

COLLIN COUNTY TX
**COMPREHENSIVE
ANNUAL FINANCIAL
REPORT**

FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2017



JEFF MAY
COUNTY AUDITOR

COLLIN COUNTY, TEXAS

Comprehensive Annual Financial Report

For the fiscal year ended

September 30, 2017

Prepared by:

Office of County Auditor
Collin County

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COLLIN COUNTY, TEXAS

**COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017**

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INTRODUCTORY SECTION

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COLLIN COUNTY

Auditor's Office
2300 Bloomdale Rd.
Suite 3100
McKinney, Texas 75071
www.collincountytx.gov

March 29, 2018

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, 2017, 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, 2017, 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, 2017, 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 the 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. Since the 1970's the County has experienced rapid growth that rivals any area in the entire United States. The population of 939,585 is up 2.8% over the 2016 population of 914,127, 18.7% over the 2010 census population of 791,631, and 710% over the 1980 census population of 155,950. The County has a land area of 886 square miles. Collin County ranks 6th in population of the 254 counties in the State of Texas.

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, elected at large, 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: judicial including three levels of courts; law enforcement; jail facilities, maintaining land and vital records; construction and maintenance of roads, bridges, and other infrastructure; recreational activities and facilities; and indigent health assistance.

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 appropriations 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 is required to 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 for 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 13.7% as of January 1, 2017, from the prior calendar year. The population increased by 2.8% in 2017 and 3.5% in 2016. Due to major corporate construction projects planned and currently underway, the growth is expected to dramatically increase in upcoming years. Some of the major business activity that has been occurring includes the Toyota North American Headquarters, the Ford Center at the Star in Frisco (Dallas Cowboy World Headquarters), Legacy West, Frisco Station, The Gate, Wade Park, JP Morgan Chase, and The Gates of Prosper. The unemployment rate dropped to 3.2% as of September 30, 2017, from 3.8% on the same date in 2016. The unemployment rate remains well below the national average rate of 4.1% as of September 30, 2017. Major industries with headquarters or divisions located within the county include financial, petroleum research, electronics, retail, hotel, food, professional sports, and insurance institutions. Property tax revenues in 2017 increased by 13.7% from the prior year despite a slight decrease in the tax rate to \$0.19225 per \$100 from \$0.2084 per \$100 of valuation. Real property values are expected to continue to increase at a rapid pace in 2018 and well beyond.

Long-term financial planning: The Commissioners Court continues to be very active in infrastructure development to help insure continued economic growth. The Court is 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, the Court proposed and received approval from the taxpayers of Collin County to issue bonds totaling \$328.9 million for roads, facilities and parks. The County issued the final 2007 bond issue in 2016. The Commissioners Court has been considering another transportation bond election in November of 2018 to fund additional limited access roadways or freeways throughout the County to accommodate expected future growth. The County is very active in purchasing land and constructing sections of roads for the Outer Loop project.

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, 2016. 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", with a long, sweeping flourish extending to the right.

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

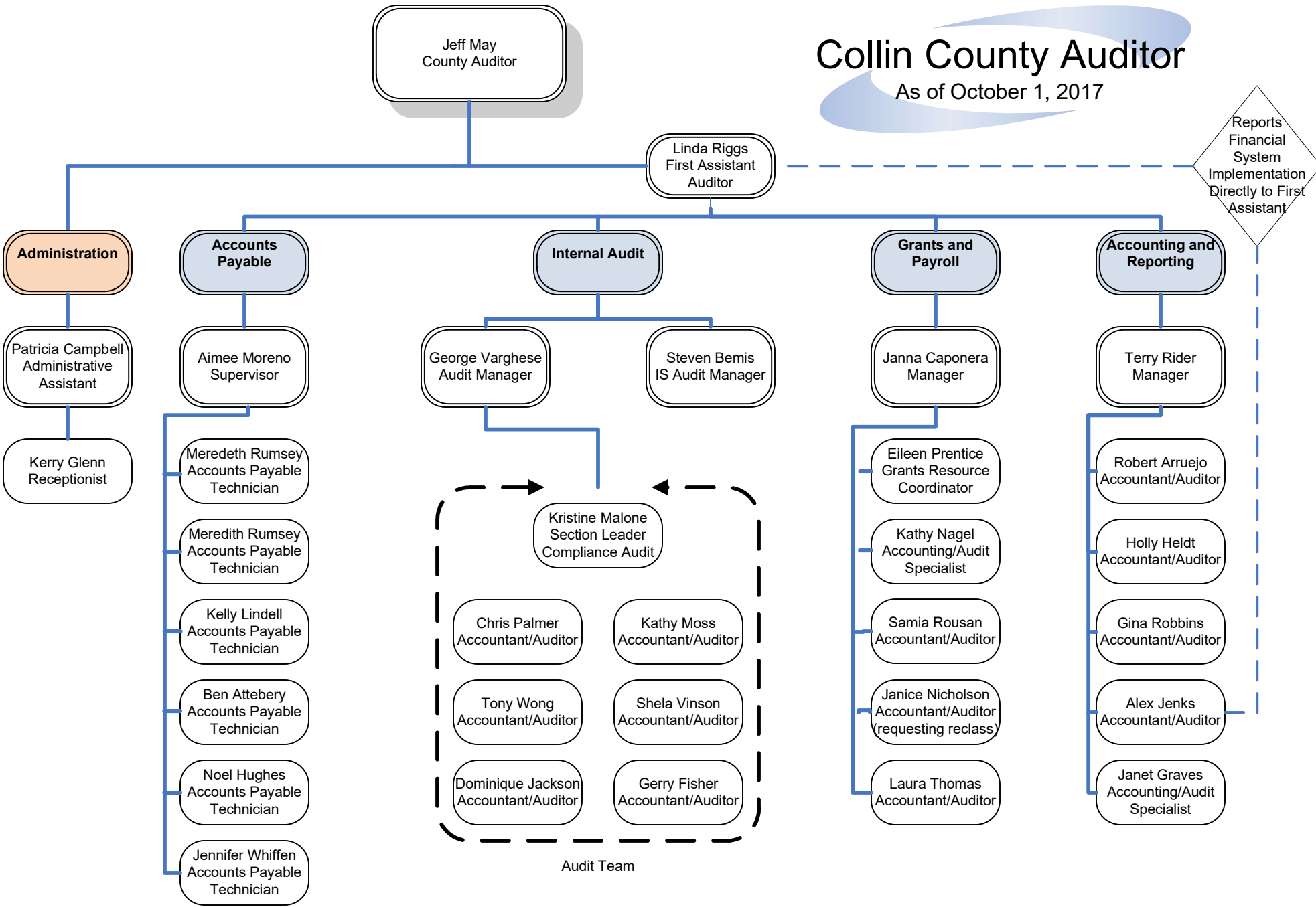
September 30, 2016

Christopher P. Morrell

Executive Director/CEO

Collin County Auditor

As of October 1, 2017



COLLIN COUNTY, TEXAS

DIRECTORY OF OFFICIALS

SEPTEMBER 30, 2017

District Officials

Angela Tucker	Judge, 199th Judicial District
Scott Becker	Judge, 219th Judicial District
John Roach, Jr.	Judge, 296th Judicial District
Raymond Wheless	Judge, 366th Judicial District
Benjamin Smith	Judge, 380th Judicial District
Mark J. Rusch	Judge, 401st Judicial District
Andrea ThompsonAn	Judge, 416th Judicial District
Cynthia Wheless	Judge, 417th Judicial District
Jill Willis	Judge, 429th Judicial District
Piper McCraw	Judge, 469 th Judicial District
Emily Miskel	Judge, 470 th Judicial District
Greg Willis	District Attorney
Lynne Finley	District Clerk

Commissioners Court

Keith Self	County Judge
Susan Fletcher	Commissioner, Precinct I
Cheryl Williams	Commissioner, Precinct II
Chris Hill	Commissioner, Precinct III
Duncan Webb	Commissioner, Precinct IV

County Officials (Elected)

Corrine Mason	Judge, County Court at Law I
Barnett Walker	Judge, County Court at Law II
Lance Baxter	Judge, County Court at Law III
David Rippel	Judge, County Court at Law IV
Dan Wilson	Judge, County Court at Law V
Jay Bender	Judge, County Court at Law VI
David Waddill	Judge, County Court at Law VII
Weldon S. Copeland	Judge, Probate Court I
Jim Skinner	Sheriff
Stacey Kemp	County Clerk
Kenneth Maun	Tax Assessor/Collector
Paul M. Raleeh	J.P., Precinct I
Jerry Shaffer	J.P., Precinct II
Chuck Ruckel	J.P., Precinct III, Place 1
John E. Payton	J.P., Precinct III, Place 2
Warren M. Yarbrough II	J.P., Precinct IV
Shane Williams	Constable, Precinct I
Gary Edwards	Constable, Precinct II
Sammy Knapp	Constable, Precinct III
Joe Wright	Constable, Precinct IV

Other County Officials

Jeff May	County Auditor
Lynn Hadnot	Director, Juvenile Services
Gary Jackson	Veterans Service Officer

COLLIN COUNTY, TEXAS

DIRECTORY OF OFFICIALS

(Continued)

SEPTEMBER 30, 2017

Annie Tinsley
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, 2017, 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 auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Collin County, Texas, as of September 30, 2017, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4–29, the budgetary comparison schedules on pages 87–91, and the pension information on pages 92 – 93, 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 are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual 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 29, 2018, 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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

Waco, Texas
March 29, 2018

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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, 2017. 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 and deferred outflows exceeded liabilities and deferred inflows 29.1(net position) by \$543.0 million on a government-wide basis at September 30, 2017, an increase of \$23.5 million from 2016.
- For 2017, revenues of the County amounted to \$311.1million. The main revenue sources were property (ad valorem) taxes (\$228.4 million), charges for services (\$50.1 million) and operating grants and contributions (\$14.2 million). These three revenue sources accounted for 73.4%, 16.1%, and 4.6%, respectively, or 94.1% of total governmental activity revenues.
- Total expenses were \$287.6 million. The functional areas with the largest expense amounts were public safety (\$70.7 million), public transportation (\$67.6 million), and general administration (\$38.1 million).
- Net capital assets were \$412.0 million as of September 30, 2017. Net depreciation expense attributable to assets of governmental activities amounted to \$27.2 million for 2017.

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 \$379.3 thousand for fiscal year 2017, as compared to an increase of \$40.3 million for fiscal year 2016. An amount of \$31.2 million of the increase in fiscal year 2016 was due to a transportation bond sale which did not reoccur in fiscal year 2017.
- The General Fund reported a fund balance of \$272.7 million for September 30, 2017, an increase of \$22.3 million from September 30, 2016. General Fund revenues increased by \$6.3 million (3.2%), and General Fund expenditures of \$176.9 million increased by \$9.0 million (5.4%) from 2016. As a result, General Fund revenues exceeded expenditures by \$23.3 million before considering net additional financing uses of \$911 thousand which mostly consisted of transfers to other funds and sale of assets.

General Financial Highlights

- 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 2017, the County transferred a net of \$30.6 million from Deferred Contributions for the completion of projects (primarily roads) that 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 did not issue any transportation bonds in 2017 since all bonds approved by voters in the 2007 bond election were sold in 2016. This was the first year since 2010 that transportation bonds were not issued.

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 deferred outflows of resources and liabilities and deferred inflows of resources; 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.

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 clarity to 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 expenditures 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 2017.
- **Unassigned** - Residual amount for the General Fund; it is the fund balance that is not restricted, committed, assigned or nonspendable. 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
- Debt Service Fund
- 2007 Road Bond Capital Project Fund

Each of these funds is classified as a major fund for 2017. 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 accompanying information to the fund financial statements.

Proprietary Funds

Currently, the County reports eight proprietary type funds. Two of these funds are reported as enterprise funds, the Collin County Toll Road Authority Fund and the Animal Safety Fund. The remaining six funds are reported as 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 governmental 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
- Employee Insurance
- Unemployment Assessment
- Flexible Benefits
- Employee Paid Benefits

The proprietary funds are combined into a single aggregated presentation for both enterprise funds and internal service 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 of which a portion of which 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

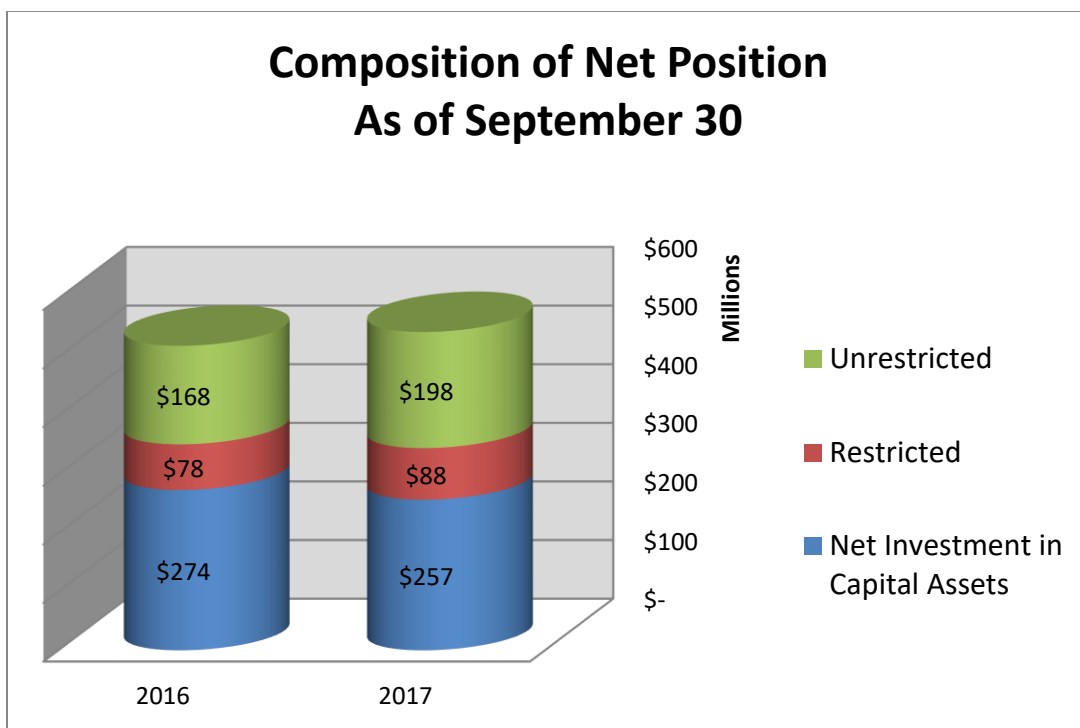
In addition to the basic financial statements and accompanying notes to those financial statements, certain required supplementary information schedules are also presented in this report with additional information regarding the results of the County's financial activities.

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

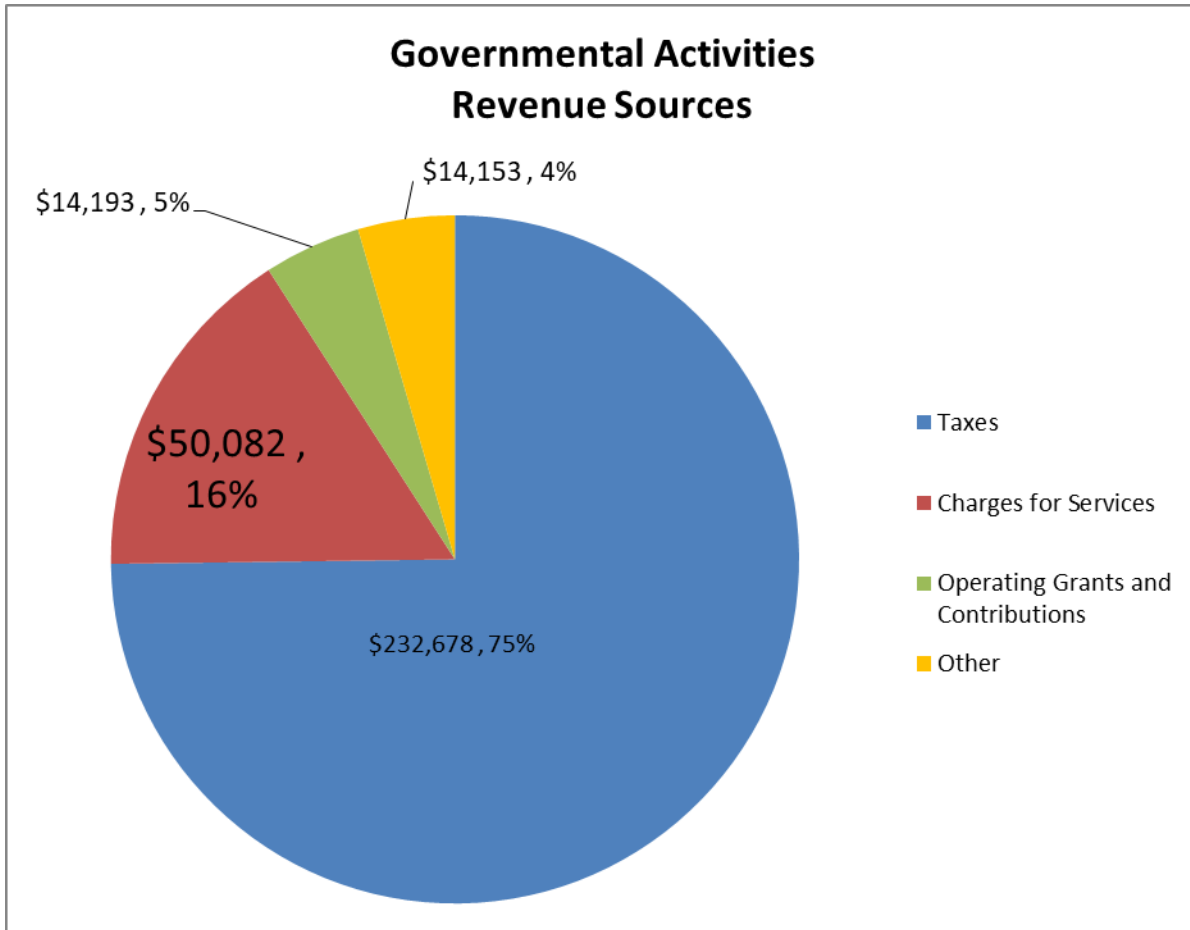
Net position of the County as of September 30, 2017 and 2016, is summarized and analyzed below:



Statement of Net Position						
As of September 30						
(\$ in thousands)						
	2017			2016		
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total
Assets:						
Other Assets	\$ 544,606	\$ (34,051)	\$ 510,555	\$ 546,433	\$ (19,664)	\$ 526,769
Capital Assets	365,123	46,882	412,005	384,197	23,226	407,423
Total Assets	909,729	12,831	922,560	930,630	3,562	934,192
Deferred Outflow of Resources	43,121	-	43,121	53,768	-	53,768
Liabilities:						
Current Liabilities	19,065	325	19,390	20,040	172	20,212
Long-term Liabilities	398,900	-	398,900	444,097	-	444,097
Total Liabilities	417,965	325	418,290	464,137	172	464,309
Deferred Inflow of Resources	4,370	-	4,370	4,148	-	4,148
Net Position:						
Net Investment in Capital Assets	210,025	46,882	256,907	250,280	23,226	273,506
Restricted	88,056	-	88,056	77,875	-	77,875
Unrestricted	232,434	(34,376)	198,058	187,958	(19,836)	168,122
Total Net Position	\$ 530,515	\$ 12,506	\$ 543,021	\$ 516,113	\$ 3,390	\$ 519,503

- Net position serves as a useful indicator of financial position. Assets and deferred outflow of resources exceeded liabilities and deferred inflow of resources by \$543.0 million as of September 30, 2017, and by \$519.5 million as of September 30, 2016, a net increase of \$23.5 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 (47.3%). 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.
- Net position (16.2% of total net position) represents resources subject to external restrictions. Of these restricted net assets, 47.2% are restricted for county roads and bridges, 24.2% is to repay long-term debt, 11.7% is for administration and elections, and 10.3% is restricted to the judicial system.
- The remaining portion of the County's net position (36.5%) is unrestricted and may be used to meet ongoing obligations.

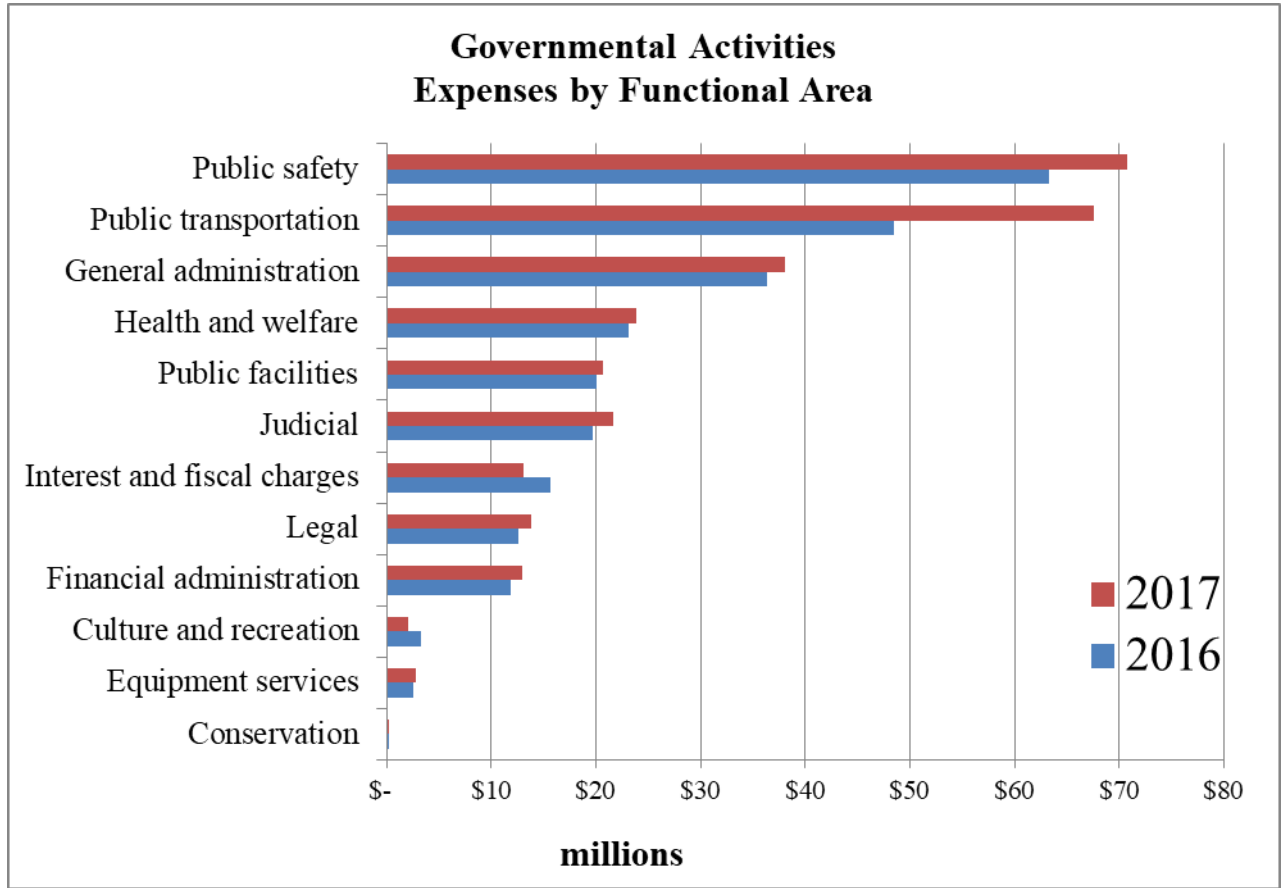
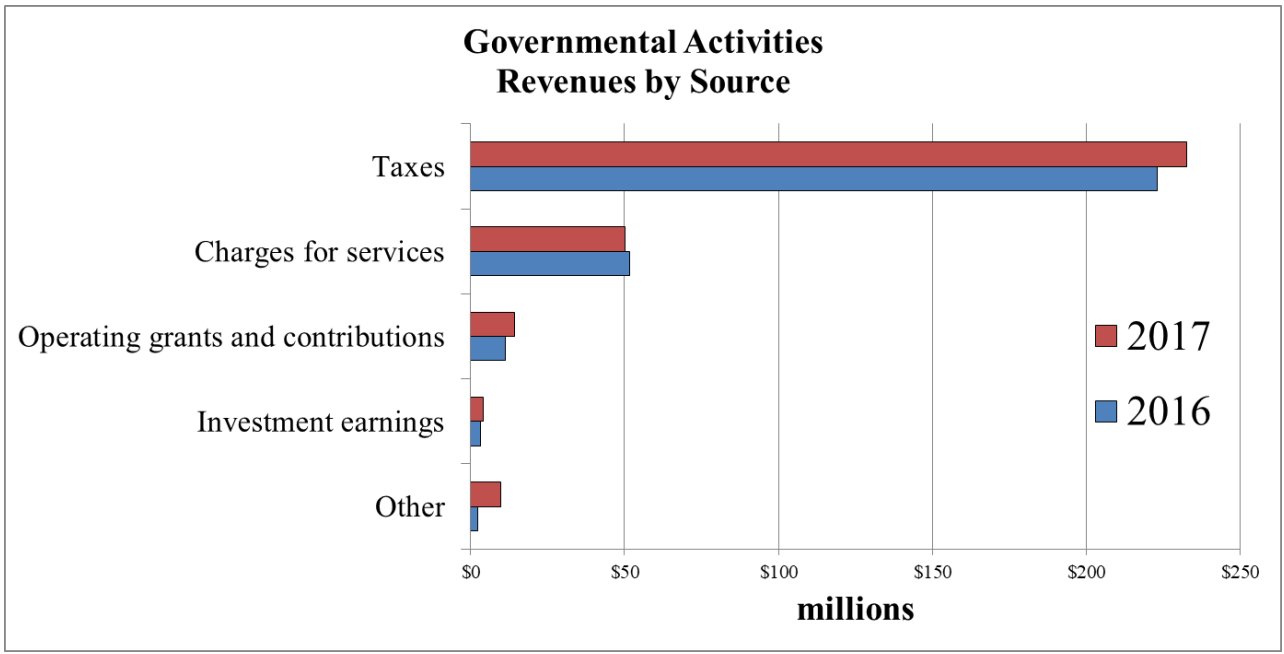
Reflected below is a comparison of Collin County revenues by source:



Overall government-wide revenues increased in 2017 over 2016 by \$19.6 million (6.7%), due primarily to an increase in tax collections (\$9.5 million, or 4.3%) as well as an increase in capital grants and contributions mostly due to recognition of a portion of the Outer Loop which is funded by a grant (\$9.1 million, or 1,285.74%). Operating grants and contributions increased by \$2.9 million or 25.9%. A summary of the amounts and a more detailed explanation is provided in the following table:

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

	2017			2016		
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total
Revenues						
<i>Program Revenues:</i>						
Charges for services	\$ 48,699	\$ 1,383	\$ 50,082	\$ 50,397	\$ 1,293	\$ 51,690
Operating grants and contributions	14,193	-	14,193	11,270	-	11,270
Capital grants and contributions	816	8,995	9,811	708	-	708
Total Program Revenues	<u>63,708</u>	<u>10,378</u>	<u>74,086</u>	<u>62,375</u>	<u>1,293</u>	<u>63,668</u>
<i>General Revenues:</i>						
Taxes	232,678	-	232,678	223,183	-	223,183
Investment earnings	4,063	142	4,205	3,056	100	3,156
Miscellaneous	137	-	137	1,542	-	1,542
Total General Revenues	<u>236,878</u>	<u>142</u>	<u>237,020</u>	<u>227,781</u>	<u>100</u>	<u>227,881</u>
Total Revenues	<u>300,586</u>	<u>10,520</u>	<u>311,106</u>	<u>290,156</u>	<u>1,393</u>	<u>291,549</u>
Expenses						
General administration	38,061	-	38,061	36,382	-	36,382
Judicial	21,617	-	21,617	19,722	-	19,722
Financial administration	12,951	-	12,951	11,878	-	11,878
Legal	13,781	-	13,781	12,650	-	12,650
Public facilities	20,740	-	20,740	20,106	-	20,106
Equipment services	2,828	-	2,828	2,539	-	2,539
Public safety	69,396	1,330	70,726	61,915	1,326	63,241
Public transportation	67,506	74	67,580	48,460	-	48,460
Health and welfare	23,911	-	23,911	23,104	-	23,104
Culture and recreation	2,033	-	2,033	3,305	-	3,305
Conservation	245	-	245	239	-	239
Interest and fiscal charges	13,115	-	13,115	15,626	-	15,626
Total Expenses	<u>286,184</u>	<u>1,404</u>	<u>287,588</u>	<u>255,926</u>	<u>1,326</u>	<u>257,252</u>
Change in Net Position	<u>14,402</u>	<u>9,116</u>	<u>23,518</u>	<u>34,230</u>	<u>67</u>	<u>34,297</u>
Net position at beginning of year	516,113	3,390	519,503	481,883	3,323	485,206
Net position at end of year	<u>\$ 530,515</u>	<u>\$ 12,506</u>	<u>\$ 543,021</u>	<u>\$ 516,113</u>	<u>\$ 3,390</u>	<u>\$ 519,503</u>



Summarized above are details of government-wide activities of the County for 2017 and 2016.

- Program revenues include charges for services as well as both operating and capital grants and contributions. Program revenues from government-wide activities increased by \$10.4 million or 16.4%. Most of this increase is due to the recognition of a capital grant when a portion of the Outer Loop road project was completed. Without this grant activity the increase in program revenues would only be \$1.4 million or 2.2%.
- General revenues consist of taxes (property and mixed beverage tax paid to the County by the State of Texas) and interest, as well as miscellaneous transactions not attributable or allocable to a specific program. Property taxes, substantially largest of the revenues, increased by \$9.5 million or 4.3%.
- Public transportation expenses increased by \$19.1 million in 2017, 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.
- Pension expenses of \$7.3 million were allocated to all functional areas other than conservation and interest and fiscal charges. Of this amount, an increase of \$3.6 million was attributed to public safety since this functional area alone accounts for 46.5% of all payroll costs of the County.
- Judicial expenses increased by \$1.9 million (9.6%), of which \$1 million was due to increased pension expenses. Much of the remaining increase was caused in part by the addition of two district courts in mid-year 2016 (11 total district courts) and the addition of one county court-at-law (8 total county courts). Fiscal Year 2017 was the first full year of recorded expenses for these three new courts.
- Legal expense increased by \$1.1 million mostly due to an increase in salaries in the District Attorney's Office, which was primarily caused by adding employees due to the new courts mentioned above.

Total Cost and Net Cost of Government Wide Activities for Collin County For the Six Largest Functions by Expense For the Fiscal Years Ended September 30 (\$ in thousands)				
Functions/Programs	Total Cost of Services		Net Cost of Services	
	2017	2016	2017	2016
Public safety	\$ 70,726	\$ 63,241	\$ 57,114	\$ 46,854
Public transportation	67,580	48,460	35,358	28,964
General administration	38,061	36,382	26,102	24,884
Interest and fiscal charges	13,115	15,626	12,822	15,333
Public facilities	20,740	20,106	20,470	19,766
Health and welfare	23,911	23,104	18,351	17,343
Other	53,455	50,333	43,285	40,439
Total	\$ 287,588	\$ 257,252	\$ 213,502	\$ 193,583

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 2017, the County's governmental funds reported a combined ending fund balance of \$506.1 million which was a slight increase of \$379 thousand or 0.1%. A large portion of fund balance (64.8%, or \$327.9 million) of the governmental funds has been designated as nonspendable, restricted, or committed. The remaining \$178.2 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 as of September 30, 2017 (in thousands)			
Fund Balance:			<u>Major Purposes for Classification</u>
Nonspendable	\$ 43,062	8.5%	inventories, receivables from other funds and organizations
Restricted	237,096	46.8%	bond proceeds, debt service tax collections, other legal or contractual restrictions
Committed	47,697	9.4%	road projects, funds set aside for unanticipated cost increases
Unassigned	<u>178,225</u>	<u>35.2%</u>	General Fund
Total Fund Balance	<u>\$ 506,080</u>	<u>100.0%</u>	

Changes in Fund Balance – Major Funds

In 2017, the County is presenting five major funds in the governmental fund financial statements:

- General Fund
- General Road and Bridge Special Revenue Fund
- Health Care Foundation 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% of corresponding totals for all governmental or enterprise funds and at least 5% of the aggregate amount for all governmental and enterprise funds. Any other fund may be reported as a major fund if County officials believe that fund is particularly important to financial statement users.

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

General Fund

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

At the end of 2017, the unassigned fund balance of the General Fund was \$178.2 million. The total fund balance in the General Fund was \$272.7 million, an increase of \$22.3 million or 8.9% from 2016.

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

General Fund Revenue Highlights:

- Property tax revenues increased by \$5.6 million (3.4%) from the prior year.
- Federal and state funds increased slightly by \$92 thousand of which \$46 thousand was due to an increase in the mixed beverage tax which is collected by the State of Texas and distributed to the County.
- Fees and Charges for Services increased by \$623 thousand or 3.0% from 2016.

- Fine collections decreased slightly by \$40 thousand or 2.7% most of which is accounted for in the Justice of the Peace offices.
- Investment earnings decreased slightly by \$32 thousand or 1.8% due to market conditions.

General Fund Expenditure Highlights:

- General Fund expenditures increased by \$9 million or 5.4%.
- An amount of \$6.2 million was paid out of the General Fund to upgrade the radio system for law enforcement. This project will continue into 2018.
- Payroll costs increased in the General Fund by \$4.9 million due to increasing payroll costs of new positions and payroll inflation.

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 5.66 miles in 2017. As of September 30, 2017, the County had resurfaced 460 miles of roads or an average of 35.38 miles per year.

At the end of 2017, the fund balance of the General Road and Bridge Fund was \$43.3 million, an increase of \$7.5 million (20.0%) from the prior year. General Road and Bridge Fund revenues include fees and permits, property taxes, and fines and forfeitures.

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

General Road and Bridge Fund Revenue Highlights

- Property tax revenues decreased by \$3.4 million or 88.8% due to the tax rate allocation to this fund being lowered.
- Revenues from Fees and Charges for Services increased by \$654 thousand in 2017. 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 \$3.8 million or 24.1% in 2017 mostly due to stable costs in road materials and fewer costly weather events compared to the prior year as well as a large expenditure of \$1.1 million in 2016 for micro-surfacing that did not reoccur in 2017.
- An increase in capital outlay occurred of \$1.1 million (65.9%) occurred due to replacing worn equipment in 2017 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 66.2% of the funding for the Health Care Foundation Fund in 2017.

The total fund balance of \$3.7 million is an \$875 thousand decrease (18.9%) from 2016. Highlights of changes in fund balance in the Health Care Foundation Fund were:

Health Care Fund Revenues

- Federal and state funds increased by \$103 thousand (40.9%) in 2017 due to additional income from the Tobacco Settlement program.
- Fees and charges for services increased by \$8 thousand (6.0%).
- Rental revenues remained relatively stable with an increase of \$9 thousand (0.8%) in 2017.
- Investment revenue decreased by \$9 thousand (2.0%) mostly due to a decrease in available funds to invest.

Health Care Fund Expenditure Highlights

Expenditures decreased by \$433 thousand (12.4%) in 2017 mostly due to a reduction in expenditures for the Project Access program as a result of Medicaid 1115 waiver program.

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 2017 the fund balance decreased by \$29.2 million due to road construction expenditures. The road construction activity is intended to continue until this fund is depleted. Interest revenue increased by \$425 thousand or 53.6% despite decreasing funds to invest due to favorable market conditions.

Budgetary Highlights

The legal level of budgetary control for the General Fund is by four major categories in each department:

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

The final amended budget for the General Fund expenditure appropriation was \$224,326,996 or \$2,456 more than the original budget of \$224,329,452 (excluding transfers). Actual expenditures for 2017 were \$176.9 million or \$47.4 million (21.1%) less than the final amended budget.

General Fund revenues for 2017 were more than the estimate by \$8.2 million. This is highlighted as follows:

- Taxes – \$3.0 million higher than estimate
- Federal and state funds - \$775 thousand higher than estimated
- Fees and Charges for Services - \$4.3 million higher than estimated
- Interest – \$69 thousand less than estimated
- Miscellaneous revenues - \$163 thousand higher than estimated

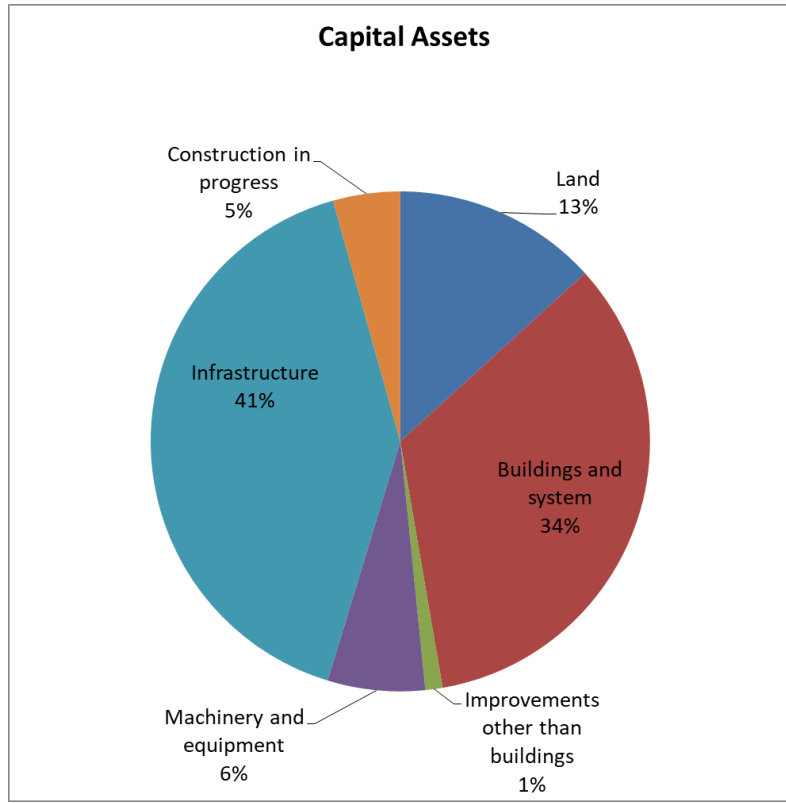
The General Fund is the primary source for expenditures related to the overall operation and administration of the County. In 2017, the departments that contributed to actual expenditures being \$47.4 million lower than budgeted expenditures were as follows:

- General administration expenditures were less than budget by \$10.9 million. Highlights are as follows:
 - Actual expenditures for the County Clerk were \$1.1 million 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 \$2.3 million in the salary and benefit category due to unused budget for temporary workers.
 - Actual expenditures were \$3.2 million under budget for Non-Departmental in the maintenance and operating category, mostly due to maintenance contracts coming in well under budget (\$1.4 million), consultant funds not utilized and rolled over to 2018 (\$521 thousand), unused disaster recovery budget (\$250 thousand), a remaining Tax Increment Financing Zone Participation budget of \$327 thousand, and an amount of \$290 thousand in miscellaneous expenses.
 - Actual expenditures for Non-Departmental Capital Replacement was under budget by \$2.4 million.
 - Actual expenditures for Information Technology were \$329 thousand under budget in the maintenance and operating category as well as \$184 thousand in the salary and benefits category.
 - Actual expenditures for Telecommunications in the maintenance and operating category were under budget by \$734 thousand.
- Judicial expenditures were less than budget by \$945 thousand. Highlights are as follows:
 - The County Courts-at-Law utilized all but \$116 thousand of their \$3.7 million budget.

- The County Court-at-Law Clerks had \$69 thousand remaining in their \$1.9 million salary and benefit budget at year end.
- The District Courts had \$100 thousand unspent of their \$4.5 million combined budget at year end.
- The Jury Services – District Clerk Department had \$253 thousand of their \$637 thousand budget remaining at year end in maintenance and operating.
- The Justice of the Peace departments left \$104 thousand of their combined \$2.4 million budget unspent.
- Financial administration expenditures were less than budget by \$763 thousand. Highlights are as follows:
 - Budget Director was \$35 thousand under the \$623 thousand budget.
 - The Treasury Department was \$6 thousand under the \$421 thousand budget.
 - The Tax Appraisal District was \$480 thousand under the \$5.1 million budget of which \$337 thousand was remaining in salary and benefits as well as \$131 thousand remaining in maintenance and operations.
 - The County Auditor was \$40 thousand under the \$2.9 million budget.
- Legal actual expenditures were \$1.6 million under budget. Highlights are as follows:
 - The \$1 million Court-Appointed Prosecutor budget was not utilized in 2017.
 - District Attorney salaries and benefits were \$458 thousand below budget and the maintenance and operating expenditures were \$143 thousand below budget.
- Public facilities expenditures were less than budget by \$1.4 million of the \$11.7 million budget. Highlights are as follows:
 - The Building Superintendent budget was \$1.2 million less than budget in the maintenance and operating category.
 - Facilities Management was \$90 thousand under budget in the maintenance and operating category.
 - Permanent Improvement was \$137 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 \$1.4 million. Highlights of this budget variance are as follows:
 - The Sheriff's Office budget was \$428 thousand under budget mostly in the salaries and benefits category.
 - The Minimum Security Operations salaries and benefits expenditures were \$71 thousand under budget in the maintenance and operating category.
 - The Fusion Center was \$151 thousand under budget in the salaries and benefits category.
 - The 911 Addressing Department was \$24 thousand under budget.
 - The Medical Examiner was \$128 thousand under budget.
 - The Juvenile Board utilized all but \$254 thousand of the \$10.8 million budget.
- Health and welfare expenditures were \$742 thousand under budget, of which most was due to inmate health coming in under budget (\$406 thousand) as well as Mental Health and Retardation Department (\$316 thousand).
- Capital outlay, which is presented separately from functional activities, was \$28.2 million under budget, of which most was for projects that were not completed in 2017 and were rolled over into 2018. Of these projects \$8.3 million is for the radio system project and \$5.6 million for technology projects.

Capital Assets and Debt Administration



Capital Assets As of September 30 (\$ in thousands)		
	2017	2016
Land	\$ 54,635	\$ 40,134
Buildings and system	262,005	261,003
Improvements other than buildings	8,788	8,100
Machinery and equipment	71,633	79,761
Infrastructure	318,994	307,442
Construction in progress	17,930	22,947
Total capital assets	733,985	719,387
Less: Accumulated Depreciation	(321,980)	(311,963)
Total capital assets	\$ 412,005	\$ 407,424

Capital Assets

The County's investment in capital assets for governmental activities (including business-type activities), net of accumulated depreciation at September 30, 2017, was \$412.0 million, an increase of \$4.6 million from 2016.

Details by type of activity are summarized below:

Major changes in capital assets for 2017 are as follows:

- Land increased by \$14.5 million due to right-of-way acquisitions mostly for the Outer Loop road project.
- Construction in Progress decreased by a net of \$5.0 million due to placing transportation projects into service.
- Machinery and Equipment decreased by a net of \$8.1 million due to writing off obsolete software, as well as items written off when sold as surplus or traded in.
- Accumulated depreciation increased by \$10.0 million.

More detailed activity about capital assets can be found in the Notes to the Financial Statements.

Long-term Debt

At September 30, 2017, the County had \$352.38 million in outstanding debt, a decrease of \$43.21 million (12.3%). The County issued no debt in 2017. Principal was paid down by \$43.21 million and interest payments totaled \$16.1 million.

Long-Term Debt by Intended Use of Proceeds As of September 30 (\$ in thousands)		
	<u>2017</u>	<u>2016</u>
Road and Bridge Projects	\$ 258,325	\$ 290,730
Public Facilities/Park Projects	<u>94,055</u>	<u>104,860</u>
Total Long-Term Debt	<u>\$ 352,380</u>	<u>\$ 395,590</u>

More detailed information about long-term debt activity can be found in the Notes to the Financial Statements.

Economic Factors

The following economic factors are reflected in the 2017 General Fund and other budgets:

- The percentage increase in net taxable real property assessed value during 2016 (for 2017 tax assessments) was 13.7% (2016 increase was 12.6%).
- Unemployment is at the lowest point in over a decade in 2017 at 3.2%.

Collin County relies primarily on property taxes for operations. Over 75.9% 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 13.7% 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 3.2% in 2017. 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 70 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, work and do business.

During 2017, there were 25,458 people added to the County's population. This growth rate is expected to increase over the next couple of years due to a very active business climate. In 2017, 18.4 million square feet of commercial property was added to the county of which 7.5 million square feet was apartments and 10.9 million square feet is other business property. Some of the business activity that has been added or is under construction includes the Toyota North American Headquarters, the Ford Center at the Star in Frisco, Legacy West, Frisco Station, The Gate, Wade Park, JP Morgan Chase, and The Gates of Prosper. These businesses are or will be adding tens of thousands of jobs to the County over the next two years. 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 2008 to 2017 the County added 191,535 people, an increase of 25.6%. 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, 2017 is 939,585 according to the Bureau of Economic Analysis, which is an increase of 157,244 or 20.1% over the 2010 Census. Collin County is currently the 6th most populous county of the 254 counties in the State of Texas.

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

The Dallas North Tollway, built and operated by the North Texas Tollway Authority (NTTA), opened a six-lane divided toll road between State Highway 121 and U.S. Highway 380 in 2009; frontage roads for the extension of the Tollway north to the county line have been built. The Dallas North Tollway will provide a major highway through Collin County from Grayson County to the north 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 for 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 has and 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 completed, 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 2018 total \$333.8 million, an increase of 1.5% over the 2017 adopted budgeted estimates of \$328.5 million. Property taxes of \$229.2 million account for 68.6% of the County's revenue estimates for 2018.

The County's expenditure budget for 2018, which includes expenditures and transfers out, totals \$380.9 million. The General Fund expenditure budget for 2018 is \$237.1 million or 62.2% of the total adopted budget. An amount of \$65.3 million (17.1% of the total) is budgeted for debt services.

Significant events expected to have an impact in 2017 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 2017 have helped the county to provide preventative and minor medical care in cities where the indigent population is located. Increasing medical care cost contribute 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, 2017, the unassigned fund balance for the General Fund was \$178.2 million, which is 75.2% of the General Fund expenditure budget for 2018, which represents 274 operating days of fund balance. When combined with committed funds, which the Commissioners Court can control, the fund balance is \$225.9 million or 95.3% of the General Fund budget, or 348 operating days of fund balance which is controlled by the governing body. The County has eliminated all long-term unfunded liabilities for 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.

No bonds were issued in 2017; however, discussions have taken place by Commissioners Court about having another bond election to fund additional transportation projects in the County.

The property tax rate for 2018 was lowered to \$0.192246 per \$100 from \$0.208395 per \$100 of valuation from the prior year. Property owners continue to benefit from one of the lowest county property 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, 2017

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	
Assets				
Cash and cash equivalents	\$ 47,058,428	\$ 768,311	\$ 47,826,739	\$ 130,897
Investments	441,967,047	4,687,821	446,654,868	-
Receivables (net of allowance for uncollectibles)	10,647,944	208,582	10,856,526	-
Prepaid expenses	1,038,188	-	1,038,188	-
Internal balances	39,715,987	(39,715,987)	-	-
Inventories	3,345,985	-	3,345,985	-
Net pension assets	831,851	-	831,851	-
Capital assets (net of accumulated depreciation):				
Land	27,033,402	27,601,782	54,635,184	-
Buildings and system	138,407,963	1,779,594	140,187,557	-
Improvements other than buildings	4,595,884	-	4,595,884	-
Machinery and equipment	25,749,534	208,619	25,958,153	-
Infrastructure	158,130,234	10,568,660	168,698,894	-
Construction in progress	11,205,902	6,723,787	17,929,689	-
Total assets	<u>909,728,349</u>	<u>12,831,169</u>	<u>922,559,518</u>	<u>130,897</u>
Deferred outflows of resources:				
Deferred outflows - pension	43,121,221	-	43,121,221	-
Total deferred outflows of resources	<u>43,121,221</u>	<u>-</u>	<u>43,121,221</u>	<u>-</u>
Liabilities:				
Accounts payable and other current liabilities	18,967,611	306,953	19,274,564	93,535
Due to other governments	41,295	-	41,295	-
Unearned revenue	55,773	17,881	73,654	-
Noncurrent liabilities:				
Due within one year	56,864,883	-	56,864,883	-
Due in more than one year	342,034,901	-	342,034,901	-
Total liabilities	<u>417,964,463</u>	<u>324,834</u>	<u>418,289,297</u>	<u>93,535</u>
Deferred inflows of resources:				
Deferred inflows - pension	4,370,185	-	4,370,185	-
Total deferred inflows of resources	<u>4,370,185</u>	<u>-</u>	<u>4,370,185</u>	<u>-</u>
Net position				
Net investment in capital assets	210,024,392	46,882,442	256,906,834	-
Restricted for:				
Debt service	21,341,707	-	21,341,707	-
Health Care Foundation	3,744,269	-	3,744,269	-
Parks	27,610	-	27,610	-
Grant programs	274,119	-	274,119	-
County Roads and Bridges	41,541,194	-	41,541,194	-
Judicial System	9,070,817	-	9,070,817	-
Law Enforcement	1,792,502	-	1,792,502	-
Administration and Elections	10,263,906	-	10,263,906	-
Unrestricted (deficit)	232,434,406	(34,376,107)	198,058,299	37,362
Total net position	<u>\$ 530,514,922</u>	<u>\$ 12,506,335</u>	<u>\$ 543,021,257</u>	<u>\$ 37,362</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, 2017

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			Component Unit
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Total	
					Governmental Activities	Business-type Activities		
Primary Government:								
Governmental activities:								
General administration	\$ 38,061,428	\$ 11,580,034	\$ 379,651	\$ -	\$(26,101,743)	\$ -	\$(26,101,743)	\$ -
Judicial	21,616,597	5,262,371	1,011,078	417	(15,342,731)	-	(15,342,731)	-
Financial administration	12,950,572	2,912,837	23,611	1,139	(10,012,985)	-	(10,012,985)	-
Legal	13,781,204	280,642	242,905	15	(13,257,642)	-	(13,257,642)	-
Public facilities	20,740,245	-	120,006	150,545	(20,469,694)	-	(20,469,694)	-
Equipment services	2,828,012	-	15,223	103,074	(2,709,715)	-	(2,709,715)	-
Public safety	69,396,451	8,822,402	3,164,457	242,985	(57,166,607)	-	(57,166,607)	-
Public transportation	67,505,670	19,634,198	3,288,167	304,602	(44,278,703)	-	(44,278,703)	-
Health and welfare	23,911,364	202,253	5,357,324	436	(18,351,351)	-	(18,351,351)	-
Culture and recreation	2,033,133	4,687	285,514	12,643	(1,730,289)	-	(1,730,289)	-
Conservation	244,932	-	12,200	-	(232,732)	-	(232,732)	-
Interest and fiscal charges	13,114,988	-	293,275	-	(12,821,713)	-	(12,821,713)	-
Total governmental activities	<u>286,184,596</u>	<u>48,699,424</u>	<u>14,193,411</u>	<u>815,856</u>	<u>(222,475,905)</u>	<u>-</u>	<u>(222,475,905)</u>	<u>-</u>
Business-type activities:								
Public safety	1,329,595	1,382,816	-	-	-	53,221	53,221	-
Public transportation	<u>73,907</u>	<u>-</u>	<u>-</u>	<u>8,994,889</u>	<u>-</u>	<u>8,920,982</u>	<u>8,920,982</u>	<u>-</u>
Total business-type activities	<u>1,403,502</u>	<u>1,382,816</u>	<u>-</u>	<u>8,994,889</u>	<u>-</u>	<u>8,974,203</u>	<u>8,974,203</u>	<u>-</u>
Total primary government	<u>287,588,098</u>	<u>50,082,240</u>	<u>14,193,411</u>	<u>9,810,745</u>	<u>(222,475,905)</u>	<u>8,974,203</u>	<u>(213,501,702)</u>	<u>-</u>
Component unit:								
Health and welfare	<u>33,876</u>	<u>-</u>	<u>48,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,124</u>
Total component unit	<u>\$ 33,876</u>	<u>\$ -</u>	<u>\$ 48,000</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,124</u>
General revenues								
Property taxes					228,427,600	-	228,427,600	-
Mixed beverage tax					4,250,007	-	4,250,007	-
Unrestricted investment earnings					4,062,934	141,930	4,204,864	91
Miscellaneous					<u>137,129</u>	<u>-</u>	<u>137,129</u>	<u>-</u>
Total general revenues and extraordinary item					<u>236,877,670</u>	<u>141,930</u>	<u>237,019,600</u>	<u>91</u>
Change in net position					14,401,765	9,116,133	23,517,898	14,215
Net position - beginning of year					<u>516,113,157</u>	<u>3,390,202</u>	<u>519,503,359</u>	<u>23,147</u>
Net position - end of year					<u>\$ 530,514,922</u>	<u>\$ 12,506,335</u>	<u>\$ 543,021,257</u>	<u>\$ 37,362</u>

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

COLLIN COUNTY, TEXAS

**Balance Sheet
Governmental Funds
September 30, 2017**

	General Fund	General Road and Bridge	Health Care Foundation
Assets			
Cash	\$ 42,347,921	\$ 142,978	\$ 307,100
Investments	196,147,824	41,130,106	3,562,736
Receivables:			
Taxes (net of allowance for uncollectibles)	2,045,683	-	-
Fines and fees	2,231,590	1,377,254	-
Due from other governments	1,542,677	53,998	-
Due from other funds	890,209	-	-
Advance to other funds	37,239,390	-	-
Interest	769,238	-	-
Miscellaneous	641,855	89,684	599
Inventories	578,257	2,767,729	-
Total assets	<u>\$ 284,434,644</u>	<u>\$ 45,561,749</u>	<u>\$ 3,870,435</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances			
Liabilities:			
Accounts payable	\$ 3,499,058	\$ 728,150	\$ 56,646
Payroll related costs payable	4,055,435	112,403	47,352
Lease deposits payable	-	-	22,168
Due to other governments	41,291	4	-
Due to other funds	-	-	-
Unearned revenue	-	-	-
Total liabilities	<u>7,595,784</u>	<u>840,557</u>	<u>126,166</u>
Deferred Inflows of Resources:			
Unavailable revenue - fines and fees	2,231,590	1,377,254	-
Unavailable revenue - property taxes	1,924,969	-	-
Total deferred inflows of resources	<u>4,156,559</u>	<u>1,377,254</u>	<u>-</u>
Fund Balances:			
Nonspendable	37,817,647	2,767,729	-
Restricted	8,942,121	40,576,209	3,744,269
Committed	47,697,481	-	-
Unassigned	178,225,052	-	-
Total fund balances	<u>272,682,301</u>	<u>43,343,938</u>	<u>3,744,269</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 284,434,644</u>	<u>\$ 45,561,749</u>	<u>\$ 3,870,435</u>

Debt Service	2007 Road Bond	Other Governmental Funds	Total
\$ 1,991	\$ 5,416	\$ 1,199,905	\$ 44,005,311
20,514,386	120,384,758	47,922,754	429,662,564
787,787	-	-	2,833,470
-	-	-	3,608,844
-	-	1,021,213	2,617,888
-	-	-	890,209
-	1,121,540	1,355,057	39,715,987
-	-	-	769,238
37,543	-	23,562	793,243
-	-	-	3,345,986
<u>\$ 21,341,707</u>	<u>\$ 121,511,714</u>	<u>\$ 51,522,491</u>	<u>\$ 528,242,740</u>
\$ -	\$ 5,570,854	\$ 753,623	\$ 10,608,331
-	-	51,093	4,266,283
-	-	-	22,168
-	-	-	41,295
-	-	890,209	890,209
-	-	55,773	55,773
<u>-</u>	<u>5,570,854</u>	<u>1,750,698</u>	<u>15,884,059</u>
-	-	-	3,608,844
744,291	-	-	2,669,260
<u>744,291</u>	<u>-</u>	<u>-</u>	<u>6,278,104</u>
-	1,121,540	1,355,057	43,061,973
20,597,416	114,819,320	48,416,736	237,096,071
-	-	-	47,697,481
-	-	-	178,225,052
<u>20,597,416</u>	<u>115,940,860</u>	<u>49,771,793</u>	<u>506,080,577</u>
<u>\$ 21,341,707</u>	<u>\$ 121,511,714</u>	<u>\$ 51,522,491</u>	<u>\$ 528,242,740</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, 2017

Total fund balances – governmental funds	\$	506,080,577
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.		1,038,188
The net pension asset is not an available resource and, therefore, is not reported in the funds.		831,851
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	\$	27,033,402
Buildings and systems		138,407,963
Improvements other than buildings		4,595,884
Machinery equipment		25,749,534
Infrastructure		158,130,234
Construction in progress		<u>11,205,902</u>
Total capital assets		365,122,919
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.		3,608,844
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>2,669,260</u>
Total deferred revenues		6,278,104
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.		11,082,634
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	(4,033,724)
Bonds, notes and loans payable	(352,380,000)
Compensated absences	(7,579,939)
Unamortized bond premiums	(<u>34,676,724)</u>
Total liabilities		(398,670,387)
Deferred outflows and inflows of resources related to pensions and refundings are not reported in the funds.		
Deferred outflows related to pensions	\$	43,121,221
Deferred inflows related to pensions	(<u>4,370,185)</u>
Total deferred outflows/inflows		<u>38,751,036</u>
Net position of governmental activities	\$	<u><u>530,514,922</u></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, 2017

	<u>General</u>	<u>General Road and Bridge</u>	<u>Health Care Foundation</u>
Revenues:			
Property taxes	\$ 167,450,654	\$ 437,670	\$ -
Licenses and permits	612,412	4,437	-
Federal and state funds	6,693,935	-	355,908
Fees and charges for services	21,481,105	19,578,936	144,344
Fines and forfeitures	1,421,753	1,528,745	-
Other local government funds	-	34,516	-
Rental revenues	337,917	-	1,098,582
Interest	1,751,589	365,855	39,009
Miscellaneous	412,215	166,531	21,591
Total revenues	<u>200,161,580</u>	<u>22,116,690</u>	<u>1,659,434</u>
Expenditures:			
Current:			
General administration	30,519,128	-	-
Judicial	18,870,895	-	-
Financial administration	12,032,689	-	-
Legal	12,375,664	-	-
Public facilities	10,264,723	-	82,341
Equipment services	1,718,408	-	-
Public safety	59,945,687	-	-
Public transportation	-	12,177,095	-
Health and welfare	17,624,831	-	2,934,050
Culture and recreation	867,883	-	-
Conservation	211,391	-	-
Capital outlay:	12,476,871	2,756,956	18,149
Debt service:			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	<u>176,908,170</u>	<u>14,934,051</u>	<u>3,034,540</u>
Excess (deficiency) of revenues over (under) expenditures	<u>23,253,410</u>	<u>7,182,639</u>	<u>(1,375,106)</u>
Other financing sources (uses):			
Transfers in	26,876	-	500,000
Transfers out	(1,238,798)	-	-
Sale of assets	301,171	306,931	-
Total other financing sources (uses)	<u>(910,751)</u>	<u>306,931</u>	<u>500,000</u>
Net change in fund balances	22,342,659	7,489,570	(875,106)
Fund balances – beginning	250,339,642	35,854,368	4,619,375
Fund balances – ending	<u>\$ 272,682,301</u>	<u>\$ 43,343,938</u>	<u>\$ 3,744,269</u>

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

Debt Service	2007 Road Bond	Other Governmental Funds	Total
\$ 60,441,930	\$ -	\$ -	\$ 228,330,254
-	-	-	616,849
293,275	-	8,730,516	16,073,634
-	-	4,771,336	45,975,721
-	-	115,342	3,065,840
-	300,000	126,298	460,814
-	-	-	1,436,499
266,323	1,219,266	319,597	3,961,639
-	-	156,875	757,212
<u>61,001,528</u>	<u>1,519,266</u>	<u>14,219,964</u>	<u>300,678,462</u>
-	-	1,468,173	31,987,301
-	-	1,127,630	19,998,525
-	-	-	12,032,689
-	-	307,691	12,683,355
-	-	19,739	10,366,803
-	-	-	1,718,408
-	-	3,268,604	63,214,291
-	-	2,661,606	14,838,701
-	-	2,870,894	23,429,775
-	-	-	867,883
-	-	12,200	223,591
-	30,869,360	4,237,663	50,358,999
43,210,000	-	-	43,210,000
<u>16,177,552</u>	<u>-</u>	<u>-</u>	<u>16,177,552</u>
<u>59,387,552</u>	<u>30,869,360</u>	<u>15,974,200</u>	<u>301,107,873</u>
<u>1,613,976</u>	<u>(29,350,094)</u>	<u>(1,754,236)</u>	<u>(429,411)</u>
-	-	963,902	1,490,778
-	-	(251,980)	(1,490,778)
-	185,478	15,121	808,701
<u>-</u>	<u>185,478</u>	<u>727,043</u>	<u>808,701</u>
1,613,976	(29,164,616)	(1,027,193)	379,290
<u>18,983,440</u>	<u>145,105,476</u>	<u>50,798,986</u>	<u>505,701,287</u>
<u>\$ 20,597,416</u>	<u>\$ 115,940,860</u>	<u>\$ 49,771,793</u>	<u>\$ 506,080,577</u>

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COLLIN COUNTY, TEXAS

Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of the Governmental Funds to the
Statement of Activities

For the Fiscal Year Ended September 30, 2017

Net change in fund balances – governmental funds		\$ 379,290
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	\$ 10,709,578	
Capital assets decreases	(3,872,990)	
Depreciation expense for all capital assets	<u>(27,218,306)</u>	
Total change in capital assets activity		(20,381,718)
Bond proceeds provide current financial resources. However, in the statement of activities, some items do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds. These activities consist of:		
Debt repayment is expenditure in governmental funds, but reduces long-term liabilities in the statement of net position.	43,210,000	
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.	<u>3,005,757</u>	
Total long-term debt		46,215,757
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.		
		902,322
Revenues in the statement of activities that do not provide current financial resources are reported as deferred revenues in the funds. The change in these revenues are as follows:		
Property taxes	97,347	
Fines and forfeitures	<u>(894,470)</u>	
Total changes in revenues		(797,123)
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	56,807	
Pension	(11,446,277)	
Compensated absences	<u>(527,293)</u>	
Total changes in long-term liabilities		(11,916,763)
Change in net position of governmental activities		<u>\$ 14,401,765</u>

COLLIN COUNTY, TEXAS

Statement of Net Position

Proprietary Funds

September 30, 2017

	Business-Type Activities			Governmental Activities
	Collin County Toll Road Authority	Animal Safety	Total Enterprise Funds	Internal Service Funds
Assets:				
Current assets:				
Cash	\$ 641,084	\$ 127,227	\$ 768,311	\$ 3,053,118
Investments	3,460,016	1,227,805	4,687,821	12,304,484
Receivables	<u>208,582</u>	<u>-</u>	<u>208,582</u>	<u>25,261</u>
Total current assets	<u>4,309,682</u>	<u>1,355,032</u>	<u>5,664,714</u>	<u>15,382,863</u>
Capital assets (net of accumulated depreciation):				
Land	27,601,782	-	27,601,782	-
Buildings and systems	-	1,779,594	1,779,594	-
Machinery and equipment	-	208,619	208,619	-
Infrastructure	10,568,660	-	10,568,660	-
Construction in progress	<u>6,723,787</u>	<u>-</u>	<u>6,723,787</u>	<u>-</u>
Total capital assets	<u>44,894,229</u>	<u>1,988,213</u>	<u>46,882,442</u>	<u>-</u>
Total assets	<u>49,203,911</u>	<u>3,343,245</u>	<u>52,547,156</u>	<u>15,382,863</u>
Liabilities:				
Current liabilities:				
Accounts payable	278,803	16,518	295,321	2,356,956
Payroll payable	-	11,632	11,632	3,884
Claims payable	-	-	-	1,939,389
Unearned revenue	<u>-</u>	<u>17,881</u>	<u>17,881</u>	<u>-</u>
Total current liabilities	<u>278,803</u>	<u>46,031</u>	<u>324,834</u>	<u>4,300,229</u>
Noncurrent liabilities:				
Advance from other funds	<u>39,715,987</u>	<u>-</u>	<u>39,715,987</u>	<u>-</u>
Total noncurrent liabilities	<u>39,715,987</u>	<u>-</u>	<u>39,715,987</u>	<u>-</u>
Total liabilities	<u>39,994,790</u>	<u>46,031</u>	<u>40,040,821</u>	<u>4,300,229</u>
Net position:				
Net investment in capital assets	44,894,229	1,988,213	46,882,442	-
Unrestricted (deficit)	<u>(35,685,108)</u>	<u>1,309,001</u>	<u>(34,376,107)</u>	<u>11,082,634</u>
Total net position	<u>\$ 9,209,121</u>	<u>\$ 3,297,214</u>	<u>\$ 12,506,335</u>	<u>\$ 11,082,634</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, 2017

	<u>Business-Type Activities</u>			<u>Governmental Activities</u>
	<u>Collin County Toll Road Authority</u>	<u>Animal Safety</u>	<u>Total Enterprise Funds</u>	<u>Internal Service Funds</u>
Operating revenues:				
Premiums	\$ -	\$ -	\$ -	\$ 31,250,895
Charges for services	-	1,264,088	1,264,088	-
Other	-	118,728	118,728	4,789,627
Total operating revenues	<u>-</u>	<u>1,382,816</u>	<u>1,382,816</u>	<u>36,040,522</u>
Operating expenses:				
Administration	-	1,170,596	1,170,596	3,097,048
Benefits	-	-	-	32,142,447
Depreciation	73,907	158,999	232,906	-
Total operating expenses	<u>73,907</u>	<u>1,329,595</u>	<u>1,403,502</u>	<u>35,239,495</u>
Operating income (loss)	(73,907)	53,221	(20,686)	801,027
Nonoperating revenues (expenses):				
Gain(loss) on sale of asset	-	7,876	7,876	-
Interest income	123,308	10,746	134,054	101,295
Total nonoperating revenues (expenses)	<u>123,308</u>	<u>18,622</u>	<u>141,930</u>	<u>101,295</u>
Income before contributions	49,401	71,843	121,244	902,322
Capital contributions	8,994,889	-	8,994,889	-
Change in net position	9,044,290	71,843	9,116,133	902,322
Total net position – beginning	<u>164,831</u>	<u>3,225,371</u>	<u>3,390,202</u>	<u>10,180,312</u>
Total net position – ending	<u>\$ 9,209,121</u>	<u>\$ 3,297,214</u>	<u>\$ 12,506,335</u>	<u>\$ 11,082,634</u>

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, 2017

	Business-Type Activities			Governmental Activities
	Collin County	Animal Safety	Total	Internal Service Funds
	Toll Road Authority		Enterprise Funds	
Cash flows from operating activities:				
Receipts from customers and users	\$ -	\$ 1,373,866	\$ 1,373,866	\$ 31,227,323
Insurance recovery	-	-	-	4,789,627
Administration costs	-	(1,178,294)	(1,178,294)	(3,097,048)
Benefits paid	-	-	-	(30,325,552)
Net cash provided by operating activities	<u>-</u>	<u>195,572</u>	<u>195,572</u>	<u>2,594,350</u>
Cash flows from capital financing activities:				
Purchases of capital assets	(23,931,505)	-	(23,931,505)	-
Net gain on sale of capital assets	-	11,193	11,193	-
Capital contributions	<u>8,994,889</u>	<u>-</u>	<u>8,994,889</u>	<u>-</u>
Net cash used by capital financing activities	<u>(14,936,616)</u>	<u>11,193</u>	<u>(14,925,423)</u>	<u>-</u>
Cash flows from investing activities:				
Sale (Purchases) of investment	14,868,905	(225,582)	14,643,323	(5,971,348)
Advance from other funds	192,363	-	192,363	-
Interest income	<u>123,308</u>	<u>10,746</u>	<u>134,054</u>	<u>101,295</u>
Net cash provided by investing activities	<u>15,184,576</u>	<u>(214,836)</u>	<u>14,969,740</u>	<u>(5,870,053)</u>
Net increase (decrease) in cash and cash equivalents	247,960	(8,071)	239,889	(3,275,703)
Cash and cash equivalents – October 1, 2016	<u>393,124</u>	<u>135,298</u>	<u>528,422</u>	<u>6,328,821</u>
Cash and cash equivalents – September 30, 2017	<u>\$ 641,084</u>	<u>\$ 127,227</u>	<u>\$ 768,311</u>	<u>\$ 3,053,118</u>
Reconciliation of operating loss to net cash provided (used) by operating activities:				
Operating loss	\$(73,907)	\$ 53,221	\$(20,686)	\$ 801,027
Adjustments to reconcile operating loss to net cash provided (used) by operating activities:				
Depreciation expense	73,907	158,999	232,906	-
Other nonoperating expenses	-	(7,540)	(7,540)	-
Change in intergovernmental receivable	-	-	-	(23,572)
Change in accounts payable	-	(917)	(917)	1,816,754
Change in payroll payable	-	759	759	141
Change in unearned revenue	<u>-</u>	<u>(8,950)</u>	<u>(8,950)</u>	<u>-</u>
Total adjustments	<u>73,907</u>	<u>142,351</u>	<u>216,258</u>	<u>1,793,323</u>
Net cash used in operating activities	<u>\$ -</u>	<u>\$ 195,572</u>	<u>\$ 195,572</u>	<u>\$ 2,594,350</u>
Schedule of non-cash capital and related financing activities:				
Contributions of capital assets	\$ 192,363	\$ -	\$ 192,363	\$ -

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, 2017

Assets	
Cash	\$ 29,240,118
Investments	14,151,874
Assets held as security deposits	2,796,854
Receivables	<u>79,536</u>
Total assets	<u>\$ 46,268,382</u>
 Liabilities	
Due to other governments	\$ 8,496,839
Due to others/vouchers payable	33,910,905
Cash bonds outstanding	3,844,101
Cash deposits outstanding	<u>16,537</u>
Total liabilities	<u>\$ 46,268,382</u>

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

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**NOTES TO THE
FINANCIAL STATEMENTS**

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COLLIN COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

SEPTEMBER 30, 2017

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 is 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 segment 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 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, 2017, that were levied October 1, 2016, have been assessed to finance the budget of the fiscal year beginning October 1, 2016. In accordance with the modified accrual basis of accounting, the balances outstanding at November 30, 2017, 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 of Texas 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 buildings in which space is 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 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

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 including legal, contractual or operational. Examples 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.

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 investment pools with other local governments, in obligations of the U.S. Government or its Agencies, municipal bonds, certificates 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 market 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 the taxable value on the lien date of January 1st prior to September 30th of the same year. They become due October 1st of that same year and delinquent after January 31st 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. Receivables and revenues are recorded for grants when all eligibility requirements have been met and reimbursable costs are incurred.

In the government-wide statements legally enforceable claims are recorded as receivables and revenues when they are earned and not received. 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 Fund and special revenue funds consist of expendable supplies held for consumption and the costs are recorded as expenditures 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 \$1,038,188. 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 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, and communication towers. Capital assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of acquisition.

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:

Depreciable Life in Years

Asset Classes	Life in Years
Land/Land Improvements	0
Historical Treasures/Works of Art	0
Buildings	30
Improvements other than Buildings	10 - 20
Machinery and Equipment:	
Computer Equipment	5
Heavy Machinery and Equipment	8 - 13
Law Enforcement Equipment	5 - 7
Other Equipment	7 - 15
Patrol Vehicles	1 - 2
Vehicles	5 - 7
Infrastructure:	
Infrastructure - Asphalt	7
Infrastructure - Bridge	25 - 30
Infrastructure - Concrete	12
Infrastructure - Radio Tower	20

(6) Compensated Absences

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

GASB Interpretation 6 indicates that liabilities for compensated absences should only be recognized in the fund statements to the extent 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, full-time 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, 1) advances to other funds and 2) inventories, as shown below:

Fund Balances:		
Nonspendable:		
General Fund:		
Advances:		
Collin County Toll Road Authority	\$ 37,239,390	
Inventories	<u>578,257</u>	
Total General Fund		\$ <u>37,817,647</u>
General Road and Bridge Fund:		
Inventories		<u>2,767,729</u>
2007 Road Bond Fund:		
Advances:		
Collin County Toll Road Authority		<u>1,121,540</u>
Other Governmental Funds:		
Inventories		<u>1,355,057</u>
Total Nonspendable		<u>\$ 43,061,973</u>

2. Restricted Fund Balance

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

Fund Balances:

Restricted:

General Fund:

Housing Finance Corporation	\$ 153,407	
Records Archive	8,300,628	
District Court Records Technology	<u>488,086</u>	
Total General Fund		\$ <u>8,942,121</u>

General Road and Bridge Fund:

Public transportation		<u>40,576,209</u>
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Healthcare Foundation:

Indigent healthcare		<u>3,744,269</u>
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Debt Service Fund:

Debt service activity		<u>20,597,416</u>
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2007 Road Bond:

Road and bridge projects		<u>114,819,320</u>
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Other Governmental Funds:

General administration	19,584,751	
Judicial	7,541,198	
Financial Administration	3	
Legal	2,315,215	
Public facilities	1,310,837	
Public Safety	8,575,021	
Health and welfare	26,994	
Culture and recreation	8,062,587	
Conservation	<u>115</u>	
Total Other Governmental Funds		<u>48,416,736</u>
Total Restricted		<u>\$237,096,071</u>

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	\$ 29,110,612
Capital murder cases	2,000,000
Special elections	200,000
Utilities price spikes	500,000
Highway 75 Project	6,000,000
Permanent Improvement	<u>9,886,869</u>
Total Committed	<u>\$ 47,697,481</u>

II. 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 Fund, 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 administered by Commissioners Court. All governmental fund annual appropriations lapse at year end.

On or before the last day of May of each year all departments of the County submit requests for appropriations to the Budget Officer. The initial budget request and the Budget Officer's recommendations are provided to the Commissioners Court beginning in early July. Commissioners Court holds budget hearings to allow departments to justify requests not included in the Budget Officer's proposed budget. They hold public hearings and publish notices starting in August on the timetable required by state statute. By September 1st or as soon as possible thereafter, the budget and the tax rate are adopted with tax notices mailed on or after October 1st. The appropriated budget is adopted annually by fund, department, and activity at the legal level of budgetary control. The categories of salary and benefits, training and travel, maintenance and operating, and capital outlay are the legal levels used. Effective September 1, 2005, the Commissioners Court amended this policy to allow the Budget Officer to amend the budget as needed for appropriation line items with a "For Your Information" notification to the Court for all amendments over \$5,000.

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

III. DETAILED NOTES ON ALL FUNDS

(a) Deposits and Investments

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

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

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

The County's demand deposits, including certificates of deposit, are fully covered by collateral held by the County's agents, Federal Reserve Bank of New York, or the Federal Home Loan Bank of Dallas, in the County's name. The investments are comprised of various 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 other banks holding investments of the County 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 of which are unconditionally guaranteed or insured by, or backed by the full faith and credit of this state or the United States or their respective agencies and instrumentalities, including obligations that are fully guaranteed or insured by the Federal Deposit Insurance Corporation or by the explicit full faith and credit of the United States;
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. Bonds issued, assumed, or guaranteed by the State of Israel;
7. 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 the Texas Government Code, 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 the Texas Government Code, Section 2256.009(b); or
 - c. Secured in any other manner and amount provided by law for deposits of the investing entity; and
 - d. Solicited by bid or offer orally, in writing, electronically, or any combination of methods outlined under the Texas Government Code, Section 2256.005(c)(1-4);
8. Money market mutual funds registered with and regulated by the Securities and Exchange Commission and fully conforming with the Texas Government Code, Sections 2256.014 and 2256.016(b) and (c) relating to the eligibility of investment pools to receive and invest funds of investing entities; and
9. Investment pools, as discussed in the Public Funds Investment Act, the Texas Government Code, Section 2256.016-2256.019, are eligible if the Commissioners Court, by order, authorizes investment in the particular pool. An investment pool shall invest the funds it receives from entities in authorized investments permitted by GC 2256.016. An investment pool may invest its funds in money market mutual funds to the extent permitted by and consistent with the Texas Government Code, Section 2256.016 and the investment policies and objectives adopted by the investment pool. The County, by contract, may delegate to an investment pool the authority to hold legal title as custodian of investments purchased with its local funds.

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 five-member 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 Public Funds Investment Act, Chapter 2256 of the Code. These pools are a conglomeration of local governments investing in investments approved by the Public Funds Investment Act. 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, 2017, are as follows:

Type of Investment	
Local government investment pools	\$186,463,899
Federal agency bonds	143,193,094
Municipal bonds	20,865,960
Certificates of deposits	107,194,117
Money Market/Cash Equivalents	<u>3,089,672</u>
Total investments	<u>\$460,806,742</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 three strategic investment pool groups: operating, non-operating, and capital projects.

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

Most of the County’s investments are backed up by the full faith and credit of the United States Government either directly or indirectly by using instruments of the United States Government or agencies as collateral. Investments that are not backed by instruments of the United States Government include municipal bonds and commercial paper in certain local government investment pools. According to the Collin County Investment Policy municipal bonds must be rated not less than A or its equivalent; however, in practice all municipal bonds in the County’s portfolio are rated AA or better by Standard and Poor’s or the equivalent. The policy also allows for commercial paper that has a stated maturity of 270 days or fewer and is not rated less than A-1 or p-1 or the equivalent. The County has no commercial paper directly in the portfolio but does invest in two local government investment pools that invest in commercial paper with the same credit rating restrictions.

As of September 30, 2017, the local government pools (40.5% of the portfolio) were rated AAAM by Standard and Poor’s. The federal agency bonds (31.1% 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 (23.3% 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 (0.7% 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 1.096 years. All investments are normally held to maturity or until called.

(b) Deposits

The September 30, 2017, carrying amount of deposits was as follows:

	<u>Bank Deposits</u>
Governmental funds	\$ 44,005,311
Proprietary type funds	3,821,429
Fiduciary type funds	<u>29,240,118</u>
Total	<u>\$ 77,066,858</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, 2017. All other funds are insured by the FDIC.

(c) Property Taxes and Other Receivables

Property taxes attach an enforceable lien on property as of January 1st. Taxes are levied prior to September 30th, become due on October 1st and are delinquent after January 31st 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, 2017, the various components of deferred revenue and unearned revenue reported in the governmental funds were as follows:

Taxes:	
General Fund	\$ 1,924,969
Debt Service Fund	<u>744,291</u>
	<u>2,669,260</u>
Fines and Fees:	
General Fund	2,231,590
General Road and Bridge Fund	<u>1,377,254</u>
	<u>3,608,844</u>
Unearned Grant Revenues:	
Grant Funds	<u>55,773</u>
	<u>55,773</u>
Total deferred and unearned revenue:	<u><u>\$ 6,333,877</u></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 as well as nonmajor, internal service, and fiduciary funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	General Fund	General Road and Bridge Special Revenue Fund	Health Care Foundation Special Revenue Fund	Debt Service Fund	2007 Road Bond	Non-Major Funds
Receivables:						
Taxes	\$ 2,201,286	\$ -	\$ -	\$ 847,710	\$ -	\$ -
Fines and Fees	5,628,692	3,473,818	-	-	-	-
Due from other governments	1,542,677	53,998	-	-	-	1,021,213
Due from other funds	890,209	-	-	-	-	-
Advance to other funds	37,239,390	-	-	-	1,121,540	1,355,057
Interest	769,238	-	-	-	-	-
Miscellaneous	<u>641,855</u>	<u>89,684</u>	<u>599</u>	<u>37,543</u>	<u>-</u>	<u>23,562</u>
Gross receivables	48,913,347	3,617,500	599	885,253	1,121,540	2,399,832
Less allowance for uncollectible	<u>3,552,705</u>	<u>2,096,564</u>	<u>-</u>	<u>59,923</u>	<u>-</u>	<u>-</u>
Net receivables	<u>\$ 45,360,642</u>	<u>\$ 1,520,936</u>	<u>\$ 599</u>	<u>\$ 825,330</u>	<u>\$ 1,121,540</u>	<u>\$ 2,399,832</u>

(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 by using actual historical cost where the amount can be determined. Once the historical cost is determined the asset is then depreciated over its useful life.

Many road projects and technology improvement projects have been ongoing in 2017. A summary of changes in capital assets follows:

	<u>Beginning balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending balance</u>
Governmental activities:				
Capital assets, not depreciated:				
Land	\$ 25,832,868	\$ 1,376,606	\$ (176,072)	\$ 27,033,402
Construction in progress	16,165,110	12,425,428	(17,384,636)	11,205,902
Historical treasures	269,760	149,813	(89,760)	329,813
Total capital assets, not depreciated:	<u>42,267,738</u>	<u>13,951,847</u>	<u>(17,650,468)</u>	<u>38,569,117</u>
Capital assets, being depreciated:				
Buildings	258,156,268	1,002,225	-	259,158,493
Improvements other than buildings	8,099,697	688,190	-	8,787,887
Machinery and equipment	79,131,319	8,906,471	(17,053,125)	70,984,665
Infrastructure	307,441,745	2,205,589	(1,296,204)	308,351,130
Total assets being depreciated	<u>652,829,029</u>	<u>12,802,475</u>	<u>(18,349,329)</u>	<u>647,282,175</u>
Less accumulated depreciation for:				
Buildings	(112,341,331)	(8,409,199)	-	(120,750,530)
Improvements other than buildings	(3,858,373)	(333,630)	-	(4,192,003)
Machinery and equipment	(56,164,197)	(6,272,312)	16,871,565	(45,564,944)
Infrastructure	(138,535,244)	(12,203,165)	517,513	(150,220,896)
Total accumulated depreciation	<u>(310,899,145)</u>	<u>(27,218,306)</u>	<u>17,389,078</u>	<u>(320,728,373)</u>
Net capital assets, being depreciated	<u>341,929,884</u>	<u>(14,415,831)</u>	<u>(960,251)</u>	<u>326,553,802</u>
Governmental activities, capital assets	<u>\$ 384,197,622</u>	<u>\$ (463,984)</u>	<u>\$ (18,610,719)</u>	<u>\$ 365,122,919</u>
Business-type activities:				
Capital assets, not being depreciated				
Land	\$ 14,301,578	\$ 13,300,204	\$ -	\$ 27,601,782
Construction in progress	6,781,523	1,589,942	(1,647,678)	6,723,787
Total capital assets, not depreciated	<u>21,083,101</u>	<u>14,890,146</u>	<u>(1,647,678)</u>	<u>34,325,569</u>
Capital assets, being depreciated:				
Buildings	2,846,799	-	-	2,846,799
Machinery and equipment	360,132	7,540	(48,939)	318,733
Infrastructure	-	10,642,567	-	10,642,567
Total assets being depreciated	<u>3,206,931</u>	<u>10,650,107</u>	<u>(48,939)</u>	<u>13,808,099</u>
Less accumulated depreciation for:				
Buildings	(972,311)	(94,893)	-	(1,067,204)
Machinery and equipment	(91,631)	(64,106)	45,622	(110,115)
Infrastructure	-	(73,907)	-	(73,907)
Total accumulated depreciation	<u>(1,063,942)</u>	<u>(232,906)</u>	<u>45,622</u>	<u>(1,251,226)</u>
Net capital assets, being depreciated	<u>2,142,989</u>	<u>10,417,201</u>	<u>(3,317)</u>	<u>12,556,873</u>
Business-type activities, capital assets	<u>\$ 23,226,090</u>	<u>\$ 25,307,347</u>	<u>\$ (1,650,995)</u>	<u>\$ 46,882,442</u>

Depreciation expense for FY 2017 was charged to functions/programs of the primary government as follows:

Depreciation:

Governmental activities:

General administration	\$ 3,281,373
Judicial	57,996
Financial administration	29,009
Public facilities	8,880,883
Equipment services	973,269
Public safety	342,202
Public transportation	13,501,862
Health and welfare	14,243
Culture and recreation	<u>137,469</u>

Total depreciation expense - governmental activities: \$ 27,218,306

Proprietary activities:

Outer Loop:	
Public transportation	73,907

Animal Safety:

Public facilities	94,893
Public safety	<u>64,106</u>

Total depreciation expense - business-type activities: \$ 232,906

Construction Commitments

Collin County has active construction projects as of September 30, 2017. The projects include road and bridge construction and new facility construction. At year-end the County's outstanding commitments with contractors are as follows (in thousands):

Construction Commitments:

<u>Project Type</u>	<u>Remaining Commitment</u>
Public Transportation	\$ 49,741,196
Public Facilities	<u>3,651,820</u>
Total	<u>\$ 53,393,016</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 \$352,380,000 as of September 30, 2017. The County has no other debt but bond debt. The County issued no debt in 2017.

The following are general obligation bonds and tax notes outstanding at September 30, 2017, and are for governmental activities only:

Fund Name	Interest Rates	Date		Due as of September 30, 2017
		Issued	Maturity	
Limited Tax Refunding and Permanent Improvement Bond 2008	3.625% to 5.000%	2008	2028	\$ 4,650,000
Limited Tax Refunding and Permanent Improvement Bond 2009	2.000% to 5.000%	2009	2025	20,000,000
Limited Tax Permanent Improvement Build America Bond 2009B	2.000% to 5.000%	2009	2029	9,990,000
Limited Tax Permanent Improvement Bond 2011	3.000% to 4.250%	2011	2031	1,670,000
Limited Tax Refunding and Permanent Improvement Bond 2012	2.000% to 5.000%	2012	2025	17,505,000
Limited Tax Permanent Improvement Bond 2013A	2.500% to 4.000%	2013	2033	1,865,000
Limited Tax Refunding Bonds 2013B	0.450% to 3.189%	2013	2025	11,315,000
Limited Tax Refunding and Permanent Improvement Bond 2014	2.000% to 5.000%	2014	2034	19,615,000
Limited Tax Refunding and Permanent Improvement Bond 2015	2.000% to 4.000%	2015	2035	3,470,000
Limited Tax Refunding and Permanent Improvement Bond 2016	2.000% to 5.000%	2016	2036	3,975,000
Unlimited Tax Road and Refunding Bond 2007	4.000% to 5.000%	2007	2027	9,895,000
Unlimited Tax Road Bond 2008	4.000% to 5.500%	2008	2028	1,960,000
Unlimited Tax Road and Refunding Bond 2009	2.000% to 5.000%	2009	2025	6,070,000
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	6,035,000
Unlimited Tax Road Bonds 2011	2.000% to 4.000%	2011	2029	22,680,000
Unlimited Tax Road and Refunding Bond 2012	2.000% to 5.000%	2012	2032	43,235,000
Unlimited Tax Refunding Bond 2013A	1.000% to 5.000%	2013	2033	30,710,000
Unlimited Tax Refunding Bond 2013B	0.650% to 4.000%	2013	2025	10,835,000
Unlimited Tax Road Bond 2014	2.000% to 5.000%	2014	2034	22,540,000
Unlimited Tax Road and Refunding Bond 2015	2.000% to 5.000%	2015	2035	58,600,000
Unlimited Tax Road and Refunding Bond 2016	2.000% to 5.000%	2016	2028	40,175,000
				<u>\$ 352,380,000</u>

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 thereof; (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, 2009, with installments ranging from \$270,000 to \$2,710,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 3.5 to 5.0%. The final principal and interest payment is due on February 15, 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
\$ 4,650,000 – Liability as of September 30, 2017

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 thereof; (iii) refund a portion of the County’s outstanding debt for debt savings; and (iv) pay the cost of issuance associated with the sale of the these bonds. Principal maturities will occur annually beginning on February 15, 2009 with installments ranging from \$1,055,000 to \$3,780,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 2.0 to 5.0%. The final principal and interest payment is due on February 15, 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
\$20,000,000 – Liability as of September 30, 2017

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 thereof; 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, 2019, and the remaining principal amount of \$7,430,000 matures on February 15, 2029. Interest payments occur semi-annually on February 15th and August 15th ranging from 4.6 to 6.3%. The final principal and interest payment is due on February 15, 2029. This Bond issue is not subject to rebate arbitrage. The United States Government will refund a portion of the interest to the County semi-annually.

\$ 9,990,000 – New issue

\$ 9,990,000 – 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 2011 were issued 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, 2012 with installments ranging from \$45,000 to \$155,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 3.0 to 4.25%. The final principal and interest payment is due on February 15, 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

\$ 1,670,000 – Liability as of September 30, 2017

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

\$17,505,000 – Liability as of September 30, 2017

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

\$ 1,865,000 – Liability as of September 30, 2017

Limited Tax Refunding Bonds, Series 2013B

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

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

\$11,315,000 – Liability as of September 30, 2017

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 thereof; (iii) refund a portion of the County’s outstanding debt for debt savings; and (iv) pay the costs of issuance associated with the sale of the these bonds. Principal maturities will occur annually beginning on February 15, 2015 with installments ranging from \$115,000 to \$2,385,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 2.0 to 5.0%. The final principal and interest payment is due on February 15, 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
\$19,615,000 – Liability as of September 30, 2017

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, 2016 with installments ranging from \$100,000 to \$280,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 2.0 to 4.0%. The final principal and interest payment is due on February 15, 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
\$3,470,000 – Liability as of September 30, 2017

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, 2017 with installments ranging from \$70,000 to \$655,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 2.0 to 5.0%. The final principal and interest payment is due on February 15, 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
\$3,975,000 – Liability as of September 30, 2017

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 were 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 Unlimited Tax Road Bonds. Principal maturities will occur annually beginning February, 2008 with installments ranging from \$380,000 to \$6,070,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 4.0 to 5.0%. The final principal and interest payment is due on February 15, 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
\$ 9,895,000 – Liability as of September 30, 2017

Unlimited Tax Road Bonds, 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 Bonds, Series 2008 were 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 15, 2009, with installments ranging from \$955,000 to \$3,045,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 4.0 to 5.5%. The final principal and interest payment is due on February 15, 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
\$ 1,960,000 – Liability as of September 30, 2017

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 were 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, 2010, in installments ranging from \$770,000 to \$2,485,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 2.0 to 5.0%. The final principal and interest payment is due on February 15, 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
\$ 6,070,000 – Liability as of September 30, 2017

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 were 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, 2019, and the remaining principal amount of \$4,120,000 matures on February 15, 2029. Interest payments occur semi-annually on February 15th and August 15th ranging from 4.6 to 6.3%. The final principal and interest payment is due on February 15th, 2029. This bond issue is not subject to rebate arbitrage. The United States Government will refund a portion of the interest to the County semi-annually.

\$5,590,000 – New issue

\$5,590,000 – Liability as of September 30, 2017

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 were 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 15, 2012, with installments ranging from \$200,000 to \$2,110,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 2.0% to 5.0%. The final principal and interest payment is due on February 15, 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

\$ 6,035,000 – Liability as of September 30, 2017

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 2011 were 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 15, 2012, with installments ranging from \$595,000 to \$1,950,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 0.4% to 4.0%. The final principal and interest payment is due on February 15, 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

\$22,680,000 – Liability as of September 30, 2017

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 were 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 15, 2012, with installments ranging from \$610,000 to \$4,720,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 2.0% to 5.0%. The final principal and interest payment is due on February 15, 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
\$43,235,000 – Liability as of September 30, 2017

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 were 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 15, 2014, with installments ranging from \$655,000 to \$2,760,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 1.0% to 5.0%. The final principal and interest payment is due on February 15, 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
\$30,710,000 – Liability as of September 30, 2017

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 were 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 15, 2015, with installments ranging from \$495,000 to \$2,245,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 0.65% to 4.0%. The final principal and interest payment is due on February 15, 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

\$10,835,000 – Liability as of September 30, 2017

Unlimited Tax Road Bonds, Series 2014

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

\$25,045,000 Unlimited Tax Road Bonds, Series 2014 were 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 15, 2015, with installments ranging from \$785,000 to \$1,840,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 2.0% to 5.0%. The final principal and interest payment is due on February 15, 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

\$22,540,000 – Liability as of September 30, 2017

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 and Refunding Bonds, Series 2015 were issued to (i) construct, maintain and operate macadamized, graveled or paved roads and turnpikes, or in the aid thereof, throughout the County, including participation in the cost of joint state highway and joint city-county projects, (ii) refund a portion of the County’s outstanding debt for debt service savings, and (iii) pay costs of issuance associated with the sale of the bonds. Principal maturities will occur annually beginning February of 2016 with installments ranging from \$1,935,000 to \$6,605,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 2.0% to 5.0%. The final principal and interest payment is due on February 15, 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
\$58,600,000 – Liability as of September 30, 2017

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 and Refunding Bonds, Series 2016 were 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 15, 2017, with installments ranging from \$1,835,000 to \$17,850,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 2.0% to 5.0%. The final principal and interest payment is due on February 15, 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
\$40,175,000 – Liability as of September 30, 2016

(g) Defeased Bonds

The county defeased no bonds in 2017 as has occurred in prior years.

(h) Arbitrage Rebate Liabilities

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

(i) Changes in Noncurrent Liabilities

Noncurrent liabilities for the year ended September 30, 2017, were as follows:

Changes in Noncurrent Liabilities (in thousands)

Governmental activities:	Beginning	Additions	Deductions	Ending	Due within
	Balance			Balance	one year
General obligation bonds	\$ 395,590	\$ -	\$ 43,210	\$ 352,380	\$ 49,590
Compensated absences	7,053	9,283	8,756	7,580	4,686
Claims and judgements	2,446	10,015	8,198	4,263	2,589
Unamortized bond premium	39,008	-	4,331	34,677	-
Total	<u>\$ 444,097</u>	<u>\$ 19,298</u>	<u>\$ 64,495</u>	<u>\$ 398,900</u>	<u>\$ 56,865</u>

Compensated absences are liquidated in 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.

(j) Contractual Maturities

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

Year Ending September 30	Principal	Interest	Total
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>\$ 352,380,000</u>	<u>\$ 95,731,720</u>	<u>\$ 448,111,720</u>

The Debt Service Fund has \$20,597,416 to service the general long-term bond retirement as of September 30, 2017. 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 the County continues to monitor the debt proceeds used to ensure compliance.

(k) 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.

(l) **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, 2017, is as follows:

	<u>Due from</u>	<u>Due to</u>
<u>Due to/from other funds:</u>		
<u>Governmental Funds:</u>		
General Fund	\$ 890,209	\$ -
Nonmajor Funds	-	890,209
	<u>890,209</u>	<u>890,209</u>
Total Governmental Funds	<u>890,209</u>	<u>890,209</u>
	<u>\$ 890,209</u>	<u>\$ 890,209</u>
Total		

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	\$ 37,239,390	\$ -
2007 Road Bond	1,121,540	-
Nonmajor Funds	1,355,057	-
Collin County Toll Road Authority Fund	-	39,715,987
	<u>\$ 39,715,987</u>	<u>\$ 39,715,987</u>
Total		

These balances are a result of funding to finance 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, 2017, is as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
<u>Governmental Funds:</u>		
General Fund	\$ 26,876	\$ 1,238,798
Health Care Foundation	500,000	-
Nonmajor Funds	963,902	251,980
	<u>\$ 1,490,778</u>	<u>\$ 1,490,778</u>
Total		

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 consists of a transfer to the Courthouse Security Fund to supplement security activities (\$700,000), a transfer to the Health Care Foundation Fund (500,000) to supplement indigent healthcare, and grant match funding (\$38,978). The non-major fund activity primarily includes the Courthouse Security Fund transfer mentioned above (700,000) and a transfer to separate forfeiture funds in the Sheriff’s Office (\$225,104).

(m) Capital Contributions

Assets were transferred to the Collin County Toll Road Authority Enterprise Fund from the 2007 Road Bond Fund (\$185,478) and the General Fund (\$6,885) 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.

(n) Leases

As lessor, the Health Care Foundation has a number of non-cancelable operating leases with minimum future rental revenues in aggregate of \$2,644,283. The buildings are carried at a book value of \$6,860,522 with accumulated depreciation of \$5,201,600. Future minimum rental revenue applicable to the operating leases are as follows:

<u>Fiscal Year</u>	HCF Contractual Future Rental	
	\$	<u>Revenues</u>
2018	\$	353,891
2019		277,593
2020		57,247
2021		14,448
2022		13,244
Total	\$	<u>716,424</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 \$2,644,284 for the year ended September 30, 2017. At September 30, 2017, future minimum rental obligations applicable to the operating leases are as follows:

<u>Fiscal Year</u>	<u>Contractual Future Rental Obligations</u>
2018	\$ 1,018,947
2019	846,029
2020	<u>779,308</u>
Total	<u>\$ 2,644,284</u>

(o) 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 increased 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 \$36,186,620. The Commissioners Court has taken action to commit these rolled-over encumbrances to fund the outstanding purchase orders from the prior year. Of this amount, the more significant encumbrances are as follows:

- Permanent improvement building projects \$5,992,253
- Radio tower project 7,391,766
- Right-of-Way acquisitions for CCTRA 6,000,000
- Information technology projects 5,423,720
- Capital replacement 3,076,484

Encumbrances in an amount of \$1,751,493 were rolled over in the General Road and Bridge Fund. Of this amount, \$1,032,954 was for equipment for which the purchase was not completed in 2017, and \$370,427 of encumbrances were rolled over for road maintenance projects.

The Health Care Foundation fund had \$405,397 of restricted encumbrances roll over from 2017 to 2018. Of these amounts \$166,010 was rolled over for grant programs to non-profit organizations, and \$171,253 is related to the Regional Health Partnership 18 Anchor.

An encumbered amount of \$642,756 was rolled over in all other governmental funds. Of this amount \$513,525 was rolled over for preserving records.

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 Employee Insurance 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, 2017, the County paid \$1,055 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.

The Employee Insurance Fund had an increase of \$6,146,571 in benefits paid (30.6%) in 2017 after experiencing a decrease in claims in 2016 of \$804,008 (3.7%); however, total net position decreased by only \$1.1 million in spite of the increased claims to \$4.7 million due to the County increasing the per employee funding from \$905 to \$1,055 per employee per month. 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. Management continues to monitor the claims and has made changes to coverage to help keep costs down.

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

Losses as a result of theft, mysterious disappearance, and damage or destruction of assets are accounted for in the Liability Claims Internal Service Fund. The County carries insurance through various commercial insurance companies to limit losses to reasonable deductible levels. In 2017 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 2017 and 2016 follow (in thousands):

	Prior Year			Current Year	
	Liability	Estimates	Payments	Liability	
2017 Employee Insurance	\$ 855	\$ 26,942	\$ 26,942	\$ 855	
2016 Employee Insurance	\$ 855	\$ 20,795	\$ 20,795	\$ 855	
2017 Workers' Compensation	\$ 638	\$ 214	\$ 214	\$ 638	
2016 Workers' Compensation	\$ 638	\$ 311	\$ 311	\$ 638	
2017 Liability Insurance	\$ 447	\$ 1,007	\$ 1,007	\$ 447	
2016 Liability Insurance	\$ 447	\$ 908	\$ 908	\$ 447	

(b) Commitments and Contingencies

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

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

(c) Longevity Pay

Longevity pay for the County's employees is calculated and paid annually if approved by the Commissioners Court. The formula for its calculation has been adopted as policy by the Commissioners Court; however, it is only available to employees hired before December 18, 2007. There is no liability as of September 30, 2017, 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 2017.

(d) Post-Retirement Health Benefits

Plan Description

The County's post-employment benefit plan is a single-employer defined benefit plan. The County offers health benefits at actuarial cost with no 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 eligibility for Medicare coverage. No post-employment liability exists since retirees are paying the full cost of this benefit.

(e) Retirement Commitments

Plan Description

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

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

Benefits Provided

TCDRS provides retirement, disability and death benefits for all full-time 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 contribution commitment. 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 determined every third year by the Commissioners Court.

Employees covered by benefit terms

As of December 31, 2016, the plan had 3,292 members of which 1,665 are depositing members and 908 are inactive members entitled but not yet receiving benefits. As of December 31, 2016 there were 719 retired employees receiving benefits from the program averaging \$2,163 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 6.77%; however, the County contributed an amount of 8.0% in 2017 which was the same as 2016. 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 employee benefits in the future. The contribution rate payable by the employee members for the calendar years of 2017 and 2016 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, 2016, 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, 2016, 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 and then projected with 110% of the MP-2014 Ultimate scale thereafter.

Service retirees, beneficiaries and non-depositing members

The RP-2000 Combined Mortality Table with the projection scale AA and then projected with 110% of the MP-2014 Ultimate scale thereafter, with a one-year set-forward for males and no age adjustment for females.

Disabled retirees

RP-2000 Disabled Mortality Table projected to 2014 with scale AA and then projected with 110% of the MP-2014 Ultimate scale thereafter, with no age adjustment for males and a two-year set-forward for females.

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 2017 information for a 7-10 year time horizon.

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

Asset Class	Benchmark	Target Allocation⁽¹⁾	Geometric Real Rate of Return⁽²⁾
U.S. Equities	Dow Jones U.S. Total Stock Market Index	13.50%	4.70%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index ⁽³⁾	16.00%	7.70%
Global Equities	MSCI World (net) Index	1.50%	5.00%
Int'l Equities - Developed Markets	MSCI World Ex USA (net)	10.00%	4.70%
Int'l Equities - Emerging Markets	MSCI EM Standard (net) Index	7.00%	5.70%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	0.60%
High-Yield Bonds	Citigroup High-Yield Cash-Pay Capped Index	3.00%	3.70%
Opportunistic Credit	Citigroup High-Yield Cash-Pay Capped Index	2.00%	3.83%
Direct Lending	S&P/LSTA Leveraged Loan Index	10.00%	8.15%
Distressed Debt	Cambridge Associates Distressed Securities Index ⁽⁴⁾	3.00%	6.70%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% FTSE EPRA/NAREIT Global Real Estate Index	2.00%	3.85%
Master Limited Partnerships (MLPs)	Alerian MLP Index	3.00%	5.60%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index ⁽⁵⁾	6.00%	7.20%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	20.00%	3.85%

⁽¹⁾ Target asset allocation adopted at the April 2017 TCDRS Board meeting.

⁽²⁾ Geometric real rates of return equal the expected return minus the assumed inflation rate of 2.0%, per Cliffwater's 2017 capital market assumptions.

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

⁽⁴⁾ Includes vintage years 2005-present of Quarter Pooled Horizon IRRs.

⁽⁵⁾ 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)

Net Pension Liability / (Asset)	December 31, 2015	December 31, 2016
Total pension liability	\$446,871,315	\$475,026,049
Fiduciary net position	449,605,887	475,857,901
Net pension liability / (asset)	(2,734,573)	(831,851)
Fiduciary net position as a % of total pension liability	100.61%	100.18%
Pensionable covered payroll ⁽¹⁾	\$89,312,442	\$92,657,082
Net pension liability as a % of covered payroll	(3.06%)	(0.90%)

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.

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, 2016.

	1% Decrease	Current Discount Rate	1% Increase
	7.10%	8.10%	9.10%
Total pension liability	\$539,297,340	\$475,026,049	\$421,691,535
Fiduciary net position	475,857,901	475,857,901	475,857,901
Net pension liability / (asset)	<u>\$63,439,440</u>	<u>(\$831,851)</u>	<u>(\$54,166,365)</u>

Pension Plan Fiduciary Net Position

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

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

For the year ended December 31, 2016, the County recognized pension expense of \$11,644,950. At September 30, 2017, the County reported deferred outflows of resources and deferred inflows of resources related to the pensions from the following sources:

Deferred Inflows/Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ 4,370,185	\$ -
Changes of assumptions	-	2,972,257
Net difference between projected and actual earnings	-	34,139,904
Contributions made subsequent to measurement date	-	6,009,060

An amount of \$6,009,060 is reported as deferred outflows of resources related to pension resulting from contributions subsequent to the measurement date will be recognized as an addition to the net pension asset for the year ending September 30, 2017. Other 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:	
2017	\$ 11,329,331
2018	11,329,331
2019	9,968,289
2020	327,741
2021	(212,716)
Thereafter	-

(h) Payable to the Pension Plan

In 2017 the County reported a payable of \$1,091,074 for the outstanding amount of employer contributions to the pension plan required for the year ending September 30, 2017.

(i) *Tax Abatements*

Collin County occasionally will piggyback on tax abatements which are negotiated by cities within the County to promote economic activity and attract new businesses into the County to grow the tax base. As of September 30, 2017, the County has tax abatement agreement with 23 businesses. Each agreement was negotiated under Section 312 of the State of Texas Tax Code, and most agreements allow for a 50% abatement of the taxable value of property. There are no provisions for recapture of the abated taxes. The County has not made any commitments as part of the agreements other than to reduce taxes. The County is not subject to any tax abatement agreements entered into by other governmental entities.

<u>Business</u>	<u>Tax Reduction</u>	<u>Contracted Property Abatement Percentage</u>
Advanced Neuromedulation Systems Inc.	\$ 1,934	50%
Capital One National Association	85,600	60%
Capital One Services LLP	12,817	50%
CIGNA Health & Life Insurance Company	4,146	50%
Cisco Systems Sales & Service	12,108	50%
Cole of Plano TX LLC	103,515	50%
FedEx Office & Print Services Inc.	13,201	50%
Glendale Heights LLC	8,321	50%
Health Care Service Corporation	230,431	50%
KDC Legacy HQ Investments One LP	28,480	50%
Liberty Property Limited Partnership	2,667	50%
Luminator Holding LP	3,624	50%
One Allen LL LLC	16,695	50%
Raytheon Company	990	50%
Rent-A-Center Texas LP	22,539	50%
Rental Store Inc	3,951	50%
Texas Instruments Inc.	625,069	100%
TMK Properties LP	13,227	50%
United American Insurance Company	5,304	50%
Total	<u>\$ 1,194,618</u>	

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**REQUIRED
SUPPLEMENTARY INFORMATION**

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COLLIN COUNTY, TEXAS
Required Supplementary Information
Schedule of Revenues, Expenditures, and
Changes in Fund Balance – Budget (GAAP Basis) and Actual
General Fund
For The Year Ended September 30, 2017

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget positive (negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Property taxes	\$ 164,491,161	\$ 164,491,161	\$ 167,450,654	\$ 2,959,493
Licenses and permits	630,000	630,000	612,412	(17,588)
Federal and state funds	5,918,919	5,918,919	6,693,935	775,016
Fees and charges for services	17,167,088	17,167,088	21,481,105	4,314,017
Fines and forfeitures	1,412,000	1,412,000	1,421,753	9,753
Rental revenues	283,200	283,200	337,917	54,717
Interest	1,821,000	1,821,000	1,751,589	(69,411)
Miscellaneous	248,500	248,500	412,215	163,715
Total revenues	<u>191,971,868</u>	<u>191,971,868</u>	<u>200,161,580</u>	<u>8,189,712</u>
Expenditures:				
Current:				
General administration	43,711,792	41,468,812	30,519,128	10,949,684
Judicial	19,730,726	19,815,842	18,870,895	944,947
Financial administration	12,636,414	12,795,540	12,032,689	762,851
Legal	13,976,915	13,976,915	12,375,664	1,601,251
Public facilities	11,770,018	11,748,404	10,264,723	1,483,681
Equipment services	2,891,132	2,891,132	1,718,408	1,172,724
Public safety	61,447,466	61,378,326	59,945,687	1,432,639
Health and welfare	16,973,870	18,367,120	17,624,831	742,289
Culture and recreation	926,030	927,730	867,883	59,847
Conservation	271,709	271,709	211,391	60,318
Capital outlay:	39,993,380	40,685,466	12,476,871	28,208,595
Total expenditures	<u>224,329,452</u>	<u>224,326,996</u>	<u>176,908,170</u>	<u>47,418,826</u>
Excess of revenues over expenditures	<u>(32,357,584)</u>	<u>(32,355,128)</u>	<u>23,253,410</u>	<u>55,608,538</u>
Other financing sources (uses):				
Transfers in	-	27,294	26,876	(418)
Transfers out	(1,245,455)	(1,245,455)	(1,238,798)	6,657
Sale of assets	-	-	301,171	301,171
Total other financing sources (uses)	<u>(1,245,455)</u>	<u>(1,218,161)</u>	<u>(910,751)</u>	<u>307,410</u>
Net change in fund balance	<u>(33,603,039)</u>	<u>(33,573,289)</u>	<u>22,342,659</u>	<u>55,915,948</u>
Fund balance – beginning	<u>250,339,642</u>	<u>250,339,642</u>	<u>250,339,642</u>	<u>-</u>
Fund balance – ending	<u>\$ 216,736,603</u>	<u>\$ 216,766,353</u>	<u>\$ 272,682,301</u>	<u>\$ 55,915,948</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, 2017

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget positive (negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Property taxes	\$ 430,411	\$ 430,411	\$ 437,670	\$ 7,259
Licenses and permits	5,000	5,000	4,437	(563)
Fees & charges for services:				
Road mileage fees	9,500,000	9,500,000	10,335,773	835,773
Vehicle title fees	850,000	850,000	1,050,775	200,775
Road & bridge fees	7,870,000	7,870,000	8,192,388	322,388
Total fees & charges for services	<u>18,220,000</u>	<u>18,220,000</u>	<u>19,578,936</u>	<u>1,358,936</u>
Fines and forfeitures:				
County clerk	1,305,650	1,305,650	963,909	(341,741)
District clerk	598,750	598,750	564,836	(33,914)
Total fines and forfeitures	<u>1,904,400</u>	<u>1,904,400</u>	<u>1,528,745</u>	<u>(375,655)</u>
Other local government funds	-	-	34,516	34,516
Interest	60,000	60,000	365,855	305,855
Miscellaneous:				
Sale of road and bridge materials	50,000	50,000	47,946	(2,054)
Other and grants	10,500	10,500	118,585	108,085
Total miscellaneous	<u>60,500</u>	<u>60,500</u>	<u>166,531</u>	<u>106,031</u>
Total revenues	<u>20,680,311</u>	<u>20,680,311</u>	<u>22,116,690</u>	<u>1,436,379</u>
Expenditures:				
Current:				
Public Transportation:				
Road and Bridge Maintenance:				
Salaries and benefits	5,744,721	5,744,721	5,427,921	316,800
Training and travel	14,616	14,616	11,747	2,869
Maintenance and operating	15,677,303	15,677,303	5,252,995	10,424,308
Total road and bridge maintenance	<u>21,436,640</u>	<u>21,436,640</u>	<u>10,692,663</u>	<u>10,743,977</u>
Engineering:				
Salaries and benefits	532,863	532,863	461,980	70,883
Training and travel	13,785	13,785	2,563	11,222
Maintenance and operating	28,175	28,175	3,427	24,748
Total engineering	<u>574,823</u>	<u>574,823</u>	<u>467,970</u>	<u>106,853</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, continued
For The Year Ended September 30, 2017

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget positive (negative)</u>
	<u>Original</u>	<u>Final</u>		
Services and Operations:				
Salaries and benefits	\$ 512,657	\$ 512,657	\$ 509,370	\$ 3,287
Training and travel	10,493	10,493	5,947	4,546
Maintenance and operating	<u>3,590</u>	<u>3,590</u>	<u>1,119</u>	<u>2,471</u>
Total services and operations	526,740	526,740	516,436	10,304
Soil Conservation:				
Maintenance and operating	<u>44,035</u>	<u>44,035</u>	<u>24,773</u>	<u>19,262</u>
Special Projects:				
Salaries and benefits	161,679	164,383	164,383	-
Training and travel	1,425	-	-	-
Maintenance and operating	<u>600</u>	<u>247</u>	<u>247</u>	<u>-</u>
Total special projects	<u>163,704</u>	<u>164,630</u>	<u>164,630</u>	<u>-</u>
Non-departmental:				
Maintenance and operating	<u>728,081</u>	<u>726,390</u>	<u>310,623</u>	<u>415,767</u>
Total non-departmental	<u>23,474,023</u>	<u>23,473,258</u>	<u>12,177,095</u>	<u>11,296,163</u>
Capital outlay:				
Public Transportation:				
Road and Bridge				
Maintenance	<u>3,299,681</u>	<u>4,130,166</u>	<u>2,756,956</u>	<u>1,373,210</u>
Total capital outlay	<u>3,299,681</u>	<u>4,130,166</u>	<u>2,756,956</u>	<u>1,373,210</u>
Total expenditures	<u>26,773,704</u>	<u>27,603,424</u>	<u>14,934,051</u>	<u>12,669,373</u>
Excess (deficiency) of revenues over (under) expenditures	(6,093,393)	(6,923,113)	7,182,639	14,105,752
Other financing sources (uses):				
Sale of assets	<u>-</u>	<u>-</u>	<u>306,931</u>	<u>306,931</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>306,931</u>	<u>306,931</u>
Net change in fund balance	(6,093,393)	(6,923,113)	7,489,570	14,412,683
Fund balance – beginning	<u>35,854,368</u>	<u>35,854,368</u>	<u>35,854,368</u>	<u>-</u>
Fund balance – ending	<u>\$ 29,760,975</u>	<u>\$ 28,931,255</u>	<u>\$ 43,343,938</u>	<u>\$ 14,412,683</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, 2017

	<u>Budget</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget
				positive
				(negative)
Revenues:				
Federal and state funds	\$ 40,000	\$ 40,000	\$ 355,908	\$ 315,908
Fees and charges for services	106,500	106,500	144,344	37,844
Rental revenues	1,086,275	1,086,275	1,098,582	12,307
Interest	80,000	80,000	39,009	(40,991)
Miscellaneous	15,000	15,000	21,591	6,591
Total revenues	<u>1,327,775</u>	<u>1,327,775</u>	<u>1,659,434</u>	<u>331,659</u>
Expenditures:				
Current:				
Health and Welfare:				
Salaries and benefits	2,208,899	2,208,899	2,022,224	186,675
Training and travel	46,000	46,000	32,542	13,458
Maintenance and operating	2,133,010	2,133,010	879,284	1,253,726
Total health and welfare	<u>4,387,909</u>	<u>4,387,909</u>	<u>2,934,050</u>	<u>1,453,859</u>
Public Facilities:				
Maintenance and operating	184,975	184,975	82,341	102,634
Total public facilities	<u>184,975</u>	<u>184,975</u>	<u>82,341</u>	<u>102,634</u>
Capital Outlay:				
Health and Welfare	35,749	35,749	18,149	17,600
Total capital outlay	<u>35,749</u>	<u>35,749</u>	<u>18,149</u>	<u>17,600</u>
Total expenditures	<u>4,608,633</u>	<u>4,608,633</u>	<u>3,034,540</u>	<u>1,574,093</u>
Excess (deficiency) of revenues				
over (under) expenditures	(3,280,858)	(3,280,858)	(1,375,106)	1,905,752
Other financing sources (uses):				
Transfers in	500,000	500,000	500,000	-
Total other financing				
sources (uses)	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>-</u>
Net change in fund				
balance	(2,780,858)	(2,780,858)	(875,106)	1,905,752
Fund balance – beginning	4,619,375	4,619,375	4,619,375	-
Fund balance – ending	<u>\$ 1,838,517</u>	<u>\$ 1,838,517</u>	<u>\$ 3,744,269</u>	<u>\$ 1,905,752</u>

COLLIN COUNTY, TEXAS

REQUIRED SUPPLEMENTARY INFORMATION

SEPTEMBER 30, 2017

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 Fund, Sheriff Forfeiture Fund, District Attorney State Forfeiture Fund, District Attorney Service Fee Fund, Juvenile Case Manager Fund, District Attorney Pretrial Intervention Program Fund, SCAAP Fund, District Attorney Apportionment Fund, District Attorney Federal Treasury Forfeiture Fund, District Attorney Federal Justice Forfeiture Fund, and the Constable Precinct 3 Forfeiture Fund. The budget for all capital project funds are adopted by project on a project-life term at the time debt is issued and amended as needed, and the budget is carried over from year to year until the funding is exhausted. All grant fund budgets are adopted at the grantor level and adoption is ministerial by Commissioners Court. All governmental fund annual appropriations lapse at year end.

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

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

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

Schedule of Changes in Net Pension Liability and Related Ratios

	Year Ended December 31									
	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Total Pension Liability										
Service cost	\$13,724,564	\$13,068,419	\$12,751,521	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Interest on total pension liability	35,938,168	33,995,281	31,777,414	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Effect of plan changes	0	(2,585,536)	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Effect of assumption changes or inputs	0	4,458,386	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Effect of economic/demographic (gains) or losses	(1,276,298)	(4,696,582)	(351,099)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Benefit payments/refunds of contributions	<u>(20,231,700)</u>	<u>(19,104,645)</u>	<u>(16,683,122)</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Net change in total pension liability	28,154,734	25,135,323	27,494,714	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total pension liability, beginning	<u>446,871,315</u>	<u>421,735,992</u>	<u>394,241,278</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Total pension liability, ending (a)	<u>\$475,026,049</u>	<u>\$446,871,315</u>	<u>\$421,735,992</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Fiduciary Net Position										
Employer contributions	\$7,410,845	\$7,144,995	\$6,994,962	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Member contributions	6,485,996	6,251,871	6,123,006	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Investment income net of investment expenses	33,239,797	(10,637,387)	29,115,380	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Benefit payments/refunds of contributions	(20,231,700)	(19,104,645)	(16,683,122)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Administrative expenses	(361,548)	(329,569)	(349,826)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Other	<u>(291,376)</u>	<u>14,870</u>	<u>1,494</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Net change in fiduciary net position	26,252,013	(16,659,866)	25,201,894	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Fiduciary net position, beginning	<u>449,605,887</u>	<u>466,265,753</u>	<u>441,063,859</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Fiduciary net position, ending (b)	<u>\$475,857,901</u>	<u>\$449,605,887</u>	<u>\$466,265,753</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Net pension liability / (asset), ending = (a) - (b)	<u>(\$831,851)</u>	<u>(\$2,734,573)</u>	<u>(\$44,529,762)</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Fiduciary net position as a % of total pension liability	100.18%	100.61%	110.56%	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Pensionable covered payroll	\$92,657,082	\$89,312,442	\$87,437,029	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net pension liability/(asset) as % of covered payroll	-0.90%	-3.06%	-50.93%	N/A	N/A	N/A	N/A	N/A	N/A	N/A

This schedule is presented to illustrate the requirement to show information for 10 years. However, recalculations of prior years are not required, and if prior years are not reported in accordance with the standards of GASB 67/68, they should not be shown here. Therefore, we have shown only years for which the new GASB statements have been implemented.

Schedule of Employer Contributions

Year Ending December 31	Actuarially Determined Contribution ⁽¹⁾	Actual Employer Contribution ⁽¹⁾	Contribution Deficiency (Excess)	Pensionable Covered Payroll ⁽²⁾	Actual Contribution as a % of Covered Payroll
2007	\$9,568,623	\$9,820,015	\$(251,392)	\$78,560,122	12.5%
2008	9,735,517	10,200,667	(465,150)	81,605,336	12.5%
2009	10,626,371	12,518,526	(1,892,155)	87,604,045	14.3%
2010	10,951,413	16,514,336	(5,562,923)	85,291,381	19.4%
2011	9,024,076	47,003,779	(37,979,704)	85,213,179	55.2%
2012	6,441,050	8,536,635	(2,095,584)	84,306,943	10.1%
2013	6,850,764	18,832,813	(11,982,049)	84,997,069	22.2%
2014	6,015,668	6,994,962	(979,295)	87,437,029	8.0%
2015	5,546,303	7,144,995	(1,598,693)	89,312,442	8.0%
2016	5,290,719	7,410,845	(2,120,126)	92,657,082	8.0%

COLLIN COUNTY, TEXAS

Notes to Required Supplementary Information - Texas County and District Retirement System

For the Year Ended September 30, 2017

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

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**ADDITIONAL
SUPPLEMENTARY INFORMATION**

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund
For The Year Ended September 30, 2017

	<u>Budget</u>		<u>Actual</u>	Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>		
Current:				
General Administration:				
County Judge:				
Salaries and benefits	\$ 182,240	\$ 182,240	\$ 180,917	\$ 1,323
Training and travel	12,500	12,500	6,076	6,424
Maintenance and operating	918	918	249	669
Total County Judge	<u>195,658</u>	<u>195,658</u>	<u>187,242</u>	<u>8,416</u>
Commissioners Court:				
Salaries and benefits	604,860	604,860	603,201	1,659
Training and travel	46,693	46,693	28,680	18,013
Maintenance and operating	5,193	5,193	4,040	1,153
Total Commissioners Court	<u>656,746</u>	<u>656,746</u>	<u>635,921</u>	<u>20,825</u>
County Clerk:				
Salaries and benefits	1,965,341	1,965,341	1,959,740	5,601
Training and travel	31,200	31,200	13,256	17,944
Maintenance and operating	1,130,862	1,130,862	18,813	1,112,049
Total County Clerk	<u>3,127,403</u>	<u>3,127,403</u>	<u>1,991,809</u>	<u>1,135,594</u>
Support Services:				
Salaries and benefits	197,828	197,828	197,208	620
Maintenance and operating	1,766,831	1,766,831	1,562,198	204,633
Total Support Services	<u>1,964,659</u>	<u>1,964,659</u>	<u>1,759,406</u>	<u>205,253</u>
Human Resources:				
Salaries and benefits	1,735,177	1,735,177	1,642,311	92,866
Training and travel	40,200	40,200	30,122	10,078
Maintenance and operating	62,771	61,919	42,878	19,041
Total Human Resources	<u>1,838,148</u>	<u>1,837,296</u>	<u>1,715,311</u>	<u>121,985</u>
Civil Services:				
Salaries and benefits	71,091	71,091	70,835	256
Training and travel	1,500	1,500	175	1,325
Maintenance and operating	10,500	10,500	378	10,122
Total Civil Services	<u>83,091</u>	<u>83,091</u>	<u>71,388</u>	<u>11,703</u>

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2017

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget positive (negative)</u>
	<u>Original</u>	<u>Final</u>		
Veterans Services:				
Salaries and benefits	\$ 198,720	\$ 198,720	\$ 191,910	\$ 6,810
Training and travel	13,500	13,500	3,464	10,036
Maintenance and operating	<u>2,527</u>	<u>2,527</u>	<u>1,296</u>	<u>1,231</u>
Total Veterans' Service Officer	<u>214,747</u>	<u>214,747</u>	<u>196,670</u>	<u>18,077</u>
Enterprise Resource Planning:				
Salaries and benefits	495,412	497,421	497,421	-
Training and travel	30,750	28,741	9,252	19,489
Maintenance and operating	<u>525</u>	<u>525</u>	<u>-</u>	<u>525</u>
Total Enterprise Resource Planning	<u>526,687</u>	<u>526,687</u>	<u>506,673</u>	<u>20,014</u>
Non-Departmental:				
Salaries and benefits	2,592,136	2,508,625	217,612	2,291,013
Training and travel	42,500	42,500	4,190	38,310
Maintenance and operating	<u>15,133,448</u>	<u>13,430,073</u>	<u>10,234,871</u>	<u>3,195,202</u>
Total Non-Departmental	<u>17,768,084</u>	<u>15,981,198</u>	<u>10,456,673</u>	<u>5,524,525</u>
Non-Departmental Capital Replacement:				
Maintenance and operating	<u>2,865,227</u>	<u>2,878,227</u>	<u>459,140</u>	<u>2,419,087</u>
Total Non-Departmental Capital Replacement	<u>2,865,227</u>	<u>2,878,227</u>	<u>459,140</u>	<u>2,419,087</u>
Administrative Services:				
Salaries and benefits	933,198	933,198	923,152	10,046
Training and travel	13,420	13,420	5,409	8,011
Maintenance and operating	<u>2,843</u>	<u>2,843</u>	<u>2,759</u>	<u>84</u>
Total Administrative Services	<u>949,461</u>	<u>949,461</u>	<u>931,320</u>	<u>18,141</u>
Risk Management:				
Salaries and benefits	172,279	172,279	171,132	1,147
Training and travel	4,900	4,900	466	4,434
Maintenance and operating	<u>2,486,382</u>	<u>2,486,382</u>	<u>2,450,028</u>	<u>36,354</u>
Total Risk Management	<u>2,663,561</u>	<u>2,663,561</u>	<u>2,621,626</u>	<u>41,935</u>
Information Technology:				
Salaries and benefits	4,018,503	4,018,503	3,834,981	183,522
Training and travel	195,000	195,000	131,698	63,302
Maintenance and operating	<u>1,348,053</u>	<u>885,349</u>	<u>555,441</u>	<u>329,908</u>
Total Information Technology	<u>5,561,556</u>	<u>5,098,852</u>	<u>4,522,120</u>	<u>576,732</u>

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2017

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget positive (negative)</u>
	<u>Original</u>	<u>Final</u>		
Elections:				
Salaries and benefits	\$ 1,619,997	\$ 1,789,123	\$ 1,789,123	\$ -
Training and travel	15,000	13,213	13,212	1
Maintenance and operating	418,980	291,368	291,367	1
Total Elections	<u>2,053,977</u>	<u>2,093,704</u>	<u>2,093,702</u>	<u>2</u>
Records:				
Salaries and benefits	526,089	526,089	505,394	20,695
Training and travel	14,201	14,201	13,940	261
Maintenance and operating	66,535	66,535	53,310	13,225
Total Records	<u>606,825</u>	<u>606,825</u>	<u>572,644</u>	<u>34,181</u>
Telecommunications:				
Salaries and benefits	836,595	839,650	839,649	1
Training and travel	53,000	49,945	12,586	37,359
Maintenance and operating	1,411,670	1,366,405	632,062	734,343
Total Telecommunications	<u>2,301,265</u>	<u>2,256,000</u>	<u>1,484,297</u>	<u>771,703</u>
Passport:				
Salaries and benefits	203,502	203,502	193,543	9,959
Training and travel	1,000	1,000	328	672
Maintenance and operating	20,195	20,195	9,315	10,880
Total Passport	<u>224,697</u>	<u>224,697</u>	<u>203,186</u>	<u>21,511</u>
Housing Finance Corporation:				
Maintenance and operating	110,000	110,000	110,000	-
Total Housing Finance Corporation	<u>43,711,792</u>	<u>41,468,812</u>	<u>30,519,128</u>	<u>10,949,684</u>
Court Appointed Representation:				
Salaries and benefits	423,048	423,048	412,931	10,117
Training and travel	11,100	11,100	6,240	4,860
Maintenance and operating	20,860	25,860	22,071	3,789
Total Court Appointed Representation	<u>455,008</u>	<u>460,008</u>	<u>441,242</u>	<u>18,766</u>
County Court Probate:				
Salaries and benefits	501,165	503,755	503,755	-
Training and travel	9,950	7,360	6,295	1,065
Maintenance and operating	1,993	1,993	1,257	736
Total County Court Probate	<u>513,108</u>	<u>513,108</u>	<u>511,307</u>	<u>1,801</u>

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2017

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget positive (negative)</u>
	<u>Original</u>	<u>Final</u>		
County Courts-Shared:				
County Courts-Combined:				
Salaries and benefits	\$ 116,300	\$ 112,120	\$ 76,609	\$ 35,511
Training and travel	4,000	4,000	862	3,138
Maintenance and operating	11,000	15,180	15,180	-
Total County				
Courts-Combined	<u>131,300</u>	<u>131,300</u>	<u>92,651</u>	<u>38,649</u>
County Court-at-Law I:				
Salaries and benefits	502,801	502,801	499,363	3,438
Training and travel	6,840	6,840	1,606	5,234
Maintenance and operating	4,968	4,968	1,085	3,883
Total County				
Court-at-Law I	<u>514,609</u>	<u>514,609</u>	<u>502,054</u>	<u>12,555</u>
County Court-at-Law II:				
Salaries and benefits	520,890	520,890	517,942	2,948
Training and travel	6,900	6,900	5,178	1,722
Maintenance and operating	3,301	3,301	2,617	684
Total County				
Court-at-Law II	<u>531,091</u>	<u>531,091</u>	<u>525,737</u>	<u>5,354</u>
County Court-at-Law III:				
Salaries and benefits	503,049	503,049	499,984	3,065
Training and travel	6,850	6,850	3,451	3,399
Maintenance and operating	3,668	3,668	1,991	1,677
Total County				
Court-at-Law III	<u>513,567</u>	<u>513,567</u>	<u>505,426</u>	<u>8,141</u>
County Court-at-Law IV:				
Salaries and benefits	507,956	507,956	505,740	2,216
Training and travel	5,800	5,800	4,094	1,706
Maintenance and operating	5,823	5,823	3,922	1,901
Total County				
Court-at-Law IV	<u>519,579</u>	<u>519,579</u>	<u>513,756</u>	<u>5,823</u>
County Court-at-Law V:				
Salaries and benefits	517,632	517,632	492,809	24,823
Training and travel	6,940	6,940	1,310	5,630
Maintenance and operating	3,318	3,318	1,392	1,926
Total County				
Court-at-Law V	<u>527,890</u>	<u>527,890</u>	<u>495,511</u>	<u>32,379</u>
County Court-at-Law VI:				
Salaries and benefits	496,309	496,309	494,992	1,317
Training and travel	6,800	6,800	4,931	1,869
Maintenance and operating	3,418	3,418	1,393	2,025
Total County				
Court-at-Law VI	<u>506,527</u>	<u>506,527</u>	<u>501,316</u>	<u>5,211</u>

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2017

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget positive (negative)</u>
	<u>Original</u>	<u>Final</u>		
County Court-at-Law VII:				
Salaries and benefits	\$ 513,330	\$ 514,302	\$ 514,302	\$ -
Training and travel	6,840	5,868	800	5,068
Maintenance and operating	4,200	4,200	991	3,209
Total County Court-at-Law VII	<u>524,370</u>	<u>524,370</u>	<u>516,093</u>	<u>8,277</u>
Total County Courts-at-Law	<u>3,768,933</u>	<u>3,768,933</u>	<u>3,652,544</u>	<u>116,389</u>
County Court-at-Law Clerks:				
Salaries and benefits	1,945,536	1,945,536	1,893,477	52,059
Training and travel	15,338	15,338	5,897	9,441
Maintenance and operating	18,490	18,490	11,257	7,233
Total County Court- at-Law Clerks	<u>1,979,364</u>	<u>1,979,364</u>	<u>1,910,631</u>	<u>68,733</u>
County Clerks - Probate/Mental:				
Salaries and benefits	379,363	379,363	365,190	22,385
Training and travel	6,675	6,675	2,976	3,699
Maintenance and operating	311,803	311,803	276,158	35,645
Total County Clerks - Probate/Mental	<u>697,841</u>	<u>697,841</u>	<u>644,324</u>	<u>53,517</u>
District Courts:				
District Courts Shared:				
Salaries and benefits	516,186	412,299	384,751	27,548
Training and travel	13,300	13,300	4,993	8,307
Maintenance and operating	347,692	531,695	531,695	-
Total District Courts Shared	<u>877,178</u>	<u>957,294</u>	<u>921,439</u>	<u>35,855</u>
199th District Court:				
Salaries and benefits	332,833	332,833	332,513	320
Training and travel	6,800	6,800	2,726	4,074
Maintenance and operating	3,778	3,778	3,322	456
Total 199th District Court	<u>343,411</u>	<u>343,411</u>	<u>338,561</u>	<u>4,850</u>
219th District Court:				
Salaries and benefits	321,976	321,988	321,987	1
Training and travel	6,800	6,788	5,032	1,756
Maintenance and operating	3,978	3,978	1,480	2,498
Total 219th District Court	<u>332,754</u>	<u>332,754</u>	<u>328,499</u>	<u>4,255</u>

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2017

	<u>Budget</u>		<u>Actual</u>	Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>		
296th District Court:				
Salaries and benefits	\$ 327,660	\$ 330,496	\$ 330,496	\$ -
Training and travel	6,800	3,964	2,649	1,315
Maintenance and operating	4,478	4,478	1,448	3,030
Total 296th District Court	<u>338,938</u>	<u>338,938</u>	<u>334,593</u>	<u>4,345</u>
366th District Court:				
Salaries and benefits	308,730	310,647	310,646	1
Training and travel	6,950	6,950	6,606	344
Maintenance and operating	4,808	2,891	2,346	545
Total 366th District Court	<u>320,488</u>	<u>320,488</u>	<u>319,598</u>	<u>890</u>
380th District Court:				
Salaries and benefits	328,250	328,337	328,337	-
Training and travel	6,985	6,898	872	6,026
Maintenance and operating	4,808	4,808	2,211	2,597
Total 380th District Court	<u>340,043</u>	<u>340,043</u>	<u>331,420</u>	<u>8,623</u>
401st District Court:				
Salaries and benefits	346,805	346,805	332,819	13,986
Training and travel	7,483	7,483	5,674	1,809
Maintenance and operating	3,610	3,610	2,524	1,086
Total 401st District Court	<u>357,898</u>	<u>357,898</u>	<u>341,017</u>	<u>16,881</u>
416th District Court:				
Salaries and benefits	316,982	316,982	315,094	1,888
Training and travel	7,315	7,315	4,965	2,350
Maintenance and operating	7,713	7,713	5,461	2,252
Total 416th District Court	<u>332,010</u>	<u>332,010</u>	<u>325,520</u>	<u>6,490</u>
417th District Court:				
Salaries and benefits	348,898	348,898	348,707	191
Training and travel	6,800	6,800	6,424	376
Maintenance and operating	4,478	4,478	4,229	249
Total 417th District Court	<u>360,176</u>	<u>360,176</u>	<u>359,360</u>	<u>816</u>
429th District Court:				
Salaries and benefits	294,010	294,189	294,189	-
Training and travel	7,093	6,914	1,245	5,669
Maintenance and operating	5,178	5,178	3,265	1,913
Total 429th District Court	<u>306,281</u>	<u>306,281</u>	<u>298,699</u>	<u>7,582</u>

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2017

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget positive (negative)</u>
	<u>Original</u>	<u>Final</u>		
469th District Court:				
Salaries and benefits	\$ 307,226	\$ 309,557	\$ 309,556	\$ 1
Training and travel	7,000	4,669	2,783	1,886
Maintenance and operating	4,356	4,356	2,508	1,848
Total 469th District Court	<u>318,582</u>	<u>318,582</u>	<u>314,847</u>	<u>3,735</u>
470th District Court:				
Salaries and benefits	294,562	294,562	294,405	157
Training and travel	7,075	7,075	3,689	3,386
Maintenance and operating	4,250	4,250	1,810	2,440
Total 470th District Court	<u>305,887</u>	<u>305,887</u>	<u>299,904</u>	<u>5,983</u>
Total District Courts	<u>4,533,646</u>	<u>4,613,762</u>	<u>4,513,457</u>	<u>100,305</u>
District Clerk:				
Salaries and benefits	4,047,883	4,047,879	3,975,005	72,874
Training and travel	28,843	28,847	28,847	-
Maintenance and operating	89,400	89,400	18,144	71,256
Total District Clerk	<u>4,166,126</u>	<u>4,166,126</u>	<u>4,021,996</u>	<u>144,130</u>
District Clerk Document Preservation:				
Maintenance and operating	199,699	199,699	115,280	84,419
Total District Clerk Document Preservation	<u>199,699</u>	<u>199,699</u>	<u>115,280</u>	<u>84,419</u>
Jury Services - District Clerk:				
Salaries and benefits	256,443	256,443	254,100	2,343
Training and travel	6,250	6,250	513	5,737
Maintenance and operating	627,086	627,086	381,934	245,152
Total Jury Services - District Clerk	<u>889,779</u>	<u>889,779</u>	<u>636,547</u>	<u>253,232</u>
Justices of the Peace:				
Justice of the Peace, Shared:				
Salaries and benefits	78,727	97,127	91,948	5,179
Training and travel	1,300	1,300	1,012	288
Maintenance and operating	32,600	14,200	-	14,200
Total Justice of the Peace, Shared	<u>112,627</u>	<u>112,627</u>	<u>92,960</u>	<u>19,667</u>
Justice of the Peace, Precinct 1:				
Salaries and benefits	527,405	527,405	523,543	3,862
Training and travel	8,200	8,200	4,829	3,371
Maintenance and operating	3,350	3,350	2,221	1,129
Total Justice of the Peace, Precinct 1	<u>538,955</u>	<u>538,955</u>	<u>530,593</u>	<u>8,362</u>

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2017

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget positive (negative)</u>
	<u>Original</u>	<u>Final</u>		
Justice of the Peace, Precinct 2:				
Salaries and benefits	\$ 448,286	\$ 448,286	\$ 439,711	\$ 8,575
Training and travel	9,759	9,759	5,979	3,780
Maintenance and operating	6,400	6,400	4,888	1,512
Total Justice of the Peace, Precinct 2	<u>464,445</u>	<u>464,445</u>	<u>450,578</u>	<u>13,867</u>
Justice of the Peace, Precinct 3-1:				
Salaries and benefits	413,743	413,743	413,406	337
Training and travel	5,500	6,500	6,487	13
Maintenance and operating	5,680	4,680	3,396	1,284
Total Justice of the Peace, Precinct 3-1	<u>424,923</u>	<u>424,923</u>	<u>423,289</u>	<u>1,634</u>
Justice of the Peace, Precinct 3-2:				
Salaries and benefits	432,489	432,489	408,990	23,499
Training and travel	5,150	5,150	4,487	663
Maintenance and operating	6,530	6,530	4,502	2,028
Total Justice of the Peace, Precinct 3-2	<u>444,169</u>	<u>444,169</u>	<u>417,979</u>	<u>26,190</u>
Justice of the Peace, Precinct 4:				
Salaries and benefits	527,667	527,667	504,244	23,423
Training and travel	7,000	7,000	773	6,227
Maintenance and operating	7,436	7,436	3,151	4,285
Total Justice of the Peace, Precinct 4	<u>542,103</u>	<u>542,103</u>	<u>508,168</u>	<u>33,935</u>
Total Justices of the Peace	<u>2,527,222</u>	<u>2,527,222</u>	<u>2,423,567</u>	<u>103,655</u>
Total Judicial	<u>19,730,726</u>	<u>19,815,842</u>	<u>18,870,895</u>	<u>944,947</u>
Financial Administration:				
County Auditor:				
Salaries and benefits	2,894,989	2,894,989	2,884,320	10,669
Training and travel	45,650	45,650	27,795	17,855
Maintenance and operating	25,580	25,580	13,760	11,820
Total County Auditor	<u>2,966,219</u>	<u>2,966,219</u>	<u>2,925,875</u>	<u>40,344</u>
Budget Director:				
Salaries and benefits	639,003	639,003	606,288	32,715
Training and travel	15,500	15,500	15,466	34
Maintenance and operating	3,100	3,100	1,028	2,072
Total Budget Director	<u>657,603</u>	<u>657,603</u>	<u>622,782</u>	<u>34,821</u>

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2017

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget positive (negative)</u>
	<u>Original</u>	<u>Final</u>		
County Court-at-Law Clerks Collections:				
Salaries and benefits	\$ 314,670	\$ 314,670	\$ 298,631	\$ 16,039
Training and travel	7,200	7,200	1,633	5,567
Maintenance and operating	17,166	17,166	9,596	7,570
Total County Court-at-Law Clerks Collections	<u>339,036</u>	<u>339,036</u>	<u>309,860</u>	<u>29,176</u>
Tax Assessor-Collector:				
Salaries and benefits	5,108,538	5,256,234	4,919,451	336,783
Training and travel	30,900	30,900	18,805	12,095
Maintenance and operating	241,895	253,325	122,305	131,020
Total Tax Assessor- Collector	<u>5,381,333</u>	<u>5,540,459</u>	<u>5,060,561</u>	<u>479,898</u>
Treasury:				
Salaries and benefits	416,489	416,569	416,569	-
Training and travel	6,817	6,737	4,162	2,575
Maintenance and operating	3,900	3,900	586	3,314
Total Treasury	<u>427,206</u>	<u>427,206</u>	<u>421,317</u>	<u>5,889</u>
Tax Appraiser:				
Maintenance and operating	1,545,421	1,545,421	1,469,506	75,915
Total Tax Appraiser	<u>1,545,421</u>	<u>1,545,421</u>	<u>1,469,506</u>	<u>75,915</u>
Purchasing Department:				
Salaries and benefits	1,294,136	1,294,136	1,198,444	95,692
Training and travel	18,000	18,000	17,766	234
Maintenance and operating	7,460	7,460	6,578	882
Total Purchasing Department	<u>1,319,596</u>	<u>1,319,596</u>	<u>1,222,788</u>	<u>96,808</u>
Total Financial Administration	<u>12,636,414</u>	<u>12,795,540</u>	<u>12,032,689</u>	<u>762,851</u>
Legal:				
District Attorney:				
Salaries and benefits	12,432,715	12,432,715	11,974,873	457,842
Training and travel	63,600	63,600	62,934	666
Maintenance and operating	480,600	480,600	337,857	142,743
Total District Attorney	<u>12,976,915</u>	<u>12,976,915</u>	<u>12,375,664</u>	<u>601,251</u>
Court-Appointed Prosecutor:				
Maintenance and operating	1,000,000	1,000,000	-	1,000,000
Total Court-Appointed Prosecuter	<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>	<u>1,000,000</u>
Total Legal	<u>13,976,915</u>	<u>13,976,915</u>	<u>12,375,664</u>	<u>1,601,251</u>

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2017

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget positive (negative)</u>
	<u>Original</u>	<u>Final</u>		
Public Facilities:				
Facilities Management:				
Salaries and benefits	\$ 463,080	\$ 463,080	\$ 429,470	\$ 33,610
Training and travel	2,700	2,700	2,442	258
Maintenance and operating	<u>1,405,273</u>	<u>1,405,273</u>	<u>1,314,319</u>	<u>90,954</u>
Total Facilities				
Management	<u>1,871,053</u>	<u>1,871,053</u>	<u>1,746,231</u>	<u>124,822</u>
Building Superintendent:				
Salaries and benefits	3,733,875	3,733,875	3,691,904	41,971
Training and travel	20,072	20,072	7,799	12,273
Maintenance and operating	<u>5,736,210</u>	<u>5,738,410</u>	<u>4,570,705</u>	<u>1,167,705</u>
Total Building				
Superintendent	<u>9,490,157</u>	<u>9,492,357</u>	<u>8,270,408</u>	<u>1,221,949</u>
Permanent Improvement:				
Maintenance and operating	<u>408,808</u>	<u>384,994</u>	<u>248,084</u>	<u>136,910</u>
Total Permanent				
Improvement	<u>408,808</u>	<u>384,994</u>	<u>248,084</u>	<u>136,910</u>
Total Public Facilities	<u>11,770,018</u>	<u>11,748,404</u>	<u>10,264,723</u>	<u>1,483,681</u>
Equipment Services:				
Service Center:				
Salaries and benefits	993,873	993,873	955,291	38,582
Training and travel	13,000	13,000	4,520	8,480
Maintenance and operating	<u>1,884,259</u>	<u>1,884,259</u>	<u>758,597</u>	<u>1,125,662</u>
Total Equipment				
Services	<u>2,891,132</u>	<u>2,891,132</u>	<u>1,718,408</u>	<u>1,172,724</u>
Public Safety:				
Ambulance:				
Maintenance and operating	<u>946,029</u>	<u>946,029</u>	<u>834,767</u>	<u>111,262</u>
Total Ambulance	<u>946,029</u>	<u>946,029</u>	<u>834,767</u>	<u>111,262</u>
Fire Marshal:				
Salaries and benefits	412,269	412,269	403,174	9,095
Training and travel	7,300	7,300	4,257	3,043
Maintenance and operating	<u>1,006,286</u>	<u>1,006,286</u>	<u>981,274</u>	<u>25,012</u>
Total Fire Marshal	<u>1,425,855</u>	<u>1,425,855</u>	<u>1,388,705</u>	<u>37,150</u>
Breathalyzer Program:				
Maintenance and operating	<u>30,000</u>	<u>30,000</u>	<u>24,358</u>	<u>5,642</u>
Total Breathalyzer				
Program	<u>30,000</u>	<u>30,000</u>	<u>24,358</u>	<u>5,642</u>

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General Fund, continued
For The Year Ended September 30, 2017

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget positive (negative)</u>
	<u>Original</u>	<u>Final</u>		
Constables:				
Constable, Precinct 1:				
Salaries and benefits	\$ 674,904	\$ 674,904	\$ 673,904	\$ 1,000
Training and travel	4,012	4,012	3,869	143
Maintenance and operating	17,491	17,491	15,026	2,465
Total Constable, Precinct 1	<u>696,407</u>	<u>696,407</u>	<u>692,799</u>	<u>3,608</u>
Constable, Precinct 2:				
Salaries and benefits	455,299	455,459	455,459	-
Training and travel	3,319	3,319	3,299	20
Maintenance and operating	9,951	9,791	8,557	1,234
Total Constable, Precinct 2	<u>468,569</u>	<u>468,569</u>	<u>467,315</u>	<u>1,254</u>
Constable, Precinct 3:				
Salaries and benefits	1,053,431	1,053,431	1,040,819	12,612
Training and travel	8,026	8,026	5,633	2,393
Maintenance and operating	29,001	29,001	21,401	7,600
Total Constable, Precinct 3	<u>1,090,458</u>	<u>1,090,458</u>	<u>1,067,853</u>	<u>22,605</u>
Constable, Precinct 4:				
Salaries and benefits	723,621	723,621	701,644	21,977
Training and travel	6,955	6,955	5,668	1,287
Maintenance and operating	22,459	22,459	21,652	807
Total Constable, Precinct 4	<u>753,035</u>	<u>753,035</u>	<u>728,964</u>	<u>24,071</u>
Total Constables	<u>3,008,469</u>	<u>3,008,469</u>	<u>2,956,931</u>	<u>51,538</u>
Sheriff:				
Salaries and benefits	13,418,233	13,432,752	13,073,969	358,783
Training and travel	90,851	90,851	84,702	6,149
Maintenance and operating	644,823	657,600	594,575	63,025
Total Sheriff	<u>14,153,907</u>	<u>14,181,203</u>	<u>13,753,246</u>	<u>427,957</u>
Jail Operations:				
Salaries and benefits	18,214,877	18,343,840	18,343,840	-
Training and travel	37,300	33,537	33,536	1
Maintenance and operating	2,023,691	1,859,009	1,859,009	-
Total Jail Operations	<u>20,275,868</u>	<u>20,236,386</u>	<u>20,236,385</u>	<u>1</u>
Minimum Security Operations:				
Salaries and benefits	2,994,127	3,067,974	3,067,974	-
Training and travel	500	500	-	500
Maintenance and operating	336,377	225,330	154,341	70,989
Total Minimum Security Operations	<u>3,331,004</u>	<u>3,293,804</u>	<u>3,222,315</u>	<u>71,489</u>

COLLIN COUNTY, TEXAS
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Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2017

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget positive (negative)</u>
	<u>Original</u>	<u>Final</u>		
Sheriff's Office Fusion Center:				
Salaries and benefits	\$ 513,911	\$ 513,911	\$ 362,530	\$ 151,381
Training and travel	11,200	11,200	10,057	1,143
Maintenance and operating	3,900	3,900	1,559	2,341
Total Sheriff's Office Fusion Center	<u>529,011</u>	<u>529,011</u>	<u>374,146</u>	<u>154,865</u>
Medical Examiner:				
Salaries and benefits	1,330,462	1,330,462	1,286,845	43,617
Training and travel	8,506	8,506	7,591	915
Maintenance and operating	627,075	627,075	543,553	83,522
Total Medical Examiner	<u>1,966,043</u>	<u>1,966,043</u>	<u>1,837,989</u>	<u>128,054</u>
Highway Patrol:				
Salaries and benefits	33,653	33,653	32,751	902
Total Highway Patrol	<u>33,653</u>	<u>33,653</u>	<u>32,751</u>	<u>902</u>
County Corrections Center:				
Salaries and benefits	223,626	240,440	240,439	1
Total County Corrections Center	<u>223,626</u>	<u>240,440</u>	<u>240,439</u>	<u>1</u>
Child Abuse Task Force:				
Salaries and benefits	193,127	203,274	203,274	-
Training and travel	1,130	632	631	1
Maintenance and operating	1,700	-	-	-
Total Child Abuse Task Force	<u>195,957</u>	<u>203,906</u>	<u>203,905</u>	<u>1</u>
911 Addressing:				
Salaries and benefits	601,177	601,177	596,973	4,204
Training and travel	30,900	30,900	23,994	6,906
Maintenance and operating	51,550	29,560	16,557	13,003
Total 911 Addressing	<u>683,627</u>	<u>661,637</u>	<u>637,524</u>	<u>24,113</u>
Jail Cafeteria:				
Maintenance and operating	46,458	46,458	24,955	21,503
Total Jail Cafeteria	<u>46,458</u>	<u>46,458</u>	<u>24,955</u>	<u>21,503</u>
Holding Facility:				
Salaries and benefits	2,687,609	2,708,632	2,708,631	1
Training and travel	4,500	10,095	10,094	1
Maintenance and operating	17,882	9,670	9,669	1
Total Holding Facility	<u>2,709,991</u>	<u>2,728,397</u>	<u>2,728,394</u>	<u>3</u>

COLLIN COUNTY, TEXAS
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General Fund, continued
For The Year Ended September 30, 2017

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget positive (negative)</u>
	<u>Original</u>	<u>Final</u>		
Juvenile Board:				
Juvenile Probation:				
Salaries and benefits	\$ 1,996,905	\$ 1,996,905	\$ 1,924,897	\$ 72,008
Training and travel	61,080	61,080	56,448	4,632
Maintenance and operating	516,611	495,012	464,656	30,356
Total Juvenile Probation	<u>2,574,596</u>	<u>2,552,997</u>	<u>2,446,001</u>	<u>106,996</u>
Juvenile Detention:				
Salaries and benefits	6,702,824	6,733,872	6,733,872	-
Training and travel	39,027	39,027	13,418	25,609
Maintenance and operating	707,736	675,071	666,241	8,830
Total Juvenile Detention	<u>7,449,587</u>	<u>7,447,970</u>	<u>7,413,531</u>	<u>34,439</u>
Juvenile Alternative Education:				
Salaries and benefits	453,092	453,092	453,014	78
Training and travel	6,000	6,000	5,613	387
Maintenance and operating	321,151	321,151	208,831	112,320
Total Alternative Education	<u>780,243</u>	<u>780,243</u>	<u>667,458</u>	<u>112,785</u>
Total Juvenile Board	<u>10,804,426</u>	<u>10,781,210</u>	<u>10,526,990</u>	<u>254,220</u>
Pretrial Release:				
Maintenance and operating	83,220	109,220	105,233	3,987
Total Pretrial Release	<u>83,220</u>	<u>109,220</u>	<u>105,233</u>	<u>3,987</u>
Development Service:				
Salaries and benefits	685,705	685,705	654,611	31,094
Training and travel	10,175	10,175	4,630	5,545
Maintenance and operating	10,438	10,438	5,838	4,600
Total Development Service	<u>706,318</u>	<u>706,318</u>	<u>665,079</u>	<u>41,239</u>
Emergency Management:				
Salaries and benefits	273,284	229,567	136,295	93,272
Training and travel	7,200	7,200	2,409	4,791
Maintenance and operating	13,520	13,520	12,871	649
Total Emergency Management	<u>294,004</u>	<u>250,287</u>	<u>151,575</u>	<u>98,712</u>
Total Public Safety	<u>61,447,466</u>	<u>61,378,326</u>	<u>59,945,687</u>	<u>1,432,639</u>

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2017

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget positive (negative)</u>
	<u>Original</u>	<u>Final</u>		
Health and welfare:				
Mental Health and Retardation:				
Maintenance and operating	\$ 2,717,426	\$ 2,717,426	\$ 2,400,732	\$ 316,694
Total Mental Health and Retardation	<u>2,717,426</u>	<u>2,717,426</u>	<u>2,400,732</u>	<u>316,694</u>
Child Protective Board:				
Maintenance and operating	48,000	48,000	48,000	-
Total Child Protective Board	<u>48,000</u>	<u>48,000</u>	<u>48,000</u>	<u>-</u>
Inmate Health:				
Maintenance and operating	5,987,424	5,987,424	5,581,730	405,694
Total Inmate Health	<u>5,987,424</u>	<u>5,987,424</u>	<u>5,581,730</u>	<u>405,694</u>
Pauper Care and Charity:				
Maintenance and operating	3,000	3,000	-	3,000
Total Pauper Care and Charity	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>
Substance Abuse:				
Salaries and benefits	234,584	234,584	219,329	15,255
Training and travel	2,700	2,700	1,609	1,091
Maintenance and operating	2,300	2,300	1,746	554
Total Substance Abuse	<u>239,584</u>	<u>239,584</u>	<u>222,684</u>	<u>16,900</u>
Indigent Criminal Defendants:				
Maintenance and operating	7,978,436	9,371,686	9,371,685	1
Total Indigent Criminal Defendants	<u>7,978,436</u>	<u>9,371,686</u>	<u>9,371,685</u>	<u>1</u>
Total Health and Welfare	<u>16,973,870</u>	<u>18,367,120</u>	<u>17,624,831</u>	<u>742,289</u>
Culture and Recreation:				
Libraries:				
Maintenance and operating	55,461	55,461	55,461	-
Total Libraries	<u>55,461</u>	<u>55,461</u>	<u>55,461</u>	<u>-</u>
Open space:				
Salaries and benefits	15,900	15,900	15,900	-
Maintenance and operating	15,550	15,550	13,778	1,772
Total Open Space	<u>31,450</u>	<u>31,450</u>	<u>29,678</u>	<u>1,772</u>
Historical Commission:				
Maintenance and operating	52,400	52,400	41,206	11,194
Total Historical Commission	<u>52,400</u>	<u>52,400</u>	<u>41,206</u>	<u>11,194</u>

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2017

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget positive (negative)</u>
	<u>Original</u>	<u>Final</u>		
Myers Park Operating:				
Salaries and benefits	\$ 648,573	\$ 648,573	\$ 624,306	\$ 24,267
Training and travel	6,900	6,900	5,033	1,867
Maintenance and operating	131,246	132,946	112,199	20,747
Total Myers Park Operating	<u>786,719</u>	<u>788,419</u>	<u>741,538</u>	<u>46,881</u>
Total Culture and Recreation	<u>926,030</u>	<u>927,730</u>	<u>867,883</u>	<u>59,847</u>
Conservation:				
Agriculture Extension Services:				
Salaries and benefits	254,639	254,639	201,029	53,610
Training and travel	11,100	11,100	5,455	5,645
Maintenance and operating	5,970	5,970	4,907	1,063
Total Agriculture Extension Service	<u>271,709</u>	<u>271,709</u>	<u>211,391</u>	<u>60,318</u>
Total Conservation	<u>271,709</u>	<u>271,709</u>	<u>211,391</u>	<u>60,318</u>
Capital outlay:				
General administration:				
Support Services	256,000	256,852	6,706	250,146
ERP	250,000	250,000	39,075	210,925
Non-Departmental	14,565,426	14,565,426	6,171,493	8,393,933
Non-Departmental Capital Replacement	184,519	171,519	110,478	61,041
Information Technology	4,931,621	5,518,693	768,840	4,749,853
Telecommunications	2,312,908	2,255,795	1,572,072	683,723
Total General Administration	<u>22,500,474</u>	<u>23,018,285</u>	<u>8,668,664</u>	<u>14,349,621</u>
Judicial:				
Court Appointed Representation	5,000	-	-	-
County Court-at-Law Clerks	11,000	11,000	8,746	2,254
Total Judicial	<u>16,000</u>	<u>11,000</u>	<u>8,746</u>	<u>2,254</u>
Financial administration:				
Tax Assessor-Collector	48,042	48,042	12,500	35,542
Total Financial Administration	<u>48,042</u>	<u>48,042</u>	<u>12,500</u>	<u>35,542</u>

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2017

	<u>Budget</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
				<u>positive</u>
				<u>(negative)</u>
Public Facilities:				
Facilities and Parks	\$ 901,200	\$ 901,200	\$ 150,106	\$ 751,094
Permanent Improvement	7,951,687	7,975,501	2,116,124	5,859,377
Total Public Facilities	<u>8,852,887</u>	<u>8,876,701</u>	<u>2,266,230</u>	<u>6,610,471</u>
Equipment Services:				
Equipment Services	2,210,971	2,210,971	1,169,316	1,041,655
Total Equipment Services	<u>2,210,971</u>	<u>2,210,971</u>	<u>1,169,316</u>	<u>1,041,655</u>
Public Safety:				
Sheriff's Office Fusion Center	115,000	115,000	108,512	6,488
Sheriff	56,500	208,406	148,592	59,814
Jail Operations	-	3,555	3,555	-
Medical Examiner	21,720	21,720	-	21,720
Juvenile Detention Admin	28,000	28,000	-	28,000
Holding Facility	30,890	30,890	30,865	25
Total Public Safety	<u>252,110</u>	<u>407,571</u>	<u>291,524</u>	<u>116,047</u>
Public Transportation:				
Engineering	6,000,000	6,000,000	-	6,000,000
Total Public Transportation	<u>6,000,000</u>	<u>6,000,000</u>	<u>-</u>	<u>6,000,000</u>
Culture and Recreation:				
Myers Park Operating	112,896	112,896	59,891	53,005
Total Culture and Recreation	<u>112,896</u>	<u>112,896</u>	<u>59,891</u>	<u>53,005</u>
Total Capital Outlay	<u>39,993,380</u>	<u>40,685,466</u>	<u>12,476,871</u>	<u>28,208,595</u>
Total Expenditures	<u>\$ 224,329,452</u>	<u>\$ 224,326,996</u>	<u>\$ 176,908,170</u>	<u>\$ 47,418,826</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, 2017

	<u>Budget</u>		<u>Actual</u>	Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Taxes - general property ad valorem	\$ 59,396,552	\$ 59,396,552	\$ 60,441,930	\$ 1,045,378
Federal and state funds	-	-	293,275	293,275
Interest	70,000	70,000	266,323	196,323
Total revenues	<u>59,466,552</u>	<u>59,466,552</u>	<u>61,001,528</u>	<u>1,534,976</u>
Expenditures:				
Debt service:				
Principal retirement	42,995,000	43,210,000	43,210,000	-
Interest and fiscal charges	<u>15,646,714</u>	<u>16,177,552</u>	<u>16,177,552</u>	-
Total debt service	<u>58,641,714</u>	<u>59,387,552</u>	<u>59,387,552</u>	-
Total expenditures	<u>58,641,714</u>	<u>59,387,552</u>	<u>59,387,552</u>	-
Excess (deficiency) of revenues over expenditures	824,838	79,000	1,613,976	<u>\$ 1,534,976</u>
Fund balance - beginning	<u>18,983,440</u>	<u>18,983,440</u>	<u>18,983,440</u>	
Fund balance - ending	<u>\$ 19,808,278</u>	<u>\$ 19,062,440</u>	<u>\$ 20,597,416</u>	

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Revenues, Expenditures, and
Changes in Fund Balance – Budget (GAAP Basis) and Actual
2007 Road Bond Capital Projects Fund
From Inception and for the Year Ended September 30, 2017

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Other local government funds	\$ 1,500,000	\$ 300,000	\$ 1,800,000	\$ 1,800,000
Interest	3,316,949	1,219,266	4,536,215	4,536,215
Miscellaneous	251,457	-	251,457	251,457
Total revenues	<u>5,068,406</u>	<u>1,519,266</u>	<u>6,587,672</u>	<u>6,587,672</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>96,456,317</u>	<u>30,869,360</u>	<u>127,325,677</u>	<u>243,266,537</u>
Total expenditures	<u>96,456,317</u>	<u>30,869,360</u>	<u>127,325,677</u>	<u>243,266,537</u>
Excess (deficiency) of revenues over (under) expenditures	(91,387,911)	(29,350,094)	(120,738,005)	(236,678,865)
Other financing sources (uses):				
Debt issuance	221,120,948	-	221,120,948	221,120,948
Premium on sale of bonds	14,436,376	-	14,436,376	14,436,376
Sale of assets	<u>936,063</u>	<u>185,478</u>	<u>1,121,541</u>	<u>1,121,541</u>
Total other financing sources (uses)	<u>236,493,387</u>	<u>185,478</u>	<u>236,678,865</u>	<u>236,678,865</u>
Net change in fund balance	<u>\$ 145,105,476</u>	<u>(29,164,616)</u>	<u>\$ 115,940,860</u>	<u>\$ -</u>
Fund balance – beginning		<u>145,105,476</u>		
Fund balance – ending		<u>\$ 115,940,860</u>		

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**COMBINING AND INDIVIDUAL
FUND STATEMENTS AND SCHEDULES**

COLLIN COUNTY, TEXAS
Combining Balance Sheet
Nonmajor Governmental Funds
September 30, 2017

Assets	Special Revenue	Capital Projects	Total
Cash	\$ 1,184,014	\$ 15,891	\$ 1,199,905
Investments	21,334,112	26,588,642	47,922,754
Receivables:			
Due from other governments	1,021,213	-	1,021,213
Advance to other funds	-	1,355,057	1,355,057
Miscellaneous	23,562	-	23,562
Total assets	<u>\$ 23,562,901</u>	<u>\$ 27,959,590</u>	<u>\$ 51,522,491</u>
Liabilities and Fund Balances			
Liabilities:			
Accounts payable	\$ 366,148	\$ 387,475	\$ 753,623
Payroll related costs payable	51,093	-	51,093
Due to other governments	-	-	-
Due to other funds	890,209	-	890,209
Unearned revenue	55,773	-	55,773
Total liabilities	<u>1,363,223</u>	<u>387,475</u>	<u>1,750,698</u>
Fund Balances:			
Nonspendable	-	1,355,057	1,355,057
Restricted	22,199,678	26,217,058	48,416,736
Total fund balances	<u>22,199,678</u>	<u>27,572,115</u>	<u>49,771,793</u>
Total liabilities and fund balances	<u>\$ 23,562,901</u>	<u>\$ 27,959,590</u>	<u>\$ 51,522,491</u>

COLLIN COUNTY, TEXAS
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For The Year Ended September 30, 2017

	Special Revenue	Capital Projects	Total
Revenues:			
Federal and state funds	\$ 8,730,516	\$ -	\$ 8,730,516
Fees and charges for services	4,771,336	-	4,771,336
Fines and forfeitures	115,342	-	115,342
Other local government funds	-	126,298	126,298
Interest	52,309	267,288	319,597
Miscellaneous	138,776	18,099	156,875
Total revenues	13,808,279	411,685	14,219,964
Expenditures:			
Current:			
General administration	1,468,173	-	1,468,173
Judicial	1,127,630	-	1,127,630
Legal	307,691	-	307,691
Public facilities	19,739	-	19,739
Public safety	3,268,604	-	3,268,604
Public transportation	2,661,606	-	2,661,606
Health and welfare	2,870,894	-	2,870,894
Conservation	12,200	-	12,200
Capital outlay:	254,619	3,983,044	4,237,663
Total expenditures	11,991,156	3,983,044	15,974,200
Excess (deficiency) of revenues over (under) expenditures	1,817,123	(3,571,359)	(1,754,236)
Other financing sources (uses):			
Transfers in	963,902	-	963,902
Transfers out	(251,980)	-	(251,980)
Sale of assets	15,121	-	15,121
Total other financing sources (uses)	727,043	-	727,043
Net change in fund balances	2,544,166	(3,571,359)	(1,027,193)
Fund balances – beginning	19,655,512	31,143,474	50,798,986
Fund balances – ending	\$ 22,199,678	\$ 27,572,115	\$ 49,771,793

COLLIN COUNTY, TEXAS

Combining Balance Sheet

Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

September 30, 2017

Assets	Farm to Market	Lateral Road	Judicial Appellate	Court Reporters	L.E.O.S.E. Education	Tax Assessor/ Collector Motor Vehicle Tax	Law Library	Farm Museum Memorial
Cash	\$ 3	\$ 115	\$ 1,445	\$ 20,380	\$ 7,141	\$ 3	\$ 6,196	\$ 9,236
Investments	20,549	944,318	219,302	239,333	100,960	-	3,159,381	-
Receivables:								
Due from other governments	-	-	-	-	-	-	-	-
Miscellaneous	-	-	856	2,569	-	-	5,993	-
Total assets	<u>\$ 20,552</u>	<u>\$ 944,433</u>	<u>\$ 221,603</u>	<u>\$ 262,282</u>	<u>\$ 108,101</u>	<u>\$ 3</u>	<u>\$ 3,171,570</u>	<u>\$ 9,236</u>
 Liabilities and Fund Balances								
Liabilities:								
Accounts payable	\$ -	\$ -	\$ 77,409	\$ 3,921	\$ 4,865	\$ -	\$ 5,213	\$ -
Payroll related costs payable	-	-	-	-	-	-	2,694	-
Due to other funds	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>77,409</u>	<u>3,921</u>	<u>4,865</u>	<u>-</u>	<u>7,907</u>	<u>-</u>
Fund Balances								
Restricted	<u>20,552</u>	<u>944,433</u>	<u>144,194</u>	<u>258,361</u>	<u>103,236</u>	<u>3</u>	<u>3,163,663</u>	<u>9,236</u>
Total fund balances	<u>20,552</u>	<u>944,433</u>	<u>144,194</u>	<u>258,361</u>	<u>103,236</u>	<u>3</u>	<u>3,163,663</u>	<u>9,236</u>
Total liabilities and fund balances	<u>\$ 20,552</u>	<u>\$ 944,433</u>	<u>\$ 221,603</u>	<u>\$ 262,282</u>	<u>\$ 108,101</u>	<u>\$ 3</u>	<u>\$ 3,171,570</u>	<u>\$ 9,236</u>

COLLIN COUNTY, TEXAS

Combining Balance Sheet

Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

September 30, 2017

Assets	<u>Open Space Parks</u>	<u>County Clerk Records Management and Preservation</u>	<u>District Clerk Records Management and Preservation</u>	<u>Juvenile Delinquency Prevention</u>	<u>Justice Court Technology</u>	<u>Courthouse Security</u>	<u>Economic Development</u>	<u>Dangerous Wild Animal</u>
Cash	\$ 2,794	\$ 100,831	\$ 9,434	\$ 361	\$ 14,891	\$ 46,859	\$ 793	\$ 6,444
Investments	-	6,909,498	241,399	-	621,676	627,977	149,119	-
Receivables:								
Due from other governments	-	-	-	-	-	-	-	-
Miscellaneous	-	-	1,066	-	2,372	2,455	-	-
Total assets	<u>\$ 2,794</u>	<u>\$ 7,010,329</u>	<u>\$ 251,899</u>	<u>\$ 361</u>	<u>\$ 638,939</u>	<u>\$ 677,291</u>	<u>\$ 149,912</u>	<u>\$ 6,444</u>
Liabilities and Fund Balances								
Liabilities:								
Accounts payable	\$ -	\$ 1,859	\$ -	\$ -	\$ 1,079	\$ -	\$ -	\$ -
Payroll related costs payable	-	6,843	1,876	-	-	8,728	-	-
Due to other governments	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>8,702</u>	<u>1,876</u>	<u>-</u>	<u>1,079</u>	<u>8,728</u>	<u>-</u>	<u>-</u>
Fund Balances								
Restricted	<u>2,794</u>	<u>7,001,627</u>	<u>250,023</u>	<u>361</u>	<u>637,860</u>	<u>668,563</u>	<u>149,912</u>	<u>6,444</u>
Total fund balances	<u>2,794</u>	<u>7,001,627</u>	<u>250,023</u>	<u>361</u>	<u>637,860</u>	<u>668,563</u>	<u>149,912</u>	<u>6,444</u>
Total liabilities and fund balances	<u>\$ 2,794</u>	<u>\$ 7,010,329</u>	<u>\$ 251,899</u>	<u>\$ 361</u>	<u>\$ 638,939</u>	<u>\$ 677,291</u>	<u>\$ 149,912</u>	<u>\$ 6,444</u>

COLLIN COUNTY, TEXAS

Combining Balance Sheet

Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

September 30, 2017

Assets	Contract Elections	Election Equipment	Sheriff Forfeiture State	District Attorney State Forfeiture	District Attorney Service Fee	Myers Park Foundation	Child Abuse Prevention	County Records Management and Preservation
Cash	\$ 10,114	\$ 13,340	\$ 641	\$ 144	\$ 855	\$ 234	\$ 26,894	\$ 5,214
Investments	2,706,750	-	147,095	562,877	247,790	15,346	-	449,650
Receivables:								
Due from other governments	-	-	-	-	-	-	-	-
Miscellaneous	166	-	-	-	-	-	50	1,620
Total assets	<u>\$ 2,717,030</u>	<u>\$ 13,340</u>	<u>\$ 147,736</u>	<u>\$ 563,021</u>	<u>\$ 248,645</u>	<u>\$ 15,580</u>	<u>\$ 26,944</u>	<u>\$ 456,484</u>
Liabilities and Fund Balances								
Liabilities:								
Accounts payable	\$ 162	\$ -	\$ 35,919	\$ 58	\$ 411	\$ -	\$ -	\$ 74,328
Payroll related costs payable	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-
Total liabilities	<u>162</u>	<u>-</u>	<u>35,919</u>	<u>58</u>	<u>411</u>	<u>-</u>	<u>-</u>	<u>74,328</u>
Fund Balances								
Restricted	<u>2,716,868</u>	<u>13,340</u>	<u>111,817</u>	<u>562,963</u>	<u>248,234</u>	<u>15,580</u>	<u>26,944</u>	<u>382,156</u>
Total fund balances	<u>2,716,868</u>	<u>13,340</u>	<u>111,817</u>	<u>562,963</u>	<u>248,234</u>	<u>15,580</u>	<u>26,944</u>	<u>382,156</u>
Total liabilities and fund balances	<u>\$ 2,717,030</u>	<u>\$ 13,340</u>	<u>\$ 147,736</u>	<u>\$ 563,021</u>	<u>\$ 248,645</u>	<u>\$ 15,580</u>	<u>\$ 26,944</u>	<u>\$ 456,484</u>

COLLIN COUNTY, TEXAS

Combining Balance Sheet

Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

September 30, 2017

	Juvenile Case Manager	Court Initiated Guardianship	District Attorney Pretrial Intervention Program	Specialty Court	SCAAP	County Courts Technology	District Courts Technology	Probate Contributions	County Court - at-Law Clerks Court Records Preservation
Assets									
Cash	\$ 970	\$ 386	\$ 761	\$ 30,490	\$ -	\$ 839	\$ 277	\$ 1,462	\$ 341
Investments	320,262	310,270	770,135	212,202	-	295,884	245,054	588,845	399,066
Receivables:									
Due from other governments	-	-	-	-	-	-	-	-	-
Miscellaneous	689	-	-	150	-	500	792	-	-
Total assets	<u>\$ 321,921</u>	<u>\$ 310,656</u>	<u>\$ 770,896</u>	<u>\$ 242,842</u>	<u>\$ -</u>	<u>\$ 297,223</u>	<u>\$ 246,123</u>	<u>\$ 590,307</u>	<u>\$ 399,407</u>
Liabilities and Fund Balances									
Liabilities:									
Accounts payable	\$ -	\$ -	\$ 504	\$ 6,037	\$ -	\$ -	\$ -	\$ -	\$ -
Payroll related costs payable	-	-	1,775	-	-	-	-	938	-
Due to other funds	-	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>2,279</u>	<u>6,037</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>938</u>	<u>-</u>
Fund Balances									
Restricted	<u>321,921</u>	<u>310,656</u>	<u>768,617</u>	<u>236,805</u>	<u>-</u>	<u>297,223</u>	<u>246,123</u>	<u>589,369</u>	<u>399,407</u>
Total fund balances	<u>321,921</u>	<u>310,656</u>	<u>768,617</u>	<u>236,805</u>	<u>-</u>	<u>297,223</u>	<u>246,123</u>	<u>589,369</u>	<u>399,407</u>
Total liabilities and fund balances	<u>\$ 321,921</u>	<u>\$ 310,656</u>	<u>\$ 770,896</u>	<u>\$ 242,842</u>	<u>\$ -</u>	<u>\$ 297,223</u>	<u>\$ 246,123</u>	<u>\$ 590,307</u>	<u>\$ 399,407</u>

COLLIN COUNTY, TEXAS
Combining Balance Sheet
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds
September 30, 2017

Assets	District Clerk Court Records Preservation	District Attorney Apportionment	Justice Court Building Security	District Attorney Federal Treasury Forfeiture	Truancy Prevention and Diversion	District Attorney Federal Justice Forfeiture	Constable Precinct 3 Forfeiture	Sheriff Forfeiture Federal Grants	Nonmajor Special Revenue Funds Total	
Cash	\$ 843	\$ 10	\$ 652	\$ 516,422	\$ 46,709	\$ 146,949	\$ 962	\$ 91,864	\$ 59,715	\$ 1,184,014
Investments	500,467	93,522	232,442	-	-	-	-	-	2,943	21,334,112
Receivables:										
Due from other governments	-	-	-	-	-	-	-	-	1,021,213	1,021,213
Miscellaneous	1,812	-	463	88	450	-	-	-	1,471	23,562
Total assets	<u>\$ 503,122</u>	<u>\$ 93,532</u>	<u>\$ 233,557</u>	<u>\$ 516,510</u>	<u>\$ 47,159</u>	<u>\$ 146,949</u>	<u>\$ 962</u>	<u>\$ 91,864</u>	<u>\$ 1,085,342</u>	<u>\$ 23,562,901</u>
Liabilities and Fund Balances										
Liabilities:										
Accounts payable	\$ 99,699	\$ -	\$ -	\$ 23,421	\$ -	\$ -	\$ -	\$ -	\$ 31,263	\$ 366,148
Payroll related costs payable	-	-	-	-	-	-	-	-	28,239	51,093
Due to other funds	-	-	-	-	-	-	-	-	890,209	890,209
Unearned revenue	-	-	-	-	-	-	-	-	55,773	55,773
Total liabilities	<u>99,699</u>	<u>-</u>	<u>-</u>	<u>23,421</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,005,484</u>	<u>1,363,223</u>
Fund Balances										
Restricted	403,423	93,532	233,557	493,089	47,159	146,949	962	91,864	79,858	22,199,678
Total fund balances	<u>403,423</u>	<u>93,532</u>	<u>233,557</u>	<u>493,089</u>	<u>47,159</u>	<u>146,949</u>	<u>962</u>	<u>91,864</u>	<u>79,858</u>	<u>22,199,678</u>
Total liabilities and fund balances	<u>\$ 503,122</u>	<u>\$ 93,532</u>	<u>\$ 233,557</u>	<u>\$ 516,510</u>	<u>\$ 47,159</u>	<u>\$ 146,949</u>	<u>\$ 962</u>	<u>\$ 91,864</u>	<u>\$ 1,085,342</u>	<u>\$ 23,562,901</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, 2017

	Farm to Market	Lateral Road	Judicial Appellate	Court Reporters	L.E.O.S.E. Education	Tax Assessor/ Collector Motor Vehicle Tax	Law Library	Farm Museum Memorial
Revenues:								
Federal and state funds	\$ -	\$ 50,497	\$ -	\$ -	\$ 37,682	\$ -	\$ -	\$ -
Fees and charges for services	-	-	75,597	287,847	-	-	529,217	-
Fines and forfeitures	-	-	-	-	-	-	-	-
Interest	193	8,844	1,812	-	967	-	-	14
Miscellaneous	-	-	-	-	-	-	22,149	1
Total revenues	<u>193</u>	<u>59,341</u>	<u>77,409</u>	<u>287,847</u>	<u>38,649</u>	<u>-</u>	<u>551,366</u>	<u>15</u>
Expenditures:								
Current:								
General administration	-	-	-	-	-	-	-	-
Judicial	-	-	77,409	217,020	-	-	339,541	-
Legal	-	-	-	-	2,200	-	-	-
Public facilities	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	35,034	-	-	-
Public transportation	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Conservation	-	-	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>77,409</u>	<u>217,020</u>	<u>37,234</u>	<u>-</u>	<u>339,541</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>193</u>	<u>59,341</u>	<u>-</u>	<u>70,827</u>	<u>1,415</u>	<u>-</u>	<u>211,825</u>	<u>15</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	193	59,341	-	70,827	1,415	-	211,825	15
Fund balances – beginning	<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>
Fund balances – ending	<u>\$ 20,552</u>	<u>\$ 944,433</u>	<u>\$ 144,194</u>	<u>\$ 258,361</u>	<u>\$ 103,236</u>	<u>\$ 3</u>	<u>\$ 3,163,663</u>	<u>\$ 9,236</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, 2017

	Open Space Parks	County Clerk Records Management and Preservation	District Clerk Records Management and Preservation	Juvenile Delinquency Prevention	Justice Court Technology	Courthouse Security	Economic Development	Dangerous Wild Animal
Revenues:								
Federal and state funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 147,978	\$ -
Fees and charges for services	-	1,785,723	58,262	50	101,958	331,817	-	500
Fines and forfeitures	-	-	-	-	-	-	-	-
Interest	4	-	-	-	-	-	581	-
Miscellaneous	-	-	-	-	-	-	-	-
Total revenues	<u>4</u>	<u>1,785,723</u>	<u>58,262</u>	<u>50</u>	<u>101,958</u>	<u>331,817</u>	<u>148,559</u>	<u>500</u>
Expenditures:								
Current:								
General administration	-	514,091	-	-	-	-	70,389	-
Judicial	-	-	126,924	-	18,648	-	-	-
Legal	-	-	-	-	-	-	-	-
Public facilities	-	-	-	-	-	19,739	-	-
Public safety	-	-	-	-	-	663,428	-	-
Public transportation	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Conservation	-	-	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>514,091</u>	<u>126,924</u>	<u>-</u>	<u>18,648</u>	<u>683,167</u>	<u>70,389</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4</u>	<u>1,271,632</u>	<u>(68,662)</u>	<u>50</u>	<u>83,310</u>	<u>(351,350)</u>	<u>78,170</u>	<u>500</u>
Other financing sources (uses):								
Transfers in	-	-	-	-	-	700,000	-	-
Transfers out	-	-	-	-	-	-	-	-
Sale of assets	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>700,000</u>	<u>-</u>	<u>-</u>
Net change in fund balances	4	1,271,632	(68,662)	50	83,310	348,650	78,170	500
Fund balances – beginning	<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>
Fund balances – ending	<u>\$ 2,794</u>	<u>\$ 7,001,627</u>	<u>\$ 250,023</u>	<u>\$ 361</u>	<u>\$ 637,860</u>	<u>\$ 668,563</u>	<u>\$ 149,912</u>	<u>\$ 6,444</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, 2017

	<u>Contract Elections</u>	<u>Election Equipment</u>	<u>Sheriff Forfeiture State</u>	<u>District Attorney State Forfeiture</u>	<u>District Attorney Service Fee</u>	<u>Myers Park Foundation</u>	<u>Child Abuse Prevention</u>	<u>County Records Management and Preservation</u>
Revenues:								
Federal and state funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees and charges for services	675,066	-	-	-	13,472	-	4,960	248,284
Fines and forfeitures	-	-	21,088	85,086	-	-	-	-
Interest	24,414	21	2,826	4,948	-	145	-	-
Miscellaneous	-	-	-	-	2,100	-	-	-
Total revenues	<u>699,480</u>	<u>21</u>	<u>23,914</u>	<u>90,034</u>	<u>15,572</u>	<u>145</u>	<u>4,960</u>	<u>248,284</u>
Expenditures:								
Current:								
General administration	364,304	-	-	-	-	-	-	388,907
Judicial	-	-	-	-	-	-	-	-
Legal	-	-	-	11,148	5,273	-	-	-
Public facilities	-	-	-	-	-	-	-	-
Public safety	-	-	9,000	-	-	-	-	-
Public transportation	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Conservation	-	-	-	-	-	-	-	-
Capital outlay:	8,899	-	21,576	-	-	-	-	75,600
Total expenditures	<u>373,203</u>	<u>-</u>	<u>30,576</u>	<u>11,148</u>	<u>5,273</u>	<u>-</u>	<u>-</u>	<u>464,507</u>
Excess (deficiency) of revenues over (under) expenditures	<u>326,277</u>	<u>21</u>	<u>(6,662)</u>	<u>78,886</u>	<u>10,299</u>	<u>145</u>	<u>4,960</u>	<u>(216,223)</u>
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	(225,104)	(4,816)	-	-	-	-
Sale of assets	-	-	11,866	2,967	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(213,238)</u>	<u>(1,849)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	326,277	21	(219,900)	77,037	10,299	145	4,960	(216,223)
Fund balances – beginning	2,390,591	13,319	331,717	485,926	237,935	15,435	21,984	598,379
Fund balances – ending	<u>\$ 2,716,868</u>	<u>\$ 13,340</u>	<u>\$ 111,817</u>	<u>\$ 562,963</u>	<u>\$ 248,234</u>	<u>\$ 15,580</u>	<u>\$ 26,944</u>	<u>\$ 382,156</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, 2017

	Juvenile Case Manager	Court Initiated Guardianship	District Attorney Pretrial Intervention Program	Specialty Court	SCAAP	County Courts Technology	District Court Technology	Probate Contributions	County Court - at-Law Clerks Court Records Preservation
Revenues:									
Federal and state funds	\$ -	\$ -	\$ -	\$ -	\$ 8,418	\$ -	\$ -	\$ 85,085	\$ -
Fees and charges for services	46,171	45,214	155,479	89,950	-	56,456	58,292	-	58,357
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	67	-	-	5,185	-
Miscellaneous	-	-	-	5,120	-	-	-	-	-
Total revenues	<u>46,171</u>	<u>45,214</u>	<u>155,479</u>	<u>95,070</u>	<u>8,485</u>	<u>56,456</u>	<u>58,292</u>	<u>90,270</u>	<u>58,357</u>
Expenditures:									
Current:									
General administration	-	-	-	-	-	-	-	-	-
Judicial	-	-	-	100,415	-	399	1,320	29,865	-
Legal	-	-	48,006	-	-	-	-	-	-
Public facilities	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	8,485	-	-	-	-
Public transportation	-	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-	-
Conservation	-	-	-	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>48,006</u>	<u>100,415</u>	<u>8,485</u>	<u>399</u>	<u>1,320</u>	<u>29,865</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>46,171</u>	<u>45,214</u>	<u>107,473</u>	<u>(5,345)</u>	<u>-</u>	<u>56,057</u>	<u>56,972</u>	<u>60,405</u>	<u>58,357</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>	<u>-</u>
Net change in fund balances	46,171	45,214	107,473	(5,345)	-	56,057	56,972	60,405	58,357
Fund balances – beginning	<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>
Fund balances – ending	<u>\$ 321,921</u>	<u>\$ 310,656</u>	<u>\$ 768,617</u>	<u>\$ 236,805</u>	<u>\$ -</u>	<u>\$ 297,223</u>	<u>\$ 246,123</u>	<u>\$ 589,369</u>	<u>\$ 399,407</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, 2017

	District Clerk Court Records Preservation	District Attorney Apportionment	Justice Court Building Security	District Attorney Federal Treasury Forfeiture	Truancy Prevention and Diversion	District Attorney Federal Justice Forfeiture	Constable Precinct 3 Forfeiture	Sheriff Forfeiture Federal	Grants	Nonmajor Special Revenue Funds Total
Revenues:										
Federal and state funds	\$ -	\$ 22,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,378,356	\$ 8,730,516
Fees and charges for services	95,925	-	15,355	-	14,491	-	-	-	22,893	4,771,336
Fines and forfeitures	-	-	-	-	-	5,000	-	4,168	-	115,342
Interest	-	873	-	841	-	231	-	343	-	52,309
Miscellaneous	-	-	-	-	-	-	-	-	109,406	138,776
Total revenues	<u>95,925</u>	<u>23,373</u>	<u>15,355</u>	<u>841</u>	<u>14,491</u>	<u>5,231</u>	<u>-</u>	<u>4,511</u>	<u>8,510,655</u>	<u>13,808,279</u>
Expenditures:										
Current:										
General administration	-	-	-	-	-	-	-	-	130,482	1,468,173
Judicial	99,699	-	-	-	-	-	-	-	116,390	1,127,630
Legal	-	-	-	46,345	-	-	-	-	194,719	307,691
Public facilities	-	-	-	-	-	-	-	-	-	19,739
Public safety	-	-	-	-	-	-	-	45,697	2,506,960	3,268,604
Public transportation	-	-	-	-	-	-	-	-	2,661,606	2,661,606
Health and welfare	-	-	-	-	-	-	-	-	2,870,894	2,870,894
Conservation	-	-	-	-	-	-	-	-	12,200	12,200
Capital outlay:	-	-	-	-	-	-	-	92,054	56,490	254,619
Total expenditures	<u>99,699</u>	<u>-</u>	<u>-</u>	<u>46,345</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>137,751</u>	<u>8,549,741</u>	<u>11,991,156</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,774)</u>	<u>23,373</u>	<u>15,355</u>	<u>(45,504)</u>	<u>14,491</u>	<u>5,231</u>	<u>-</u>	<u>(133,240)</u>	<u>(39,086)</u>	<u>1,817,123</u>
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	225,104	38,798	963,902
Transfers out	-	(22,060)	-	-	-	-	-	-	-	(251,980)
Sale of assets	-	-	-	-	-	-	-	-	288	15,121
Total other financing sources (uses)	<u>-</u>	<u>(22,060)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>225,104</u>	<u>39,086</u>	<u>727,043</u>
Net change in fund balances	<u>(3,774)</u>	<u>1,313</u>	<u>15,355</u>	<u>(45,504)</u>	<u>14,491</u>	<u>5,231</u>	<u>-</u>	<u>91,864</u>	<u>-</u>	<u>2,544,166</u>
Fund balances – beginning	<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>-</u>	<u>79,858</u>	<u>19,655,512</u>
Fund balances – ending	<u>\$ 403,423</u>	<u>\$ 93,532</u>	<u>\$ 233,557</u>	<u>\$ 493,089</u>	<u>\$ 47,159</u>	<u>\$ 146,949</u>	<u>\$ 962</u>	<u>\$ 91,864</u>	<u>\$ 79,858</u>	<u>\$ 22,199,678</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.

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.

SHERIFF FEDERAL FORFEITURE FUND - to account for forfeited funds awarded by courts to the Sheriff's Office related to federal law enforcement cases. These proceeds are restricted for the benefit of the Sheriff's Office.

SHERIFF STATE FORFEITURE FUND - to account for forfeited funds awarded by courts to the Sheriff's Office related to state law enforcement cases. These proceeds are restricted for the benefit of the Sheriff's Office.

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

ENTERPRISE FUNDS

COLLIN COUNTY TOLL ROAD AUTHORITY FUND - to account for funding for the construction, maintenance of and improvements to toll roads within the County.

ANIMAL SAFETY FUND – to account for the receipts and expenditures associated with the running of a county wide animal shelter, including donations for the Spay & Neuter Program.

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, 2017

	<u>Budget</u>		<u>Actual</u>	Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>		
Revenues - interests	\$ <u>50</u>	\$ <u>50</u>	\$ <u>193</u>	\$ <u>143</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	50	50	193	\$ <u>143</u>
Fund balance - beginning	<u>20,359</u>	<u>20,359</u>	<u>20,359</u>	
Fund balance - ending	\$ <u>20,409</u>	\$ <u>20,409</u>	\$ <u>20,552</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, 2017

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
State funds -				
State lateral road distributions	\$ 50,000	\$ 50,000	\$ 50,497	\$ 497
Interest	1,700	1,700	8,844	7,144
Total revenues	<u>51,700</u>	<u>51,700</u>	<u>59,341</u>	<u>7,641</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	51,700	51,700	59,341	\$ <u><u>7,641</u></u>
Fund balance - beginning	<u>885,092</u>	<u>885,092</u>	<u>885,092</u>	
Fund balance - ending	\$ <u><u>936,792</u></u>	\$ <u><u>936,792</u></u>	\$ <u><u>944,433</u></u>	

COLLIN COUNTY, TEXAS

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

Judicial Appellate Special Revenue Fund

For The Year Ended September 30, 2017

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Appellate judicial system	\$ 58,000	\$ 58,000	\$ 75,597	\$ 17,597
Interest	300	300	1,812	1,512
Total revenues	58,300	58,300	77,409	19,109
Expenditures:				
Current:				
Judicial - maintenance and operating	52,470	77,409	77,409	-
Total expenditures	52,470	77,409	77,409	-
Excess (deficiency) of revenues over expenditures	5,830	(19,109)	-	\$ 19,109
Fund balance - beginning	144,194	144,194	144,194	
Fund balance - ending	\$ 150,024	\$ 125,085	\$ 144,194	

COLLIN COUNTY, TEXAS

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

Court Reporters Special Revenue Fund

For The Year Ended September 30, 2017

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 230,000	\$ 230,000	\$ 287,847	\$ 57,847
Total revenues	230,000	230,000	287,847	57,847
Expenditures:				
Current:				
Judicial:				
Substitute Court Reporters:				
District Courts - maintenance and operating	167,140	167,140	167,006	134
County Courts - maintenance and operating	84,360	91,860	47,811	44,049
Justice of the Peace - maintenance and operating	8,500	8,500	2,203	6,297
Total expenditures	260,000	267,500	217,020	50,480
Excess (deficiency) of revenues over expenditures	(30,000)	(37,500)	70,827	\$ <u>108,327</u>
Fund balance - beginning	187,534	187,534	187,534	
Fund balance - ending	\$ 157,534	\$ 150,034	\$ 258,361	

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, 2017

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 405,000	\$ 405,000	\$ 529,217	\$ 124,217
Miscellaneous	-	-	22,149	22,149
Total revenues	405,000	405,000	551,366	146,366
Expenditures:				
Current:				
Judicial:				
Salaries and benefits	165,071	165,071	156,625	8,446
Training and travel	3,000	3,000	3,000	-
Maintenance and operating	230,651	230,651	179,916	50,735
Total Judicial	398,722	398,722	339,541	59,181
Total expenditures	398,722	398,722	339,541	59,181
Excess (deficiency) of revenues over expenditures	6,278	6,278	211,825	\$ 205,547
Fund balance - beginning	2,951,838	2,951,838	2,951,838	
Fund balance - ending	\$ 2,958,116	\$ 2,958,116	\$ 3,163,663	

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, 2017

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Interest	\$ 10	\$ 10	\$ 14	\$ 4
Miscellaneous	<u> -</u>	<u> -</u>	<u> 1</u>	<u> 1</u>
Total revenues	<u> 10</u>	<u> 10</u>	<u> 15</u>	<u> 5</u>
Expenditures:	<u> -</u>	<u> -</u>	<u> -</u>	<u> -</u>
Excess (deficiency) of revenues over expenditures	10	10	15	\$ <u> 5</u>
Fund balance - beginning	<u> 9,221</u>	<u> 9,221</u>	<u> 9,221</u>	
Fund balance - ending	\$ <u> 9,231</u>	\$ <u> 9,231</u>	\$ <u> 9,236</u>	

COLLIN COUNTY, TEXAS

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

Open Space Parks Special Revenue Fund

For The Year Ended September 30, 2017

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenue - interest	\$ <u>2</u>	\$ <u>2</u>	\$ <u>4</u>	\$ <u>2</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	2	2	4	\$ <u><u>2</u></u>
Fund balance - beginning	<u>2,790</u>	<u>2,790</u>	<u>2,790</u>	
Fund balance - ending	\$ <u><u>2,792</u></u>	\$ <u><u>2,792</u></u>	\$ <u><u>2,794</u></u>	

COLLIN COUNTY, TEXAS

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

**County Clerk Records Management and Preservation
Special Revenue Fund**

For The Year Ended September 30, 2017

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 1,227,000	\$ 1,227,000	\$ 1,785,723	\$ 558,723
Total revenues	<u>1,227,000</u>	<u>1,227,000</u>	<u>1,785,723</u>	<u>558,723</u>
Expenditures:				
Current:				
General administration:				
Salaries and benefits	342,950	342,950	340,946	2,004
Training and travel	22,891	22,891	1,953	20,938
Maintenance and operating	<u>1,391,352</u>	<u>1,391,352</u>	<u>171,192</u>	<u>1,220,160</u>
Total General administration	<u>1,757,193</u>	<u>1,757,193</u>	<u>514,091</u>	<u>1,243,102</u>
Capital outlay - general administration	<u>23,077</u>	<u>23,077</u>	<u>-</u>	<u>23,077</u>
Total expenditures	<u>1,780,270</u>	<u>1,780,270</u>	<u>514,091</u>	<u>1,266,179</u>
Excess (deficiency) of revenues over expenditures	(553,270)	(553,270)	1,271,632	<u>\$ 1,824,902</u>
Fund balance - beginning	<u>5,729,995</u>	<u>5,729,995</u>	<u>5,729,995</u>	
Fund balance - ending	<u>\$ 5,176,725</u>	<u>\$ 5,176,725</u>	<u>\$ 7,001,627</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, 2017

	<u>Budget</u>			Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>(negative)</u>
Revenues:				
Fees and charges for services	\$ 48,000	\$ 48,000	\$ 58,262	\$ 10,262
Total revenues	<u>48,000</u>	<u>48,000</u>	<u>58,262</u>	<u>10,262</u>
Expenditures:				
Current:				
Judicial:				
Salaries and benefits	<u>127,219</u>	<u>127,219</u>	<u>126,924</u>	<u>295</u>
Total Judicial	<u>127,219</u>	<u>127,219</u>	<u>126,924</u>	<u>295</u>
Total expenditures	<u>127,219</u>	<u>127,219</u>	<u>126,924</u>	<u>295</u>
Excess (deficiency) of revenues over expenditures	(79,219)	(79,219)	(68,662)	<u>\$ 10,557</u>
Fund balance - beginning	<u>318,685</u>	<u>318,685</u>	<u>318,685</u>	
Fund balance - ending	<u>\$ 239,466</u>	<u>\$ 239,466</u>	<u>\$ 250,023</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, 2017

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ -	\$ -	\$ 50	\$ 50
Total revenues	-	-	50	50
Expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	50	\$ 50
Fund balance - beginning	311	311	311	
Fund balance - ending	\$ 311	\$ 311	\$ 361	

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, 2017

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 163,000	\$ 163,000	\$ 101,958	\$(61,042)
Total revenues	<u>163,000</u>	<u>163,000</u>	<u>101,958</u>	<u>(61,042)</u>
Expenditures:				
Current:				
Judicial:				
Training and travel	21,635	23,635	16,976	6,659
Maintenance and operating	<u>129,904</u>	<u>130,932</u>	<u>1,672</u>	<u>129,260</u>
Total Judicial	<u>151,539</u>	<u>154,567</u>	<u>18,648</u>	<u>135,919</u>
Capital outlay - judicial	<u>11,010</u>	<u>11,010</u>	<u>-</u>	<u>11,010</u>
Total expenditures	<u>162,549</u>	<u>165,577</u>	<u>18,648</u>	<u>146,929</u>
Excess (deficiency) of revenues over expenditures	451	(2,577)	83,310	<u>\$ 85,887</u>
Fund balance - beginning	<u>554,550</u>	<u>554,550</u>	<u>554,550</u>	
Fund balance - ending	<u>\$ 555,001</u>	<u>\$ 551,973</u>	<u>\$ 637,860</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, 2017

	<u>Budget</u>			Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Fees and charges for services:				
County Clerk security fees	\$ 170,000	\$ 170,000	\$ 226,184	\$ 56,184
District Clerk security fees	42,000	42,000	57,041	15,041
Justice of the Peace civil court fees	39,000	39,000	48,592	9,592
Total Fees and charges for services	<u>251,000</u>	<u>251,000</u>	<u>331,817</u>	<u>80,817</u>
Total revenues	<u>251,000</u>	<u>251,000</u>	<u>331,817</u>	<u>80,817</u>
Expenditures:				
Current:				
Public facilities:				
Maintenance and operating	51,723	51,723	19,739	31,984
Total Public facilities	<u>51,723</u>	<u>51,723</u>	<u>19,739</u>	<u>31,984</u>
Public safety:				
Salaries and benefits	660,463	660,463	629,292	31,171
Training and travel	1,400	1,400	-	1,400
Maintenance and operating	34,350	34,350	34,136	214
Total Public safety	<u>696,213</u>	<u>696,213</u>	<u>663,428</u>	<u>32,785</u>
Total expenditures	<u>747,936</u>	<u>747,936</u>	<u>683,167</u>	<u>64,769</u>
Excess (deficiency) of revenues over expenditures	<u>(496,936)</u>	<u>(496,936)</u>	<u>(351,350)</u>	<u>145,586</u>
Other financing sources (uses):				
Transfers in	700,000	700,000	700,000	-
Total other financing sources (uses)	<u>700,000</u>	<u>700,000</u>	<u>700,000</u>	<u>-</u>
Net change in fund balance	203,064	203,064	348,650	<u>\$ 145,586</u>
Fund balance - beginning	319,913	319,913	319,913	
Fund balance - ending	<u>\$ 522,977</u>	<u>\$ 522,977</u>	<u>\$ 668,563</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, 2017

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Federal and state funds	\$ -	\$ -	\$ 147,978	\$ 147,978
Interest	-	-	581	581
Total revenues	-	-	148,559	148,559
Expenditures:				
Current:				
General administration - maintenance and operating	70,389	70,389	70,389	-
Total expenditures	70,389	70,389	70,389	-
Excess (deficiency) of revenues over expenditures	(70,389)	(70,389)	78,170	\$ 148,559
Fund balance - beginning	71,742	71,742	71,742	
Fund balance - ending	\$ 1,353	\$ 1,353	\$ 149,912	

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, 2017

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
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 over expenditures	500	500	500	\$ <u>-</u>
Fund balance - beginning	<u>5,944</u>	<u>5,944</u>	<u>5,944</u>	
Fund balance - ending	<u>\$ 6,444</u>	<u>\$ 6,444</u>	<u>\$ 6,444</u>	

COLLIN COUNTY, TEXAS

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

Contract Elections Special Revenue Fund

For The Year Ended September 30, 2017

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 460,000	\$ 460,000	\$ 675,066	\$ 215,066
Interest	5,000	5,000	24,414	19,414
Total revenues	465,000	465,000	699,480	234,480
Expenditures:				
Current:				
General administration:				
Salaries and benefits	200,000	200,000	200,000	-
Training and travel	25,000	25,000	19,867	5,133
Maintenance and operating	482,681	449,023	144,437	304,586
Total General administration	707,681	674,023	364,304	309,719
Capital outlay - general administration	-	33,658	8,899	24,759
Total expenditures	707,681	707,681	373,203	334,478
Excess (deficiency) of revenues over expenditures	(242,681)	(242,681)	326,277	\$ 568,958
Fund balance - beginning	2,390,591	2,390,591	2,390,591	
Fund balance - ending	\$ 2,147,910	\$ 2,147,910	\$ 2,716,868	

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, 2017

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues - interests	\$ <u>10</u>	\$ <u>10</u>	\$ <u>21</u>	\$ <u>11</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	10	10	21	\$ <u><u>11</u></u>
Fund balance - beginning	<u>13,319</u>	<u>13,319</u>	<u>13,319</u>	
Fund balance - ending	\$ <u><u>13,329</u></u>	\$ <u><u>13,329</u></u>	\$ <u><u>13,340</u></u>	

COLLIN COUNTY, TEXAS

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

Myers Park Foundation Special Revenue Fund

For The Year Ended September 30, 2017

	<u>Budget</u>		<u>Actual</u>	Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>		
Revenues - interests	\$ <u>30</u>	\$ <u>30</u>	\$ <u>145</u>	\$ <u>115</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	30	30	145	\$ <u><u>115</u></u>
Fund balance - beginning	<u>15,435</u>	<u>15,435</u>	<u>15,435</u>	
Fund balance - ending	\$ <u><u>15,465</u></u>	\$ <u><u>15,465</u></u>	\$ <u><u>15,580</u></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, 2017

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 5,000	\$ 5,000	\$ 4,960	\$(40)
Total revenues	<u>5,000</u>	<u>5,000</u>	<u>4,960</u>	<u>(40)</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	5,000	5,000	4,960	<u><u>\$(40)</u></u>
Fund balance - beginning	<u>21,984</u>	<u>21,984</u>	<u>21,984</u>	
Fund balance - ending	<u><u>\$ 26,984</u></u>	<u><u>\$ 26,984</u></u>	<u><u>\$ 26,944</u></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, 2017

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 197,000	\$ 197,000	\$ 248,284	\$ 51,284
Total revenues	<u>197,000</u>	<u>197,000</u>	<u>248,284</u>	<u>51,284</u>
Expenditures:				
Current:				
General administration:				
Maintenance and operating	<u>497,475</u>	<u>497,475</u>	<u>388,907</u>	<u>108,568</u>
Total General administration	<u>497,475</u>	<u>497,475</u>	<u>388,907</u>	<u>108,568</u>
Capital outlay - general administration	<u>92,386</u>	<u>92,386</u>	<u>75,600</u>	<u>16,786</u>
Total expenditures	<u>589,861</u>	<u>589,861</u>	<u>464,507</u>	<u>125,354</u>
Excess (deficiency) of revenues over expenditures	(392,861)	(392,861)	(216,223)	<u>\$ 176,638</u>
Fund balance - beginning	<u>598,379</u>	<u>598,379</u>	<u>598,379</u>	
Fund balance - ending	<u>\$ 205,518</u>	<u>\$ 205,518</u>	<u>\$ 382,156</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, 2017

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 32,000	\$ 32,000	\$ 45,214	\$ 13,214
Total revenues	32,000	32,000	45,214	13,214
Expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	32,000	32,000	45,214	\$ <u>13,214</u>
Fund balance - beginning	265,442	265,442	265,442	
Fund balance - ending	\$ 297,442	\$ 297,442	\$ 310,656	

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, 2017

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 60,800	\$ 60,800	\$ 89,950	\$ 29,150
Miscellaneous	-	-	5,120	5,120
Total revenues	60,800	60,800	95,070	34,270
Expenditures:				
Current:				
Judicial:				
County Courts:				
Maintenance and operating	72,997	72,997	49,416	23,581
Total County Courts	72,997	72,997	49,416	23,581
District Courts:				
Training and travel	13,000	17,000	6,769	10,231
Maintenance and operating	126,664	122,664	44,230	78,434
Total District Courts	139,664	139,664	50,999	88,665
Total Judicial	212,661	212,661	100,415	112,246
Total expenditures	212,661	212,661	100,415	112,246
Excess (deficiency) of revenues over expenditures	(151,861)	(151,861)	(5,345)	\$ 146,516
Fund balance - beginning	242,150	242,150	242,150	
Fund balance - ending	\$ 90,289	\$ 90,289	\$ 236,805	

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, 2017

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 43,000	\$ 43,000	\$ 56,456	\$ 13,456
Total revenues	43,000	43,000	56,456	13,456
Expenditures:				
Current:				
Judicial:				
Maintenance and operating	1,913	1,913	399	1,514
Total Judicial	1,913	1,913	399	1,514
Total expenditures	1,913	1,913	399	1,514
Excess (deficiency) of revenues over expenditures	41,087	41,087	56,057	\$ 14,970
Fund balance - beginning	241,166	241,166	241,166	
Fund balance - ending	\$ 282,253	\$ 282,253	\$ 297,223	

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, 2017

	<u>Budget</u>			Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Fees and charges for services	\$ 35,000	\$ 35,000	\$ 58,292	\$ 23,292
Total revenues	<u>35,000</u>	<u>35,000</u>	<u>58,292</u>	<u>23,292</u>
Expenditures:				
Current:				
Judicial:				
Maintenance and operating	<u>6,016</u>	<u>6,016</u>	<u>1,320</u>	<u>4,696</u>
Total Judicial	<u>6,016</u>	<u>6,016</u>	<u>1,320</u>	<u>4,696</u>
Total expenditures	<u>6,016</u>	<u>6,016</u>	<u>1,320</u>	<u>4,696</u>
Excess (deficiency) of revenues over expenditures	28,984	28,984	56,972	<u>\$ 27,988</u>
Fund balance - beginning	<u>189,151</u>	<u>189,151</u>	<u>189,151</u>	
Fund balance - ending	<u>\$ 218,135</u>	<u>\$ 218,135</u>	<u>\$ 246,123</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, 2017

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
State funds	\$ 40,000	\$ 40,000	\$ 85,085	\$ 45,085
Interest	100	100	5,185	5,085
Total revenues	40,100	40,100	90,270	50,170
Expenditures:				
Current:				
Judicial:				
Salaries and benefits	63,189	63,189	24,816	38,373
Training and travel	10,451	10,451	4,781	5,670
Maintenance and operating	1,900	1,900	268	1,632
Total Judicial	75,540	75,540	29,865	45,675
Total expenditures	75,540	75,540	29,865	45,675
Excess (deficiency) of revenues over expenditures	(35,440)	(35,440)	60,405	\$ 95,845
Fund balance - beginning	528,964	528,964	528,964	
Fund balance - ending	\$ 493,524	\$ 493,524	\$ 589,369	

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, 2017

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 40,000	\$ 40,000	\$ 58,357	\$ 18,357
Total revenues	<u>40,000</u>	<u>40,000</u>	<u>58,357</u>	<u>18,357</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	40,000	40,000	58,357	<u>\$ 18,357</u>
Fund balance - beginning	<u>341,050</u>	<u>341,050</u>	<u>341,050</u>	
Fund balance - ending	<u>\$ 381,050</u>	<u>\$ 381,050</u>	<u>\$ 399,407</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, 2017

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 70,000	\$ 70,000	\$ 95,925	\$ 25,925
Total revenues	<u>70,000</u>	<u>70,000</u>	<u>95,925</u>	<u>25,925</u>
Expenditures:				
Current:				
Judicial:				
Maintenance and operating	199,699	199,699	99,699	100,000
Total Judicial	<u>199,699</u>	<u>199,699</u>	<u>99,699</u>	<u>100,000</u>
Total expenditures	<u>199,699</u>	<u>199,699</u>	<u>99,699</u>	<u>100,000</u>
Excess (deficiency) of revenues over expenditures	(129,699)	(129,699)	(3,774)	\$ <u>125,925</u>
Fund balance - beginning	<u>407,197</u>	<u>407,197</u>	<u>407,197</u>	
Fund balance - ending	\$ <u>277,498</u>	\$ <u>277,498</u>	\$ <u>403,423</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, 2017

	<u>Budget</u>		<u>Actual</u>	Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>		<u>(negative)</u>
Revenues:				
Fees and charges for services	\$ 9,000	\$ 9,000	\$ 15,355	\$ 6,355
Total revenues	<u>9,000</u>	<u>9,000</u>	<u>15,355</u>	<u>6,355</u>
Expenditures:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	9,000	9,000	15,355	<u>\$ 6,355</u>
Fund balance - beginning	<u>218,202</u>	<u>218,202</u>	<u>218,202</u>	
Fund balance - ending	<u>\$ 227,202</u>	<u>\$ 227,202</u>	<u>\$ 233,557</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, 2017

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 9,500	\$ 9,500	\$ 14,491	\$ 4,991
Total revenues	<u>9,500</u>	<u>9,500</u>	<u>14,491</u>	<u>4,991</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	9,500	9,500	14,491	<u>\$ 4,991</u>
Fund balance - beginning	<u>32,668</u>	<u>32,668</u>	<u>32,668</u>	
Fund balance - ending	<u>\$ 42,168</u>	<u>\$ 42,168</u>	<u>\$ 47,159</u>	

NON-MAJOR CAPITAL PROJECT FUNDS

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

1999 Permanent Improvement Capital Projects - 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, 2014 is \$41,680,000.

Series 2008 - \$4,500,000 issued 07/14/08
Series 2009 - \$17,420,000 issued 09/29/09
Series 2009B - \$9,990,000 issued 09/29/09
Series 2011 - \$2,100,000 issued 06/16/11
Series 2012 - \$3,270,000 issued 05/01/12
Series 2013 - \$2,200,000 issued 06/01/13
Series 2014 - \$2,200,000 issued 06/09/14
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, 2017

	1999	2001	2003	2007					Nonmajor
	Permanent	Permanent	Permanent	Permanent					Capital
	Improvement	Improvement	Improvement	Improvement					Project
	Bond	Bond	Bond	Bond	1995	1999	2003	Tax Notes	Funds
					Road Bond	Road Bond	Road Bond		Total
Assets									
Cash	\$ 883	\$ 611	\$ 1,162	\$ 4,980	\$ 945	\$ 1,889	\$ 2,066	\$ 3,355	\$ 15,891
Investments	168,992	1,144,359	296,409	7,971,575	253,734	2,793,926	4,578,459	9,381,188	26,588,642
Receivables:									
Advance to other funds	-	-	-	-	-	1,340,558	14,499	-	1,355,057
Total assets	<u>\$ 169,875</u>	<u>\$ 1,144,970</u>	<u>\$ 297,571</u>	<u>\$ 7,976,555</u>	<u>\$ 254,679</u>	<u>\$ 4,136,373</u>	<u>\$ 4,595,024</u>	<u>\$ 9,384,543</u>	<u>\$ 27,959,590</u>
Liabilities and Fund Balances									
Liabilities:									
Accounts payable	<u>\$ 4,008</u>	<u>\$ -</u>	<u>\$ 32,826</u>	<u>\$ 206,323</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 46,009</u>	<u>\$ 98,309</u>	<u>\$ 387,475</u>
Total liabilities	<u>4,008</u>	<u>-</u>	<u>32,826</u>	<u>206,323</u>	<u>-</u>	<u>-</u>	<u>46,009</u>	<u>98,309</u>	<u>387,475</u>
Fund balances:									
Nonspendable	-	-	-	-	-	1,340,558	14,499	-	1,355,057
Restricted	<u>165,867</u>	<u>1,144,970</u>	<u>264,745</u>	<u>7,770,232</u>	<u>254,679</u>	<u>2,795,815</u>	<u>4,534,516</u>	<u>9,286,234</u>	<u>26,217,058</u>
Total fund balances	<u>165,867</u>	<u>1,144,970</u>	<u>264,745</u>	<u>7,770,232</u>	<u>254,679</u>	<u>4,136,373</u>	<u>4,549,015</u>	<u>9,286,234</u>	<u>27,572,115</u>
Total liabilities and fund balances	<u>\$ 169,875</u>	<u>\$ 1,144,970</u>	<u>\$ 297,571</u>	<u>\$ 7,976,555</u>	<u>\$ 254,679</u>	<u>\$ 4,136,373</u>	<u>\$ 4,595,024</u>	<u>\$ 9,384,543</u>	<u>\$ 27,959,590</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, 2017

	1999 Permanent Improvement Bond	2001 Permanent Improvement Bond	2003 Permanent Improvement Bond	2007 Permanent Improvement Bond	1995 Road Bond	1999 Road Bond	2003 Road Bond	Tax Notes	Nonmajor Capital Project Funds Total
Revenues:									
Other local government funds	\$ -	\$ -	\$ -	\$ -	\$ 91,241	\$ -	\$ 35,057	\$ -	\$ 126,298
Interest	2,078	10,952	3,427	80,106	2,420	27,030	49,178	92,097	267,288
Miscellaneous	-	-	-	-	-	-	-	18,099	18,099
Total revenues	<u>2,078</u>	<u>10,952</u>	<u>3,427</u>	<u>80,106</u>	<u>93,661</u>	<u>27,030</u>	<u>84,235</u>	<u>110,196</u>	<u>411,685</u>
Expenditures:									
Capital outlay:									
General administration	-	-	-	-	-	-	-	1,302,494	1,302,494
Public facilities	58,180	36,598	334,144	-	-	-	-	5,094	434,016
Public transportation	-	-	-	-	10,615	141,085	1,114,624	-	1,266,324
Culture and recreation	-	-	70,961	909,249	-	-	-	-	980,210
Total expenditures	<u>58,180</u>	<u>36,598</u>	<u>405,105</u>	<u>909,249</u>	<u>10,615</u>	<u>141,085</u>	<u>1,114,624</u>	<u>1,307,588</u>	<u>3,983,044</u>
Excess (deficiency) of revenues									
over (under) expenditures	(56,102)	(25,646)	(401,678)	(829,143)	83,046	(114,055)	(1,030,389)	(1,197,392)	(3,571,359)
Fund balance – beginning	<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>
Fund balance – ending	<u>\$ 165,867</u>	<u>\$ 1,144,970</u>	<u>\$ 264,745</u>	<u>\$ 7,770,232</u>	<u>\$ 254,679</u>	<u>\$ 4,136,373</u>	<u>\$ 4,549,015</u>	<u>\$ 9,286,234</u>	<u>\$ 27,572,115</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, 2017

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ 3,236,011	\$ 2,078	\$ 3,238,089	\$ 3,238,089
Miscellaneous	191,042	-	191,042	191,042
Total revenues	<u>3,427,053</u>	<u>2,078</u>	<u>3,429,131</u>	<u>3,429,131</u>
Expenditures:				
Capital outlay:				
Criminal justice and related facilities	34,833,256	58,180	34,891,436	35,057,303
Old Collin County Courthouse	1,000,000	-	1,000,000	1,000,000
Land for park and open space	<u>6,063,581</u>	<u>-</u>	<u>6,063,581</u>	<u>6,063,581</u>
Total expenditures	<u>41,896,837</u>	<u>58,180</u>	<u>41,955,017</u>	<u>42,120,884</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(38,469,784)</u>	<u>(56,102)</u>	<u>(38,525,886)</u>	<u>(38,691,753)</u>
Other financing sources (uses):				
Debt issuance	38,692,860	-	38,692,860	38,692,860
Transfers out	<u>(1,107)</u>	<u>-</u>	<u>(1,107)</u>	<u>(1,107)</u>
Total other financing sources (uses)	<u>38,691,753</u>	<u>-</u>	<u>38,691,753</u>	<u>38,691,753</u>
Net change in fund balance	<u>\$ 221,969</u>	<u>(56,102)</u>	<u>\$ 165,867</u>	<u>\$ -</u>
Fund balance – beginning		<u>221,969</u>		
Fund balance – ending		<u>\$ 165,867</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, 2017

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Fees and charges for services	\$ 76,063	\$ -	\$ 76,063	\$ 76,063
Interest	1,544,697	10,952	1,555,649	1,555,649
Miscellaneous	4,950	-	4,950	4,950
Total revenues	<u>1,625,710</u>	<u>10,952</u>	<u>1,636,662</u>	<u>1,636,662</u>
Expenditures:				
Capital outlay:				
Youth camp and related outdoor recreation and facilities	<u>26,352,414</u>	<u>36,598</u>	<u>26,389,012</u>	<u>27,533,982</u>
Total expenditures	<u>26,352,414</u>	<u>36,598</u>	<u>26,389,012</u>	<u>27,533,982</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(24,726,704)</u>	<u>(25,646)</u>	<u>(24,752,350)</u>	<u>(25,897,320)</u>
Other financing sources (uses):				
Debt issuance	<u>25,897,320</u>	<u>-</u>	<u>25,897,320</u>	<u>25,897,320</u>
Total other financing sources (uses)	<u>25,897,320</u>	<u>-</u>	<u>25,897,320</u>	<u>25,897,320</u>
Net change in fund balance	<u>\$ 1,170,616</u>	<u>(25,646)</u>	<u>\$ 1,144,970</u>	<u>\$ -</u>
Fund balance – beginning		<u>1,170,616</u>		
Fund balance – ending		<u>\$ 1,144,970</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, 2017

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ 3,785,757	\$ 3,427	\$ 3,789,184	\$ 3,789,184
Total revenues	<u>3,785,757</u>	<u>3,427</u>	<u>3,789,184</u>	<u>3,789,184</u>
Expenditures:				
Capital outlay:				
Adult, juvenile detention, and court facilities	79,672,874	334,144	80,007,018	80,271,763
Land for park and open space	<u>10,454,005</u>	<u>70,961</u>	<u>10,524,966</u>	<u>10,524,966</u>
Total expenditures	<u>90,126,879</u>	<u>405,105</u>	<u>90,531,984</u>	<u>90,796,729</u>
Excess (deficiency) of revenues over (under) expenditures	(86,341,122)	(401,678)	(86,742,800)	(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 sources (uses)	<u>87,007,545</u>	<u>-</u>	<u>87,007,545</u>	<u>87,007,545</u>
Net change in fund balance	<u>\$ 666,423</u>	(401,678)	<u>\$ 264,745</u>	<u>\$ -</u>
Fund balance – beginning		<u>666,423</u>		
Fund balance – ending		<u>\$ 264,745</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, 2017

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ 322,974	\$ 80,106	\$ 403,080	\$ 403,080
Total revenues	<u>322,974</u>	<u>80,106</u>	<u>403,080</u>	<u>403,080</u>
Expenditures:				
Capital outlay:				
Adult, juvenile detention, and court facilities	29,429,804	-	29,429,804	37,200,036
Land for park and open space including joint county-city projects	<u>9,709,939</u>	<u>909,249</u>	<u>10,619,188</u>	<u>10,619,188</u>
Total expenditures	<u>39,139,743</u>	<u>909,249</u>	<u>40,048,992</u>	<u>47,819,224</u>
Excess (deficiency) of revenues over (under) expenditures	(38,816,769)	(829,143)	(39,645,912)	(47,416,144)
Other financing sources (uses):				
Debt issuance	45,303,108	-	45,303,108	45,303,108
Premium on sale of bonds	<u>2,113,036</u>	<u>-</u>	<u>2,113,036</u>	<u>2,113,036</u>
Total other financing sources (uses)	<u>47,416,144</u>	<u>-</u>	<u>47,416,144</u>	<u>47,416,144</u>
Net change in fund balance	<u>\$ 8,599,375</u>	(829,143)	<u>\$ 7,770,232</u>	<u>\$ -</u>
Fund balance – beginning		<u>8,599,375</u>		
Fund balance – ending		<u>\$ 7,770,232</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, 2017

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Taxes - special assessment	\$ 224,332	\$ -	\$ 224,332	\$ 224,332
Other local government funds	862,610	91,241	953,851	953,851
Interest	2,043,651	2,420	2,046,071	2,046,071
Miscellaneous	332,049	-	332,049	332,049
Total revenues	<u>3,462,642</u>	<u>93,661</u>	<u>3,556,303</u>	<u>3,556,303</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>50,329,491</u>	<u>10,615</u>	<u>50,340,106</u>	<u>50,594,785</u>
Total expenditures	<u>50,329,491</u>	<u>10,615</u>	<u>50,340,106</u>	<u>50,594,785</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(46,866,849)</u>	<u>83,046</u>	<u>(46,783,803)</u>	<u>(47,038,482)</u>
Other financing sources (uses):				
Debt issuance	45,432,419	-	45,432,419	45,432,419
Sale of assets	810,366	-	810,366	810,366
Transfers in	99,950	-	99,950	99,950
Refund of escrow	<u>695,747</u>	<u>-</u>	<u>695,747</u>	<u>695,747</u>
Total other financing sources (uses)	<u>47,038,482</u>	<u>-</u>	<u>47,038,482</u>	<u>47,038,482</u>
Net change in fund balance	<u>\$ 171,633</u>	<u>83,046</u>	<u>\$ 254,679</u>	<u>\$ -</u>
Fund balance – beginning		<u>171,633</u>		
Fund balance – ending		<u>\$ 254,679</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, 2017

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Other local government funds	\$ 2,498,588	\$ -	\$ 2,498,588	\$ 2,498,588
Interest	10,468,253	27,030	10,495,283	10,495,283
Total revenues	<u>12,966,841</u>	<u>27,030</u>	<u>12,993,871</u>	<u>12,993,871</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>91,264,497</u>	<u>141,085</u>	<u>91,405,582</u>	<u>95,541,955</u>
Total expenditures	<u>91,264,497</u>	<u>141,085</u>	<u>91,405,582</u>	<u>95,541,955</u>
Excess (deficiency) of revenues over (under) expenditures	(78,297,656)	(114,055)	(78,411,711)	(82,548,084)
Other financing sources (uses):				
Debt issuance	81,207,526	-	81,207,526	81,207,526
Transfers in	<u>1,340,558</u>	<u>-</u>	<u>1,340,558</u>	<u>1,340,558</u>
Total other financing sources (uses)	<u>82,548,084</u>	<u>-</u>	<u>82,548,084</u>	<u>82,548,084</u>
Net change in fund balance	<u>\$ 4,250,428</u>	(114,055)	<u>\$ 4,136,373</u>	<u>\$ -</u>
Fund balance – beginning		<u>4,250,428</u>		
Fund balance – ending		<u>\$ 4,136,373</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, 2017

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Other local government funds	\$ 1,890,608	\$ 35,057	\$ 1,925,665	\$ 1,925,665
Interest	12,638,417	49,178	12,687,595	12,687,595
Miscellaneous	35,000	-	35,000	35,000
Total revenues	<u>14,564,025</u>	<u>84,235</u>	<u>14,648,260</u>	<u>14,648,260</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>151,006,157</u>	<u>1,114,624</u>	<u>152,120,781</u>	<u>156,669,796</u>
Total expenditures	<u>151,006,157</u>	<u>1,114,624</u>	<u>152,120,781</u>	<u>156,669,796</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(136,442,132)</u>	<u>(1,030,389)</u>	<u>(137,472,521)</u>	<u>(142,021,536)</u>
Other financing sources (uses):				
Debt issuance	137,988,623	-	137,988,623	137,988,623
Premium on sale of bonds	4,018,414	-	4,018,414	4,018,414
Transfers in	<u>14,499</u>	<u>-</u>	<u>14,499</u>	<u>14,499</u>
Total other financing sources (uses)	<u>142,021,536</u>	<u>-</u>	<u>142,021,536</u>	<u>142,021,536</u>
Net change in fund balance	<u>\$ 5,579,404</u>	<u>(1,030,389)</u>	<u>\$ 4,549,015</u>	<u>\$ -</u>
Fund balance – beginning		<u>5,579,404</u>		
Fund balance – ending		<u>\$ 4,549,015</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, 2017

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Other local government funds	\$ 1,887,372	\$ -	\$ 1,887,372	\$ 1,887,372
Interest	3,742,140	92,097	3,834,237	3,834,237
Miscellaneous	1,478,855	18,099	1,496,954	1,496,954
Total revenues	<u>7,108,367</u>	<u>110,196</u>	<u>7,218,563</u>	<u>7,218,563</u>
Expenditures:				
Capital outlay:				
Computer software, hardware, equipment, vehicles, technology improvements, and related services	<u>45,070,678</u>	<u>1,307,588</u>	<u>46,378,266</u>	<u>55,664,500</u>
Total expenditures	<u>45,070,678</u>	<u>1,307,588</u>	<u>46,378,266</u>	<u>55,664,500</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(37,962,311)</u>	<u>(1,197,392)</u>	<u>(39,159,703)</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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>48,445,937</u>	<u>-</u>	<u>48,445,937</u>	<u>48,445,937</u>
Net change in fund balance	<u>\$ 10,483,626</u>	<u>(1,197,392)</u>	<u>\$ 9,286,234</u>	<u>\$ -</u>
Fund balance – beginning		<u>10,483,626</u>		
Fund balance – ending		<u>\$ 9,286,234</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.

EMPLOYEE INSURANCE 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.

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COLLIN COUNTY, TEXAS
Combining Statement of Net Position
Internal Service Funds
September 30, 2017

Assets	Liability Insurance	Workers Compensation Insurance	Flexible Benefits	Unemployment Assessment	Employee Insurance	Employee Paid Benefits	Total
Current assets:							
Cash	\$ 10,252	\$ 104,461	\$ 114,210	\$ 15,134	\$ 2,768,067	\$ 40,994	\$ 3,053,118
Investments	3,681,920	2,520,907	163,469	827,392	5,110,796	-	12,304,484
Receivables:							
Miscellaneous receivables	1,689	-	-	-	23,572	-	25,261
Total current assets	<u>3,693,861</u>	<u>2,625,368</u>	<u>277,679</u>	<u>842,526</u>	<u>7,902,435</u>	<u>40,994</u>	<u>15,382,863</u>
Total assets	<u>\$ 3,693,861</u>	<u>\$ 2,625,368</u>	<u>\$ 277,679</u>	<u>\$ 842,526</u>	<u>\$ 7,902,435</u>	<u>\$ 40,994</u>	<u>\$ 15,382,863</u>
Liabilities							
Current liabilities:							
Accounts payable	\$ 8,225	\$ 27,637	\$ 13,751	\$ 2,510	\$ 2,277,223	\$ 27,610	\$ 2,356,956
Payroll payable	-	-	-	-	3,884	-	3,884
Claims payable	446,232	637,974	-	-	855,183	-	1,939,389
Total current liabilities	<u>454,457</u>	<u>665,611</u>	<u>13,751</u>	<u>2,510</u>	<u>3,136,290</u>	<u>27,610</u>	<u>4,300,229</u>
Total liabilities	<u>454,457</u>	<u>665,611</u>	<u>13,751</u>	<u>2,510</u>	<u>3,136,290</u>	<u>27,610</u>	<u>4,300,229</u>
Net Position							
Unrestricted	<u>3,239,404</u>	<u>1,959,757</u>	<u>263,928</u>	<u>840,016</u>	<u>4,766,145</u>	<u>13,384</u>	<u>11,082,634</u>
Total net position	<u>\$ 3,239,404</u>	<u>\$ 1,959,757</u>	<u>\$ 263,928</u>	<u>\$ 840,016</u>	<u>\$ 4,766,145</u>	<u>\$ 13,384</u>	<u>\$ 11,082,634</u>

COLLIN COUNTY, TEXAS
Combining Statement of Revenues, Expenses, and Changes in Net Position
Internal Service Funds
For The Year Ended September 30, 2017

	<u>Liability Insurance</u>	<u>Workers Compensation Insurance</u>	<u>Flexible Benefits</u>	<u>Unemployment Assessment</u>	<u>Employee Insurance</u>	<u>Employee Paid Benefits</u>	<u>Total</u>
Operating revenues:							
Premiums	\$ 1,565,000	\$ 885,000	\$ 3,652,142	\$ 115,385	\$ 24,699,977	\$ 333,391	\$ 31,250,895
Other	430,726	160,307	-	-	4,198,594	-	4,789,627
Total operating revenues	<u>1,995,726</u>	<u>1,045,307</u>	<u>3,652,142</u>	<u>115,385</u>	<u>28,898,571</u>	<u>333,391</u>	<u>36,040,522</u>
Operating expenses:							
Administration	3,872	35,340	-	-	3,057,836	-	3,097,048
Benefits	1,007,000	213,885	3,632,860	13,946	26,941,749	333,007	32,142,447
Total operating expenses	<u>1,010,872</u>	<u>249,225</u>	<u>3,632,860</u>	<u>13,946</u>	<u>29,999,585</u>	<u>333,007</u>	<u>35,239,495</u>
Operating income (loss)	984,854	796,082	19,282	101,439	(1,101,014)	384	801,027
Nonoperating revenues (expenses):							
Interest income	29,914	21,570	-	7,286	42,525	-	101,295
Total nonoperating revenues (expenses)	<u>29,914</u>	<u>21,570</u>	<u>-</u>	<u>7,286</u>	<u>42,525</u>	<u>-</u>	<u>101,295</u>
Change in net position	1,014,768	817,652	19,282	108,725	(1,058,489)	384	902,322
Total net position – beginning	<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 – ending	<u>\$ 3,239,404</u>	<u>\$ 1,959,757</u>	<u>\$ 263,928</u>	<u>\$ 840,016</u>	<u>\$ 4,766,145</u>	<u>\$ 13,384</u>	<u>\$ 11,082,634</u>

COLLIN COUNTY, TEXAS
Combining Statement of Cash Flows
Internal Service Funds
For The Year Ended September 30, 2017

	Liability Insurance	Workers Compensation Insurance	Flexible Benefits	Unemployment Assessment	Employee Insurance	Employee Paid Benefits	Total
Cash flows from operating activities:							
Receipts from customers and users	\$ 1,565,000	\$ 885,000	\$ 3,652,142	\$ 115,385	\$ 24,676,405	\$ 333,391	\$ 31,227,323
Insurance recovery	430,726	160,307	-	-	4,198,594	-	4,789,627
Administration costs	(3,872)	(35,340)	-	-	(3,057,836)	-	(3,097,048)
Benefits paid	(998,775)	(238,833)	(3,647,343)	(30,851)	(25,076,966)	(332,784)	(30,325,552)
Net cash provided (used) by operating activities	<u>993,079</u>	<u>771,134</u>	<u>4,799</u>	<u>84,534</u>	<u>740,197</u>	<u>607</u>	<u>2,594,350</u>
Cash flows from investing activities:							
Sale (Purchases) of investments	(1,021,898)	(780,467)	-	(107,245)	(4,061,738)	-	(5,971,348)
Interest income	29,914	21,570	-	7,286	42,525	-	101,295
Net cash provided (used) by investing activities	<u>(991,984)</u>	<u>(758,897)</u>	<u>-</u>	<u>(99,959)</u>	<u>(4,019,213)</u>	<u>-</u>	<u>(5,870,053)</u>
Net increase (decrease) in cash and cash equivalents	1,095	12,237	4,799	(15,425)	(3,279,016)	607	(3,275,703)
Cash and cash equivalents – October 1, 2016	<u>9,157</u>	<u>92,224</u>	<u>109,411</u>	<u>30,559</u>	<u>6,047,083</u>	<u>40,387</u>	<u>6,328,821</u>
Cash and cash equivalents – September 30, 2017	<u>\$ 10,252</u>	<u>\$ 104,461</u>	<u>\$ 114,210</u>	<u>\$ 15,134</u>	<u>\$ 2,768,067</u>	<u>\$ 40,994</u>	<u>\$ 3,053,118</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:							
Operating income (loss)	<u>\$ 984,854</u>	<u>\$ 796,082</u>	<u>\$ 19,282</u>	<u>\$ 101,439</u>	<u>\$(1,101,014)</u>	<u>\$ 384</u>	<u>\$ 801,027</u>
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:							
Change in intergovernmental receivable	-	-	-	-	(23,572)	-	(23,572)
Change in accounts payable	8,225	(24,948)	(14,483)	(16,905)	1,864,642	223	1,816,754
Change in payroll payable	-	-	-	-	141	-	141
Total adjustments	<u>8,225</u>	<u>(24,948)</u>	<u>(14,483)</u>	<u>(16,905)</u>	<u>1,841,211</u>	<u>223</u>	<u>1,793,323</u>
Net cash provided (used) by operating activities	<u>\$ 993,079</u>	<u>\$ 771,134</u>	<u>\$ 4,799</u>	<u>\$ 84,534</u>	<u>\$ 740,197</u>	<u>\$ 607</u>	<u>\$ 2,594,350</u>

AGENCY FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

COMMUNITY SUPERVISION 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, 2017

<u>UNCLAIMED HOLDINGS</u>	Balance October 1, 2016	Additions	Deductions	Balance September 30, 2017
<u>Assets</u>				
Cash	\$ 256	\$ 190,908	\$ 190,969	\$ 195
Investments	302,778	97,221	94,221	305,778
Total assets	<u>\$ 303,034</u>	<u>\$ 288,129</u>	<u>\$ 285,190</u>	<u>\$ 305,973</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 303,034	\$ 109,716	\$ 106,777	\$ 305,973
Total liabilities	<u>\$ 303,034</u>	<u>\$ 109,716</u>	<u>\$ 106,777</u>	<u>\$ 305,973</u>
<u>STATE FEES</u>				
<u>Assets</u>				
Cash	\$ 58,851	\$ 8,886,774	\$ 8,945,108	\$ 517
Investments	1,020,770	4,133,014	4,104,014	1,049,770
Miscellaneous receivables	14,781	125,400	63,153	77,028
Total assets	<u>\$ 1,094,402</u>	<u>\$ 13,145,188</u>	<u>\$ 13,112,275</u>	<u>\$ 1,127,315</u>
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 4,681,583	\$ 4,681,583	\$ -
Due to others/vouchers payable	1,094,402	2,095,164	2,062,251	1,127,315
Total liabilities	<u>\$ 1,094,402</u>	<u>\$ 6,776,747</u>	<u>\$ 6,743,834</u>	<u>\$ 1,127,315</u>

COLLIN COUNTY, TEXAS

**Combining Statement of Changes in Fiduciary Assets
and Liabilities**

All Agency Funds, continued

For The Year Ended September 30, 2017

	Balance October 1, <u>2016</u>	<u>Additions</u>	<u>Deductions</u>	Balance September 30, <u>2017</u>
<u>SHERIFF</u>				
<u>Assets</u>				
Cash	\$ 38,695	\$ 337,051	\$ 347,200	\$ 28,546
Total assets	<u>\$ 38,695</u>	<u>\$ 337,051</u>	<u>\$ 347,200</u>	<u>\$ 28,546</u>
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 5,631	\$ 5,631	\$ -
Due to others/vouchers payable	<u>38,695</u>	<u>398,661</u>	<u>408,810</u>	<u>28,546</u>
Total liabilities	<u>\$ 38,695</u>	<u>\$ 404,292</u>	<u>\$ 414,441</u>	<u>\$ 28,546</u>

DISTRICT CLERK - TRUST

<u>Assets</u>				
Cash	\$ 3,278,829	\$ 6,969,717	\$ 7,130,918	\$ 3,117,628
Investments	<u>1,468,187</u>	<u>473,985</u>	<u>641,925</u>	<u>1,300,247</u>
Total assets	<u>\$ 4,747,016</u>	<u>\$ 7,443,702</u>	<u>\$ 7,772,843</u>	<u>\$ 4,417,875</u>
<u>Liabilities</u>				
Due to others/vouchers payable	<u>\$ 4,747,016</u>	<u>\$ 7,443,702</u>	<u>\$ 7,772,843</u>	<u>\$ 4,417,875</u>
Total liabilities	<u>\$ 4,747,016</u>	<u>\$ 7,443,702</u>	<u>\$ 7,772,843</u>	<u>\$ 4,417,875</u>

COLLIN COUNTY, TEXAS

**Combining Statement of Changes in Fiduciary Assets
and Liabilities**

All Agency Funds, continued

For The Year Ended September 30, 2017

<u>DISTRICT CLERK - OTHER</u>	Balance October 1, <u>2016</u>	<u>Additions</u>	<u>Deductions</u>	Balance September 30, <u>2017</u>
<u>Assets</u>				
Cash	\$ 1,817,868	\$ 7,955,775	\$ 8,063,219	\$ 1,710,424
Total assets	<u>\$ 1,817,868</u>	<u>\$ 7,955,775</u>	<u>\$ 8,063,219</u>	<u>\$ 1,710,424</u>
<u>Liabilities</u>				
Due to other governments	\$ 295	\$ 3,563	\$ 3,241	\$ 617
Due to other agency funds	-	6,721,848	6,721,848	-
Cash bonds outstanding	1,798,760	1,232,229	1,337,719	1,693,270
Cash deposits outstanding	<u>18,813</u>	<u>86,591</u>	<u>88,867</u>	<u>16,537</u>
Total liabilities	<u>\$ 1,817,868</u>	<u>\$ 8,044,231</u>	<u>\$ 8,151,675</u>	<u>\$ 1,710,424</u>

COUNTY CLERK - TRUST

<u>Assets</u>				
Cash	\$ 26,860,340	\$ 8,986,331	\$ 29,926,072	\$ 5,920,599
Investments	<u>4,897,845</u>	<u>1,059,075</u>	<u>1,579,426</u>	<u>4,377,494</u>
Total assets	<u>\$ 31,758,185</u>	<u>\$ 10,045,406</u>	<u>\$ 31,505,498</u>	<u>\$ 10,298,093</u>
<u>Liabilities</u>				
Due to others/vouchers payable	<u>\$ 31,758,185</u>	<u>\$ 10,045,407</u>	<u>\$ 31,505,499</u>	<u>\$ 10,298,093</u>
Total liabilities	<u>\$ 31,758,185</u>	<u>\$ 10,045,407</u>	<u>\$ 31,505,499</u>	<u>\$ 10,298,093</u>

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2017

<u>COUNTY CLERK - OTHER</u>	Balance October 1, 2016	Additions	Deductions	Balance September 30, 2017
<u>Assets</u>				
Cash	\$ 2,137,459	\$ 16,282,045	\$ 16,264,456	\$ 2,155,048
Total assets	<u>\$ 2,137,459</u>	<u>\$ 16,282,045</u>	<u>\$ 16,264,456</u>	<u>\$ 2,155,048</u>
<u>Liabilities</u>				
Due to other governments	\$ 3,402	\$ 29,507	\$ 30,337	\$ 2,572
Due to other agency funds	-	14,796,112	14,796,112	-
Due to others/vouchers payable	2,450	5,497	6,302	1,645
Cash bonds outstanding	<u>2,131,607</u>	<u>1,557,451</u>	<u>1,538,227</u>	<u>2,150,831</u>
Total liabilities	<u>\$ 2,137,459</u>	<u>\$ 16,388,567</u>	<u>\$ 16,370,978</u>	<u>\$ 2,155,048</u>

TAX ASSESSOR/COLLECTOR

<u>Assets</u>				
Cash	\$ 11,188,913	\$ 3,156,073,497	\$ 3,155,924,005	\$ 11,338,405
Investments	4,485,827	31,168	-	4,516,995
Miscellaneous receivables	<u>56,908</u>	<u>16,366,150</u>	<u>16,422,574</u>	<u>484</u>
Total assets	<u>\$ 15,731,648</u>	<u>\$ 3,172,470,815</u>	<u>\$ 3,172,346,579</u>	<u>\$ 15,855,884</u>
<u>Liabilities</u>				
Due to other governments	\$ 8,775,944	\$ 2,707,377,110	\$ 2,707,660,169	\$ 8,492,885
Due to other agency funds	-	225,555,115	225,555,115	-
Due to others/vouchers payable	<u>6,955,704</u>	<u>42,752,212</u>	<u>42,344,917</u>	<u>7,362,999</u>
Total liabilities	<u>\$ 15,731,648</u>	<u>\$ 2,975,684,437</u>	<u>\$ 2,975,560,201</u>	<u>\$ 15,855,884</u>

COLLIN COUNTY, TEXAS

**Combining Statement of Changes in Fiduciary Assets
and Liabilities**

All Agency Funds, continued

For The Year Ended September 30, 2017

<u>JUSTICE OF THE PEACE, PRECINCT 1</u>	Balance October 1, <u>2016</u>	<u>Additions</u>	<u>Deductions</u>	Balance September 30, <u>2017</u>
<u>Assets</u>				
Cash	\$ 19,950	\$ 1,055,731	\$ 986,004	\$ 89,677
Total assets	<u>\$ 19,950</u>	<u>\$ 1,055,731</u>	<u>\$ 986,004</u>	<u>\$ 89,677</u>
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 1,474	\$ 1,474	\$ -
Due to other agency funds	-	952,224	952,224	-
Due to others/vouchers payable	19,950	142,187	72,460	89,677
Total liabilities	<u>\$ 19,950</u>	<u>\$ 1,095,885</u>	<u>\$ 1,026,158</u>	<u>\$ 89,677</u>

**JUSTICE OF THE PEACE,
PRECINCT 2**

<u>Assets</u>				
Cash	\$ 12,112	\$ 500,841	\$ 496,064	\$ 16,889
Total assets	<u>\$ 12,112</u>	<u>\$ 500,841</u>	<u>\$ 496,064</u>	<u>\$ 16,889</u>
<u>Liabilities</u>				
Due to other governments	\$ 55	\$ 12,340	\$ 12,095	\$ 300
Due to other agency funds	-	480,074	480,074	-
Due to others/vouchers payable	12,057	18,345	13,813	16,589
Total liabilities	<u>\$ 12,112</u>	<u>\$ 510,759</u>	<u>\$ 505,982</u>	<u>\$ 16,889</u>

COLLIN COUNTY, TEXAS

**Combining Statement of Changes in Fiduciary Assets
and Liabilities**

All Agency Funds, continued

For The Year Ended September 30, 2017

<u>JUSTICE OF THE PEACE, PRECINCT 3-1</u>	Balance October 1, <u>2016</u>	<u>Additions</u>	<u>Deductions</u>	Balance September 30, <u>2017</u>
<u>Assets</u>				
Cash	\$ 4,531	\$ 1,043,289	\$ 1,004,867	\$ 42,953
Total assets	<u>\$ 4,531</u>	<u>\$ 1,043,289</u>	<u>\$ 1,004,867</u>	<u>\$ 42,953</u>
<u>Liabilities</u>				
Due to other governments	\$ 45	\$ 1,465	\$ 1,465	\$ 45
Due to other agency funds	-	1,006,596	1,006,596	-
Due to others/vouchers payable	<u>4,486</u>	<u>77,767</u>	<u>39,345</u>	<u>42,908</u>
Total liabilities	<u>\$ 4,531</u>	<u>\$ 1,085,828</u>	<u>\$ 1,047,406</u>	<u>\$ 42,953</u>

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

<u>Assets</u>				
Cash	\$ 181,020	\$ 750,738	\$ 857,641	\$ 74,117
Total assets	<u>\$ 181,020</u>	<u>\$ 750,738</u>	<u>\$ 857,641</u>	<u>\$ 74,117</u>
<u>Liabilities</u>				
Due to other governments	\$ 704	\$ 9,671	\$ 10,306	\$ 69
Due to other agency funds	-	730,734	730,734	-
Due to others/vouchers payable	<u>180,316</u>	<u>34,904</u>	<u>141,172</u>	<u>74,048</u>
Total liabilities	<u>\$ 181,020</u>	<u>\$ 775,309</u>	<u>\$ 882,212</u>	<u>\$ 74,117</u>

COLLIN COUNTY, TEXAS

**Combining Statement of Changes in Fiduciary Assets
and Liabilities**

All Agency Funds, continued

For The Year Ended September 30, 2017

<u>JUSTICE OF THE PEACE, PRECINCT 4</u>	Balance October 1, <u>2016</u>	<u>Additions</u>	<u>Deductions</u>	Balance September 30, <u>2017</u>
<u>Assets</u>				
Cash	\$ 89,896	\$ 1,361,940	\$ 1,402,811	\$ 49,025
Total assets	<u>\$ 89,896</u>	<u>\$ 1,361,940</u>	<u>\$ 1,402,811</u>	<u>\$ 49,025</u>
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 927	\$ 927	\$ -
Due to other agency funds	-	1,309,264	1,309,264	-
Due to others/vouchers payable	89,896	66,395	107,266	49,025
Total liabilities	<u>\$ 89,896</u>	<u>\$ 1,376,586</u>	<u>\$ 1,417,457</u>	<u>\$ 49,025</u>

**COMMUNITY SUPERVISION
AND CORRECTIONS - OPERATING**

<u>Assets</u>				
Cash	\$ 1,037,375	\$ 12,037,767	\$ 11,758,223	\$ 1,316,919
Investments	2,599,148	4,231,442	4,229,000	2,601,590
Miscellaneous receivables	2,648	1,071	1,695	2,024
Total assets	<u>\$ 3,639,171</u>	<u>\$ 16,270,280</u>	<u>\$ 15,988,918</u>	<u>\$ 3,920,533</u>
<u>Liabilities</u>				
Due to others/vouchers payable	<u>\$ 3,639,171</u>	<u>\$ 15,475,415</u>	<u>\$ 15,194,053</u>	<u>\$ 3,920,533</u>
Total liabilities	<u>\$ 3,639,171</u>	<u>\$ 15,475,415</u>	<u>\$ 15,194,053</u>	<u>\$ 3,920,533</u>

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2017

	Balance October 1, <u>2016</u>	<u>Additions</u>	<u>Deductions</u>	Balance September 30, <u>2017</u>
<u>BAIL SECURITY</u>				
<u>Assets</u>				
Cash	\$ 451,000	\$ 134,158	\$ 135,158	\$ 450,000
Assets held as security deposits	<u>2,869,470</u>	<u>-</u>	<u>72,616</u>	<u>2,796,854</u>
Total assets	<u>\$ 3,320,470</u>	<u>\$ 134,158</u>	<u>\$ 207,774</u>	<u>\$ 3,246,854</u>
<u>Liabilities</u>				
Due to others/vouchers payable	<u>\$ 3,320,470</u>	<u>\$ 469,266</u>	<u>\$ 542,882</u>	<u>\$ 3,246,854</u>
Total liabilities	<u>\$ 3,320,470</u>	<u>\$ 469,266</u>	<u>\$ 542,882</u>	<u>\$ 3,246,854</u>
 <u>JUVENILE PROBATION</u>				
<u>Assets</u>				
Cash	<u>\$ 7,383</u>	<u>\$ 101,263</u>	<u>\$ 106,529</u>	<u>\$ 2,117</u>
Total assets	<u>\$ 7,383</u>	<u>\$ 101,263</u>	<u>\$ 106,529</u>	<u>\$ 2,117</u>
<u>Liabilities</u>				
Due to other agency funds	\$ -	\$ 56,892	\$ 56,892	\$ -
Due to others/vouchers payable	<u>7,383</u>	<u>44,372</u>	<u>49,638</u>	<u>2,117</u>
Total liabilities	<u>\$ 7,383</u>	<u>\$ 101,264</u>	<u>\$ 106,530</u>	<u>\$ 2,117</u>
 <u>COMMUNITY SUPERVISION AND CORRECTIONS</u>				
<u>Assets</u>				
Cash	<u>\$ 782,985</u>	<u>\$ 10,697,992</u>	<u>\$ 10,645,787</u>	<u>\$ 835,190</u>
Total assets	<u>\$ 782,985</u>	<u>\$ 10,697,992</u>	<u>\$ 10,645,787</u>	<u>\$ 835,190</u>
<u>Liabilities</u>				
Due to other governments	\$ 231	\$ 5,888	\$ 5,768	\$ 351
Due to other agency funds	-	4,243,448	4,243,448	-
Due to others/vouchers payable	<u>782,754</u>	<u>7,096,633</u>	<u>7,044,548</u>	<u>834,839</u>
Total liabilities	<u>\$ 782,985</u>	<u>\$ 11,345,969</u>	<u>\$ 11,293,764</u>	<u>\$ 835,190</u>

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2017

	Balance October 1, <u>2016</u>	<u>Additions</u>	<u>Deductions</u>	Balance September 30, <u>2017</u>
<u>INMATE TRUST</u>				
<u>Assets</u>				
Cash	\$ 56,232	\$ 3,074,553	\$ 3,051,879	\$ 78,906
Total assets	<u>\$ 56,232</u>	<u>\$ 3,074,553</u>	<u>\$ 3,051,879</u>	<u>\$ 78,906</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 56,232	\$ 3,074,553	\$ 3,051,879	\$ 78,906
Total liabilities	<u>\$ 56,232</u>	<u>\$ 3,074,553</u>	<u>\$ 3,051,879</u>	<u>\$ 78,906</u>
 <u>DISTRICT ATTORNEY TRUST</u>				
<u>Assets</u>				
Cash	\$ 31,017	\$ 207,667	\$ 189,933	\$ 48,751
Total assets	<u>\$ 31,017</u>	<u>\$ 207,667</u>	<u>\$ 189,933</u>	<u>\$ 48,751</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 31,017	\$ 207,667	\$ 189,933	\$ 48,751
Total liabilities	<u>\$ 31,017</u>	<u>\$ 207,667</u>	<u>\$ 189,933</u>	<u>\$ 48,751</u>
 <u>JAIL CASE COORDINATOR</u>				
<u>Assets</u>				
Cash	\$ -	\$ 89,516	\$ 89,138	\$ 378
Total assets	<u>\$ -</u>	<u>\$ 89,516</u>	<u>\$ 89,138</u>	<u>\$ 378</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ -	\$ 89,894	\$ 89,516	\$ 378
Total liabilities	<u>\$ -</u>	<u>\$ 89,894</u>	<u>\$ 89,516</u>	<u>\$ 378</u>

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2017

<u>JAIL COMMISSARY</u>	Balance October 1, 2016	<u>Additions</u>	<u>Deductions</u>	Balance September 30, 2017
<u>Assets</u>				
Cash	\$ 1,653,559	\$ 681,642	\$ 462,432	\$ 1,872,769
Total assets	<u>\$ 1,653,559</u>	<u>\$ 681,642</u>	<u>\$ 462,432</u>	<u>\$ 1,872,769</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 1,653,559	\$ 681,642	\$ 462,432	\$ 1,872,769
Total liabilities	<u>\$ 1,653,559</u>	<u>\$ 681,642</u>	<u>\$ 462,432</u>	<u>\$ 1,872,769</u>

CONSTABLE, PRECINCT 1

<u>Assets</u>				
Cash	\$ 36,906	\$ 562,313	\$ 595,616	\$ 3,603
Total assets	<u>\$ 36,906</u>	<u>\$ 562,313</u>	<u>\$ 595,616</u>	<u>\$ 3,603</u>
<u>Liabilities</u>				
Due to other agency funds	\$ -	\$ 431,095	\$ 431,095	\$ -
Due to others/vouchers payable	36,906	151,976	185,279	3,603
Total liabilities	<u>\$ 36,906</u>	<u>\$ 583,071</u>	<u>\$ 616,374</u>	<u>\$ 3,603</u>

CONSTABLE, PRECINCT 2

<u>Assets</u>				
Cash	\$ -	\$ 506,048	\$ 497,269	\$ 8,779
Total assets	<u>\$ -</u>	<u>\$ 506,048</u>	<u>\$ 497,269</u>	<u>\$ 8,779</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ -	\$ 507,043	\$ 498,264	\$ 8,779
Total liabilities	<u>\$ -</u>	<u>\$ 507,043</u>	<u>\$ 498,264</u>	<u>\$ 8,779</u>

COLLIN COUNTY, TEXAS

**Combining Statement of Changes in Fiduciary Assets
and Liabilities**

All Agency Funds, continued

For The Year Ended September 30, 2017

	Balance October 1, <u>2016</u>	<u>Additions</u>	<u>Deductions</u>	Balance September 30, <u>2017</u>
<u>CONSTABLE, PRECINCT 3</u>				
<u>Assets</u>				
Cash	\$ -	\$ 212,638	\$ 212,638	\$ -
Total assets	\$ -	\$ 212,638	\$ 212,638	\$ -
<u>Liabilities</u>				
Due to other agency funds	\$ -	\$ 127,682	\$ 127,682	\$ -
Due to others/vouchers payable	-	84,955	84,955	-
Total liabilities	\$ -	\$ 212,637	\$ 212,637	\$ -

CONSTABLE, PRECINCT 4

<u>Assets</u>				
Cash	\$ -	\$ 674,398	\$ 606,148	\$ 68,250
Total assets	\$ -	\$ 674,398	\$ 606,148	\$ 68,250
<u>Liabilities</u>				
Due to others/vouchers payable	\$ -	\$ 696,097	\$ 627,847	\$ 68,250
Total liabilities	\$ -	\$ 696,097	\$ 627,847	\$ 68,250

DISTRICT ATTORNEY SEIZED FUNDS REGISTRY

<u>Assets</u>				
Cash	\$ 7,898	\$ 6	\$ 7,701	\$ 203
Total assets	\$ 7,898	\$ 6	\$ 7,701	\$ 203
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 7,898	\$ 7,707	\$ 15,402	\$ 203
Total liabilities	\$ 7,898	\$ 7,707	\$ 15,402	\$ 203

COLLIN COUNTY, TEXAS

**Combining Statement of Changes in Fiduciary Assets
and Liabilities**

All Agency Funds, continued

For The Year Ended September 30, 2017

	Balance October 1, <u>2016</u>	<u>Additions</u>	<u>Deductions</u>	Balance September 30, <u>2017</u>
<u>DETENTION BONDS</u>				
<u>Assets</u>				
Cash	\$ -	\$ 4,418,927	\$ 4,408,697	\$ 10,230
Total assets	<u>\$ -</u>	<u>\$ 4,418,927</u>	<u>\$ 4,408,697</u>	<u>\$ 10,230</u>
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 678,505	\$ 678,505	\$ -
Due to other agency funds	-	3,740,422	3,740,422	-
Due to others/vouchers payable	-	10,230	-	10,230
Total liabilities	<u>\$ -</u>	<u>\$ 4,429,157</u>	<u>\$ 4,418,927</u>	<u>\$ 10,230</u>

COLLIN COUNTY, TEXAS

**Combining Statement of Changes in Fiduciary Assets
and Liabilities**

All Agency Funds, continued

For The Year Ended September 30, 2017

TOTALS - ALL AGENCY FUNDS	Balance October 1, 2016	Additions	Deductions	Balance September 30, 2017
<u>Assets</u>				
Cash	\$ 49,753,075	\$ 3,243,793,525	\$ 3,264,306,482	\$ 29,240,118
Investments	14,774,555	10,025,905	10,648,586	14,151,874
Assets held as security deposits	2,869,470	-	72,616	2,796,854
Receivables	74,337	16,492,621	16,487,422	79,536
Total assets	<u>\$ 67,471,437</u>	<u>\$ 3,270,312,051</u>	<u>\$ 3,291,515,106</u>	<u>\$ 46,268,382</u>
<u>Liabilities</u>				
Due to other governments	\$ 8,780,676	\$ 2,712,807,664	\$ 2,713,091,501	\$ 8,496,839
Due to other agency funds	-	260,151,506	260,151,506	-
Due to others/vouchers payable	54,741,581	91,787,407	112,618,083	33,910,905
Cash bonds outstanding	3,930,367	2,789,680	2,875,946	3,844,101
Cash deposits outstanding	18,813	86,591	88,867	16,537
Total liabilities	<u>\$ 67,471,437</u>	<u>\$ 3,067,622,848</u>	<u>\$ 3,088,825,903</u>	<u>\$ 46,268,382</u>

STATISTICAL SECTION

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STATISTICAL SECTION

(unaudited)

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

Contents	Section
<u>Financial Trends</u>	1
<i>Financial trends information is intended to assist readers in understanding and assessing how the County's financial position has changed over time.</i>	
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Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

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FINANCIAL TRENDS

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

	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Governmental activities										
Net Investment in										
capital assets	\$ 253,798	\$ 280,844	\$ 176,755	\$ 194,173	\$ 214,253	\$ 231,894	\$ 236,185	\$ 247,994	\$ 250,280	\$ 210,024
Restricted	25,727	25,019	19,376	17,446	21,164	25,366	20,698	69,920	77,875	88,056
Unrestricted	<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>	<u>232,434</u>
Total governmental activities net position	<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>	<u>\$ 530,514</u>
Business-type activities ⁽²⁾										
Net investment in										
capital assets	\$ -	\$ 6,887	\$ 14,131	\$ 14,828	\$ 15,279	\$ 15,372	\$ 15,770	\$ 18,218	\$ 23,226	\$ 46,882
Unrestricted	<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>	<u>(34,376)</u>
Total business-type activities net position	<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>	<u>\$ 12,506</u>
Primary government										
Net investments in										
capital assets	\$ 253,798	\$ 287,731	\$ 190,886	\$ 209,001	\$ 229,532	\$ 247,266	\$ 251,955	\$ 266,212	\$ 273,506	\$ 256,907
Restricted	25,727	25,019	19,376	17,446	21,164	25,366	20,698	69,920	77,875	88,056
Unrestricted	<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>	<u>198,058</u>
Total primary government net position	<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>	<u>\$ 543,021</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)

	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Expenses										
<i>Governmental activities:</i>										
General Administration	\$ 28,473	\$ 34,518	\$ 36,469	\$ 67,690	\$ 29,244	\$ 27,867	\$ 42,213	\$ 33,018	\$ 36,382	\$ 38,061
Judicial	16,910	17,195	17,436	14,110	16,069	16,427	16,727	16,972	19,722	21,617
Financial Administration	10,183	10,891	10,754	8,822	10,028	10,168	10,490	10,776	11,878	12,951
Legal	10,793	11,254	11,436	9,293	10,204	10,301	10,515	10,954	12,650	13,781
Public facilities	17,751	18,129	16,981	17,040	18,701	21,950	25,338	19,849	20,106	20,740
Equipment services	2,558	2,320	2,485	2,495	2,859	3,236	2,855	1,896	2,539	2,828
Public safety	61,213	61,904	62,473	50,875	57,156	55,924	57,137	58,502	61,914	69,396
Public transportation	35,834	25,491	87,757	70,789	45,515	42,393	37,670	40,523	48,460	67,506
Health and welfare	17,814	18,369	19,088	18,074	17,188	18,130	18,933	19,319	23,104	23,911
Culture and recreation	1,617	1,720	1,622	1,522	1,591	3,333	2,275	4,067	3,305	2,033
Conservation	317	295	293	235	249	246	256	258	239	245
Debt service, interest and fiscal charges	17,618	19,267	17,079	17,589	22,193	21,847	14,406	14,243	15,626	13,115
Total governmental activities expenses	<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>	<u>286,184</u>
<i>Business-type Activities:</i>										
Public safety	-	-	-	-	-	-	-	1,243	1,326	1,330
Public transportation	-	-	-	-	-	-	-	-	-	74
Total business-type activities expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,243</u>	<u>1,326</u>	<u>1,404</u>
Total primary government expenses	<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>	<u>\$ 287,588</u>
Program Revenues										
<i>Governmental activities:</i>										
Charges for service:										
General Administration	\$ 8,383	\$ 7,440	\$ 7,174	\$ 7,339	\$ 7,934	\$ 9,189	\$ 8,254	\$ 9,919	\$ 11,252	\$ 11,580
Judicial	4,745	4,762	4,688	4,824	4,861	4,889	4,652	4,932	4,905	5,262
Financial Administration	2,832	3,075	2,850	2,800	3,023	3,075	3,564	3,414	3,213	2,913
Legal	270	256	293	299	280	310	286	281	287	281
Public facilities	1,382	576	244	268	-	-	-	-	-	-
Equipment services	-	1	1	-	-	-	-	-	-	-
Public safety	9,185	9,412	9,061	8,975	9,678	9,832	10,117	10,296	11,461	8,822
Public transportation	17,789	15,613	13,345	13,942	14,102	15,768	16,871	17,420	19,090	19,634
Health and welfare	1,347	1,112	602	513	450	311	275	326	183	202
Culture and Recreation	82	33	25	24	1	1	1	7	6	5
Debt service, interest and fiscal charges	631	175	314	516	-	-	-	-	-	-
Operating grants and contributions	14,239	15,967	14,337	17,903	14,516	14,384	13,926	14,582	11,270	14,193
Capital grants and contributions	465	1,064	631	388	1,059	931	522	524	708	816
Total governmental activities program revenues	<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>	<u>63,708</u>

COLLIN COUNTY, TEXAS

Table 1.2 - Changes in Net Position

Last Ten Fiscal Years (1)

(amounts expressed in thousands)

	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<i>Business-type Activities:</i>										
Charges for service:										
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,554	\$ 1,293	\$ 1,383
Public transportation	-	-	-	4	-	-	-	-	-	8,994
Operating grants and contributions	-	-	-	38	-	-	-	-	-	-
Total business-type activities expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>42</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,554</u>	<u>1,293</u>	<u>10,377</u>
Total primary government program revenues	<u>\$ 61,350</u>	<u>\$ 59,486</u>	<u>\$ 53,565</u>	<u>\$ 57,833</u>	<u>\$ 55,904</u>	<u>\$ 58,690</u>	<u>\$ 58,468</u>	<u>\$ 63,255</u>	<u>\$ 63,668</u>	<u>\$ 74,085</u>
Net (Expense)Revenue										
<i>Governmental activities:</i>										
Primary government	\$(159,731)	\$(161,867)	\$(230,308)	\$(220,743)	\$(175,093)	\$(173,132)	\$(180,347)	\$(168,676)	\$(193,550)	\$(222,476)
Business-type activities	-	-	-	42	-	-	-	311	(33)	8,973
Total governmental activities	<u>\$(159,731)</u>	<u>\$(161,867)</u>	<u>\$(230,308)</u>	<u>\$(220,701)</u>	<u>\$(175,093)</u>	<u>\$(173,132)</u>	<u>\$(180,347)</u>	<u>\$(168,365)</u>	<u>\$(193,583)</u>	<u>\$(213,503)</u>
General revenue and other changes in net assets										
<i>Governmental activities:</i>										
Property taxes	\$ 170,960	\$ 174,895	\$ 176,006	\$ 170,774	\$ 175,549	\$ 180,403	\$ 189,588	\$ 205,740	\$ 218,979	\$ 228,428
Mixed beverage tax	2,005	2,065	2,389	2,420	2,213	2,613	3,406	3,714	4,204	4,250
Unrestricted investment earnings	7,486	3,690	2,301	1,977	2,314	1,335	1,663	1,972	3,056	4,062
Miscellaneous	105	73	203	195	903	142	468	139	1,542	137
Extraordinary item-proceeds from punitive damages	1,320	-	-	-	-	-	-	-	-	-
Total governmental activities:	<u>\$ 181,876</u>	<u>\$ 180,723</u>	<u>\$ 180,899</u>	<u>\$ 175,366</u>	<u>\$ 180,979</u>	<u>\$ 184,493</u>	<u>\$ 195,125</u>	<u>\$ 211,565</u>	<u>\$ 227,781</u>	<u>\$ 236,877</u>
<i>Business-Type Activities</i>										
Unrestricted investment earnings	\$ -	\$ 4	\$ 10	\$ 3	\$ 3	\$ 2	\$ 1	\$ 6	\$ 100	\$ 142
Total business-type activities	<u>-</u>	<u>4</u>	<u>10</u>	<u>3</u>	<u>3</u>	<u>2</u>	<u>1</u>	<u>6</u>	<u>100</u>	<u>142</u>
Total primary government	<u>\$ 181,876</u>	<u>\$ 180,727</u>	<u>\$ 180,909</u>	<u>\$ 175,369</u>	<u>\$ 180,982</u>	<u>\$ 184,495</u>	<u>\$ 195,126</u>	<u>\$ 211,571</u>	<u>\$ 227,881</u>	<u>\$ 237,019</u>
Changes in Net Position										
Primary government	\$ 22,145	\$ 18,856	\$(49,409)	\$(45,377)	\$ 5,886	\$ 11,361	\$ 14,778	\$ 42,889	\$ 34,231	\$ 14,402
Business-type activities	-	4	10	45	3	2	1	317	67	9,116
Total Changes in Net Position	<u>\$ 22,145</u>	<u>\$ 18,860</u>	<u>\$(49,399)</u>	<u>\$(45,332)</u>	<u>\$ 5,889</u>	<u>\$ 11,363</u>	<u>\$ 14,779</u>	<u>\$ 43,206</u>	<u>\$ 34,298</u>	<u>\$ 23,518</u>

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

	Fiscal Year									
	2008*	2009*	2010*	2011	2012	2013	2014	2015	2016	2017
<i>General Fund:</i>										
Reserved	\$ 5,655	\$ 8,964	\$ 3,352	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved										
Designated	13,126	9,336	9,422	-	-	-	-	-	-	-
Undesignated	110,732	115,326	132,633	-	-	-	-	-	-	-
Nonspendable	-	-	-	17,682	17,386	17,138	16,765	37,924	37,782	37,818
Restricted	-	-	-	3,172	4,117	5,139	5,722	5,902	7,240	8,942
Committed	-	-	-	27,237	25,252	15,362	20,273	74,038	75,556	47,697
Unassigned	-	-	-	105,254	118,873	148,080	153,882	106,759	129,761	178,225
Total general fund	<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>	<u>272,682</u>
<i>All Other Governmental Funds:</i>										
Reserved	228,303	237,162	193,856	-	-	-	-	-	-	-
Unreserved										
Designated										
Special revenue funds	1,438	1,499	-	-	-	-	-	-	-	-
Undesignated										
Special revenue funds	15,184	18,574	18,877	-	-	-	-	-	-	-
Nonspendable	-	-	-	4,132	3,795	3,405	4,043	4,516	4,509	5,244
Restricted	-	-	-	139,487	162,273	175,189	197,452	236,286	250,853	228,154
Committed	-	-	-	9,300	8,437	8,486	7,703	-	-	-
Total all other governmental funds	<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>	<u>\$ 233,398</u>

*Prior to 2011 reservations of fund balances were reported for amounts that were not available for appropriations or are legally restricted by outside parties for specific purposes. In 2011 and after fund balances were reported in accordance with GASB 54 as described in the Notes to the Financial Statements.

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COLLIN COUNTY, TEXAS

Table 1.4 - Changes in Fund Balances, Governmental Funds

Last Ten Fiscal Years

(amounts expressed in thousands)

	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Revenues										
Taxes	\$ 171,078	\$ 174,870	\$ 175,494	\$ 171,402	\$ 175,442	\$ 180,510	\$ 189,520	\$ 205,344	\$ 219,544	\$ 228,330
Licenses and permits	25,819	24,894	23,353	316	284	382	460	536	630	617
Federal and State funds	13,692	16,004	15,469	18,631	15,696	14,381	13,544	16,093	13,386	16,074
Fees and charges for services	8,789	8,879	8,998	33,327	35,756	38,858	39,407	41,937	44,525	45,976
Fines and forfeitures	5,143	4,570	3,879	3,898	4,102	4,322	4,149	3,867	3,541	3,066
Other local government funds	-	407	-	64	172	173	1,538	101	227	461
Rental revenues	-	1,145	1,153	1,334	1,365	1,350	1,487	1,383	1,401	1,436
Investment earnings	15,253	7,268	4,028	3,540	2,250	1,321	1,655	1,962	3,022	3,962
Miscellaneous	2,696	2,089	1,356	1,319	1,267	1,899	1,583	725	2,181	757
Total Revenues	242,470	240,126	233,730	233,831	236,334	243,196	253,343	271,948	288,457	300,679
Expenditures										
General administration	21,728	25,055	29,859	64,567	26,146	24,785	38,785	29,357	32,667	31,987
Judicial	15,692	15,922	16,273	16,305	15,866	16,287	16,715	17,404	19,385	19,999
Financial administration	9,512	9,977	9,970	10,094	9,774	9,906	10,302	10,916	11,729	12,033
Legal	10,005	10,529	10,906	10,652	10,093	10,189	10,524	11,241	12,420	12,683
Public facilities	10,902	10,520	10,048	10,506	10,605	10,692	10,907	10,459	10,743	10,367
Equipment services	2,271	1,929	1,941	2,095	2,218	2,639	2,218	1,665	1,621	1,718
Public safety	55,786	56,825	58,576	58,422	56,090	55,454	56,636	59,219	60,438	63,214
Public transportation	17,302	21,469	15,661	19,019	15,499	18,647	15,853	19,516	16,037	14,839
Health and welfare	17,302	17,878	18,569	18,490	16,926	17,756	19,024	19,416	22,999	23,430
Culture and recreation	1,027	1,098	1,042	1,032	1,034	842	937	835	940	868
Conservation	296	285	277	278	246	244	257	263	236	224
Capital outlay	73,878	51,139	49,710	61,633	35,190	31,165	24,569	32,677	40,488	50,359
Debt service										
Principal	21,560	28,586	25,590	26,685	26,050	28,035	27,165	29,490	35,840	43,210
Interest	18,062	18,390	18,266	16,683	16,107	16,803	16,196	16,223	16,413	16,178
Bond issuance costs	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	275,576	271,403	266,668	318,709	246,871	247,964	250,597	258,973	283,673	301,109
Excess of revenues over (under) expenditures	(33,106)	(31,277)	(32,938)	(84,878)	(10,537)	(4,768)	2,746	12,975	4,784	(430)

(continued)

COLLIN COUNTY, TEXAS

Table 1.4 - Changes in Fund Balances, Governmental Funds

Last Ten Fiscal Years

(amounts expressed in thousands)

	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Other Financing Sources (Uses)										
Bonds issued	\$ 57,715	\$ 67,465	\$ -	\$ 53,520	\$ 71,535	\$ 74,185	\$ 48,425	\$ 70,750	\$ 55,870	\$ -
Bond issuance costs	-	(373)	-	-	-	-	-	-	-	-
Payments to escrow agent	(10,280)	(23,565)	-	(23,060)	(39,855)	(46,010)	(23,200)	(29,875)	(27,235)	-
Other refunding payments	-	(1,428)	-	-	-	-	-	-	-	-
Premium (discount) on sale of bonds	557	2,142	-	2,419	12,407	5,477	4,493	5,228	6,185	-
Capitalized contribution	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	572	141	164	113	318	3,782	577	507	673	809
Transfers in	20,116	36,990	9,310	1,205	445	618	728	496	656	1,491
Transfers out	(20,116)	(35,473)	(9,263)	(1,195)	(443)	(618)	(728)	(496)	(656)	(1,491)
Total other financing sources (uses)	<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>	<u>809</u>
Extraordinary item - proceeds from punitive damages	<u>1,320</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<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>	<u>\$ 379</u>
Debt service as a percentage of noncapital expenditures	18.46%	21.30%	18.24%	15.97%	18.96%	19.21%	18.47%	19.43%	20.10%	20.45%

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

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

COLLIN COUNTY, TEXAS

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

(Amounts expressed in thousands)

Fiscal Year	Estimated Market Value				Total Estimated Market Value	Total Direct Tax Rate	Total Taxable Assessed Value	Ratio of Assessed to Estimated Actual Value
	Land	City Property	Personal Property	Telegraph, Telephone, Pipe Lines, Railroads				
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%
2017	9,260,742	120,494,028	9,538,926	1,346,861	140,640,557	0.1922	124,035,907	88.19%

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

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

COLLIN COUNTY, TEXAS

Table 2.2 - Property Tax Rates – All Direct and Overlapping Governments

(Per \$100 of Assessed Value)

Last Ten Fiscal Years

Governmental Subdivision	Percent Applicable to Collin County	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Collin County	100.00%	\$ 0.24250	\$ 0.24250	\$ 0.24000	\$ 0.24000	\$ 0.24000	\$ 0.23750	\$ 0.23500	\$ 0.22500	\$ 0.20840	\$ 0.19225
Cities:											
Allen	100.00%	0.55700	0.55500	0.55400	0.55300	0.55200	0.55000	0.54000	0.53000	0.52000	0.51000
Anna	100.00%	0.57500	0.62273	0.65033	0.65033	0.65033	0.65033	0.64900	0.63900	0.62900	0.60129
Blue Ridge	100.00%	0.55598	0.58087	0.60591	0.61004	0.61463	0.59337	0.58952	0.56176	0.53865	0.50808
Carrollton	0.45%	0.61788	0.61788	0.61788	0.61788	0.61788	0.61788	0.61538	0.61288	0.60370	0.59970
Celina	89.00%	0.65500	0.64500	0.64500	0.64500	0.64500	0.64500	0.64500	0.64500	0.64500	0.64500
Dallas	3.04%	0.74790	0.74790	0.79700	0.79700	0.79700	0.79700	0.79700	0.79700	0.78250	0.78040
Fairview	100.00%	0.36500	0.36500	0.36500	0.36500	0.36000	0.36000	0.35999	0.35999	0.36000	0.36000
Farmersville	99.98%	0.60517	0.58611	0.61007	0.64290	0.69750	0.69750	0.78574	0.85900	0.78756	0.78000
Frisco	62.00%	0.45000	0.46500	0.46500	0.46191	0.46191	0.46191	0.46000	0.46000	0.45000	0.44660
Garland	0.86%							0.70460	0.70460	0.70460	0.70460
Josephine	93.00%	0.37284	0.48583	0.55268	0.55268	0.57000	0.59000	0.61500	0.60000	0.58000	0.54000
Lavon	100.00%	0.41450	0.41450	0.41450	0.45570	0.45570	0.45570	0.45570	0.45570	0.45570	0.45570
Lowry Crossing	100.00%	0.22978	0.22978	0.22978	0.22978	0.22978	0.22978	0.22978	0.22977	0.22954	0.22899
Lucas	100.00%	0.37500	0.37418	0.37418	0.37418	0.37418	0.35562	0.32066	0.32066	0.31795	0.31795
McKinney	100.00%	0.58550	0.58550	0.58550	0.58550	0.58550	0.58550	0.58300	0.58300	0.57300	0.54020
Melissa	100.00%	0.52000	0.61001	0.61000	0.61000	0.61000	0.61000	0.61000	0.61000	0.61000	0.61000
Murphy	100.00%	0.46830	0.53841	0.56500	0.56500	0.57000	0.57000	0.55000	0.53000	0.51000	0.50000
Nevada	100.00%	0.15499	0.16101	0.16101	0.17698	0.19288	0.19288	0.19125	0.20163	0.19115	0.18500
New Hope	100.00%	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.20600	0.19600	0.19600
Parker	100.00%	0.37708	0.37708	0.37708	0.37708	0.37708	0.35708	0.35098	0.35098	0.36598	0.36598
Plano	96.00%	0.47350	0.48860	0.48860	0.48860	0.48860	0.48860	0.48860	0.48860	0.47860	0.46860
Princeton	100.00%	0.64960	0.72839	0.72839	0.72839	0.75693	0.73900	0.72180	0.69189	0.68989	0.68989
Prosper	72.00%	0.52000	0.52000	0.52000	0.52000	0.52000	0.52000	0.52000	0.52000	0.52000	0.52000
Richardson	35.00%	0.57516	0.57516	0.63516	0.63516	0.63516	0.63516	0.63516	0.63516	0.62516	0.62516
Royse City	33.00%	0.49450	0.65760	0.65760	0.67290	0.68530	0.69800	0.67710	0.67710	0.67710	0.62150
Sachse	24.00%	0.55341	0.70582	0.70582	0.77082	0.77082	0.77082	0.77082	0.75728	0.75728	0.74728
St. Paul	100.00%	0.42437	0.42128	0.42128	0.41178	0.41178	0.40491	0.39228	0.37500	0.36900	0.33289
Westminster	100.00%										
Weston	100.00%	0.25000	0.25000	0.30000	0.30000	0.30000	0.36000	0.36000	0.36000	0.36000	0.36000
Wylie	97.00%	0.73325	0.89890	0.89890	0.89890	0.88890	0.88390	0.87890	0.86890	0.84890	0.78100

(continued)

COLLIN COUNTY, TEXAS

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

Governmental Subdivision	Percent Applicable to Collin County	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
School Districts:											
Allen I.S.D.	100.00%	\$ 1.47030	\$ 1.54000	\$ 1.54000	\$ 1.67000	\$ 1.67000	\$ 1.67000	\$ 1.64000	\$ 1.61000	\$ 1.59000	\$ 1.57000
Anna I.S.D.	100.00%	1.48148	1.54005	1.54000	1.54000	1.54000	1.54000	1.54000	1.67000	1.67000	1.67000
Bland I.S.D.	11.45%							1.51630	1.53400	1.48800	1.42710
Blue Ridge I.S.D.	100.00%	1.55600	1.47650	1.67000	1.67000	1.61667	1.61660	1.59750	1.57149	1.57149	1.57149
Celina I.S.D.	100.00%	1.51900	1.54000	1.64000	1.64000	1.64000	1.64000	1.64000	1.64000	1.64000	1.64000
Community I.S.D.	94.45%	1.49500	1.49500	1.49500	1.49500	1.62500	1.62500	1.61500	1.62500	1.62500	1.62500
Farmersville I.S.D.	99.98%	1.31000	1.31000	1.31000	1.34000	1.37000	1.40000	1.43090	1.42950	1.39000	1.32000
Frisco I.S.D.	67.00%	1.35000	1.39000	1.39000	1.42000	1.46000	1.46000	1.46000	1.46000	1.46000	1.46000
Gunter I.S.D.	0.52%							1.62000	1.62000	1.62000	1.62000
Leonard I.S.D.	10.98%							1.27096	1.27310	1.26620	1.25906
Lovejoy I.S.D.	100.00%	1.47630	1.53500	1.53500	1.53500	1.53500	1.53500	1.56000	1.56000	1.67000	1.67000
McKinney I.S.D.	100.00%	1.51700	1.54000	1.52800	1.54000	1.54000	1.67000	1.67000	1.67000	1.62000	1.62000
Melissa I.S.D.	100.00%	1.53500	1.54000	1.54000	1.54000	1.54000	1.54000	1.54000	1.67000	1.67000	1.67000
Plano I.S.D.	100.00%	1.26840	1.32840	1.35340	1.37340	1.37340	1.45300	1.44800	1.43900	1.43900	1.43900
Princeton I.S.D.	100.00%	1.36870	1.49000	1.49000	1.47360	1.48000	1.51000	1.62000	1.62000	1.62000	1.62000
Prosper I.S.D.	78.98%	1.67000	1.64000	1.63000	1.67000	1.67000	1.67000	1.67000	1.67000	1.67000	1.67000
Rockwall I.S.D.	0.02%							1.44000	1.44000	1.46500	1.44000
Royse City I.S.D.	100.00%							1.67000	1.67000	1.67000	1.67000
Trenton I.S.D.	3.29%							1.45140	1.46000	1.46000	1.46000
Van Alstyne I.S.D.	13.60%							1.52000	1.52000	1.52000	1.62000
Whitewright I.S.D.	1.93%							1.37000	1.37000	1.35000	1.35000
Wylie I.S.D.	100.00%	1.39000	1.59000	1.64000	1.64000	1.64000	1.64000	1.64000	1.64000	1.64000	1.64000
Special Districts:											
Seis Lagos											
Utility Dist	100.00%	0.42892	0.44918	0.44826	0.46037	0.46245	0.46929	0.43564	0.26489	0.26573	0.26924
Collin College	100.00%	0.08698	0.08630	0.08630	0.08630	0.08630	0.08364	0.08196	0.08196	0.08122	0.07981
Collin County											
M.U.D. #1	100.00%					1.05000	1.05000	1.05000	1.05000	1.05000	1.05000
Frisco											
M.U.D. #1	100.00%							1.05000	1.05000	1.05000	1.05000
McKinney											
M.U.D. #1	100.00%							1.05000	1.05000	1.05000	1.05000
Direct Rate Applied by											
Collin County		0.24250	0.24250	0.24000	0.24000	0.24000	0.23750	0.23500	0.22500	0.20840	0.19225
Weighted Average All											
Entities		0.68610	0.71331	0.72624	0.73383	0.74609	0.75180	0.65919	0.67727	0.67296	0.66591

Source: Central Appraisal District

COLLIN COUNTY, TEXAS

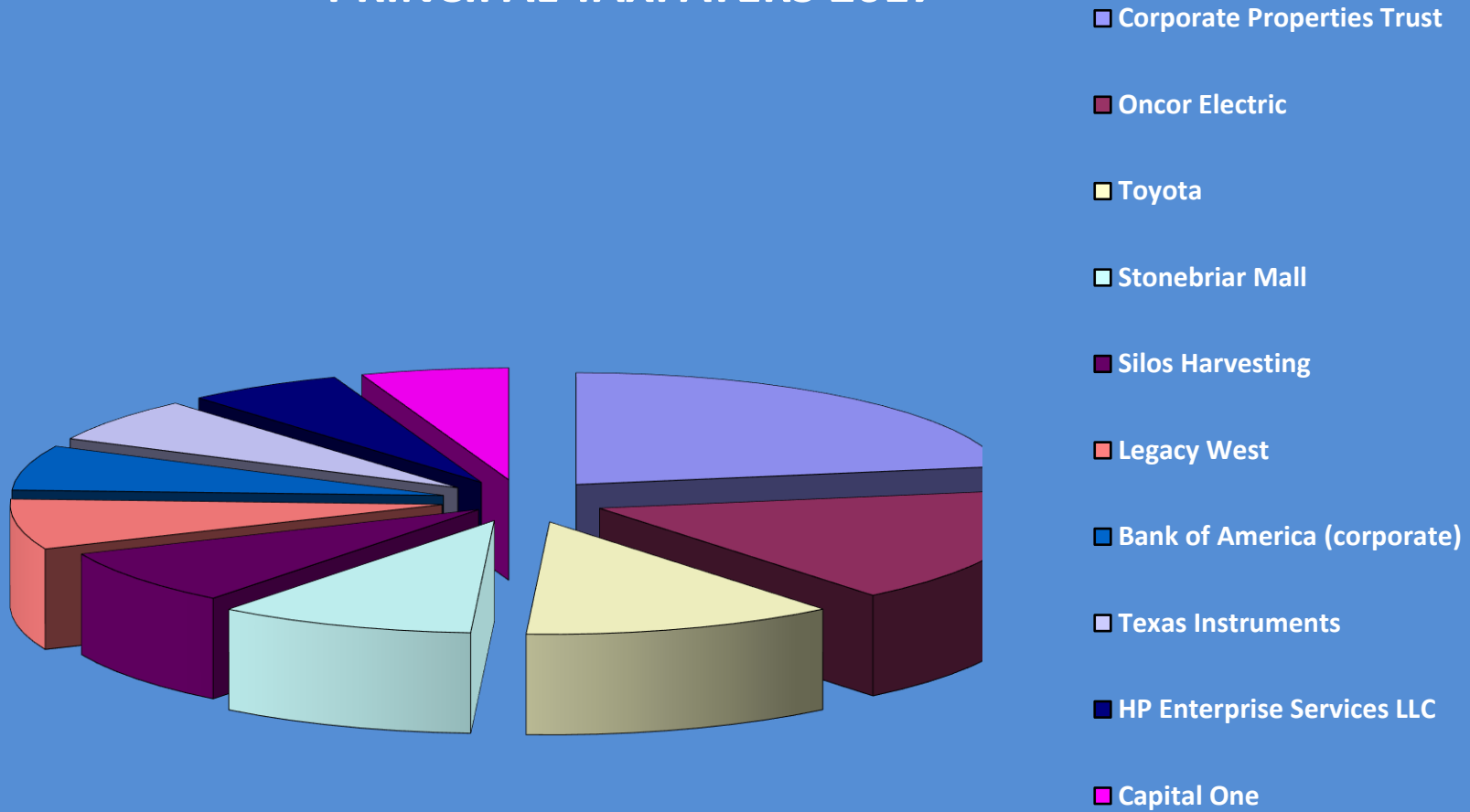
**Table 2.3 - Principal Taxpayers
Current Year and Nine Years Ago
(amounts expressed in thousands)**

<u>Name of Taxpayer</u>	<u>Nature of Property</u>	<u>Fiscal Year 2017</u>		<u>Fiscal Year 2008</u>	
		<u>Taxable Assessed Value</u>	<u>Percent of Total Taxable Assessed Value</u>	<u>Taxable Assessed Value</u>	<u>Percent of Total Taxable Assessed Value</u>
Corporate Properties Trust	Investment	\$ 685,493	0.55%	-	-
Oncor Electric	Utility	511,950	0.41%	465,331	0.65%
Toyota	Manufacturer	358,743	0.29%	-	-
Stonebriar Mall	Commercial	294,908	0.24%	221,340	0.31%
Silos Harvesting	Investment	245,000	0.20%	-	-
Legacy West	Investment	221,703	0.18%	-	-
Bank of America (corporate)	Commercial	198,250	0.16%	-	-
Texas Instruments	Technology	195,581	0.16%	142,583	0.20%
HP Enterprise Services LLC	Commercial	178,541	0.14%	140,997	0.20%
Capital One	Commercial	169,223	0.14%	-	-
No longer eligible for listing		<u>1,214,076</u>	<u>0.98%</u>	<u>888,156</u>	<u>1.24%</u>
Total		<u>\$ 4,273,468</u>	<u>3.45%</u>	<u>\$ 1,858,407</u>	<u>2.59%</u>
Total Assessed Value and Percentage of Total		<u>\$ 124,035,906</u>	<u>100.00%</u>	<u>\$ 71,722,229</u>	<u>100.00%</u>

Source: Tax Rolls

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

PRINCIPAL TAXPAYERS 2017



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DEBT CAPACITY

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

Fiscal Year	Taxes Levied for the Fiscal Year*	Collected within the Fiscal Year of the Levy			Total Collections to Date		
		Amount	Percentage of Levy	Collections in Subsequent Years	Amount	Percentage of Levy	
2008	\$ 169,444	\$ 167,830	99.05%	\$ 23	\$ 167,853	99.06%	
2009	174,198	172,410	98.97%	100	172,510	99.03%	
2010	174,564	172,974	99.09%	369	173,343	99.30%	
2011	170,481	169,260	99.28%	406	169,666	99.52%	
2012	174,768	172,457	98.68%	2,088	174,545	99.87%	
2013	179,978	176,489	98.06%	3,209	179,698	99.85%	
2014	189,184	186,876	99.78%	1,326	188,202	99.48%	
2015	203,823	201,513	98.92%	2,154	203,667	99.97%	
2016	216,438	215,046	99.36%	3,255	218,301	100.86%	
2017	224,468	223,814	99.71%	-	223,814	99.71%	

* Levy is adjusted for subsequent tax events such as loss of prior year exemptions, annexations, tax relief, and supplemental assessments made in the current year that effect.

COLLIN COUNTY, TEXAS

Table 3.1 - Ratios of Outstanding Debt by Type

Last Ten Fiscal Years

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

Fiscal Year	Governmental Activities				Total Primary Government	Percentage of Personal Income*	Per Capita*
	General Obligation Bonds	Tax Notes	Capital Leases	Loans Payable			
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
2017	352,380	-	-	-	352,380	0.61%	375

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

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

COLLIN COUNTY, TEXAS
Table 3.2 - Ratio of General Bonded Debt Outstanding
Last Ten Fiscal Years
(amounts expressed in thousands, except for per capita amount)

Fiscal Year	General Obligation Bonds	Less: Amounts Available in Debt Service Fund	Total	Percentage of Estimated Actual Taxable Value* of Property	Per Capita^	Property Value	Population
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
2017	352,380	20,597	331,783	0.27%	353	124,035,907	939,585

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, 2017

(amounts expressed in thousands)

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable*</u>	<u>Estimated Share of Overlapping Debt</u>
Debt repaid with property taxes: County	\$ 352,380	100%	\$ <u>352,380</u>
Total direct and overlapping debt			\$ <u><u>352,380</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.

**DEMOGRAPHIC AND
ECONOMIC INFORMATION**

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Debt Limit	\$ 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	\$ 31,008,977
Total net debt applicable to limit	<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>	<u>331,783</u>
Legal debt margin	\$ <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>	\$ <u>30,677,194</u>
Total net debt applicable to the limit as percent of debt limit.	2.13%	2.27%	2.14%	2.13%	2.02%	1.94%	1.75%	1.71%	1.38%	1.07%
Assessed value of real property										124,035,907
Debt limit 25% of assessed value of (Article 3, Section 52, Constitution of the State of Texas)										\$ 31,008,977
Amount of debt applicable to debt limit:										
Total gross bonded debt								\$ 352,380		
Less amount available in debt service to retire general obligation bonds and certificates of obligation									<u>20,597</u>	
Total amount of net debt applicable to debt limit										<u>331,783</u>
Legal debt margin										\$ <u>30,677,194</u>

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

COLLIN COUNTY, TEXAS

**Table 4.1 - Demographic and Economic Statistics
Last Ten Fiscal Years**

<u>Fiscal Year</u>	<u>Population</u>	<u>Personal Income (amounts expressed in thousands)</u>	<u>Per Capita Personal Income</u>	<u>Median Age</u>	<u>Unemployment Rate</u>
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	36.2	3.80%
2017	939,585	57,482,870	61,179	*	3.20%

Source: Texas Workforce Commission & Bureau of Economic Analysis
FRED Economic Data, St. Louis FED

* Unavailable

COLLIN COUNTY, TEXAS

Table 4.2 - Principal Employers

Current Year and Ten Years Ago

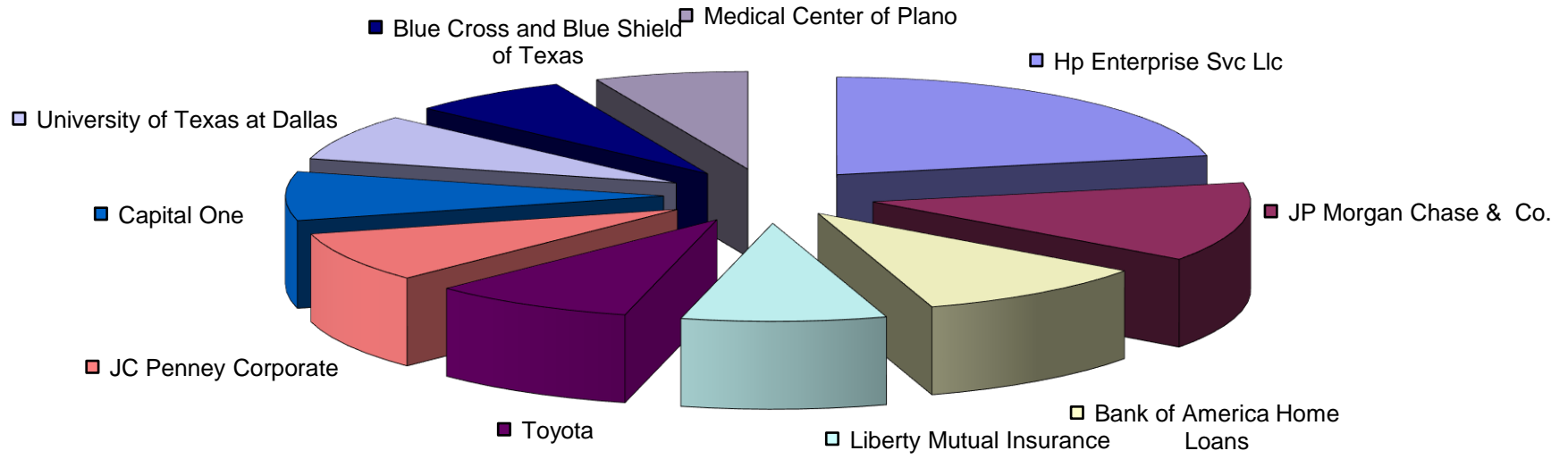
(amounts expressed in thousands)

Employer	2017		2008	
	Employees	Percentage of Total County Employees	Employees	Percentage of Total County Employees
Hp Enterprise Svc Llc	10,000	1.99%	-	-
JP Morgan Chase & Co.	6,000	1.19%	-	-
Bank of America Home Loans	4,646	0.93%	-	-
Liberty Mutual Insurance	4,000	0.80%	-	-
Toyota	4,000	0.80%	-	-
JC Penney Corporate	3,800	0.76%	5,200	1.34%
Capital One	3,683	0.73%	-	-
University of Texas at Dallas	3,500	0.70%	2,064	0.53%
Blue Cross and Blue Shield of Texas	3,100	0.62%	-	-
Medical Center of Plano	3,000	0.60%	-	-
No longer eligible for listing	6,600	1.31%	33,773	8.71%
Total	52,329	10.42%	41,037	10.59%
Total Employed in the County ⁽¹⁾	502,181		387,584	

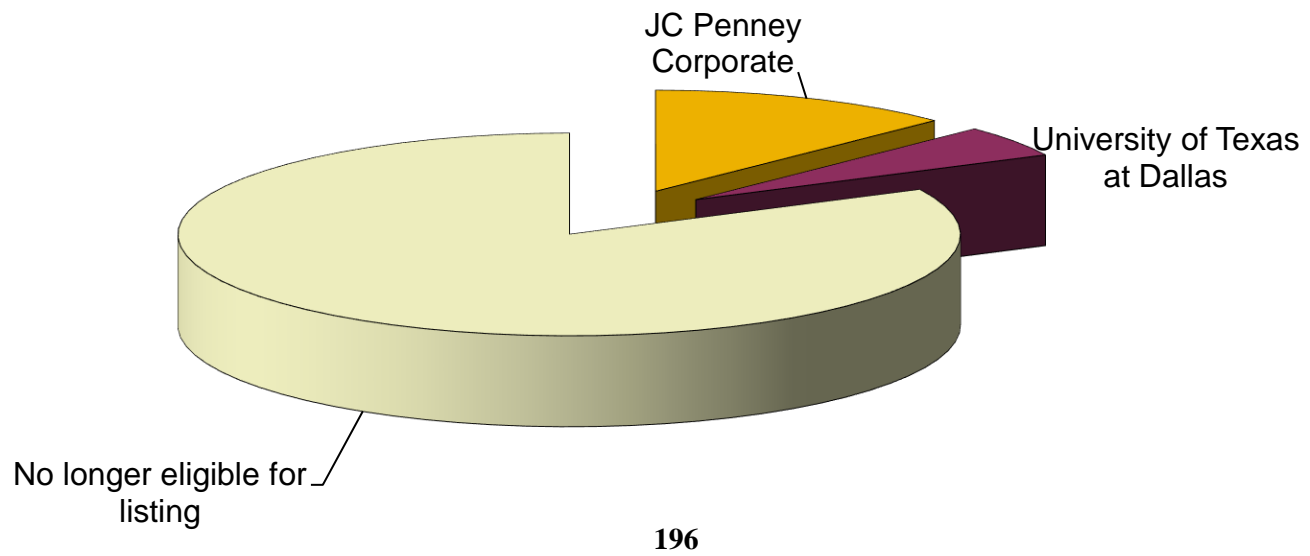
Source: North Central Texas Council of Governments

(1) Texas A&M University

Principal Employers 2017



Principal Employers 2008



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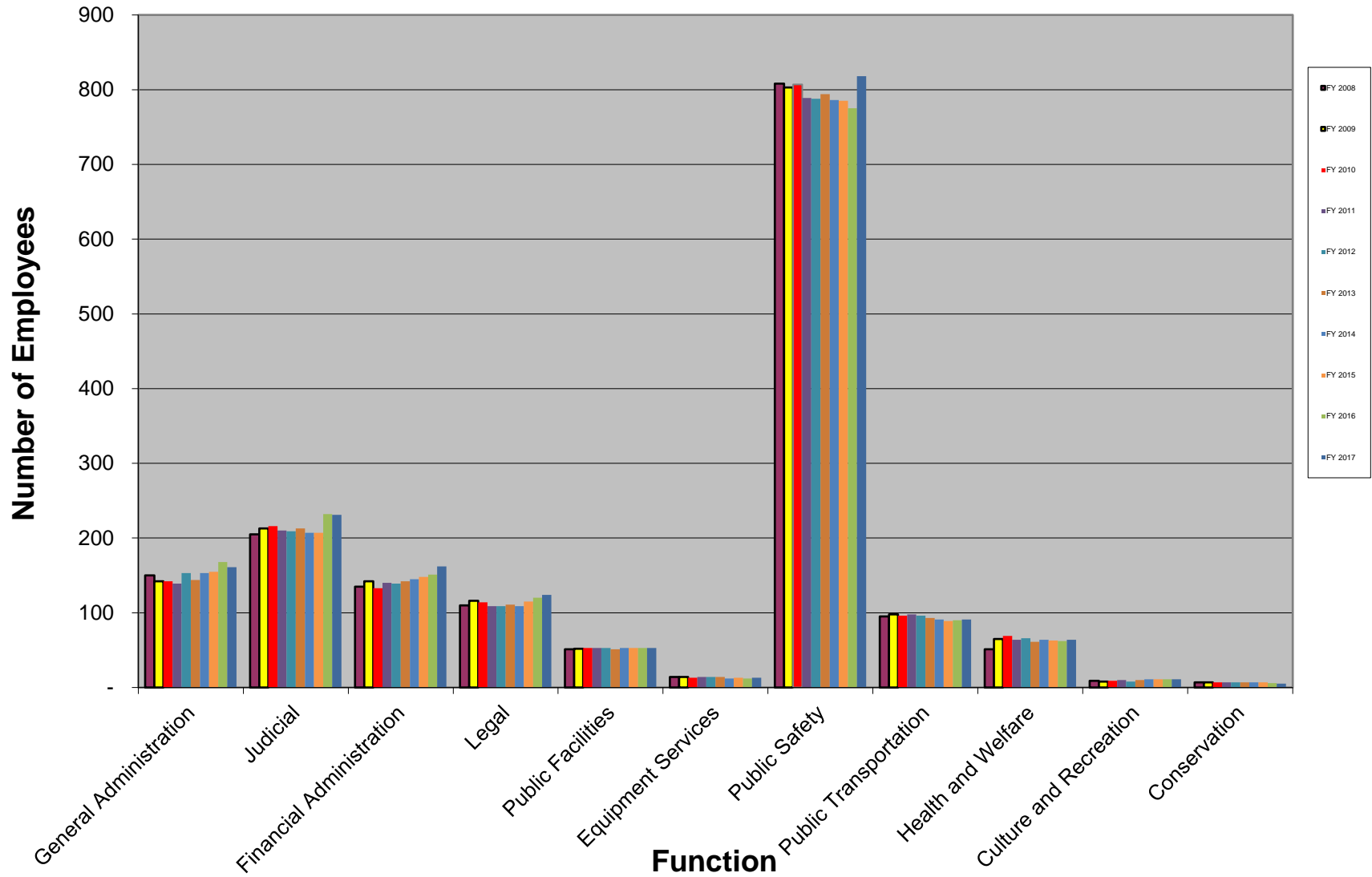
OPERATING INFORMATION

COLLIN COUNTY, TEXAS
Table 5.1 - County Employees by Function*
Last Ten Fiscal Years
September 30, 2017

Function	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General Administration	150	142	142	139	153	144	153	155	168	161
Judicial	205	213	216	210	209	213	207	207	232	231
Financial Administration	135	142	133	140	139	142	145	148	151	162
Legal	110	116	114	109	109	111	109	115	120	124
Public Facilities	51	52	53	53	53	51	53	53	53	53
Equipment Services	14	14	13	14	14	14	12	13	12	13
Public Safety	808	803	807	789	788	794	786	785	775	818
Public Transportation	95	98	96	98	96	93	91	89	90	91
Health and Welfare	51	65	69	64	66	61	64	63	62	64
Culture and Recreation	9	8	9	10	8	10	11	11	11	11
Conservation	7	7	7	7	7	7	7	7	6	5
Total County Employees	1,635	1,660	1,659	1,633	1,642	1,640	1,638	1,646	1,680	1,733

* 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, 2017

Function/Program	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General Administration										
Number of registered voters	425,994	412,612	424,548	423,312	449,120	456,834	470,795	498,688	540,084	549,039
Vital statistics filed	21,717	14,720	14,833	15,372	16,016	16,673	18,263	17,507	18,850	18,603
Judicial										
Number of civil cases	12,856	13,619	13,026	14,293	13,763	14,733	14,072	15,556	15,578	16,384
Number of criminal cases	4,483	3,996	3,666	4,231	4,473	4,335	4,371	4,531	5,486	5,858
Financial Administration										
Number of property tax transactions	362,081	384,974	366,185	344,030	367,595	375,463	378,955	351,261	390,034	431,538
Number of registered vehicles	717,030	741,229	758,234	791,934	797,234	827,408	845,965	852,511	906,167	857,194
Legal										
Number of new felony cases	3,045	2,539	2,500	3,028	3,002	2,870	2,852	3,425	3,836	3,934
Number of convictions	4,233	3,786	3,415	4,264	4,394	4,243	4,398	4,177	5,085	5,663
Public Facilities										
Number of work orders completed	12,266	40,589	42,541	40,647	39,855	40,090	39,958	40,032	39,263	37,428
Number of construction projects	34	21	28	24	40	36	58	65	46	44
Equipment Services										
Number of job orders	6,846	6,157	5,979	5,778	5,850	5,935	5,844	4,858	4,207	4,028
Public Safety										
Number of autopsies performed	241	437	557	528	512	330	320	324	373	346
Number of inspections	1,439	215	1,183	1,933	1,668	1,868	2,032	2,264	2,416	2,814
Number of emergency responses	20,931	23,892	27,847	28,906	30,092	34,649	34,238	34,205	34,836	30,736
Number of book-ins	19,299	18,933	19,120	18,730	18,568	18,765	17,332	19,051	19,680	17,150
Public Transportation										
Miles of road resurfaced	48	46	37	30	37	45	51	8	10	6
Health and Welfare										
Number of immunizations	24,318	32,331	28,126	31,394	18,180	16,150	16,733	13,004	12,446	13,380
Number of clinic visits	11,049	18,198	15,366	16,770	10,925	10,014	9,933	9,621	10,929	8,611
WIC participants	10,722	11,305	12,139	11,802	11,698	11,199	10,867	10,084	9,332	9,117
Substance abuse assessments	3,283	3,125	1,628	1,077	1,012	911	874	950	1,096	1,484
Culture and Recreation										
Number of events	137^	204	198	200	280	322	369	378	358	394
Conservation										
Number of seminars	264	397	320	341	502	493	535	1,395	481	337
News releases	138	108	102	218	232	273	256	565	173	41
Volunteers trained	6,194	4,909	3,924	3,263	4,119	4,357	4,130	166	3,859	3,139
County Extension newsletters	79,401	91,275	78,322	90,516	160,965	168,429	203,428	174,100	96,216	85,785

* 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.

COLLIN COUNTY, TEXAS
Table 5.3 - Capital Asset Statistics by Function/Program*
Last Ten Fiscal Years
September 30, 2017

Function/Program	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General Administration										
Number of voting machines	1,420	1,420	1,420	1,420	1,420	1,420	1,420	1,420	986	1,420
Financial Administration										
Formax folder system	1	1	1	1	1	1	1	1	1	1
Public Facilities										
Number of county facilities	37	37	31	31	31	30	30	30	30	30
Equipment Services										
Number of vehicles in county fleet	324	328	332	322	325	349	366	333	329	341
Public Safety										
Number of patrol units	14	14	16	16	15	19	28	28	27	28
Number of illegal dumping surveillance cameras	5	5	5	5	6	3	6	6	6	6
Public Transportation										
Miles of county asphalt roads	518	564	601	610	625	670	686	679	647	648
Number of county bridges maintained	90	90	90	90	100	106	108	109	107	112
Health and Welfare										
Number of medical tables	11	11	11	10	13	12	12	12	12	12
Culture and Recreation										
Acres of open space	672	672	672	672	672	672	672	672	672	672

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

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