

COLLIN COUNTY TX

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2018



JEFF MAY
COUNTY AUDITOR

COLLIN COUNTY, TEXAS

Comprehensive Annual Financial Report

For the fiscal year ended

September 30, 2018

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, 2018

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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 22, 2019

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, 2018, 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.

Pattillo, Brown and Hill, 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, 2018, 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, 2018, 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 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 969,603 is up 3.2% over the 2017 population of 939,585, 22.5% over the 2010 census population of 791,631, and 521% 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 11.5% as of January 1, 2018, from the prior calendar year. The population increased by 3.2% in 2018 and 2.8% in 2017. Due to major corporate construction projects recently completed, planned and currently underway, the growth is expected to continue to increase rapidly in upcoming years. Some of the major business activity that has been occurring includes the Toyota North American Headquarters (on the Collin-Denton County line), 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 Professional Golf Association (PGA) of America announced they will also be coming to the County soon. The unemployment rate remained steady at 3.2% as of September 30, 2018, from 3.2% on the same date in 2017. The unemployment rate remains below the national average rate of 3.7% as of September 30, 2018. 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 2018 increased by 4.4% from the prior year despite a slight decrease in the tax rate to \$0.18079 per \$100 from \$0.19225 per \$100 of valuation. Real property values are expected to continue to increase at a steady 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 authorized a bond election in November of 2018 which was overwhelmingly approved by voters to fund future transportation and park projects. This authorized bond funding of \$740 million for future transportation projects and \$10 million for future park projects. The County continues to be very active in purchasing land and constructing sections of roads for the Outer Loop transportation 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, 2017. This is the thirty-ninth consecutive year that Collin County has received this prestigious award. In order to be awarded a Certificate of Achievement, Collin County published an easily readable and efficiently organized CAFR, along with satisfying both GAAP and applicable legal requirements.

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

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

Respectfully submitted,

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

Jeff May, County Auditor



Government Finance Officers Association

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

Presented to

**Collin County
Texas**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

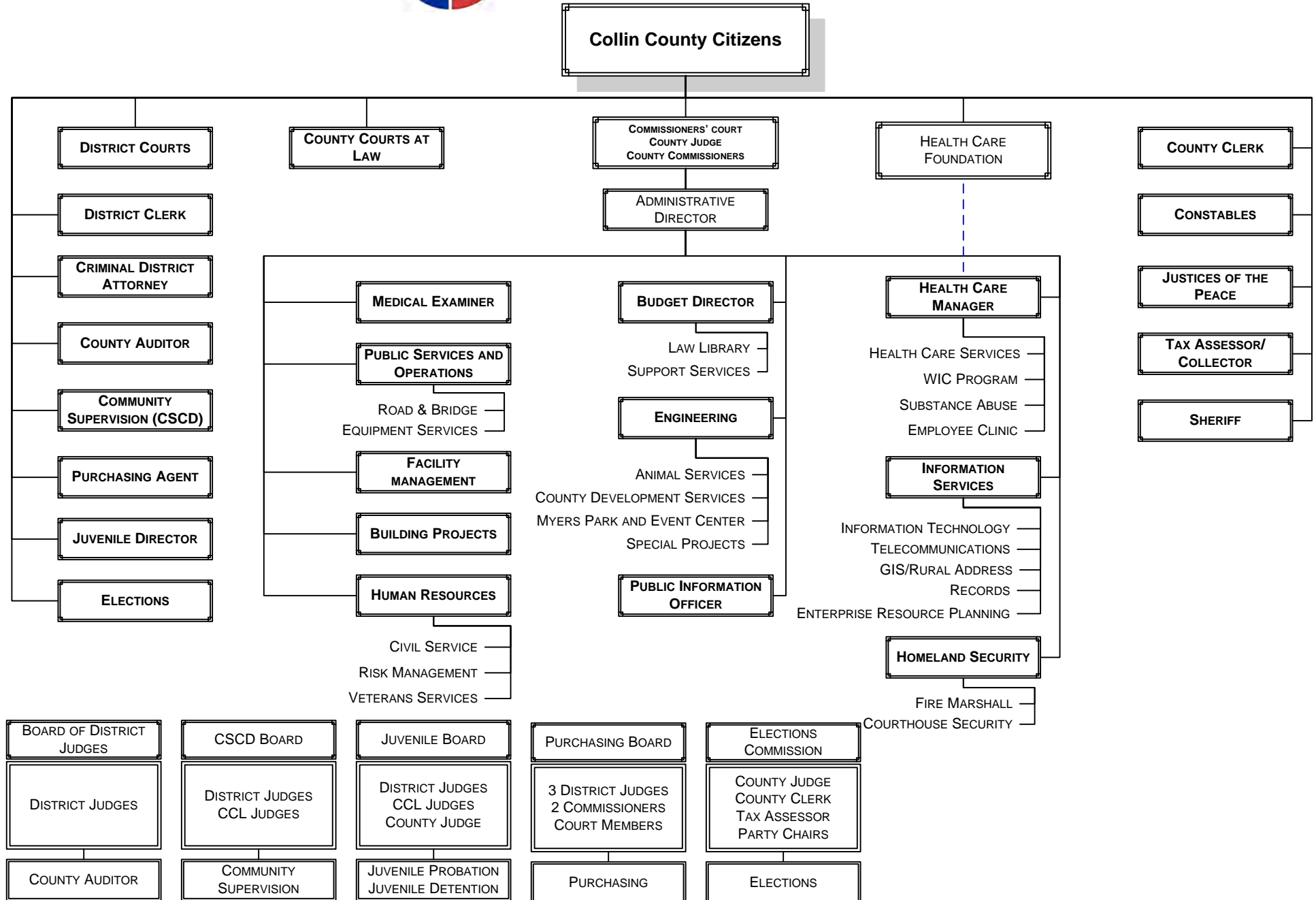
September 30, 2017

Christopher P. Morrell

Executive Director/CEO



Collin County Organizational Chart



COLLIN COUNTY, TEXAS

DIRECTORY OF OFFICIALS

SEPTEMBER 30, 2018

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 Thompson	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
John Thomas	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, 2018

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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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, 2018, 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, 2018, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As discussed in Note I to the financial statements, in 2018 the County adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information, as presented in the table of contents, 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 22, 2019, 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.

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

Waco, Texas
March 22, 2019

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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, 2018. 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 (net position) by \$596 million on a government-wide basis at September 30, 2018, an increase of \$55.8 million from 2017.
- For 2018, revenues of the County amounted to \$317 million. The main revenue sources were property (ad valorem) taxes (\$238.5 million), charges for services (\$50.4 million) and operating grants and contributions (\$16.2 million). These three revenue sources accounted for 75.2%, 15.9%, and 5.1%, respectively, or 96.2% of total governmental activity revenues.
- Total expenses were \$261.1 million. The functional areas with the largest expense amounts were public safety (\$71.2 million), public transportation (\$38.5 million), and general administration (\$38.8 million).
- Net capital assets were \$413.1 million as of September 30, 2018. Net depreciation expense attributable to assets of governmental activities amounted to \$29.4 million for 2018.

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 \$36.2 million during fiscal year 2018, as compared to an increase of \$379.3 thousand during fiscal year 2017. An amount of \$11.5 million of the increase was due to the purchase and sale of assets to the Collin Toll Road Authority Enterprise fund.

- The General Fund reported a fund balance of \$290 million as of September 30, 2018, an increase of \$17.4 million from September 30, 2017. General Fund revenues increased by \$6.9 million (3.4%), and General Fund expenditures of \$198.3 million increased by \$21.4 million (12.1%) from 2017. As a result, General Fund revenues exceeded expenditures by \$8.8 million before considering net additional financing uses of \$8.5 million which mostly consisted of transfers to other funds and sale of assets.

General Financial Highlights

- The County, as part of its transportation and parks plan, provides financing to its cities to assist in road construction and parks to meet continuing population growth. In fiscal year 2018, the County transferred a net of \$13.9 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 2018 since all bonds approved by voters in the 2007 bond election were sold in 2016. This was the second year since 2010 that transportation bonds were not issued. However, the County sold tax notes in the amount of \$18.1 million for various facility projects.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

Government-wide Financial Statements

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

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

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

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

The County created its first enterprise fund in 2009 to record the activity of the Collin County Toll Road Authority. The County Commissioners Court is also the Trustee for the Collin County Toll Road Authority. The Toll Road Authority was established to build and maintain an Outer Loop tolled roadway in the northern and eastern portions of the County.

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:

- **Non-spendable** - 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 non-spendable, restricted, or committed. Collin County had no assigned fund balance in 2018.
- **Unassigned** - Residual amount for the General Fund; it is the fund balance that has not been restricted, committed, or assigned. The General Fund is the only fund that reports a positive unassigned fund balance amount. The only classification that can report a negative fund balance is the unassigned category.

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

- General Fund
- General Road and Bridge Special Revenue Fund
- Health Care Foundation Special Revenue Fund
- Debt Service Fund
- 2007 Road Bond Capital Project Fund

Each of these funds is classified as a major fund for 2018. 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 is provided in the combining and individual fund statements and schedules.

Fiduciary Funds

County Fiduciary Funds consist of several agency funds. Agency funds are the separate accounts and transactions related to money received that is collected for and remitted to another entity. For example, the County collects traffic fines, a portion of 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

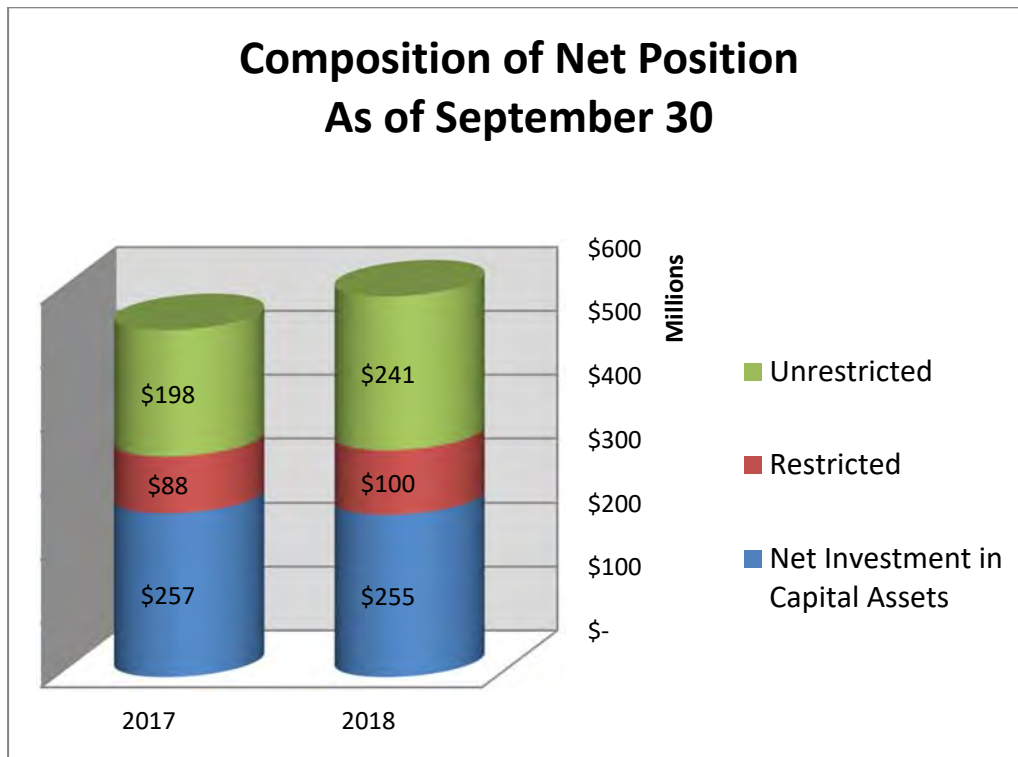
In addition to the basic financial statements and accompanying notes to those financial statements, certain required supplementary information schedules are also presented in this report with additional information regarding the results of the County's financial activities.

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

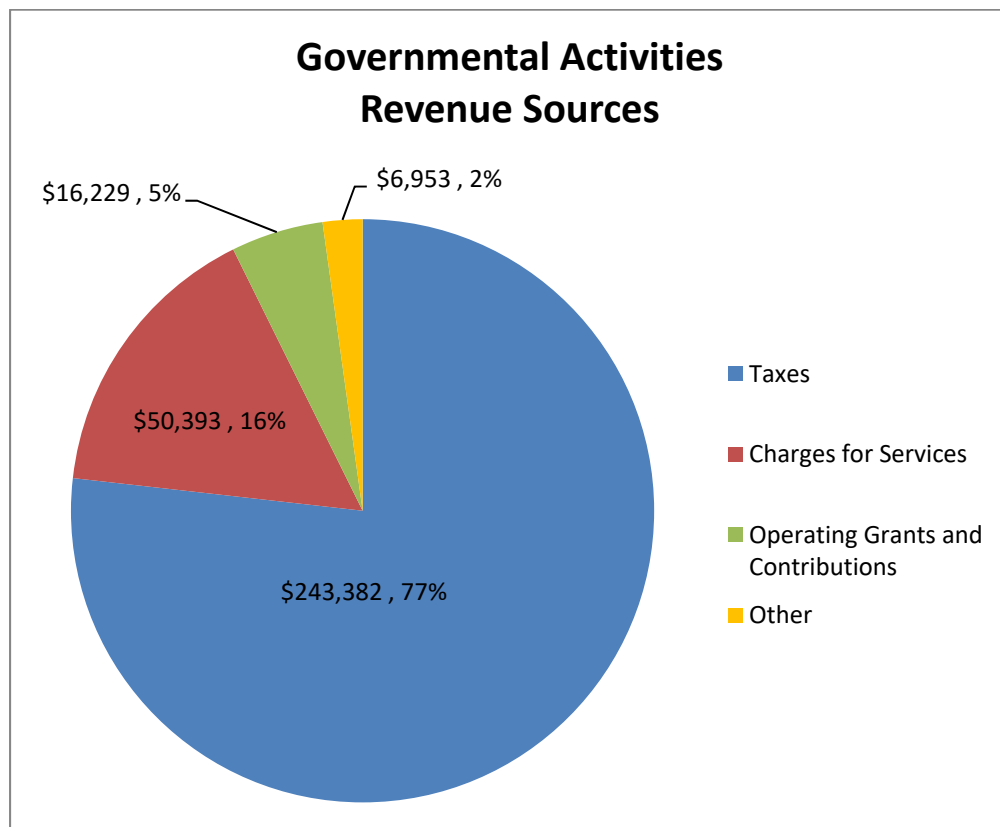
Net position of the County as of September 30, 2018 and 2017, is summarized and analyzed below:



Statement of Net Position As of September 30 (\$ in thousands)						
	2018			2017		
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total
Assets:						
Current Assets	\$ 583,150	\$ (47,738)	\$ 535,412	\$ 543,774	\$ (34,051)	\$ 509,723
Long-term Assets	381,554	59,768	441,322	365,955	46,882	412,837
Total Assets	964,704	12,030	976,734	909,729	12,831	922,560
Deferred Outflow of Resources	12,440	-	12,440	43,121	-	43,121
Liabilities:						
Current Liabilities	21,698	142	21,840	19,065	325	19,390
Long-term Liabilities	365,752	-	365,752	398,900	-	398,900
Total Liabilities	387,450	142	387,592	417,965	325	418,290
Deferred Inflow of Resources	5,654	-	5,654	4,370	-	4,370
Net Position:						
Net Investment in Capital Assets	194,822	59,768	254,590	210,025	46,882	256,907
Restricted	100,055	-	100,055	88,056	-	88,056
Unrestricted	289,163	(47,880)	241,283	232,434	(34,376)	198,058
Total Net Position	\$ 584,040	\$ 11,888	\$ 595,928	\$ 530,515	\$ 12,506	\$ 543,021

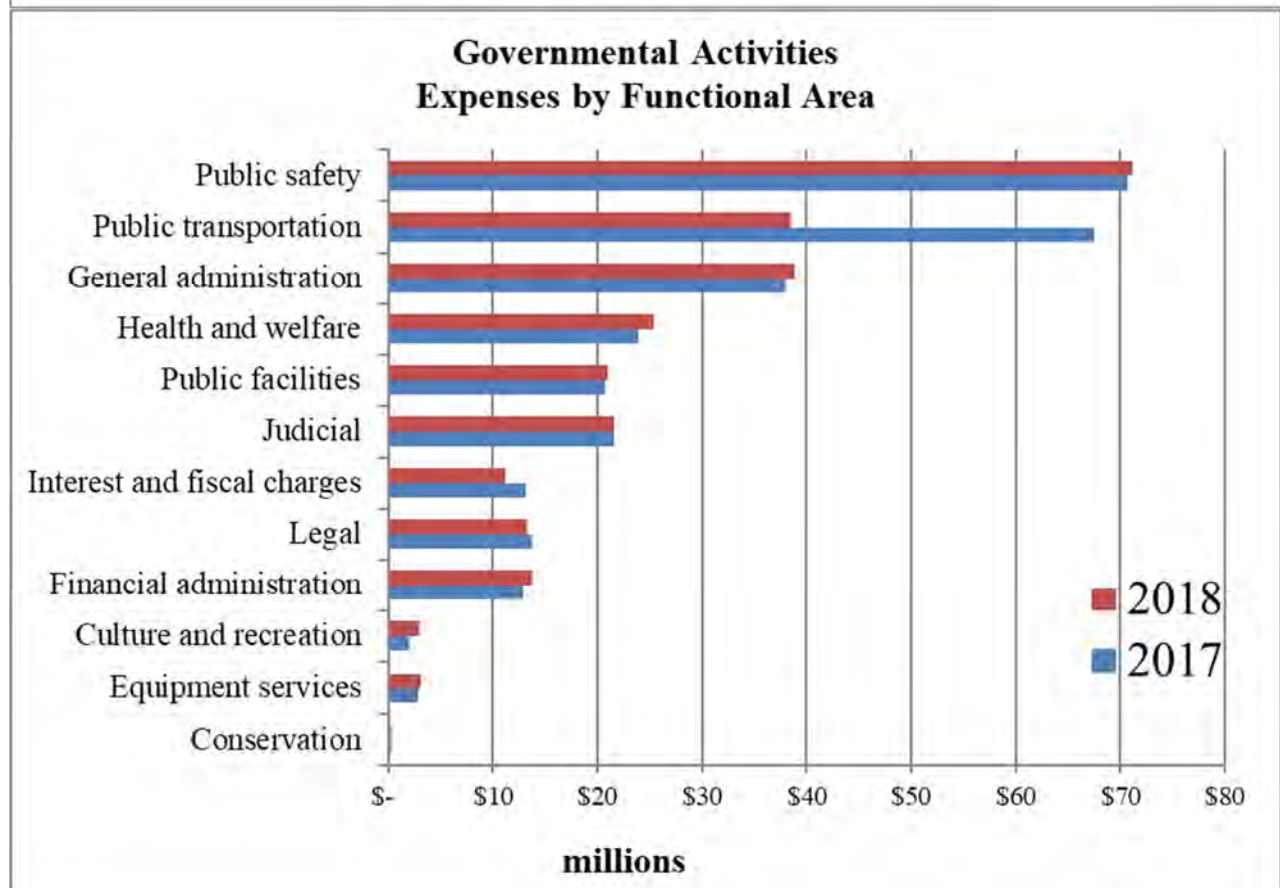
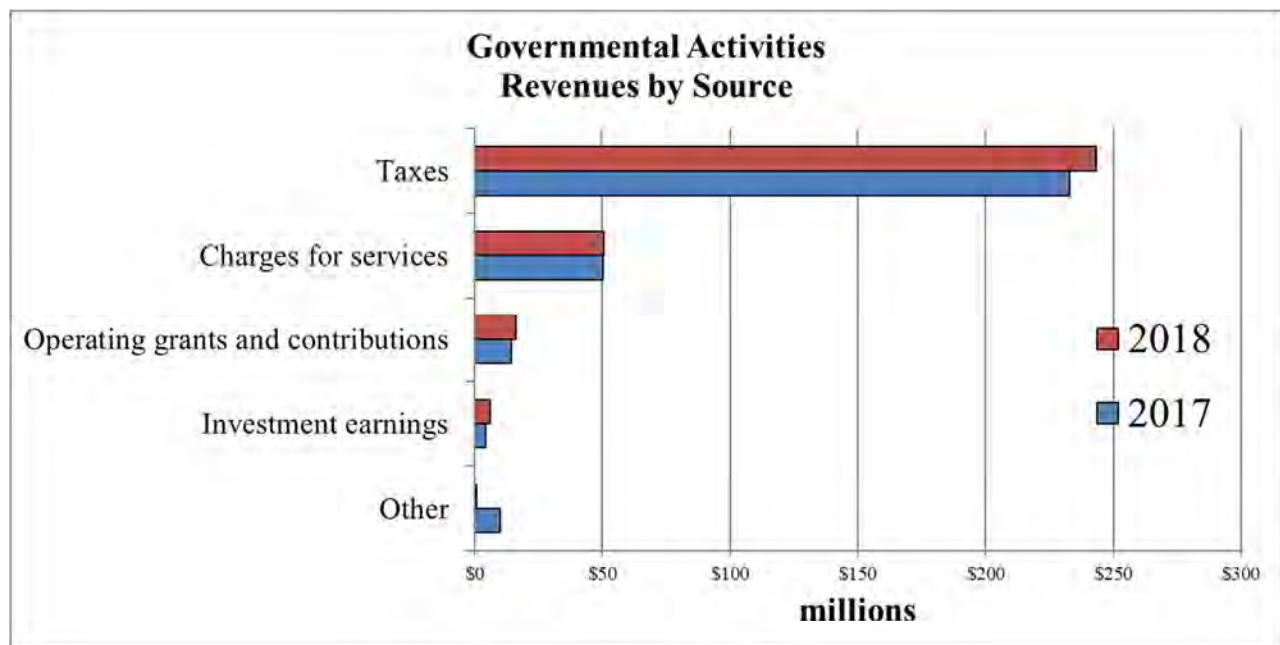
- Net position serves as a useful indicator of financial position. Assets and deferred outflow of resources exceeded liabilities and deferred inflow of resources by \$596 million as of September 30, 2018, and by \$543 million as of September 30, 2017, a net increase of \$52.9 million, before a prior period adjustment of (\$2.9 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 (42.7%). Although our investment in capital assets is reported net of related debt, the reader should note that resources needed to repay this debt must be provided from other sources. Currently all future debt service payments are required to be paid by future property tax collections.
- Restricted net position (16.8% of total net position) represents resources subject to external restrictions. Of these restricted net assets, 47.9% are restricted for county roads and bridges, 23.1% is to repay long-term debt, 11.3% is for administration and elections, and 9.3% is restricted to the judicial system.
- The remaining portion of the County's net position (40.5%) 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 2018 over 2017 by \$5.9 million (1.9%), due primarily to an increase in tax collections (\$10.7 million, or 4.6%) and a decrease in capital grants and contributions business type activity of \$8.9 million in 2017, which did not reoccur in 2018 due to recognition of a portion of the Outer Loop that was grant funded. Operating grants and contributions increased by \$2 million or 14.3%. 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)						
	2018			2017		
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total
Revenues						
<i>Program Revenues:</i>						
Charges for services	\$ 48,745	\$ 1,648	\$ 50,393	\$ 48,699	\$ 1,383	\$ 50,082
Operating grants and contributions	16,229	-	16,229	14,193	-	14,193
Capital grants and contributions	387	-	387	816	8,995	9,811
Total Program Revenues	65,361	1,648	67,009	63,708	10,378	74,086
<i>General Revenues:</i>						
Taxes	243,382	-	243,382	232,678	-	232,678
Investment earnings	6,147	60	6,207	4,063	142	4,205
Miscellaneous	359	-	359	137	-	137
Total General Revenues	249,888	60	249,948	236,878	142	237,020
Total Revenues	315,249	1,708	316,957	300,586	10,520	311,106
Expenses						
General administration	38,834	-	38,834	38,061	-	38,061
Judicial	21,628	-	21,628	21,617	-	21,617
Financial administration	13,723	-	13,723	12,951	-	12,951
Legal	13,311	-	13,311	13,781	-	13,781
Public facilities	21,002	-	21,002	20,740	-	20,740
Equipment services	3,152	-	3,152	2,828	-	2,828
Public safety	69,740	1,439	71,179	69,396	1,330	70,726
Public transportation	37,649	887	38,536	67,506	74	67,580
Health and welfare	25,345	-	25,345	23,911	-	23,911
Culture and recreation	2,982	-	2,982	2,033	-	2,033
Conservation	261	-	261	245	-	245
Interest and fiscal charges	11,171	-	11,171	13,115	-	13,115
Total Expenses	258,798	2,326	261,124	286,184	1,404	287,588
Change in Net Position	56,451	(618)	55,833	14,402	9,116	23,518
Net position - beginning of year, as previously stated	530,515	12,506	543,021	-	-	-
Restatement for GASB 75 Implementation	(2,926)	-	(2,926)	-	-	-
Net position at beginning of year	527,589	12,506	540,095	516,113	3,390	519,503
Net position at end of year	\$ 584,040	\$ 11,888	\$ 595,928	\$ 530,515	\$ 12,506	\$ 543,021



Summarized above are details of government-wide activities of the County for 2018 and 2017.

- Program revenues include charges for services as well as both operating and capital grants and contributions. Program revenues from government-wide activities decreased by \$7.1 million or 9.6%. Most of this increase is due to the recognition of a capital grant for a portion of the Outer Loop road project completed in 2017, which did not reoccur in 2018. Without this grant activity program revenues would have increased by \$1.9 million or 2.9%.
- 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 \$10.7 million or 4.6%.
- Public transportation expenses decreased by \$29 million in 2018, mostly due to a larger than normal recognition of roads on the books in 2017 due to the completion of road construction projects.
- Pension expense of \$13.2 million (\$19.2 million in 2017) was allocated to all functional areas other than conservation and interest and fiscal charges. Of this amount, an increase of \$3.9 million (an increase of \$300 thousand) was attributed to public safety since this functional area alone accounts for 46.5% of all payroll costs of the County.
- Health and welfare increased by \$1.4 million primarily due to the following:
 1. Court appointed attorneys average fee per case increased by 17% primarily due to an increase in the number of adult felony indigent cases.
 2. Increased Medicaid payments to the State Comptroller's Office.
 3. Payments made to Tyler Technologies of \$222 thousand for development of software for a state grant for the adjudication of indigent defendants.
- Financial administration increased by \$772 thousand due primarily to unused Tax Assessor-Collector salary and benefits budget.
- Legal expense decreased by \$470 thousand primarily due to start-up costs of new courts added in FY 2017.

For the Fiscal Years Ended September 30 (\$ in thousands)				
Functions/Programs	Total Cost of Services		Net Cost of Services	
	2018	2017	2018	2017
Public safety	\$ 71,179	\$ 70,726	\$ 56,759	\$ 57,114
Public transportation	38,536	67,580	14,051	35,358
General administration	38,834	38,061	28,102	26,102
Interest and fiscal charges	11,171	13,115	10,892	12,822
Public facilities	21,002	20,740	20,833	20,470
Health and welfare	25,345	23,911	19,024	18,351
Other	55,057	53,455	44,455	43,285
Total	\$ 261,124	\$ 287,588	\$ 194,116	\$ 213,502

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 2018, the County's governmental funds reported a combined ending fund balance of \$542.3 million which was an increase of \$36.2 million or 7.1%. A large portion of fund balance (71.6%, or \$388.3 million) of the governmental funds has been designated as non-spendable, restricted, or committed. The remaining \$154 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, 2018 (in thousands)			
Fund Balance:		<u>Major Purposes for Classification</u>	
Nonspendable	\$ 55,951	10.3%	inventories, receivables from other funds and organizations
Restricted	256,626	47.3%	bond proceeds, debt service tax collections, other legal or contractual restrictions
Committed	75,694	14.0%	road projects, funds set aside for unanticipated cost increases
Unassigned	<u>154,033</u>	<u>28.4%</u>	General Fund
Total Fund Balance	<u>\$ 542,304</u>	<u>100.0%</u>	

Changes in Fund Balance – Major Funds

In 2018, 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 Health Care Foundation Special Revenue Fund does not meet the criteria for a major fund but management chose to report it as a major fund because it is the primary fund where public health activity is reported in the County.

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 2018, the unassigned fund balance of the General Fund was \$154 million. The total fund balance in the General Fund was \$290 million, an increase of \$17.4 million or 6.1% from 2017.

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

General Fund Revenue Highlights

- Property tax revenues increased by \$4.7 million (2.8%) from 2017.
- Federal and state funds increased by \$819 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 \$492 thousand or 2.3% from 2017.
- Fine collections increased by \$101 thousand or 7.1% from 2017.
- Investment revenues increased by \$570 thousand or 32.5% due to increased funds available to invest and favorable market conditions.

General Fund Expenditure Highlights

- General Fund expenditures increased by \$21.4 million or 12.1%.
- Payroll costs increased in the General Fund by \$7.1 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 4.48 miles in 2018. As of September 30, 2018, the County had resurfaced 465 miles of roads or an average of 33.22 miles per year.

At the end of 2018, the fund balance of the General Road and Bridge Fund was \$51 million, an increase of \$7.6 million (17.6%) 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

- No property taxes were allocated to the Road and Bridge Fund in 2018 as opposed to \$438 thousand in 2017.
- Revenues from Fees and Charges for Services increased by \$732 thousand primarily due to increased vehicle registrations, non-operating investment and public transportation allocation revenues.
- Fines revenues decreased by \$179 thousand or 13%.
- Investment revenues increased by \$412 thousand or 113% due to increased funds available to invest and favorable market conditions.

General Road and Bridge Fund Expenditure Highlights

- Road construction and maintenance expenditures increased slightly by \$154 thousand or 1.26%.
- An increase in capital outlay occurred of \$171 thousand or 6.19% occurred due to replacing worn equipment in 2018 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 52.5% of the funding for the Health Care Foundation Fund in 2018.

The total fund balance of \$5.8 million is a \$2 million increase (54.8%) from 2017 of which \$3.3 million was due to a transfer in from the General Fund. Without the transfer the fund balance would have decreased by \$1.2 million. Highlights of changes in fund balance in the Health Care Foundation Fund were:

Health Care Fund Revenues

- Federal and state funds increased by \$416 thousand (116.9%) in 2018 due to additional Medicaid funding.
- Fees and charges for services decreased slightly by \$4 thousand (2.4%).

- Rental revenues increased by \$46 thousand (4.23%) in 2018.
- Investment revenues increased by \$66 thousand or 169% due to increased funds available to invest and favorable market conditions.

Health Care Fund Expenditure Highlights

Expenditures increased by \$394 thousand (13.0%) in 2018.

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 2018 the fund balance decreased by \$8.4 million due to road construction expenditures. The road construction activity is intended to continue until this fund is depleted. Investment revenues increased by \$457 thousand or 37.5% due to increased funds available to invest and 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 \$274,165,333 or \$227,041 more than the original budget of \$273,938,292 (excluding transfers). Actual expenditures for 2018 were \$198.3 million or \$75.8 million (27.7%) less than the final amended budget.

General Fund revenues for 2018 were more than the estimate by \$4.9 million. This is highlighted as follows:

- Taxes - \$2.7 million higher than budgeted
- Federal and state funds - \$1.1 million higher than budgeted
- Fees and Charges for Services - \$255 thousand higher than budgeted
- Interest - \$421 thousand higher than budgeted

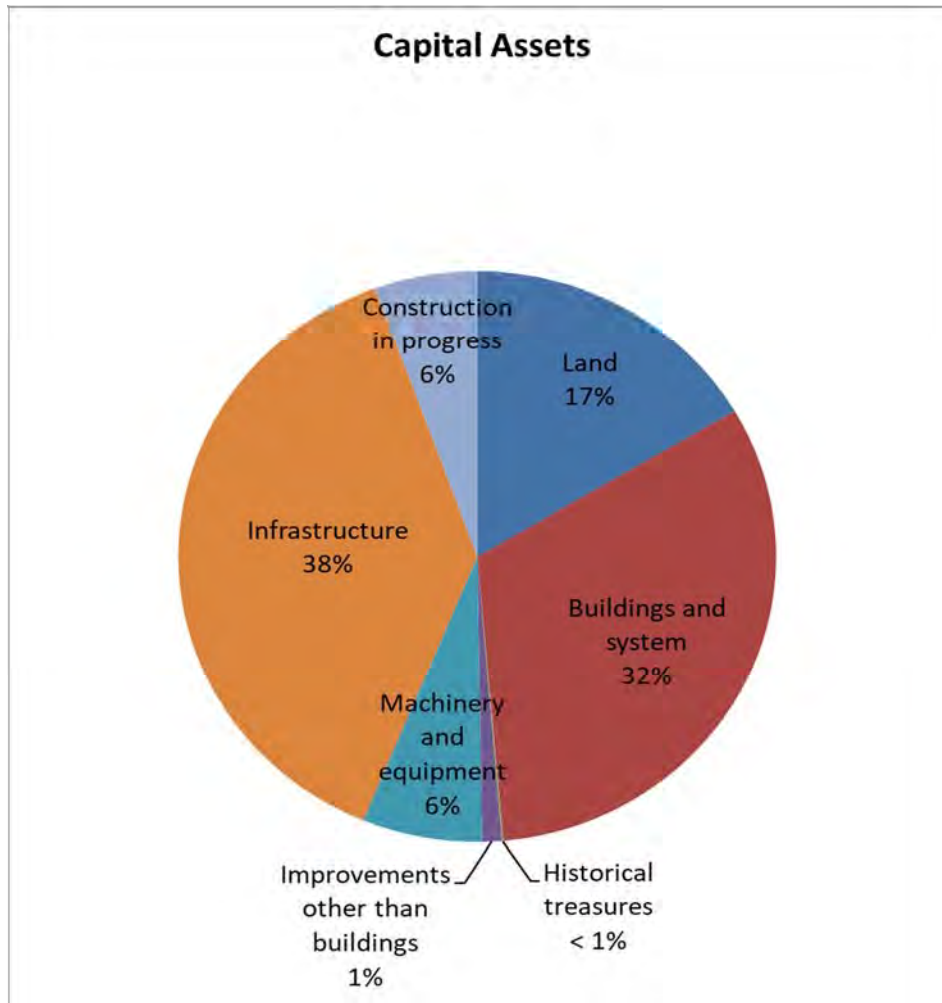
The General Fund is the primary source for expenditures related to the overall operation and administration of the County. In 2018, the departments that contributed to actual expenditures being \$75.9 million less than budgeted expenditures were as follows:

- General administration expenditures were less than budget by \$14.2 million. Highlights are as follows:
 - Actual expenditures for the County Clerk were \$1.6 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 \$2.8 million in the salary and benefit category due to unused budget for temporary workers.
 - Actual expenditures were \$4.8 million under budget for Non-Departmental in the maintenance and operating category, mostly due to program contingencies (\$2.2 million), software maintenance (\$1.4 million), legal expense (\$195 thousand), bank analysis (\$228 thousand), court appointed prosecutors (\$1.5 million), unused disaster recovery budget (\$250 thousand), and an amount of \$728 thousand in miscellaneous expenses.
 - Actual expenditures for Non-Departmental Capital Replacement was under budget by \$2.4 million.
 - Actual expenditures for Information Technology were \$553 thousand under budget in the maintenance and operating category as well as \$111 thousand in the salary and benefits category.
 - Actual expenditures for Telecommunications in the maintenance and operating category were under budget by \$1.1 million.
- Judicial expenditures were less than budget by \$1.7 million. Highlights are as follows:
 - The County Courts-at-Law utilized all but \$93 thousand of their \$4.0 million total budget.
 - The County Court-at-Law Clerks had \$74 thousand remaining in their \$2.1 million salary and benefit budget at year end.

- The District Courts had \$373 thousand unspent of their \$4.6 million combined budget at year end.
- The Jury Services – District Clerk Department had \$341 thousand of their \$639 thousand budget remaining at year end in maintenance and operating.
- The Justice of the Peace departments left \$170 thousand of their combined \$2.5 million budget unspent.
- Financial administration expenditures were less than budget by \$665 thousand. Highlights are as follows:
 - Budget Director was \$28 thousand under the \$703 thousand budget.
 - The Treasury Department was \$4 thousand under the \$455 thousand budget.
 - The Tax Assessor-Collector was \$410 thousand under the \$6.1 million budget of which \$318 thousand was remaining in salary and benefits as well as \$88 thousand remaining in maintenance and operating.
 - The County Auditor was \$59 thousand under the \$3.2 million budget.
- Legal expenditures were \$2.2 million under budget. Highlights are as follows:
 - The \$1.7 million Court-Appointed Prosecutor budget was not utilized in 2018.
 - District Attorney salaries and benefits were \$509 thousand below budget and the maintenance and operating expenditures were \$44 thousand below budget.
- Public facilities expenditures were less than budget by \$1.3 million. Highlights are as follows:
 - The Building Superintendent budget was \$1 million less than budget in the maintenance and operating category.
 - Facilities Management was \$61 thousand under budget in the maintenance and operating category.
 - Permanent Improvement was \$97 thousand under budget in the maintenance and operating category.
- Equipment services expenditures were lower than budget by \$1 million primarily due to the maintenance and operating category coming in under budget.

- Public safety expenditures were lower than budget by \$2.3 million. Highlights of this budget variance are as follows:
 - The Sheriff's Office budget was \$931 thousand under budget mostly in the salaries and benefits category.
 - The Minimum Security Operations were \$5 thousand under budget in the maintenance and operating category.
 - The Fusion Center was \$222 thousand under budget in the salaries and benefits category.
 - The 911 Addressing Department was \$79 thousand under budget.
 - The Medical Examiner was \$121 thousand under budget.
 - The Juvenile Board utilized all but \$465 thousand of the \$12.0 million budget.
- Health and welfare expenditures were \$785 thousand under budget, of which most was due to inmate health coming in under budget (\$442 thousand) as well as Mental Health and Retardation Department (\$340 thousand).
- Capital outlay, which is presented separately from functional activities, was \$51.4 million under budget, of which most was for projects that were not completed in 2018 and were rolled over into 2019. Most of the variance is accounted for as follows: \$7.6 million for the radio system project, \$6.6 million for technology projects, \$7.2 million for permanent improvement building projects, and \$28.6 million for the Outer Loop Project.

Capital Assets and Debt Administration



Capital Assets As of September 30 (\$ in thousands)		
	2018	2017
Land	\$ 68,294	\$ 54,635
Buildings and system	262,863	262,005
Historical treasures	385	330
Improvements other than buildings	8,915	8,788
Machinery and equipment	77,234	71,303
Infrastructure	317,234	318,994
Construction in progress	22,994	17,930
Total capital assets	757,919	733,985
Less: Accumulated Depreciation	(344,808)	(321,980)
Total capital assets	\$ 413,111	\$ 412,005

Capital Assets

The County's investment in capital assets for governmental activities (including business-type activities), net of accumulated depreciation at September 30, 2018, was \$413.1 million, an increase of \$1.1 million from 2017.

Details by type of activity are summarized below:

Major changes in capital assets for 2018 are as follows:

- Land increased by \$13.7 million due to right-of-way acquisitions mostly for the Outer Loop road project.
- Construction in Progress increased by a net of \$5.1 million due to transportation projects in progress.
- Accumulated depreciation increased by \$22.8 million partially due to a portion of the Outer Loop being put in service.

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

Long-term Debt

At September 30, 2018, the County had \$319.71 million in outstanding debt, a decrease of \$32.67 million (10.2%). The County issued \$18.1 million in tax notes in 2018. Principal was paid down by \$50.77 million and interest payments totaled \$14.47 million.

Long-Term Debt by Intended Use of Proceeds As of September 30 (\$ in thousands)		
	<u>2018</u>	<u>2017</u>
Road and Bridge Projects	\$ 218,870	\$ 258,325
Public Facilities/Park Projects	<u>100,840</u>	<u>94,055</u>
Total Long-Term Debt	<u>\$ 319,710</u>	<u>\$ 352,380</u>

More detailed information about long-term debt activity can be found in the Notes to the Financial Statements beginning on page 62.

Economic Factors

The following economic factors are reflected in the 2018 General Fund and other budgets:

- The percentage increase in net taxable real property assessed value during 2017 (for 2018 tax assessments) was 11.5% (2017 increase was 13.7%).
- Unemployment remained the same as 2017 which is the lowest point in over a decade at 3.2%.

Collin County relies primarily on property taxes for operations. Over 75.4% 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 2017 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 and 2018. 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 82 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 2018, there were 30,018 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. Some of the recent business activity that recently became operational or is under construction includes the Toyota North American Headquarters (on the county line), the Ford Center at the Star in Frisco (Dallas Cowboy Headquarters), Legacy West, Frisco Station, The Gate, Wade Park, JP Morgan Chase, and The Gates of Prosper. Also, the PGA recently announced they will be moving their headquarters from Palm Beach, Florida to Frisco, Texas. These businesses are or will be adding tens of thousands of jobs to the County in the next few 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 2009 to 2018 the County added 205,103 people, an increase of 26.8%. 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. This represented a 196% increase over the 1990 census of 264,036, and a 59% increase over the 2000 census of 491,772. The estimated population as of September 30, 2018 is 969,603 according to the Bureau of Economic Analysis, which is an increase of 187,262 or 23.9% 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 also 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 from State Highway 289 to U.S. Highway 75.

Conversion of State Highway 121 to 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. A bond election was approved by Commissioners Court in 2018 which voters subsequently passed in 2019 to fund these limited access roadways.

Revenue estimates in 2019 total \$349.9 million, an increase of 3.9% over the 2018 adopted budgeted revenue estimates. Property taxes of \$229.2 million account for 70.3% of the County's revenue estimates for 2019.

The County's expenditure budget for 2019, which includes expenditures and transfers out, totals \$378.3 million. The General Fund expenditure budget for 2018 is \$235.5 million or 62.3% of the total adopted budget. An amount of \$72.8 million (19.2% of the total) is budgeted for debt services.

Significant events expected to have an impact in 2018 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 2018 have helped the county to provide preventative and minor medical care in cities where the indigent population is located. Increasing medical care costs contribute to the increased 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 in place with the County as the anchor county in a new state regional provider.

As of September 30, 2018, the unassigned fund balance for the General Fund was \$154 million, which is 65.4% of the General Fund expenditure budget for 2019, which represents 235 operating days of fund balance. When combined with committed funds, which the Commissioners Court controls, the fund balance is \$229.7 million or 97.6% of the General Fund budget, or 356 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.

Tax notes in the amount of \$18.1 million were issued in 2018 due to increasing facility and technology needs for the County.

In 2018 a bond election was authorized to take place in November of 2018 to fund transportation and park projects. These bonds were approved by voters.

The property tax rate for 2019 was lowered to \$0.180785 per \$100 from \$0.192246 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 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 Mrs. Linda Riggs, County Auditor's Office, 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, 2018

Assets	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	
Cash and cash equivalents	\$ 53,726,560	\$ 950,175	\$ 54,676,735	\$ 154,718
Investments	461,332,775	2,547,185	463,879,960	-
Receivables (net of allowance for uncollectibles)	10,023,654	1,443	10,025,097	-
Prepaid expenses	2,114,938	-	2,114,938	-
Internal balances	51,236,935	(51,236,935)	-	-
Inventories	4,714,716	-	4,714,716	-
Net pension assets	28,210,568	-	28,210,568	-
Capital assets (net of accumulated depreciation):				
Land	28,032,664	40,261,553	68,294,217	-
Buildings and system	130,793,799	1,684,701	132,478,500	-
Historical treasures	384,813	-	384,813	-
Improvements other than buildings	4,314,902	-	4,314,902	-
Machinery and equipment	26,674,476	149,124	26,823,600	-
Infrastructure	148,139,765	9,681,779	157,821,544	-
Construction in progress	15,002,838	7,990,914	22,993,752	-
Total assets	<u>964,703,403</u>	<u>12,029,939</u>	<u>976,733,342</u>	<u>154,718</u>
Deferred outflows of resources:				
Deferred outflows related to pension	12,146,618	-	12,146,618	-
Deferred outflows related to OPEB	293,656	-	293,656	-
Total deferred outflows of resources	<u>12,440,274</u>	<u>-</u>	<u>12,440,274</u>	<u>-</u>
Liabilities:				
Accounts payable and other current liabilities	21,590,318	130,192	21,720,510	115,285
Due to other governments	11,196	-	11,196	-
Unearned revenue	97,031	11,550	108,581	-
Noncurrent liabilities:				
Due within one year	83,670,767	-	83,670,767	-
Due in more than one year	282,080,988	-	282,080,988	-
Total liabilities	<u>387,450,300</u>	<u>141,742</u>	<u>387,592,042</u>	<u>115,285</u>
Deferred inflows of resources:				
Deferred inflows related to pension	5,653,757	-	5,653,757	-
Total deferred inflows of resources	<u>5,653,757</u>	<u>-</u>	<u>5,653,757</u>	<u>-</u>
Net position				
Net investment in capital assets	194,821,852	59,768,071	254,589,923	-
Restricted for:				
Debt service	23,124,437	-	23,124,437	-
Health Care Foundation	5,796,200	-	5,796,200	-
Parks	24,873	-	24,873	-
Grant programs	190,566	-	190,566	-
County Roads and Bridges	47,975,177	-	47,975,177	-
Judicial System	9,306,779	-	9,306,779	-
Law Enforcement	2,370,490	-	2,370,490	-
Administration and Elections	11,266,492	-	11,266,492	-
Unrestricted (deficit)	289,162,754	(47,879,874)	241,282,880	39,433
Total net position	<u>\$ 584,039,620</u>	<u>\$ 11,888,197</u>	<u>\$ 595,927,817</u>	<u>\$ 39,433</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, 2018

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Component Unit
					Governmental Activities	Business-type Activities	Total	
Primary Government:								
Governmental activities:								
General administration	\$ 38,834,256	\$ 10,543,430	\$ 188,967	\$ -	\$(28,101,859)	\$ -	\$(28,101,859)	\$ -
Judicial	21,628,396	5,687,941	1,036,663	-	(14,903,792)	-	(14,903,792)	-
Financial administration	13,722,961	2,994,511	17,009	-	(10,711,441)	-	(10,711,441)	-
Legal	13,310,637	332,054	229,048	-	(12,749,535)	-	(12,749,535)	-
Public facilities	21,002,079	-	114,245	55,000	(20,832,834)	-	(20,832,834)	-
Equipment services	3,152,075	-	26,791	33,648	(3,091,636)	-	(3,091,636)	-
Public safety	69,740,109	8,592,706	4,139,329	39,861	(56,968,213)	-	(56,968,213)	-
Public transportation	37,649,187	20,385,164	3,841,623	258,439	(13,163,961)	-	(13,163,961)	-
Health and welfare	25,345,136	201,361	6,120,198	-	(19,023,577)	-	(19,023,577)	-
Culture and recreation	2,982,393	7,664	237,164	-	(2,737,565)	-	(2,737,565)	-
Conservation	261,181	-	-	-	(261,181)	-	(261,181)	-
Interest and fiscal charges	11,170,451	-	278,070	-	(10,892,381)	-	(10,892,381)	-
Total governmental activities	<u>258,798,861</u>	<u>48,744,831</u>	<u>16,229,107</u>	<u>386,948</u>	<u>(193,437,975)</u>	<u>-</u>	<u>(193,437,975)</u>	<u>-</u>
Business-type activities:								
Public safety	1,439,019	1,648,048	-	-	-	209,029	209,029	-
Public transportation	886,881	-	-	-	-	(886,881)	(886,881)	-
Total business-type activities	<u>2,325,900</u>	<u>1,648,048</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(677,852)</u>	<u>(677,852)</u>	<u>-</u>
Total primary government	<u>261,124,761</u>	<u>50,392,879</u>	<u>16,229,107</u>	<u>386,948</u>	<u>(193,437,975)</u>	<u>(677,852)</u>	<u>(194,115,827)</u>	<u>-</u>
Component unit:								
Health and welfare	46,085	-	48,000	-	-	-	-	1,915
Total component unit	<u>\$ 46,085</u>	<u>\$ -</u>	<u>\$ 48,000</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,915</u>
General revenues								
Property taxes					238,546,232	-	238,546,232	-
Mixed beverage tax					4,836,199	-	4,836,199	-
Unrestricted investment earnings					6,146,783	59,714	6,206,497	156
Miscellaneous					359,243	-	359,243	-
Total general revenues					<u>249,888,457</u>	<u>59,714</u>	<u>249,948,171</u>	<u>156</u>
Change in net position					56,450,482	(618,138)	55,832,344	2,071
Net position - beginning of year, as previously stated					530,514,922	12,506,335	543,021,257	37,362
Restatement for GASB 75 Implementation					(2,925,784)	-	(2,925,784)	-
Net position - beginning of year					<u>527,589,138</u>	<u>12,506,335</u>	<u>540,095,473</u>	<u>37,362</u>
The notes to the financial statements are an integral part of this statement.					<u>\$ 584,039,620</u>	<u>\$ 11,888,197</u>	<u>\$ 595,927,817</u>	<u>\$ 39,433</u>

COLLIN COUNTY, TEXAS
Balance Sheet
Governmental Funds
September 30, 2018

	General Fund	General Road and Bridge	Health Care Foundation
Assets			
Cash	\$ 41,208,894	\$ 116,786	\$ 143,327
Investments	207,905,815	48,416,082	5,764,563
Receivables:			
Taxes (net of allowance for uncollectibles)	2,165,273	-	-
Fines and fees	1,301,451	732,573	-
Due from other governments	1,553,622	63,646	-
Due from other funds	1,069,105	-	-
Advance to other funds	48,308,471	-	-
Interest	985,949	-	-
Miscellaneous	1,155,614	905	-
Inventories	679,323	4,035,393	-
Total assets	<u>\$ 306,333,517</u>	<u>\$ 53,365,385</u>	<u>\$ 5,907,890</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances			
Liabilities:			
Accounts payable	\$ 8,924,515	\$ 1,320,494	\$ 33,853
Payroll related costs payable	4,051,348	135,819	54,326
Lease deposits payable	24,069	-	22,168
Due to other governments	3,040	126	-
Due to other funds	-	198,440	1,343
Unearned revenue	-	-	-
Total liabilities	<u>13,002,972</u>	<u>1,654,879</u>	<u>111,690</u>
Deferred Inflows of Resources:			
Unavailable revenue - fines and fees	1,301,451	732,573	-
Unavailable revenue - property taxes	<u>1,995,924</u>	<u>-</u>	<u>-</u>
Total deferred inflows of resources	<u>3,297,375</u>	<u>732,573</u>	<u>-</u>
Fund Balances:			
Nonspendable	48,987,794	4,035,393	-
Restricted	11,319,105	46,942,540	5,796,200
Committed	75,693,746	-	-
Unassigned	<u>154,032,525</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>290,033,170</u>	<u>50,977,933</u>	<u>5,796,200</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 306,333,517</u>	<u>\$ 53,365,385</u>	<u>\$ 5,907,890</u>

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

Debt Service	2007 Road Bond	Other Governmental Funds	Total
\$ 224,268	\$ 3,670,749	\$ 1,166,340	\$ 46,530,364
21,988,304	104,925,612	63,739,513	452,739,889
911,865	-	-	3,077,138
-	-	-	2,034,024
-	-	1,110,051	2,727,319
-	-	-	1,069,105
-	1,573,407	1,355,057	51,236,935
-	-	-	985,949
-	-	1,737	1,158,256
-	-	-	4,714,716
<u>\$ 23,124,437</u>	<u>\$ 110,169,768</u>	<u>\$ 67,372,698</u>	<u>\$ 566,273,695</u>

\$ -	\$ 2,595,932	\$ 741,451	\$ 13,616,245
-	-	41,875	4,283,368
-	-	-	46,237
-	-	8,030	11,196
-	-	839,141	1,038,924
-	-	97,031	97,031
<u>-</u>	<u>2,595,932</u>	<u>1,727,528</u>	<u>19,093,001</u>
-	-	-	2,034,024
<u>846,649</u>	<u>-</u>	<u>-</u>	<u>2,842,573</u>
<u>846,649</u>	<u>-</u>	<u>-</u>	<u>4,876,597</u>
-	1,573,407	1,355,057	55,951,651
22,277,788	106,000,429	64,290,113	256,626,175
-	-	-	75,693,746
-	-	-	154,032,525
<u>22,277,788</u>	<u>107,573,836</u>	<u>65,645,170</u>	<u>542,304,097</u>
<u>\$ 23,124,437</u>	<u>\$ 110,169,768</u>	<u>\$ 67,372,698</u>	<u>\$ 566,273,695</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, 2018

Total fund balances – governmental funds		\$ 542,304,097
Amounts reported for governmental activities in the statement of net position are different because:		
Prepaid capital project construction payments made to construct assets owned by other local governments.		2,114,938
The net pension asset is not an available resource and, therefore, is not reported in the funds.		28,210,568
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	\$ 28,032,664	
Buildings and systems	130,793,799	
Historical treasures	384,813	
Improvements other than buildings	4,314,902	
Machinery equipment	26,674,476	
Infrastructure	148,139,765	
Construction in progress	<u>15,002,838</u>	
Total capital assets		<u>353,343,257</u>
Some amounts deferred in the funds were recorded in a different fiscal year than the current year:		
Fines and fees earned in the current fiscal year but are not available to provide for current financial resources, and therefore are deferred in the funds.	2,034,024	
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>2,842,573</u>	
Total deferred revenues		<u>4,876,597</u>
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.		13,418,570
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	\$(3,607,358)	
Bonds, notes and loans payable	(319,710,000)	
Compensated absences	(8,703,103)	
Unamortized bond premiums	(31,748,979)	
Total OPEB Liability	<u>(3,245,484)</u>	
Total liabilities		<u>(367,014,924)</u>
Deferred outflows and inflows of resources related to pensions are not reported in the funds.		
Deferred outflows related to pensions	\$ 12,146,618	
Deferred outflows related to OPEB	293,656	
Deferred inflows related to pensions	<u>(5,653,757)</u>	
Total deferred outflows/inflows		<u>6,786,517</u>
Net position of governmental activities		<u>\$ 584,039,620</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, 2018

	<u>General</u>	<u>General Road and Bridge</u>	<u>Health Care Foundation</u>
Revenues:			
Property taxes	\$ 172,132,111	\$ -	\$ -
Licenses and permits	760,268	5,157	-
Federal and state funds	7,513,090	-	772,031
Fees and charges for services	21,973,361	20,310,672	140,824
Fines and forfeitures	1,522,555	1,349,827	-
Other local government funds	-	32,717	-
Rental revenues	291,296	-	1,145,042
Interest	2,321,268	777,735	105,006
Miscellaneous	584,453	172,530	17,105
Total revenues	<u>207,098,402</u>	<u>22,648,638</u>	<u>2,180,008</u>
Expenditures:			
Current:			
General administration	34,123,758	-	-
Judicial	19,612,494	-	-
Financial administration	13,131,894	-	-
Legal	13,288,326	-	-
Public facilities	10,544,092	-	76,786
Equipment services	1,886,433	-	-
Public safety	64,817,860	-	-
Public transportation	-	12,330,688	-
Health and welfare	18,803,092	-	3,351,291
Culture and recreation	833,172	-	-
Conservation	192,901	14,770	-
Capital outlay:	21,051,389	2,927,624	-
Debt service:			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
Bond issuance costs	-	-	-
Total expenditures	<u>198,285,411</u>	<u>15,273,082</u>	<u>3,428,077</u>
Excess (deficiency) of revenues over (under) expenditures	<u>8,812,991</u>	<u>7,375,556</u>	<u>(1,248,069)</u>
Other financing sources (uses):			
Transfers in	692,389	-	3,300,000
Transfers out	(3,326,832)	-	-
Sale of assets	11,172,321	258,439	-
Debt issuance	-	-	-
Total other financing sources (uses)	<u>8,537,878</u>	<u>258,439</u>	<u>3,300,000</u>
Net change in fund balances	17,350,869	7,633,995	2,051,931
Fund balances – beginning	272,682,301	43,343,938	3,744,269
Fund balances – ending	<u>\$ 290,033,170</u>	<u>\$ 50,977,933</u>	<u>\$ 5,796,200</u>

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

Debt Service	2007 Road Bond	Other Governmental Funds	Total
\$ 66,240,808	\$ -	\$ 5,343	\$ 238,378,262
-	-	-	765,425
278,070	-	6,382,251	14,945,442
-	-	4,187,647	46,612,504
-	-	594,027	3,466,409
-	3,650,000	-	3,682,717
-	-	-	1,436,338
456,053	1,676,178	597,241	5,933,481
-	-	140,636	914,724
<u>66,974,931</u>	<u>5,326,178</u>	<u>11,907,145</u>	<u>316,135,302</u>
-	-	1,485,844	35,609,602
-	-	1,114,552	20,727,046
-	-	-	13,131,894
-	-	255,786	13,544,112
-	-	-	10,620,878
-	-	-	1,886,433
-	-	2,727,544	67,545,404
-	-	-	12,330,688
-	-	3,181,214	25,335,597
-	-	3,000	836,172
-	-	-	207,671
-	14,145,068	4,700,271	42,824,352
50,770,000	-	-	50,770,000
14,470,611	-	-	14,470,611
53,948	-	-	53,948
<u>65,294,559</u>	<u>14,145,068</u>	<u>13,468,211</u>	<u>309,894,408</u>
<u>1,680,372</u>	<u>(8,818,890)</u>	<u>(1,561,066)</u>	<u>6,240,894</u>
-	-	26,832	4,019,221
-	-	(692,389)	(4,019,221)
-	451,866	-	11,882,626
-	-	18,100,000	18,100,000
-	451,866	17,434,443	29,982,626
1,680,372	(8,367,024)	15,873,377	36,223,520
20,597,416	115,940,860	49,771,793	506,080,577
<u>\$ 22,277,788</u>	<u>\$ 107,573,836</u>	<u>\$ 65,645,170</u>	<u>\$ 542,304,097</u>

COLLIN COUNTY, TEXAS
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of the Governmental Funds to the
Statement of Activities
For the Fiscal Year Ended September 30, 2018

Net change in fund balances – governmental funds		\$ 36,223,520
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	\$ 33,799,313	
Capital assets decreases	(16,159,734)	
Depreciation expense for all capital assets	<u>(28,342,491)</u>	
Total change in capital assets activity		(10,702,912)
Bond proceeds provide current financial resources. However, in the statement of activities, some items do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds. These activities consist of:		
Debt issuance and refunding increases long-term debt in statement of net position.	\$(18,100,000)	
Debt repayment is expenditure in governmental funds, but reduces long-term liabilities in the statement of net position.	50,770,000	
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>2,927,748</u>	
Total long-term debt		35,597,748
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.		
		2,335,936
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	\$ 173,313	
Fines and forfeitures	<u>(1,574,818)</u>	
Total changes in revenues		(1,401,505)
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	\$ 426,362	
Net pension liability	(4,879,458)	
Total OPEB Liability	(26,044)	
Compensated absences	<u>(1,123,165)</u>	
Total changes in long-term liabilities		<u>(5,602,305)</u>
Change in net position of governmental activities		<u>\$ 56,450,482</u>

COLLIN COUNTY, TEXAS
Statement of Net Position
Proprietary Funds
September 30, 2018

	Business-Type Activities			Governmental Activities
	Collin County Toll Road Authority	Animal Safety	Total Enterprise Funds	Internal Service Funds
Assets:				
Current assets:				
Cash	\$ 743,700	\$ 206,475	\$ 950,175	\$ 7,196,196
Investments	1,004,295	1,542,890	2,547,185	8,592,886
Receivables:				
Due from other governments	-	663	663	-
Miscellaneous receivables	-	780	780	40,967
Total current assets	<u>1,747,995</u>	<u>1,750,808</u>	<u>3,498,803</u>	<u>15,830,049</u>
Capital assets (net of accumulated depreciation):				
Land	40,261,553	-	40,261,553	-
Buildings and systems	-	1,684,701	1,684,701	-
Machinery and equipment	-	149,124	149,124	-
Infrastructure	9,681,779	-	9,681,779	-
Construction in progress	<u>7,990,914</u>	<u>-</u>	<u>7,990,914</u>	<u>-</u>
Total capital assets	<u>57,934,246</u>	<u>1,833,825</u>	<u>59,768,071</u>	<u>-</u>
Total assets	<u>59,682,241</u>	<u>3,584,633</u>	<u>63,266,874</u>	<u>15,830,049</u>
Liabilities:				
Current liabilities:				
Accounts payable	87,335	28,745	116,080	435,099
Payroll payable	-	14,112	14,112	6,810
Claims payable	-	-	-	1,939,389
Due to other funds	-	-	-	30,181
Unearned revenue	-	11,550	11,550	-
Total current liabilities	<u>87,335</u>	<u>54,407</u>	<u>141,742</u>	<u>2,411,479</u>
Noncurrent liabilities:				
Advance from other funds	<u>51,236,935</u>	<u>-</u>	<u>51,236,935</u>	<u>-</u>
Total noncurrent liabilities	<u>51,236,935</u>	<u>-</u>	<u>51,236,935</u>	<u>-</u>
Total liabilities	<u>51,324,270</u>	<u>54,407</u>	<u>51,378,677</u>	<u>2,411,479</u>
Net position:				
Net investment in capital assets	57,934,246	1,833,825	59,768,071	-
Unrestricted (deficit)	<u>(49,576,275)</u>	<u>1,696,401</u>	<u>(47,879,874)</u>	<u>13,418,570</u>
Total net position	<u>\$ 8,357,971</u>	<u>\$ 3,530,226</u>	<u>\$ 11,888,197</u>	<u>\$ 13,418,570</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, 2018

	Business-Type Activities			Governmental Activities
	Collin County Toll Road Authority	Animal Safety	Total Enterprise Funds	Internal Service Funds
Operating revenues:				
Premiums	\$ -	\$ -	\$ -	\$ 31,852,985
Charges for services	-	1,549,488	1,549,488	-
Other	-	98,560	98,560	7,020,270
Total operating revenues	-	1,648,048	1,648,048	38,873,255
Operating expenses:				
Administration	-	1,287,978	1,287,978	4,071,790
Benefits	-	-	-	32,678,837
Depreciation	886,881	151,041	1,037,922	-
Total operating expenses	886,881	1,439,019	2,325,900	36,750,627
Operating income (loss)	(886,881)	209,029	(677,852)	2,122,628
Nonoperating revenues (expenses):				
Gain(loss) on sale of asset	-	(294)	(294)	-
Interest income	35,731	24,277	60,008	213,308
Total nonoperating revenues (expenses)	35,731	23,983	59,714	213,308
Income before contributions	(851,150)	233,012	(618,138)	2,335,936
Total net position – beginning	9,209,121	3,297,214	12,506,335	11,082,634
Total net position – ending	\$ 8,357,971	\$ 3,530,226	\$ 11,888,197	\$ 13,418,570

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, 2018

	Business-Type Activities			Governmental Activities
	Collin County Toll Road Authority	Animal Safety	Total Enterprise Funds	Internal Service Funds
Cash flows from operating activities:				
Receipts from customers and users	\$ -	\$ 1,640,273	\$ 1,640,273	\$ 31,837,279
Insurance recovery	-	-	-	7,020,270
Administration costs	-	(1,273,270)	(1,273,270)	(4,071,333)
Benefits paid	-	-	-	(34,568,041)
Net cash provided by operating activities	-	367,003	367,003	218,175
Cash flows from capital financing activities:				
Sales (Purchases) of capital assets	(13,909,783)	3,346	(13,906,437)	-
Net loss on sale of capital assets	-	(294)	(294)	-
Net cash provided (used) by capital financing activities	(13,909,783)	3,052	(13,906,731)	-
Cash flows from investing activities:				
Sales (Purchases) of investments	2,455,722	(315,084)	2,140,638	3,711,597
Advance from other funds	11,520,947	-	11,520,947	-
Interest income	35,730	24,277	60,007	213,306
Net cash provided (used) by investing activities	14,012,399	(290,807)	13,721,592	3,924,903
Net increase in cash and cash equivalents	102,616	79,248	181,864	4,143,078
Cash and cash equivalents – October 1, 2017	641,084	127,227	768,311	3,053,118
Cash and cash equivalents – September 30, 2018	\$ 743,700	\$ 206,475	\$ 950,175	\$ 7,196,196
Reconciliation of operating gain(loss) to net cash provided (used) by operating activities:				
Operating gain(loss)	\$(886,881)	\$ 209,029	\$(677,852)	\$ 2,122,628
Adjustments to reconcile operating gain(loss) to net cash provided (used) by operating activities:				
Depreciation expense	886,881	151,041	1,037,922	-
Change in intergovernmental receivable	-	(1,443)	(1,443)	(15,706)
Change in accounts payable	-	12,227	12,227	(1,891,674)
Change in payroll payable	-	2,480	2,480	2,927
Change in unearned revenue	-	(6,331)	(6,331)	-
Total adjustments	886,881	157,974	1,044,855	(1,904,453)
Net cash used in operating activities	\$ -	\$ 367,003	\$ 367,003	\$ 218,175

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, 2018

Assets

Cash	\$ 43,479,538
Investments	13,984,145
Assets held as security deposits	2,739,382
Receivables:	
Miscellaneous receivables	<u>3,307</u>
Total assets	<u><u>\$ 60,206,372</u></u>

Liabilities

Due to other governments	\$ 11,889,076
Due to others/vouchers payable	44,548,905
Cash bonds outstanding	3,629,466
Cash deposits outstanding	<u>138,925</u>
Total liabilities	<u><u>\$ 60,206,372</u></u>

**NOTES TO THE
FINANCIAL STATEMENTS**

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COLLIN COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

SEPTEMBER 30, 2018

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. The County and/or the citizens of the County benefit from revenues because the Board can use the revenues to improve public housing. 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. The County benefits from the HCF because it provides the legally required function of providing health care to indigents. Without the organization, funds would have to be provided by tax dollars to serve this function of government. 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 County will fiscally benefit from the increased tax base created by the Outer Loop as well as possibly create a revenue stream from future tolls. 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, 2018, that were levied October 1, 2017, have been assessed to finance the budget of the fiscal year beginning October 1, 2017. In accordance with the modified accrual basis of accounting, the balances outstanding at November 30, 2018, 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 as 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 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 uncollectible accounts.

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 non-spendable fund balance, which indicate that they do not constitute “available spendable resources” even though they are a component of net current assets.

Certain payments to vendors reflect costs applicable to future accounting periods and are normally recorded as prepaid items in both government-wide and fund financial statements. The government-wide statements show prepaid expenses \$2,114,938. 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 purposes 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) Other Postemployment Benefits

The County participates in the Texas County & District Group Term Life Fund (TCDRS GTLF), which is an optional single-employer defined benefit life insurance plan that is administered by TCDRS. It provides death benefits to active and, if elected, retired employees of participating employers. Contribution rates are determined annually for each participating entity as a percentage of that County's covered payroll. The death benefit for retirees is considered an other postemployment benefit (OPEB). The OPEB program is an unfunded trust because the GTLF trust covers both actives and retirees and is not segregated. The Total OPEB Liability of the plan has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. This includes for purposes of measuring the Total OPEB Liability, deferred inflows and outflows of resources, and OPEB expense. Benefit payments are recognized when due and payable in accordance with the benefit terms.

(10) 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.

(11) 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 non-spendable, restricted, committed, or unassigned. Collin County has no assigned fund balances.

1. Non-spendable Fund Balance

The non-spendable fund balance is in a form that is not available for use. Collin County has two types of non-spendable fund balance, 1) advances to other funds and 2) inventories, as shown below:

Fund Balances:		
Nonspendable:		
General Fund:		
Advances:		
Collin County Toll Road Authority	\$ 48,308,471	
Inventories	<u>679,323</u>	
Total General Fund		<u>\$ 48,987,794</u>
General Road and Bridge Fund:		
Inventories		<u>4,035,393</u>
2007 Road Bond:		
Advances:		
Collin County Toll Road Authority		<u>1,573,407</u>
Other Governmental Funds:		
Advances:		
Collin County Toll Road Authority		<u>1,355,057</u>
Total Nonspendable		<u><u>\$ 55,951,651</u></u>

2. Restricted Fund Balance

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

Fund Balances:

Restricted

General Fund:

Housing Finance Corporation	\$ 93,203	
Records Archive	9,953,609	
District Court Records Technology	629,112	
Courthouse Security	<u>643,181</u>	
Total General Fund		<u>\$ 11,319,105</u>

General Road and Bridge		
Public transportation		<u>46,942,540</u>

Healthcare Foundation		
Indigent healthcare		<u>5,796,200</u>

Debt Service Funds		
Debt service activity		<u>22,277,788</u>

2007 Road Bond		
Road and bridge projects		<u>106,000,429</u>

Other Governmental Funds:

General administration	37,074,067	
Judicial	8,319,836	
Financial administration	3	
Legal	2,822,677	
Public facilities	820,856	
Public safety	637,324	
Public transportation	8,173,719	
Health and welfare	47,434	
Culture and recreation	<u>6,394,197</u>	

Total Other Governmental Funds		<u>64,290,113</u>
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Total Restricted		<u><u>\$ 256,626,175</u></u>
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3. Committed Fund Balance

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

Fund Balances:

Committed

General Fund

Encumbrance	\$ 55,613,770	
Capital murder cases	2,000,000	
Special elections	200,000	
Utilities price spikes	500,000	
Highway 75 Project	6,000,000	
Permanent Improvement	11,379,976	
Total General Fund		\$ 75,693,746
Total Committed		<u>\$ 75,693,746</u>

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

(a) Budgetary Information

Annual budgets are adopted for all governmental funds with the exception of capital project funds and the following special revenue funds: 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, the Courthouse Security Fund, the Sheriff Federal Forfeiture Fund, and the Constable Precinct 3 Forfeiture Fund. The budget for all capital project funds are adopted by project on a project-life term at the time debt is issued and amended as needed, and the budget is carried over from year to year until the funding is exhausted. All grant fund budgets are adopted at the grantor level and adoption is ministerial by Commissioners Court. All governmental fund annual appropriations lapse at year end.

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

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

III. DETAILED NOTES ON ALL FUNDS

(a) Deposits and Investments

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

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

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

The County's demand deposits, including certificates of deposit, are fully covered by collateral held by the County's agents, Federal Reserve Bank of New York, or the Federal Home Loan Bank of Dallas, in the County's name. The investments are comprised of various 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, 2018, are as follows:

Type of Investment	
Local government investment pools	\$208,915,860
Federal agency bonds	148,338,583
Certificates of deposits	79,090,364
Municipal bonds	18,766,170
Money Market/Cash Equivalents	<u>13,032,311</u>
Total investments	<u>\$468,143,288</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 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, 2018, the local government pools (44.6% of the portfolio) were rated AAAM by Standard and Poor's. The federal agency bonds (31.7% of the portfolio) were rated AA+ by Standards and Poor's. The Municipal Bonds (4.0% of the portfolio) were rated AA or better by Standard and Poor's. The Certificates of Deposits (16.9% of the portfolio) were fully collateralized in Collin County's name at the Federal Home Loan Bank of Dallas. All funds in money market/cash equivalent accounts (2.8% of the portfolio) are FDIC insured or fully collateralized with securities held by the Federal Home Loan Bank or the Federal Reserve Bank of New York in the name of Collin County.

Interest Rate Risk

As a means of minimizing risk of loss due to interest rate fluctuations, the Investment Policy requires that investment maturities not exceed five years for all investment types. The weighted average maturity for all securities was 0.846 years. All investments are normally held to maturity or until called.

(b) Deposits

The September 30, 2018, carrying amount of deposits was as follows:

<u>Bank Deposits</u>	
Governmental funds	\$ 46,530,364
Proprietary type funds	8,146,371
Fiduciary type funds	<u>43,479,538</u>
Total	<u>\$ 98,156,273</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, 2018. All other funds are insured by the FDIC.

(b) *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. 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, 2018, the various components of deferred revenue and unearned revenue reported in the governmental funds were as follows:

Taxes:	
General Fund	\$ 1,995,924
Debt Service Fund	<u>846,649</u>
	<u>2,842,573</u>
Fines and Fees:	
General Fund	1,301,451
General Road and Bridge Fund	<u>732,573</u>
	<u>2,034,024</u>
Unearned Grant Revenues:	
Grant Funds	<u>97,031</u>
	<u>97,031</u>
Total deferred and unearned revenue:	<u>\$ 4,973,628</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 yearend 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	Debt Service Fund	2007 Road Bond	Non-Major Funds
Receivables:					
Taxes	\$ 2,325,910	\$ -	\$ 979,514	\$ -	\$ -
Fines and Fees	5,632,138	3,170,273	-	-	-
Due from other governments	1,553,622	63,646	-	-	1,110,051
Due from other funds	1,069,105	-	-	-	-
Advance to other funds	48,308,471	-	-	1,573,407	1,355,057
Interest	985,949	-	-	-	-
Miscellaneous	1,155,614	905	-	-	1,737
Gross receivables	61,030,809	3,234,824	979,514	1,573,407	2,466,845
Less allowance for uncollectible	4,491,324	2,437,700	67,649	-	-
Net receivables	<u>\$ 56,539,485</u>	<u>\$ 797,124</u>	<u>\$ 911,865</u>	<u>\$1,573,407</u>	<u>\$ 2,466,845</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 2018. A summary of changes in capital assets follows:

	Beginning balance	Increases	Decreases	Ending balance
Governmental activities:				
Capital assets, not depreciated:				
Land	\$ 27,033,402	\$ 12,220,330	\$ (11,221,068)	\$ 28,032,664
Construction in progress	11,205,902	9,288,337	(5,491,401)	15,002,838
Historical treasures	329,813	55,000	-	384,813
Total capital assets, not depreciated:	<u>38,569,117</u>	<u>21,563,667</u>	<u>(16,712,469)</u>	<u>43,420,315</u>
Capital assets, being depreciated:				
Buildings	259,158,492	857,883	-	260,016,375
Improvements other than buildings	8,787,887	127,117	-	8,915,004
Machinery and equipment	70,984,664	8,608,271	(2,670,086)	76,922,849
Infrastructure	308,351,131	3,266,204	(5,025,626)	306,591,709
Total assets being depreciated	<u>647,282,174</u>	<u>12,859,475</u>	<u>(7,695,712)</u>	<u>652,445,937</u>
Less accumulated depreciation for:				
Buildings	(120,750,529)	(8,472,047)	-	(129,222,576)
Improvements other than buildings	(4,192,002)	(408,100)	-	(4,600,102)
Machinery and equipment	(45,564,944)	(7,235,157)	2,551,728	(50,248,373)
Infrastructure	<u>(150,220,897)</u>	<u>(12,227,188)</u>	<u>3,996,141</u>	<u>(158,451,944)</u>
Total accumulated depreciation	<u>(320,728,372)</u>	<u>(28,342,492)</u>	<u>6,547,869</u>	<u>(342,522,995)</u>
Net capital assets, being depreciated	<u>326,553,802</u>	<u>(15,483,017)</u>	<u>(1,147,843)</u>	<u>309,922,942</u>
Governmental activities, capital assets	<u>\$ 365,122,919</u>	<u>\$ 6,080,650</u>	<u>\$ (17,860,312)</u>	<u>\$ 353,343,257</u>
Business-type activities:				
Capital assets, not being depreciated				
Land	\$ 27,601,782	\$ 12,659,771	\$ -	\$ 40,261,553
Construction in progress	6,723,787	1,267,127	-	7,990,914
Total capital assets, not depreciated	<u>34,325,569</u>	<u>13,926,898</u>	<u>-</u>	<u>48,252,467</u>
Capital assets, being depreciated:				
Buildings	2,846,799	-	-	2,846,799
Machinery and equipment	318,732	-	(7,920)	310,812
Infrastructure	10,642,567	-	-	10,642,567
Total assets being depreciated	<u>13,808,098</u>	<u>-</u>	<u>(7,920)</u>	<u>13,800,178</u>
Less accumulated depreciation for:				
Buildings	(1,067,205)	(94,893)	-	(1,162,098)
Machinery and equipment	(110,114)	(56,148)	4,574	(161,688)
Infrastructure	<u>(73,907)</u>	<u>(886,881)</u>	<u>-</u>	<u>(960,788)</u>
Total accumulated depreciation	<u>(1,251,226)</u>	<u>(1,037,922)</u>	<u>4,574</u>	<u>(2,284,574)</u>
Net capital assets, being depreciated	<u>12,556,872</u>	<u>(1,037,922)</u>	<u>(3,346)</u>	<u>11,515,604</u>
Business-type activities, capital assets	<u>\$ 46,882,441</u>	<u>\$ 12,888,976</u>	<u>\$ (3,346)</u>	<u>\$ 59,768,071</u>

Depreciation expense for FY 2018 was charged to functions/programs of the primary government as follows:

Depreciation:

Governmental activities:

General administration	3,770,425
Judicial	48,889
Financial administration	27,009
Public facilities	8,970,152
Equipment services	1,190,058
Public safety	427,515
Public transportation	13,730,694
Health and welfare	12,770
Culture and recreation	<u>164,980</u>

Total depreciation expense - governmental activities:	<u><u>28,342,492</u></u>
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Proprietary activities:

Outer Loop:

Public transportation	886,881
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Animal Safety:

Public facilities	94,893
Public safety	<u>56,148</u>

Total depreciation expense - business-type activities:	<u><u>1,037,922</u></u>
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Construction Commitments

Collin County has active construction projects as of September 30, 2018. 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):

<u>Project Type</u>	<u>Remaining Commitment</u>
Public Transportation	\$ 45,015,962
Public Facilities	<u>6,612,851</u>
Total	<u><u>\$ 51,628,813</u></u>

(f) Long-term Debt

New Bond Issues

Collin County issues general obligation bonds and tax notes to finance major capital projects. The total bond debt is \$319,710,000 as of September 30, 2018. The County has bond debt and one tax note issue which occurred in 2018.

The following are general obligation bonds and tax notes outstanding at September 30, 2018, and are for governmental activities only:

Fund Name	Interest Rates	Date		Due as of	
		Issued	Maturity	September 30, 2018	
Limited Tax Refunding and Permanent Improvement Bond 2008	3.625% to 5.000%	2008	2028	\$	3,195,000
Limited Tax Refunding and Permanent Improvement Bond 2009	2.000% to 5.000%	2009	2025		17,875,000
Limited Tax Permanent Improvement Build America Bond 2009B	2.000% to 5.000%	2009	2029		8,730,000
Limited Tax Permanent Improvement Bond 2011	3.000% to 4.250%	2011	2031		1,580,000
Limited Tax Refunding and Permanent Improvement Bond 2012	2.000% to 5.000%	2012	2025		15,060,000
Limited Tax Permanent Improvement Bond 2013A	2.500% to 4.000%	2013	2033		1,770,000
Limited Tax Refunding Bonds 2013B	0.450% to 3.189%	2013	2025		9,420,000
Limited Tax Refunding and Permanent Improvement Bond 2014	2.000% to 5.000%	2014	2034		17,945,000
Limited Tax Refunding and Permanent Improvement Bond 2015	2.000% to 4.000%	2015	2035		3,260,000
Limited Tax Refunding and Permanent Improvement Bond 2016	2.000% to 5.000%	2016	2036		3,905,000
Unlimited Tax Road and Refunding Bond 2007	4.000% to 5.000%	2007	2027		7,465,000
Unlimited Tax Road and Refunding Bond 2009	2.000% to 5.000%	2009	2025		5,085,000
Unlimited Tax Road Build America Bond 2009B	4.600% to 6.300%	2009	2029		4,865,000
Unlimited Tax Refunding Bond 2010	2.000% to 5.000%	2010	2020		4,125,000
Unlimited Tax Road Bonds 2011	2.000% to 4.000%	2011	2029		21,490,000
Unlimited Tax Road and Refunding Bond 2012	2.000% to 5.000%	2012	2032		40,220,000
Unlimited Tax Refunding Bond 2013A	1.000% to 5.000%	2013	2033		28,960,000
Unlimited Tax Refunding Bond 2013B	0.650% to 4.000%	2013	2025		8,675,000
Unlimited Tax Road Bond 2014	2.000% to 5.000%	2014	2034		21,645,000
Unlimited Tax Road and Refunding Bond 2015	2.000% to 5.000%	2015	2035		54,015,000
Unlimited Tax Road and Refunding Bond 2016	2.000% to 5.000%	2016	2028		22,325,000
Tax Note, Series 2018	1.9900%	2018	2019		18,100,000
				\$	<u>319,710,000</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
\$ 3,195,000 – Liability as of September 30, 2018

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
\$17,875,000 – Liability as of September 30, 2018

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 15th, 2029. This Bond issue is not subject to rebate arbitrage. The United States Government will refund a portion of the interest to the County semi-annually.

\$ 9,990,000 – New issue
\$ 8,730,000 – Liability as of September 30, 2018

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 15th, 2031. This bond issue is subject to rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

\$ 2,100,000 – New issue

\$ 1,580,000 – Liability as of September 30, 2018

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

\$15,060,000 – Liability as of September 30, 2018

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

\$ 1,770,000 – Liability as of September 30, 2018

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 cost of issuance associated with the sale of Limited Tax Bonds. Principal maturities will occur annually beginning February of 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

\$ 9,420,000 – Liability as of September 30, 2018

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 cost 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

\$17,945,000 – Liability as of September 30, 2018

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 cost 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

\$3,260,000 – Liability as of September 30, 2018

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 cost 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

\$3,905,000 – Liability as of September 30, 2018

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 cost 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

\$ 7,465,000 – Liability as of September 30, 2018

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 cost 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

\$ 5,085,000 – Liability as of September 30, 2018

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 cost 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

\$4,865,000 – Liability as of September 30, 2018

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 cost 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

\$ 4,125,000 – Liability as of September 30, 2018

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 cost 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 2.0% to 4.0%. The final principal and interest payment is due on February 15, 2029. This bond issue is subject to rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

\$28,490,000 – New issue

\$21,490,000 – Liability as of September 30, 2018

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 cost 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

\$40,220,000 – Liability as of September 30, 2018

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, 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.

\$25,665,000 – New issue

14,630,000 – Refunding

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

\$28,960,000 – Liability as of September 30, 2018

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 cost 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

\$ 8,675,000 – Liability as of September 30, 2018

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 cost 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

\$21,645,000 – Liability as of September 30, 2018

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 cost 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

\$54,015,000 – Liability as of September 30, 2018

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 cost 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

\$22,325,000 – Liability as of September 30, 2018

Tax Notes, Series 2018

(authorized by Commissioners Court and issued on July 17, 2018)

\$18,100,000 Tax Notes, Series 2018 were issued to (i) acquire land, (ii) construct, improve, renovate and/or equip facilities including technological enhancements, and (iii) pay the cost of issuance associated with the sale of the tax notes. Principal maturity will occur in July of 2019, with total principal due in the amount of \$18,100,000. Interest payments of \$388,205 are due and payable in 2019.

\$18,100,000 – New issue

\$18,100,000 – Liability as of September 30, 2018

(g) Defeased Bonds

The county defeased no bonds in 2018.

(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, 2018, were as follows:

Changes in Noncurrent Liabilities (in thousands)

Governmental activities:	Beginning Balance	Additions	Deductions	Ending Balance	Due within one year
General obligation	\$ 352,380	\$ 18,100	\$ 50,770	\$ 319,710	\$ 78,150
Compensated absences	7,580	10,295	9,172	8,703	5,041
Claims and judgements	4,263	13,787	15,706	2,344	480
OPEB obligation	2,926	319	-	3,245	-
Unamortized bond premium	34,677	-	2,928	31,749	-
Total	<u>\$ 401,826</u>	<u>\$ 42,501</u>	<u>\$ 78,575</u>	<u>\$ 365,751</u>	<u>\$ 83,671</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
2019	\$51,060,000	\$13,029,491	\$64,089,491
2020	27,720,000	11,381,426	39,101,426
2021	26,745,000	10,242,372	36,987,372
2022	26,385,000	9,085,864	35,470,864
2023	25,485,000	7,905,647	33,390,647
2024	26,700,000	6,717,354	33,417,354
2025	23,705,000	5,576,220	29,281,220
2026	21,040,000	4,509,779	25,549,779
2027	17,625,000	3,574,069	21,199,069
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
Total	<u>\$319,710,000</u>	<u>\$81,170,994</u>	<u>\$400,880,994</u>

The Debt Service Fund has \$22,277,788 to service the general long-term bond retirement as of September 30, 2018. 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, 2018, is as follows:

	<u>Due from</u>	<u>Due to</u>
<u>Due to/from other funds:</u>		
<u>Governmental Funds:</u>		
General Fund	\$ 1,069,105	\$ -
General Road and Bridge	-	198,440
Healthcare Foundation	-	1,343
Nonmajor Funds	-	839,141
	<u>1,069,105</u>	<u>1,038,924</u>
Total Governmental Funds		
<u>Proprietary Funds</u>		
Internal Service Funds	-	30,181
	<u>-</u>	<u>30,181</u>
Total Proprietary Funds		
	<u>\$ 1,069,105</u>	<u>\$ 1,069,105</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	\$ 48,308,471	\$ -
2007 Road Bond	1,573,407	-
Nonmajor Funds	1,355,057	-
Collin County Toll Road Authority Fund	-	51,236,935
	<u>\$ 51,236,935</u>	<u>\$ 51,236,935</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, 2018, is as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
<u>Governmental Funds:</u>		
General Fund	\$ 692,389	\$ 3,326,832
Health Care Foundation	3,300,000	-
Nonmajor Funds	26,832	692,389
	<u>\$ 4,019,221</u>	<u>\$ 4,019,221</u>
Total		

The General Fund transfer in consist of a transfer of \$668,563 to move the Courthouse Security Fund into the General Fund because it was not supporting itself combined with a transfer of \$23,826 to supplement District Attorney salaries with funds from the District Attorney Apportionment Fund. The transfer out from the General Fund consists of a \$3,300,000 transfer to the Health Care Foundation Fund to support operations of the fund and a transfer of \$26,832 for grant matching funds.

(m) Capital Contributions

Assets were transferred to the Collin County Toll Road Authority Enterprise Fund from the 2012 Road Bond Fund (\$451,866) and the General Fund (\$11,069,081) 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 \$3,136,741. The buildings are carried at a book value of \$7,152,450 with accumulated depreciation of \$5,397,261. Future minimum rental revenue applicable to the operating leases are as follows:

Fiscal Year:	HCF Contractual
	Future Rental Revenues
2019	\$ 1,256,471
2020	1,199,810
2021	282,756
2022	264,736
2023	132,968
Total	<u>\$ 3,136,741</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 \$655,616 for the year ended September 30, 2018. At September 30, 2018, future minimum rental obligations applicable to the operating leases are as follows:

Fiscal Year:	Contractual
	Future Rental Obligations
2019	\$ 310,882
2020	274,243
2021	57,247
2022	13,244
2023	-
Total	<u>\$ 655,616</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 \$55,613,765. 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	\$7,240,624
• Radio tower project	7,559,675
• Outer Loop Project	4,947,791
• Information technology projects	6,617,413
• Capital replacement	2,492,365

Encumbrances in an amount of \$3,343,831 were rolled over in the General Road and Bridge Fund. Of this amount, \$866,014 was for equipment for which the purchase was not completed in 2018, and \$1,645,057 of encumbrances were rolled over for road maintenance projects.

The Health Care Foundation fund had \$304,632 of restricted encumbrances roll over from 2018 to 2019. Of these amounts \$109,632 was rolled over for grant programs to non-profit organizations, and \$164,017 is for administrative consulting.

An encumbered amount of \$388,843 was rolled over in all other governmental funds. Of this amount \$299,699 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 to 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, 2018, the County paid \$1,050 per month for medical and dental benefits per budgeted position to the plan. Employees, at their option, authorized payroll deductions to pay premiums for dependents. In accordance with state law, the County was protected against catastrophic individual loss by stop-loss coverage. Individual stop-loss deductible is \$100 thousand per person.

The Employee Insurance Fund experiences a slight increase of \$115 thousand in benefits paid (0.4%) in 2018 after experiencing an increase of \$6.1 million (30.6%) in 2017. Total net position increased by only \$915 thousand. In 2016 the County paid an additional \$3 million into the fund 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 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 by a third-party insurance plan.

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 2018 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 2018 and 2017 follow (in thousands):

	Prior Year			Current Year	
	Liability	Estimates	Payments	Liability	
2018 Employee Medical	\$ 855	\$ 26,942	\$ 26,942	\$ 855	
2017 Employee Medical	\$ 855	\$ 27,057	\$ 27,057	\$ 855	
2018 Workers' Compensation	\$ 638	\$ 244	\$ 244	\$ 638	
2017 Workers' Compensation	\$ 638	\$ 214	\$ 214	\$ 638	
2018 Claims Liability	\$ 447	\$ 1,302	\$ 1,302	\$ 447	
2017 Claims Liability	\$ 447	\$ 1,007	\$ 1,007	\$ 447	

(c) *Commitments and Contingencies*

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

The County is named as a defendant in various lawsuits related to alleged violations of constitutional and employment rights. In all of these cases, the County is denying the allegations and is vigorously defending against them. County officials estimate that the potential claims against the County will not materially nor adversely affect the financial position of the County.

(d) *Longevity Pay*

Longevity pay for the County's employees is calculated and paid annually. 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 2018.

(e) *Post-Retirement Health Benefits*

Plan Description

The County's post-employment benefit plan is a single-employer defined benefit plan. The County offers health benefits at actuarial cost 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 until retirement 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, 2017, the plan had 3,451 members of which 1,736 are depositing members and 953 are inactive members entitled but not yet receiving benefits. As of December 31, 2017 there were 762 retired employees receiving benefits from the program averaging \$2,285 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, 2017, was 6.22%; however, the County contributed an amount of 8.0% in 2018 which was the same as 2017. 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 2018 and 2017 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, 2017, 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, 2017, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Real rate of return	5.25%
Inflation	2.75%
Investment rate of return	8.00%
Salary increases	3.25%

Updated mortality assumptions were adopted in the actuarial valuation of December 31, 2017. All other actuarial assumptions that determined the total pension liability as of December 31, 2017, were based on the results of an actuarial experience study for the period January 1, 2013, through December 31, 2016. Mortality rates are as follows:

Depositing members	90% of the RP-2014 Active Employee Mortality Table for males and 90% of the RP-2014 Active Employee Mortality Table for females, projected with 110% of the MP-2014 Ultimate scale after 2014.
Service retirees, beneficiaries and non-depositing members	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.
Disabled retirees	130% of the RP-2014 Disabled Annuitant Mortality Table for males and 115% of the RP-2014 Disabled Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.

The long-term expected rate of return on TCDRS is determined by adding inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions and information below are based on January 2018 information for a 10-year time horizon. 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 2017. The target allocation and best estimates of geometric real rates return for each major asset class are summarized in the following table:

Asset Class	Benchmark	Target Allocation ⁽¹⁾	Geometric Real Rate of Return ⁽²⁾
U.S. Equities	Dow Jones U.S. Total Stock Market Index	11.50%	4.55%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index ⁽³⁾	16.00%	7.55%
Global Equities	MSCI World (net) Index	1.50%	4.85%
Int'l Equities - Developed Markets	MSCI World Ex USA (net) Index	11.00%	4.55%
Int'l Equities - Emerging Markets	MSCI Emerging Markets (net) Index	8.00%	5.55%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	0.75%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	8.00%	4.12%
Direct Lending	S&P/LSTA Leveraged Loan Index	10.00%	8.06%
Distressed Debt	Cambridge Associates Distressed Securities Index ⁽⁴⁾	2.00%	6.30%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	4.05%
Master Limited Partnerships (MLPs)	Alerian MLP Index	3.00%	6.00%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index ⁽⁵⁾	6.00%	6.25%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	18.00%	4.10%

⁽¹⁾ Target asset allocation adopted at the April 2018 TCDRS Board meeting.

⁽²⁾ Geometric real rates of return equal the expected return minus the assumed inflation rate of 1.95%, per Cliffwater's 2018 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

Changes in Net Pension Liability / (Asset)	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability / (Asset) (a) – (b)
Balances as of December 31, 2016	\$475,026,049	\$475,857,901	\$(831,851)
Changes for the year:			
Service cost	13,628,780		13,628,780
Interest on total pension liability ⁽¹⁾	38,707,619		38,707,619
Effect of plan changes ⁽²⁾	2,245,910		2,245,910
Effect of economic/demographic gains or losses	1,345,392		1,345,392
Effect of assumptions changes or inputs	2,757,271		2,757,271
Refund of contributions	(649,894)	(649,894)	0
Benefit payments	(21,344,303)	(21,344,303)	0
Administrative expenses		(359,069)	359,069
Member contributions		6,831,932	(6,831,932)
Net investment income		69,380,108	(69,380,108)
Employer contributions		10,279,538	(10,279,538)
Other ⁽³⁾	0	(68,821)	68,821
Balances as of December 31, 2017	\$511,716,825	\$539,927,393	\$(28,210,568)

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

⁽²⁾ Reflects plan changes adopted effective in 2018.

⁽³⁾ Relates to allocation of system-wide items.

Net Pension Liability / (Asset)

Net Pension Liability / (Asset)	December 31, 2016	December 31, 2017
Total pension liability	\$475,026,049	\$511,716,825
Fiduciary net position	475,857,901	539,927,393
Net pension liability / (asset)	(831,851)	(28,210,568)
Fiduciary net position as a % of total pension liability	100.18%	105.51%
Pensionable covered payroll ⁽¹⁾	\$92,657,082	\$97,599,035
Net pension liability as a % of covered payroll	(0.90%)	(28.90%)

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.

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

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

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

The following presents the net pension asset of the County, calculated using the discount rate of 8.10%, as well as what the County net pension liability (asset) would be if it were calculated using a discount rate that is one percentage point lower (7.10%) or 1 percentage point higher (9.10%) than the current rate as of December 31, 2016.

	1% Decrease	Current Discount Rate	1% Increase
	7.10%	8.10%	9.10%
Total pension liability	\$581,012,974	\$511,716,825	\$453,557,858
Fiduciary net position	539,927,393	539,927,393	539,927,393
Net pension liability / (asset)	\$41,085,581	(\$28,210,568)	(\$86,369,535)

Pension Plan Fiduciary Net Position

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

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

For the year ended September 30, 2018, the County recognized pension expense of \$15,648,475. At September 30, 2018, 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	\$3,316,189	\$1,121,160
Changes of assumptions	0	4,526,919
Net difference between projected and actual earnings	2,337,568	0
Contributions made subsequent to measurement date ⁽³⁾	N/A	6,498,539

An amount of \$6,498,539 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, 2018. 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 September 30:	
2019	\$5,803,806
2020	4,442,764
2021	(5,197,784)
2022	(5,738,241)
2023	683,777
Thereafter	0

(h) Payable to the Pension Plan

In 2018 the County reported a payable of \$886,448 for the outstanding amount of employer contributions to the pension plan required for the year ending September 30, 2018.

(i) Other Post Employment Benefits

Plan Description

The County voluntarily participates in the Texas County & District Group Term Life Fund (TCDRS GTLF). The GTLF is a single employer defined Other Post-Employment Benefit (OPEB) plan as defined by GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75. It is established and administered in accordance with the TCDRS Act. 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.

Benefits Provided

The GTLF provides group-term life insurance to District employees who are active members in TCDRS, including or not including retirees. The District's Board of Managers opted into this program via a resolution, and may terminate coverage under, and discontinue participation in, the GTLF by adopting a resolution.

Payments from this fund are similar to group-term life insurance benefits and are paid to the designated beneficiaries upon the receipt of an approved application for payment. The death benefit for active employees provides a lump-sum payment approximately equal to the employee's most recent regular annualized salary. The death benefit for retirees is considered an other post-employment benefit and is a fixed amount of \$5,000.

Employees covered by benefit terms

As of December 31, 2017, the plan had 3,451 members of which 1,736 are depositing members and 291 are inactive members entitled but not yet receiving benefits. As of December 31, 2017, there were 664 retired employees receiving benefits from the program.

Contributions

The District contributes to the GTLF at a contractually required rate as determined by an annual actuarial valuation, which was 0.24% for 2018 and 0.24% for 2017, of which 0.07% and 0.07%, respectively, represented the retiree-only portion for each year, as a percentage of annual covered payroll. The rate is equal to the cost of providing one-year term life insurance. The funding policy for the GTLF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year; the intent is not to prefund retiree term life insurance during employees' entire careers. The District's contributions to the GTLF for the years ended September 30, 2018 and 2017 were \$248,919 and \$231,384, respectively, representing contributions for both active and retiree coverage, which equaled the required contributions each year.

Total OPEB Liability

The County's net other post-employment benefit liability (OPEB) was measured as of December 31, 2017, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The actuarial cost method used is entry age normal.

Actuarial Assumptions

Mortality rates are as follows:

Depositing members	90% of the RP-2014 Active Employee Mortality Table for males and 90% of the RP-2014 Active Employee Mortality Table for females, projected with 110% of the MP-2014 Ultimate scale after 2014.
Service retirees, beneficiaries and non-depositing members	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.
Disabled retirees	130% of the RP-2014 Disabled Annuitant Mortality Table for males and 115% of the RP-2014 Disabled Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.

Discount Rate

The TCDRS Group Term Life (GTL) program is treated as unfunded OPEB plan because the GRL trust covers both active employees and retirees, and the assets are not segregated for these groups. Under GASB 75 (paragraph 155), the discount rate for an unfunded OPEB plan should be based on 23-year tax-exempt AA or higher Municipal Bonds. Based on the 20 Year Bond GO Index published by bondbuyer.com as of the measurement date of December 31, 2017, a discount rate of 3.44% is used. At transition, GASB 75 also requires that the Total OPEB Liability (TOL) be estimated based on the 20 Year Bond GO Index as of the prior year end. The TOL is estimated as of December 31, 2016 using a discount rate of 3.78%.

Changes in Other Post Employment Benefit Liability

The Other Post Employment Benefit Liability as of December 31, 2016 and 2017 is as follows:

	Changes in Total OPEB Liability
Balances as of December 31, 2016	\$2,925,784
Changes for the year:	
Service cost	97,243
Interest on total OPEB liability ⁽¹⁾	112,991
Changes of benefit terms ⁽²⁾	0
Effect of economic/demographic experience	14,719
Effect of assumptions changes or inputs ⁽³⁾	163,066
Benefit payments	(68,319)
Other	0
Balance as of December 31, 2017	\$3,245,484

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

⁽²⁾ No plan changes valued.

⁽³⁾ Reflects change in discount rate and the new assumptions adopted based on the January 1, 2013 – December 31, 2016 Investigation of Experience.

Sensitivity of the Other Post Employment Benefit Liability to Changes in the Discount Rate

The following presents the Total Other Post Employment Benefit (OPEB) Liability of the employer, calculated using the discount rate of 3.44%, as well as what the Collin County Total OPEB Liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.44%) or 1 percentage point higher (4.44 %) than the current rate.

	1% Decrease	Current Discount Rate	1% Increase
	2.44%	3.44%	4.44%
Total OPEB Liability	\$3,943,101	\$3,245,484	\$2,711,631

(g) Other Post Employment Benefit (OPEB) Expense and Deferred Outflows of Resources Related to Pensions

For the year ended September 30, 2018, the County recognized OPEB expense of \$232,457. At September 30, 2018, 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	\$0	\$12,879
Changes of assumptions	0	142,683
Contributions made subsequent to measurement date	N/A	138,094

The \$138,094 reported as deferred outflows of resources related to the OPEB resulting from contributions subsequent to the measurement date will be recognized as a reduction of the Total OPEB Liability for the year ending September 30, 2019. Other amounts reported as deferred outflows of resources related to the Total OPEB Liability will be recognized in OPEB expense as follows:

Year ended September 30:	
2019	\$22,223
2020	22,223
2021	22,223
2022	22,223
2023	22,223
Thereafter	44,447

(h) Payable to the Other Post Employment Benefit (OPEB) Plan

In 2018, the County reported a payable of \$25,354 for the outstanding amount of employer contributions to the pension plan required for the year ending September 30, 2018.

(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, 2018, the County has tax abatement agreements 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.

	Contracted Property Abatement	
<u>Business</u>	<u>Tax Reduction</u>	<u>Percentage</u>
Advanced Neuromodulation 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>	

**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, 2018

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Property taxes	\$ 169,421,512	\$ 169,421,512	\$ 172,132,111	\$ 2,710,599
Licenses and permits	565,000	565,000	760,268	195,268
Federal and state funds	6,150,962	6,373,438	7,513,090	1,139,652
Fees and charges for services	21,717,967	21,717,967	21,973,361	255,394
Fines and forfeitures	1,405,000	1,405,000	1,522,555	117,555
Rental revenues	283,200	283,200	291,296	8,096
Interest	1,900,000	1,900,000	2,321,268	421,268
Miscellaneous	283,600	511,063	584,453	73,390
Total revenues	201,727,241	202,177,180	207,098,402	4,921,222
Expenditures:				
Current:				
General administration	49,157,366	48,367,808	34,123,758	14,244,050
Judicial	21,334,790	21,334,790	19,612,494	1,722,296
Financial administration	13,801,892	13,796,997	13,131,894	665,103
Legal	15,488,418	15,512,244	13,288,326	2,223,918
Public facilities	11,877,087	11,866,379	10,544,092	1,322,287
Equipment services	2,893,165	2,893,165	1,886,433	1,006,732
Public safety	67,116,154	67,183,259	64,817,860	2,365,399
Health and welfare	18,672,026	19,587,640	18,803,092	784,548
Culture and recreation	887,833	887,833	833,172	54,661
Conservation	253,714	253,714	192,901	60,813
Capital outlay:	72,455,847	72,481,504	21,051,389	51,430,115
Total expenditures	273,938,292	274,165,333	198,285,411	75,879,922
Excess of revenues over expenditures	(72,211,051)	(71,988,153)	8,812,991	80,801,144
Other financing sources (uses):				
Transfers in	350,000	373,826	692,389	318,563
Transfers out	(3,681,500)	(3,681,500)	(3,326,832)	354,668
Sale of assets	-	-	11,172,321	11,172,321
Total other financing sources (uses)	(3,331,500)	(3,307,674)	8,537,878	11,845,552
Net change in fund balance	(75,542,551)	(75,295,827)	17,350,869	92,646,696
Fund balance – beginning	272,682,301	272,682,301	272,682,301	-
Fund balance – ending	\$ 197,139,750	\$ 197,386,474	\$ 290,033,170	\$ 92,646,696

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, 2018

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Licenses and permits	\$ 5,000	\$ 5,000	\$ 5,157	\$ 157
Fees & charges for services:	19,655,000	19,655,000	20,310,672	655,672
Fines and forfeitures:	1,817,000	1,817,000	1,349,827	(467,173)
Other local government funds	-	-	32,717	32,717
Interest	300,000	300,000	777,735	477,735
Miscellaneous:	116,300	116,300	172,530	56,230
Total revenues	21,893,300	21,893,300	22,648,638	755,338
Expenditures:				
Current:				
Public Transportation:				
Road and Bridge Maintenance:				
Salaries and benefits	6,073,157	6,073,157	5,759,480	313,677
Training and travel	14,616	14,616	11,101	3,515
Maintenance and operating	13,808,643	13,802,843	5,027,818	8,775,025
Total Road and Bridge Maintenance	19,896,416	19,890,616	10,798,399	9,092,217
Engineering:				
Salaries and benefits	584,586	584,586	548,000	36,586
Training and travel	13,785	13,785	4,370	9,415
Maintenance and operating	21,240	21,240	3,930	17,310
Total Engineering	619,611	619,611	556,300	63,311
Services and Operations:				
Salaries and benefits	551,116	551,116	532,853	18,263
Training and travel	10,493	10,493	5,084	5,409
Maintenance and operating	3,590	3,590	2,276	1,314
Total Services and Operations	565,199	565,199	540,213	24,986

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, 2018

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Special Projects:				
Salaries and benefits	\$ 171,907	\$ 171,907	\$ 169,049	\$ 2,858
Training and travel	1,425	1,425	-	1,425
Maintenance and operating	600	600	-	600
Total Special Projects	<u>173,932</u>	<u>173,932</u>	<u>169,049</u>	<u>4,883</u>
Non-departmental:				
Maintenance and operating	<u>844,619</u>	<u>844,619</u>	<u>266,727</u>	<u>577,892</u>
Total public transportation	<u>22,099,777</u>	<u>22,093,977</u>	<u>12,330,688</u>	<u>9,763,289</u>
Conservation:				
Soil Conservation:				
Maintenance and operating	<u>57,181</u>	<u>57,181</u>	<u>14,770</u>	<u>42,411</u>
Total conservation	<u>57,181</u>	<u>57,181</u>	<u>14,770</u>	<u>42,411</u>
Capital Outlay:				
Public Transportation:				
Road and Bridge				
Maintenance	<u>3,907,347</u>	<u>3,913,147</u>	<u>2,927,624</u>	<u>985,523</u>
Total capital outlay	<u>3,907,347</u>	<u>3,913,147</u>	<u>2,927,624</u>	<u>985,523</u>
Total expenditures	<u>26,064,305</u>	<u>26,064,305</u>	<u>15,273,082</u>	<u>10,791,223</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,171,005)</u>	<u>(4,171,005)</u>	<u>7,375,556</u>	<u>11,546,561</u>
Other financing sources (uses):				
Sale of assets	<u>-</u>	<u>-</u>	<u>258,439</u>	<u>258,439</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>258,439</u>	<u>258,439</u>
Net change in fund balance	<u>(4,171,005)</u>	<u>(4,171,005)</u>	<u>7,633,995</u>	<u>11,805,000</u>
Fund balance – beginning	<u>43,343,938</u>	<u>43,343,938</u>	<u>43,343,938</u>	<u>-</u>
Fund balance – ending	<u>\$ 39,172,933</u>	<u>\$ 39,172,933</u>	<u>\$ 50,977,933</u>	<u>\$ 11,805,000</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, 2018

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Federal and state funds	\$ 40,000	\$ 758,140	\$ 772,031	\$ 13,891
Fees and charges for services	105,800	105,800	140,824	35,024
Rental revenues	1,093,453	1,093,453	1,145,042	51,589
Interest	20,000	20,000	105,006	85,006
Miscellaneous	19,000	19,000	17,105	(1,895)
Total revenues	<u>1,278,253</u>	<u>1,996,393</u>	<u>2,180,008</u>	<u>183,615</u>
Expenditures:				
Current:				
Health and Welfare:				
Salaries and benefits	2,431,542	2,431,542	2,139,668	291,874
Training and travel	48,568	48,568	32,099	16,469
Maintenance and operating	2,230,334	2,230,334	1,179,524	1,050,810
Total health and welfare	<u>4,710,444</u>	<u>4,710,444</u>	<u>3,351,291</u>	<u>1,359,153</u>
Public Facilities:				
Maintenance and operating	183,649	183,649	76,786	106,863
Total public facilities	<u>183,649</u>	<u>183,649</u>	<u>76,786</u>	<u>106,863</u>
Capital Outlay:				
Health and Welfare	-	17,600	-	17,600
Total capital outlay	<u>-</u>	<u>17,600</u>	<u>-</u>	<u>17,600</u>
Total expenditures	<u>4,894,093</u>	<u>4,911,693</u>	<u>3,428,077</u>	<u>1,483,616</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,615,840)</u>	<u>(2,915,300)</u>	<u>(1,248,069)</u>	<u>1,667,231</u>
Other financing sources (uses):				
Transfers in	3,300,000	3,300,000	3,300,000	-
Total other financing sources (uses)	<u>3,300,000</u>	<u>3,300,000</u>	<u>3,300,000</u>	<u>-</u>
Net change in fund balance	<u>(315,840)</u>	<u>384,700</u>	<u>2,051,931</u>	<u>1,667,231</u>
Fund balance – beginning	<u>3,744,269</u>	<u>3,744,269</u>	<u>3,744,269</u>	<u>-</u>
Fund balance – ending	<u>\$ 3,428,429</u>	<u>\$ 4,128,969</u>	<u>\$ 5,796,200</u>	<u>\$ 1,667,231</u>

COLLIN COUNTY, TEXAS

REQUIRED SUPPLEMENTARY INFORMATION

SEPTEMBER 30, 2017

STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

(f) Budgetary Information

Annual budgets are adopted for all governmental funds with the exception of capital project funds and the following special revenue funds: 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, Courthouse Security Fund, Sheriff Federal 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									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Total Pension Liability										
Service cost	\$13,628,780	\$13,724,564	\$13,068,419	\$12,751,521	N/A	N/A	N/A	N/A	N/A	N/A
Interest on total pension liability	38,707,619	35,938,168	33,995,281	31,777,414	N/A	N/A	N/A	N/A	N/A	N/A
Effect of plan changes	2,245,910	0	(2,585,536)	0	N/A	N/A	N/A	N/A	N/A	N/A
Effect of assumption changes or inputs	2,757,271	0	4,458,386	0	N/A	N/A	N/A	N/A	N/A	N/A
Effect of economic/demographic (gains) or losses	1,345,392	(1,276,298)	(4,696,582)	(351,099)	N/A	N/A	N/A	N/A	N/A	N/A
Benefit payments/refunds of contributions	<u>(21,994,197)</u>	<u>(20,231,700)</u>	<u>(19,104,645)</u>	<u>(16,683,122)</u>	N/A	N/A	N/A	N/A	N/A	N/A
Net change in total pension liability	36,690,775	28,154,734	25,135,323	27,494,714	N/A	N/A	N/A	N/A	N/A	N/A
Total pension liability, beginning	475,026,049	446,871,315	421,735,992	394,241,278	N/A	N/A	N/A	N/A	N/A	N/A
Total pension liability, ending (a)	<u>\$511,716,825</u>	<u>\$475,026,049</u>	<u>\$446,871,315</u>	<u>\$421,735,992</u>	N/A	N/A	N/A	N/A	N/A	N/A
Fiduciary Net Position										
Employer contributions	\$10,279,538	\$7,410,845	\$7,144,995	\$6,994,962	N/A	N/A	N/A	N/A	N/A	N/A
Member contributions	6,831,932	6,485,996	6,251,871	6,123,006	N/A	N/A	N/A	N/A	N/A	N/A
Investment income net of investment expenses	69,380,108	33,239,797	(10,637,387)	29,115,380	N/A	N/A	N/A	N/A	N/A	N/A
Benefit payments/refunds of contributions	(21,994,197)	(20,231,700)	(19,104,645)	(16,683,122)	N/A	N/A	N/A	N/A	N/A	N/A
Administrative expenses	(359,069)	(361,548)	(329,569)	(349,826)	N/A	N/A	N/A	N/A	N/A	N/A
Other	<u>(68,821)</u>	<u>(291,376)</u>	<u>14,870</u>	<u>1,494</u>	N/A	N/A	N/A	N/A	N/A	N/A
Net change in fiduciary net position	64,069,493	26,252,013	(16,659,866)	25,201,894	N/A	N/A	N/A	N/A	N/A	N/A
Fiduciary net position, beginning	475,857,901	449,605,887	466,265,753	441,063,859	N/A	N/A	N/A	N/A	N/A	N/A
Fiduciary net position, ending (b)	<u>\$539,927,393</u>	<u>\$475,857,901</u>	<u>\$449,605,887</u>	<u>\$466,265,753</u>	N/A	N/A	N/A	N/A	N/A	N/A
Net pension liability / (asset), ending = (a) - (b)	<u>(\$28,210,568)</u>	<u>(\$831,851)</u>	<u>(\$2,734,573)</u>	<u>(\$44,529,762)</u>	N/A	N/A	N/A	N/A	N/A	N/A
Fiduciary net position as a % of total pension liability	105.51%	100.18%	100.61%	110.56%	N/A	N/A	N/A	N/A	N/A	N/A
Pensionable covered payroll	\$97,599,035	\$92,657,082	\$89,312,442	\$87,437,029	N/A	N/A	N/A	N/A	N/A	N/A
Net pension liability/(asset) as % of covered payroll	-28.90%	-0.90%	-3.06%	-50.93%	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 TCDRS Retirement System

Year Ending September 30,	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll	Actual Contribution as a % of Covered Payroll
2009	10,626,371	10,845,793	(219,422)	87,604,045	12.4%
2010	10,951,413	11,340,935	(389,522)	85,291,381	13.3%
2011	9,024,076	52,027,853	(43,003,777)	85,213,179	61.1%
2012	6,441,050	9,845,769	(3,404,719)	84,306,943	11.7%
2013	6,850,764	7,023,248	(172,484)	84,997,069	8.3%
2014	6,015,668	18,645,643	(12,629,975)	87,437,029	21.3%
2015	5,546,303	7,102,033	(1,555,730)	89,312,442	8.0%
2016	5,290,719	7,605,056	(2,314,337)	92,657,082	8.2%
2017	6,070,660	7,711,091	(1,640,431)	97,599,035	7.9%
2018	8,297,299	10,768,915	(2,471,616)	103,716,240	10.4%

Schedule of Changes in Total OPEB Liability and Related Ratios⁽¹⁾

	Year Ended December 31									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Total OPEB Liability										
Service cost	\$97,243	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Interest on total OPEB liability	112,991	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Effect of plan changes	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Effect of assumption changes or inputs	163,066	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Effect of economic/demographic (gains) or losses	14,719	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Benefit payments	<u>(68,319)</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>	<u>N/A</u>	<u>N/A</u>
Net change in total OPEB liability	319,700	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total OPEB liability, beginning	<u>2,925,784</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>	<u>N/A</u>	<u>N/A</u>
Total OPEB liability, ending (a)	<u>\$3,245,484</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>	<u>N/A</u>	<u>N/A</u>
Pensionable covered payroll	\$97,599,035	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net OPEB Liability/(asset) as % of covered payroll	3.33%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

(1) 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 74/75, they should not be shown here. Therefore, we have shown only years for which the new GASB statements have been implemented.

COLLIN COUNTY, TEXAS

Notes to Required Supplementary Information - Texas County and District Retirement System For the Year Ended September 30, 2018

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.

**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, 2018

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Current:				
General Administration:				
County Judge:				
Salaries and benefits	\$ 187,323	\$ 187,323	\$ 186,506	\$ 817
Training and travel	18,424	12,300	3,674	8,626
Maintenance and operating	918	1,118	1,016	102
Total County Judge	<u>206,665</u>	<u>200,741</u>	<u>191,196</u>	<u>9,545</u>
Commissioners Court:				
Commissioners Court Precinct 1:				
Salaries and benefits	155,366	155,366	154,875	491
Training and travel	16,845	11,000	7,417	3,583
Maintenance and operating	1,393	1,393	180	1,213
Total Commissioners Court Precinct 1	<u>173,604</u>	<u>167,759</u>	<u>162,472</u>	<u>5,287</u>
Commissioners Court Precinct 2:				
Salaries and benefits	155,366	155,366	154,795	571
Training and travel	16,048	11,500	2,346	9,154
Maintenance and operating	800	800	74	726
Total Commissioners Court Precinct 2	<u>172,214</u>	<u>167,666</u>	<u>157,215</u>	<u>10,451</u>
Commissioners Court Precinct 3:				
Salaries and benefits	155,366	155,366	154,789	577
Training and travel	11,301	10,500	310	10,190
Maintenance and operating	2,500	2,500	377	2,123
Total Commissioners Court Precinct 3	<u>169,167</u>	<u>168,366</u>	<u>155,476</u>	<u>12,890</u>
Commissioners Court Precinct 4:				
Salaries and benefits	155,366	155,366	154,985	381
Training and travel	16,545	12,693	4,169	8,524
Maintenance and operating	1,500	1,500	1,300	200
Total Commissioners Court Precinct 4	<u>173,411</u>	<u>169,559</u>	<u>160,454</u>	<u>9,105</u>
Total Commissioners Court	<u>688,396</u>	<u>673,350</u>	<u>635,617</u>	<u>37,733</u>
County Clerk:				
Salaries and benefits	2,096,884	2,096,884	2,021,485	75,399
Training and travel	31,200	31,200	10,132	21,068
Maintenance and operating	1,634,862	1,634,862	29,303	1,605,559
Total County Clerk	<u>3,762,946</u>	<u>3,762,946</u>	<u>2,060,920</u>	<u>1,702,026</u>

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2018

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Support Services:				
Salaries and benefits	\$ 211,332	\$ 211,332	\$ 208,288	\$ 3,044
Maintenance and operating	1,769,128	1,769,128	1,590,357	178,771
Total Support				
Services	1,980,460	1,980,460	1,798,645	181,815
Human Resources:				
Salaries and benefits	1,818,493	1,832,237	1,832,236	1
Training and travel	40,200	28,022	26,045	1,977
Maintenance and operating	58,371	56,805	46,011	10,794
Total Human				
Resources	1,917,064	1,917,064	1,904,292	12,772
Civil Services:				
Salaries and benefits	75,289	75,775	75,774	1
Training and travel	1,500	1,014	250	764
Maintenance and operating	10,500	10,500	4,814	5,686
Total Civil Services	87,289	87,289	80,838	6,451
Veterans Services:				
Salaries and benefits	203,281	203,281	201,301	1,980
Training and travel	13,500	13,500	2,907	10,593
Maintenance and operating	1,721	1,959	1,050	909
Total Veterans'				
Service Officer	218,502	218,740	205,258	13,482
Enterprise Resource Planning:				
Salaries and benefits	538,958	538,958	538,351	607
Training and travel	30,575	30,575	1,193	29,382
Maintenance and operating	938	700	503	197
Total Enterprise				
Resource Planning	570,471	570,233	540,047	30,186
Non-Departmental:				
Salaries and benefits	2,971,243	3,025,413	243,545	2,781,868
Training and travel	75,809	96,779	18,128	78,651
Maintenance and operating	18,872,667	17,888,939	13,087,181	4,801,758
Total Non-Departmental	21,919,719	21,011,131	13,348,854	7,662,277
Non-Departmental Capital				
Replacement:				
Maintenance and operating	2,777,240	2,777,240	405,297	2,371,943
Total Non-Departmental				
Capital Replacement	2,777,240	2,777,240	405,297	2,371,943

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2018

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Administrative Services:				
Salaries and benefits	\$ 1,007,178	\$ 1,007,178	\$ 986,662	\$ 20,516
Training and travel	13,420	13,420	10,496	2,924
Maintenance and operating	2,843	2,843	2,268	575
Total Administrative Services	1,023,441	1,023,441	999,426	24,015
Risk Management:				
Salaries and benefits	186,004	186,004	185,153	851
Training and travel	4,900	4,900	2,286	2,614
Maintenance and operating	2,486,382	2,486,382	2,451,136	35,246
Total Risk Management	2,677,286	2,677,286	2,638,575	38,711
Information Technology:				
Salaries and benefits	4,125,284	4,125,284	4,014,154	111,130
Training and travel	195,000	195,000	151,937	43,063
Maintenance and operating	1,106,334	1,007,921	455,289	552,632
Total Information Technology	5,426,618	5,328,205	4,621,380	706,825
Elections:				
Salaries and benefits	1,681,532	1,681,532	1,641,442	40,090
Training and travel	15,900	15,900	12,648	3,252
Maintenance and operating	411,862	411,862	271,047	140,815
Total Elections	2,109,294	2,109,294	1,925,137	184,157
Records:				
Salaries and benefits	560,956	560,956	556,937	4,019
Training and travel	14,201	14,201	12,421	1,780
Maintenance and operating	66,535	88,986	26,632	62,354
Total Records	641,692	664,143	595,990	68,153
Telecommunications:				
Salaries and benefits	901,604	912,165	912,164	1
Training and travel	53,000	42,439	15,744	26,695
Maintenance and operating	1,961,832	2,037,794	967,899	1,069,895
Total Telecommunications	2,916,436	2,992,398	1,895,807	1,096,591
Passport:				
Salaries and benefits	207,122	207,122	201,787	5,335
Training and travel	1,000	1,000	472	528
Maintenance and operating	25,725	25,725	4,220	21,505
Total Passport	233,847	233,847	206,479	27,368

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2018

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Housing Finance Corporation:				
Maintenance and operating	\$ -	\$ 140,000	\$ 70,000	\$ 70,000
Total General				
Administration	49,157,366	48,367,808	34,123,758	14,244,050
Judicial:				
Court Appointed Representation:				
Salaries and benefits	453,846	453,846	444,603	9,243
Training and travel	11,100	11,100	9,849	1,251
Maintenance and operating	9,850	9,850	8,144	1,706
Total Court Appointed				
Representation	474,796	474,796	462,596	12,200
County Court Probate:				
Salaries and benefits	532,487	532,487	518,263	14,224
Training and travel	9,950	9,950	4,827	5,123
Maintenance and operating	8,438	2,438	1,577	861
Total County Court				
Probate	550,875	544,875	524,667	20,208
County Courts-Shared:				
County Courts-Combined:				
Salaries and benefits	116,300	104,590	88,731	15,859
Training and travel	4,000	4,000	-	4,000
Maintenance and operating	11,000	22,710	15,750	6,960
Total County				
Courts-Shared	131,300	131,300	104,481	26,819
County Court-at-Law I:				
Salaries and benefits	533,600	533,600	525,353	8,247
Training and travel	6,800	6,800	2,676	4,124
Maintenance and operating	5,586	5,586	3,686	1,900
Total County				
Court-at-Law I	545,986	545,986	531,715	14,271
County Court-at-Law II:				
Salaries and benefits	551,819	551,819	542,147	9,672
Training and travel	6,700	6,700	4,032	2,668
Maintenance and operating	3,636	3,636	2,824	812
Total County				
Court-at-Law II	562,155	562,155	549,003	13,152

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2018

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
County Court-at-Law III:				
Salaries and benefits	\$ 535,495	\$ 535,495	\$ 526,240	\$ 9,255
Training and travel	6,850	6,850	1,624	5,226
Maintenance and operating	4,286	4,286	2,862	1,424
Total County				
Court-at-Law III	546,631	546,631	530,726	15,905
County Court-at-Law IV:				
Salaries and benefits	539,406	539,406	531,860	7,546
Training and travel	6,000	6,000	3,760	2,240
Maintenance and operating	5,549	5,549	2,943	2,606
Total County				
Court-at-Law IV	550,955	550,955	538,563	12,392
County Court-at-Law V:				
Salaries and benefits	548,879	548,879	511,441	37,438
Training and travel	6,900	6,900	2,934	3,966
Maintenance and operating	3,936	3,936	1,877	2,059
Total County				
Court-at-Law V	559,715	559,715	516,252	43,463
County Court-at-Law VI:				
Salaries and benefits	527,339	527,339	519,384	7,955
Training and travel	6,800	6,800	4,299	2,501
Maintenance and operating	4,036	4,036	2,567	1,469
Total County				
Court-at-Law VI	538,175	538,175	526,250	11,925
County Court-at-Law VII:				
Salaries and benefits	545,290	545,290	531,922	13,368
Training and travel	6,800	6,800	3,266	3,534
Maintenance and operating	4,818	4,818	2,064	2,754
Total County				
Court-at-Law VII	556,908	556,908	537,252	19,656
Total County				
Courts-at-Law	3,991,825	3,991,825	3,834,242	157,583
County Court-at-Law Clerks:				
Salaries and benefits	2,165,336	2,165,336	2,091,826	73,510
Training and travel	17,338	17,338	5,400	11,938
Maintenance and operating	18,020	18,020	10,292	7,728
Total County Court- at-Law Clerks	2,200,694	2,200,694	2,107,518	93,176

COLLIN COUNTY, TEXAS
Additional Supplementary Information
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General Fund, continued
For The Year Ended September 30, 2018

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
County Clerks - Probate/Mental:				
Salaries and benefits	\$ 457,510	\$ 457,510	\$ 421,513	\$ 22,385
Training and travel	7,175	7,175	4,656	2,519
Maintenance and operating	312,683	318,683	309,486	9,197
Total County Clerks - Probate/Mental	<u>777,368</u>	<u>783,368</u>	<u>735,655</u>	<u>47,713</u>
District Courts:				
District Courts Shared:				
Salaries and benefits	519,732	519,732	390,632	129,100
Training and travel	7,300	12,300	2,569	9,731
Maintenance and operating	465,821	460,821	395,884	64,937
Total District Courts Shared	<u>992,853</u>	<u>992,853</u>	<u>789,085</u>	<u>203,768</u>
199th District Court:				
Salaries and benefits	363,278	363,278	346,531	16,747
Training and travel	6,800	6,800	4,640	2,160
Maintenance and operating	4,396	4,396	2,454	1,942
Total 199th District Court	<u>374,474</u>	<u>374,474</u>	<u>353,625</u>	<u>20,849</u>
219th District Court:				
Salaries and benefits	350,710	350,710	338,359	12,351
Training and travel	6,800	6,800	3,889	2,911
Maintenance and operating	4,596	4,596	2,787	1,809
Total 219th District Court	<u>362,106</u>	<u>362,106</u>	<u>345,035</u>	<u>17,071</u>
296th District Court:				
Salaries and benefits	357,658	357,658	345,193	12,465
Training and travel	6,800	6,800	1,563	5,237
Maintenance and operating	5,096	5,096	3,564	1,532
Total 296th District Court	<u>369,554</u>	<u>369,554</u>	<u>350,320</u>	<u>19,234</u>
366th District Court:				
Salaries and benefits	336,598	336,598	316,543	20,055
Training and travel	6,950	6,950	4,052	2,898
Maintenance and operating	5,426	5,426	2,505	2,921
Total 366th District Court	<u>348,974</u>	<u>348,974</u>	<u>323,100</u>	<u>25,874</u>

COLLIN COUNTY, TEXAS
Additional Supplementary Information
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General Fund, continued
For The Year Ended September 30, 2018

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
380th District Court:				
Salaries and benefits	\$ 355,728	\$ 355,728	\$ 354,846	\$ 882
Training and travel	6,985	6,985	4,126	2,859
Maintenance and operating	5,457	5,457	3,196	2,261
Total 380th District Court	368,170	368,170	362,168	6,002
401st District Court:				
Salaries and benefits	375,403	375,403	359,324	16,079
Training and travel	7,483	7,483	2,478	5,005
Maintenance and operating	4,228	4,228	2,260	1,968
Total 401st District Court	387,114	387,114	364,062	23,052
416th District Court:				
Salaries and benefits	329,922	329,922	324,241	5,681
Training and travel	8,000	8,000	6,433	1,567
Maintenance and operating	4,286	4,286	4,276	10
Total 416th District Court	342,208	342,208	334,950	7,258
417th District Court:				
Salaries and benefits	377,730	377,730	370,955	6,775
Training and travel	6,800	6,800	2,024	4,776
Maintenance and operating	5,096	5,096	3,722	1,374
Total 417th District Court	389,626	389,626	376,701	12,925
429th District Court:				
Salaries and benefits	319,163	319,163	312,276	6,887
Training and travel	7,093	7,093	1,969	5,124
Maintenance and operating	7,037	7,037	3,060	3,977
Total 429th District Court	333,293	333,293	317,305	15,988
469th District Court:				
Salaries and benefits	334,838	334,838	330,713	4,125
Training and travel	7,000	7,000	1,112	5,888
Maintenance and operating	4,868	4,868	2,310	2,558
Total 469th District Court	346,706	346,706	334,135	12,571

COLLIN COUNTY, TEXAS
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General Fund, continued
For The Year Ended September 30, 2018

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
470th District Court:				
Salaries and benefits	\$ 317,512	\$ 317,512	\$ 312,725	\$ 4,787
Training and travel	7,000	7,000	5,031	1,969
Maintenance and operating	4,868	4,868	3,419	1,449
Total 470th District				
Court	329,380	329,380	321,175	8,205
Total District Courts	4,944,458	4,944,458	4,571,661	372,797
District Clerk:				
Salaries and benefits	4,370,665	4,370,665	4,243,593	127,072
Training and travel	29,500	29,500	22,258	7,242
Maintenance and operating	90,673	90,673	27,078	63,595
Total District Clerk	4,490,838	4,490,838	4,292,929	197,909
District Clerk Document Preservation:				
Maintenance and operating	299,698	299,698	-	299,698
Jury Services - District Clerk:				
Salaries and benefits	270,802	270,802	263,813	6,989
Training and travel	6,250	6,250	2,511	3,739
Maintenance and operating	639,033	639,033	298,485	340,548
Total Jury Services -				
District Clerk	916,085	916,085	564,809	351,276
Justices of the Peace:				
Justice of the Peace, Shared:				
Salaries and benefits	198,808	125,954	119,480	6,474
Training and travel	1,300	1,300	1,125	175
Maintenance and operating	21,275	21,275	2,203	19,072
Total Justice of the				
Peace, Shared	221,383	148,529	122,808	25,721
Justice of the Peace, Precinct 1:				
Salaries and benefits	568,958	641,812	604,066	37,746
Training and travel	8,200	8,200	7,187	1,013
Maintenance and operating	3,350	3,350	2,568	782
Total Justice of the				
Peace, Precinct 1	580,508	653,362	613,821	39,541
Justice of the Peace, Precinct 2:				
Salaries and benefits	422,170	422,170	418,875	3,295
Training and travel	9,759	9,759	2,994	6,765
Maintenance and operating	6,400	6,400	6,269	131
Total Justice of the				
Peace, Precinct 2	438,329	438,329	428,138	10,191

COLLIN COUNTY, TEXAS
Additional Supplementary Information
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General Fund, continued
For The Year Ended September 30, 2018

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Justice of the Peace, Precinct 3-1:				
Salaries and benefits	\$ 486,754	\$ 486,754	\$ 476,222	\$ 10,532
Training and travel	6,500	7,500	6,644	856
Maintenance and operating	5,830	4,830	4,566	264
Total Justice of the				
Peace, Precinct 3-1	499,084	499,084	487,432	11,652
Justice of the Peace, Precinct 3-2:				
Salaries and benefits	398,985	398,985	367,684	31,301
Training and travel	4,800	4,800	994	3,806
Maintenance and operating	6,430	6,430	3,798	2,632
Total Justice of the				
Peace, Precinct 3-2	410,215	410,215	372,476	37,739
Justice of the Peace, Precinct 4:				
Salaries and benefits	524,198	524,198	489,499	34,699
Training and travel	7,000	7,000	555	6,445
Maintenance and operating	7,436	7,436	3,688	3,748
Total Justice of the				
Peace, Precinct 4	538,634	538,634	493,742	44,892
Total Justices of the				
Peace	2,688,153	2,688,153	2,518,417	169,736
Total Judicial	21,334,790	21,334,790	19,612,494	1,722,296
Financial Administration:				
County Auditor:				
Salaries and benefits	3,100,062	3,100,062	3,074,427	25,635
Training and travel	45,650	45,650	19,611	26,039
Maintenance and operating	18,500	18,500	10,926	7,574
Total County Auditor	3,164,212	3,164,212	3,104,964	59,248
Budget Director:				
Salaries and benefits	684,848	684,848	665,014	19,834
Training and travel	16,000	16,000	8,214	7,786
Maintenance and operating	2,600	2,600	2,055	545
Total Budget Director	703,448	703,448	675,283	28,165
County Court-at-Law Clerks Collections:				
Salaries and benefits	338,080	338,080	329,470	8,610
Training and travel	7,200	7,200	2,002	5,198
Maintenance and operating	9,766	9,766	4,412	5,354
Total County Court-at-Law				
Clerks Collections	355,046	355,046	335,884	19,162

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2018

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Tax Assessor-Collector:				
Salaries and benefits	\$ 5,849,041	\$ 5,849,041	\$ 5,531,473	\$ 317,568
Training and travel	25,460	25,460	21,010	4,450
Maintenance and operating	263,029	258,134	169,988	88,146
Total Tax Assessor- Collector	6,137,530	6,132,635	5,722,471	410,164
Treasury:				
Salaries and benefits	444,757	451,025	451,025	-
Training and travel	6,817	549	-	549
Maintenance and operating	3,900	3,900	651	3,249
Total Treasury	455,474	455,474	451,676	3,798
Tax Appraiser:				
Maintenance and operating	1,611,892	1,611,892	1,528,324	83,568
Purchasing Department:				
Salaries and benefits	1,348,830	1,348,830	1,291,739	57,091
Training and travel	18,000	18,000	16,000	2,000
Maintenance and operating	7,460	7,460	5,553	1,907
Total Purchasing Department	1,374,290	1,374,290	1,313,292	60,998
Total Financial Administration	13,801,892	13,796,997	13,131,894	665,103
Legal:				
District Attorney:				
Salaries and benefits	13,398,472	13,411,858	12,902,625	509,233
Training and travel	89,500	89,500	71,939	17,561
Maintenance and operating	347,123	357,563	313,762	43,801
Total District Attorney	13,835,095	13,858,921	13,288,326	570,595
Court-Appointed Prosecutor:				
Maintenance and operating	1,653,323	1,653,323	-	1,653,323
Total Legal	15,488,418	15,512,244	13,288,326	2,223,918
Public Facilities:				
Facilities Management:				
Salaries and benefits	500,655	500,655	466,514	34,141
Training and travel	3,700	3,700	2,603	1,097
Maintenance and operating	1,404,163	1,404,163	1,342,793	61,370
Total Facilities Management	1,908,518	1,908,518	1,811,910	96,608

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2018

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Building Superintendent:				
Salaries and benefits	\$ 3,976,047	\$ 3,976,047	\$ 3,893,001	\$ 83,046
Training and travel	20,072	20,072	7,836	12,236
Maintenance and operating	5,682,322	5,682,322	4,663,405	1,018,917
Total Building				
Superintendent	9,678,441	9,678,441	8,564,242	1,114,199
Courthouse Security:				
Maintenance and operating	69,430	69,430	55,228	14,202
Permanent Improvement:				
Maintenance and operating	220,698	209,990	112,712	97,278
Total Public Facilities	11,877,087	11,866,379	10,544,092	1,322,287
Equipment Services:				
Service Center:				
Salaries and benefits	1,055,542	1,062,715	1,062,715	-
Training and travel	13,000	13,000	8,464	4,536
Maintenance and operating	1,824,623	1,817,450	815,254	1,002,196
Total Equipment				
Services	2,893,165	2,893,165	1,886,433	1,006,732
Public Safety:				
Ambulance:				
Maintenance and operating	946,029	946,029	832,626	113,403
Fire Marshal:				
Salaries and benefits	447,170	447,170	443,278	3,892
Training and travel	8,200	8,200	6,978	1,222
Maintenance and operating	1,006,676	1,006,676	965,535	41,141
Total Fire Marshal	1,462,046	1,462,046	1,415,791	46,255
Breathalyzer Program:				
Maintenance and operating	30,000	30,000	26,093	3,907
Total Breathalyzer				
Program	30,000	30,000	26,093	3,907
Constables:				
Constable, Precinct 1:				
Salaries and benefits	727,445	727,445	725,311	2,134
Training and travel	4,532	4,532	827	3,705
Maintenance and operating	7,085	7,085	5,419	1,666
Total Constable,				
Precinct 1	739,062	739,062	731,557	7,505

COLLIN COUNTY, TEXAS
Additional Supplementary Information
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General Fund, continued
For The Year Ended September 30, 2018

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Constable, Precinct 2:				
Salaries and benefits	\$ 489,395	\$ 489,395	\$ 471,250	\$ 18,145
Training and travel	2,815	815	712	103
Maintenance and operating	3,400	5,400	1,498	3,902
Total Constable, Precinct 2	495,610	495,610	473,460	22,150
Constable, Precinct 3:				
Salaries and benefits	1,113,799	1,113,799	1,097,459	16,340
Training and travel	8,100	8,100	2,155	5,945
Maintenance and operating	18,217	18,217	11,999	6,218
Total Constable, Precinct 3	1,140,116	1,140,116	1,111,613	28,503
Constable, Precinct 4:				
Salaries and benefits	717,640	727,105	727,104	1
Training and travel	8,233	8,125	8,125	-
Maintenance and operating	12,209	11,897	9,672	2,225
Total Constable, Precinct 4	738,082	747,127	744,901	2,226
Total Constables	3,112,870	3,121,915	3,061,531	60,384
Sheriff:				
Salaries and benefits	15,643,164	15,349,320	14,507,969	841,351
Training and travel	231,225	226,802	200,144	26,658
Maintenance and operating	821,259	825,634	762,358	63,276
Total Sheriff	16,695,648	16,401,756	15,470,471	931,285
Jail Operations:				
Salaries and benefits	19,191,417	19,405,269	19,405,268	1
Training and travel	51,936	46,746	46,745	1
Maintenance and operating	1,731,020	1,763,557	1,737,972	25,585
Total Jail Operations	20,974,373	21,215,572	21,189,985	25,587
Minimum Security Operations:				
Salaries and benefits	3,200,617	3,261,759	3,261,758	1
Training and travel	2,900	2,235	2,235	-
Maintenance and operating	228,045	170,897	165,479	5,418
Total Minimum Security Operations	3,431,562	3,434,891	3,429,472	5,419

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General Fund, continued
For The Year Ended September 30, 2018

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Sheriff's Office Fusion Center:				
Salaries and benefits	\$ 587,879	\$ 587,879	\$ 365,640	\$ 222,239
Training and travel	12,000	11,500	8,893	2,607
Maintenance and operating	4,336	3,794	2,988	806
Total Sheriff's Office				
Fusion Center	604,215	603,173	377,521	225,652
Medical Examiner:				
Salaries and benefits	1,425,206	1,425,206	1,355,165	70,041
Training and travel	9,500	9,500	7,209	2,291
Maintenance and operating	548,815	548,815	499,957	48,858
Total Medical				
Examiner	1,983,521	1,983,521	1,862,331	121,190
CSCD County Funded:				
Maintenance and operating	16,740	16,740	8,370	8,370
Total CSCD County				
Funded	16,740	16,740	8,370	8,370
Highway Patrol:				
Salaries and benefits	36,411	36,411	33,471	2,940
Total Highway Patrol	36,411	36,411	33,471	2,940
County Corrections Center:				
Salaries and benefits	244,847	262,190	262,190	-
Maintenance and operating	618	409	409	-
Total County				
Corrections Center	245,465	262,599	262,599	-
Child Abuse Task Force:				
Salaries and benefits	209,805	211,565	206,502	5,063
Training and travel	1,130	1,130	-	1,130
Total Child Abuse				
Task Force	210,935	212,695	206,502	6,193
911 Addressing:				
Salaries and benefits	652,827	652,827	652,175	652
Training and travel	30,900	30,900	19,118	11,782
Maintenance and operating	51,550	102,910	36,232	66,678
Total 911 Addressing	735,277	786,637	707,525	79,112
Jail Cafeteria:				
Maintenance and operating	46,565	42,718	42,448	270
Total Jail Cafeteria	46,565	42,718	42,448	270

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Additional Supplementary Information
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General Fund, continued
For The Year Ended September 30, 2018

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Holding Facility:				
Salaries and benefits	\$ 2,829,500	\$ 2,837,500	\$ 2,761,485	\$ 76,015
Training and travel	4,000	2,923	2,827	96
Maintenance and operating	36,727	34,797	23,105	11,692
Total Holding Facility	2,870,227	2,875,220	2,787,417	87,803
Juvenile Board:				
Juvenile Probation:				
Salaries and benefits	2,282,032	2,282,032	2,180,809	101,223
Training and travel	61,080	56,080	49,867	6,213
Maintenance and operating	591,421	591,421	559,500	31,921
Total Juvenile Probation	2,934,533	2,929,533	2,790,176	139,357
Juvenile Detention:				
Salaries and benefits	7,433,544	7,433,544	7,262,727	170,817
Training and travel	39,027	13,027	9,444	3,583
Maintenance and operating	710,593	741,593	697,355	44,238
Total Juvenile Detention	8,183,164	8,188,164	7,969,526	218,638
Juvenile Alternative Education:				
Salaries and benefits	484,326	484,326	470,133	14,193
Training and travel	6,000	6,000	4,719	1,281
Maintenance and operating	376,151	376,151	284,696	91,455
Total Alternative Education	866,477	866,477	759,548	106,929
Total Juvenile Board	11,984,174	11,984,174	11,519,250	464,924
Pretrial Release:				
Maintenance and operating	101,014	138,080	138,080	-
Total Pretrial Release	101,014	138,080	138,080	-
Development Service:				
Salaries and benefits	704,505	704,505	680,305	24,200
Training and travel	10,175	10,175	5,905	4,270
Maintenance and operating	10,140	10,140	4,143	5,997
Total Development Service	724,820	724,820	690,353	34,467
Emergency Management:				
Salaries and benefits	192,081	192,081	106,045	86,036
Training and travel	17,200	17,200	1,987	15,213
Maintenance and operating	12,920	12,920	721	12,199
Total Emergency Management	222,201	222,201	108,753	113,448

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General Fund, continued
For The Year Ended September 30, 2018

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Courthouse Security:				
Salaries and benefits	\$ 678,103	\$ 678,103	\$ 645,729	\$ 32,374
Maintenance and operating	3,958	3,958	1,542	2,416
Total Courthouse				
Security	682,061	682,061	647,271	34,790
Total Public Safety	67,116,154	67,183,259	64,817,860	2,365,399
Health and welfare:				
Mental Health and Retardation:				
Maintenance and operating	2,741,673	2,741,673	2,402,090	339,583
Child Protective Board:				
Maintenance and operating	48,000	48,000	48,000	-
Inmate Health:				
Maintenance and operating	5,987,149	5,987,149	5,545,579	441,570
Pauper Care and Charity:				
Maintenance and operating	3,000	3,000	-	3,000
Substance Abuse:				
Salaries and benefits	216,743	217,212	217,211	1
Training and travel	2,850	2,427	2,427	-
Maintenance and operating	2,150	2,104	1,711	393
Total Substance Abuse	221,743	221,743	221,349	394
Indigent Criminal Defendants:				
Maintenance and operating	9,670,461	10,586,075	10,586,074	1
Total Health and				
Welfare	18,672,026	19,587,640	18,803,092	784,548
Culture and Recreation:				
Open Space:				
Salaries and benefits	16,200	16,200	16,200	-
Maintenance and operating	17,020	17,020	12,872	4,148
Total Open Space	33,220	33,220	29,072	4,148
Historical Commission:				
Maintenance and operating	52,975	52,975	46,184	6,791
Total Historical Commission	52,975	52,975	46,184	6,791

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2018

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Myers Park Operating:				
Salaries and benefits	\$ 692,643	\$ 695,776	\$ 671,266	\$ 24,510
Training and travel	7,225	7,225	672	6,553
Maintenance and operating	101,770	98,637	85,978	12,659
Total Myers Park				
Operating	801,638	801,638	757,916	43,722
Total Culture and				
Recreation	887,833	887,833	833,172	54,661
Conservation:				
Agriculture Extension Services:				
Salaries and benefits	235,768	235,768	180,205	55,563
Training and travel	11,100	11,100	5,953	5,147
Maintenance and operating	6,846	6,846	6,743	103
Total Agriculture				
Extension Service	253,714	253,714	192,901	60,813
Total Conservation	253,714	253,714	192,901	60,813
Capital outlay:				
General administration:				
Support Services	250,000	250,000	-	250,000
ERP	210,925	210,925	6,195	204,730
Non-Departmental	8,397,001	8,412,001	855,351	7,556,650
Non-Departmental Capital				
Replacement	195,921	180,921	44,011	136,910
Information Technology	5,326,146	5,326,146	1,011,860	4,314,286
Telecommunications	1,099,359	1,099,359	66,335	1,033,024
Total General				
Administration	15,479,352	15,479,352	1,983,752	13,495,600
Judicial:				
District Clerk	72,638	72,638	5,212	67,426
County Court-at-Law Clerks	12,000	12,000	8,816	3,184
Total Judicial	84,638	84,638	14,028	70,610
Financial Administration:				
Tax Assessor-Collector	122,992	127,887	92,345	35,542
Total Financial				
Administration	122,992	127,887	92,345	35,542
Legal:				
District Attorney	12,000	12,000	-	12,000
Total Legal	12,000	12,000	-	12,000

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2018

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Public Facilities:				
Facilities and Parks	\$ 1,127,571	\$ 1,127,571	\$ 690,498	\$ 437,073
Permanent Improvement	8,600,745	8,611,453	1,463,415	7,148,038
Total Public Facilities	9,728,316	9,739,024	2,153,913	7,585,111
Equipment Services:				
Equipment Services	1,825,261	1,825,261	508,116	1,317,145
Total Equipment Services	1,825,261	1,825,261	508,116	1,317,145
Public Safety:				
Sheriff	620,589	620,589	437,194	183,395
Jail Operations	36,500	29,800	29,764	36
Medical Examiner	10,000	10,000	-	10,000
Community Supervision	30,000	30,000	-	30,000
911 Addressing	483,756	483,756	-	483,756
Juvenile Detention Admin	22,443	22,443	22,443	-
Total Public Safety	1,203,288	1,196,588	489,401	707,187
Public Transportation:				
Engineering	44,000,000	44,016,754	15,809,834	28,206,920
Total Public Transportation	44,000,000	44,016,754	15,809,834	28,206,920
Total Capital outlay	72,455,847	72,481,504	21,051,389	51,430,115
Total Expenditures	\$ 273,938,292	\$ 274,165,333	\$ 198,285,411	\$ 75,879,922

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, 2018

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Taxes - general property ad valorem	\$ 65,213,003	\$ 65,213,003	\$ 66,240,808	\$ 1,027,805
Federal and state funds	297,719	297,719	278,070	(19,649)
Interest	260,000	260,000	456,053	196,053
Total revenues	<u>65,770,722</u>	<u>65,770,722</u>	<u>66,974,931</u>	<u>1,204,209</u>
Expenditures:				
Debt service:				
Principal retirement	50,770,000	50,770,000	50,770,000	-
Interest and fiscal charges	14,520,931	14,470,611	14,470,611	-
Bond issuance costs	-	53,948	53,948	-
Total debt service	<u>65,290,931</u>	<u>65,294,559</u>	<u>65,294,559</u>	<u>-</u>
Total expenditures	<u>65,290,931</u>	<u>65,294,559</u>	<u>65,294,559</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	479,791	476,163	1,680,372	<u>\$ 1,204,209</u>
Fund balance - beginning	<u>20,597,416</u>	<u>20,597,416</u>	<u>20,597,416</u>	
Fund balance - ending	<u>\$ 21,077,207</u>	<u>\$ 21,073,579</u>	<u>\$ 22,277,788</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, 2018

	Prior Years	Current Year	Total to Date	Project Authorization
Revenues:				
Other local government funds	\$ 1,800,000	\$ 3,650,000	\$ 5,450,000	\$ 5,450,000
Interest	4,536,215	1,676,178	6,212,393	6,212,393
Miscellaneous	251,457	-	251,457	251,457
Total revenues	<u>6,587,672</u>	<u>5,326,178</u>	<u>11,913,850</u>	<u>11,913,850</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>127,325,677</u>	<u>14,145,068</u>	<u>141,470,745</u>	<u>249,044,581</u>
Total expenditures	<u>127,325,677</u>	<u>14,145,068</u>	<u>141,470,745</u>	<u>249,044,581</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(120,738,005)</u>	<u>(8,818,890)</u>	<u>(129,556,895)</u>	<u>(237,130,731)</u>
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>1,121,541</u>	<u>451,866</u>	<u>1,573,407</u>	<u>1,573,407</u>
Total other financing sources (uses)	<u>236,678,865</u>	<u>451,866</u>	<u>237,130,731</u>	<u>237,130,731</u>
Net change in fund balance	<u>\$ 115,940,860</u>	<u>(8,367,024)</u>	<u>\$ 107,573,836</u>	<u>\$ -</u>
Fund balance – beginning		<u>115,940,860</u>		
Fund balance – ending		<u>\$ 107,573,836</u>		

**COMBINING AND INDIVIDUAL
FUND STATEMENTS AND SCHEDULES**

COLLIN COUNTY, TEXAS
Combining Balance Sheet
Nonmajor Governmental Funds
September 30, 2018

Assets	Special Revenue	Capital Projects	Total
Cash	\$ 1,050,332	\$ 116,008	\$ 1,166,340
Investments	23,133,013	40,606,500	63,739,513
Receivables:			
Due from other governments	1,110,051	-	1,110,051
Advance to other funds	-	1,355,057	1,355,057
Miscellaneous	1,737	-	1,737
Total assets	<u>\$ 25,295,133</u>	<u>\$ 42,077,565</u>	<u>\$ 67,372,698</u>
Liabilities and Fund Balances			
Liabilities:			
Accounts payable	\$ 215,446	\$ 526,005	\$ 741,451
Payroll related costs payable	41,875	-	41,875
Due to other governments	8,030	-	8,030
Due to other funds	839,141	-	839,141
Unearned revenue	97,031	-	97,031
Total liabilities	<u>1,201,523</u>	<u>526,005</u>	<u>1,727,528</u>
Fund Balances:			
Nonspendable	-	1,355,057	1,355,057
Restricted	24,093,610	40,196,503	64,290,113
Total fund balances	<u>24,093,610</u>	<u>41,551,560</u>	<u>65,645,170</u>
Total liabilities and fund balances	<u>\$ 25,295,133</u>	<u>\$ 42,077,565</u>	<u>\$ 67,372,698</u>

COLLIN COUNTY, TEXAS
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For The Year Ended September 30, 2018

	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Total</u>
Revenues:			
Property taxes	\$ -	\$ 5,343	\$ 5,343
Federal and state funds	6,382,251	-	6,382,251
Fees and charges for services	4,187,647	-	4,187,647
Fines and forfeitures	594,027	-	594,027
Interest	103,279	493,962	597,241
Miscellaneous	140,636	-	140,636
Total revenues	<u>11,407,840</u>	<u>499,305</u>	<u>11,907,145</u>
Expenditures:			
Current:			
General administration	1,485,844	-	1,485,844
Judicial	1,114,552	-	1,114,552
Legal	255,786	-	255,786
Public safety	2,727,544	-	2,727,544
Health and welfare	3,181,214	-	3,181,214
Culture and recreation	3,000	-	3,000
Capital outlay:	80,411	4,619,860	4,700,271
Total expenditures	<u>8,848,351</u>	<u>4,619,860</u>	<u>13,468,211</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,559,489</u>	<u>(4,120,555)</u>	<u>(1,561,066)</u>
Other financing sources (uses):			
Transfers in	26,832	-	26,832
Transfers out	(692,389)	-	(692,389)
Debt issuance	-	18,100,000	18,100,000
Total other financing sources (uses)	<u>(665,557)</u>	<u>18,100,000</u>	<u>17,434,443</u>
Net change in fund balances	1,893,932	13,979,445	15,873,377
Fund balances – beginning	22,199,678	27,572,115	49,771,793
Fund balances – ending	<u>\$ 24,093,610</u>	<u>\$ 41,551,560</u>	<u>\$ 65,645,170</u>

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NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

COLLIN COUNTY, TEXAS

Combining Balance Sheet

Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

September 30, 2018

						Tax Assessor/ Collector		Farm Museum
Assets	Farm to Market	Lateral Road	Judicial Appellate	Court Reporters	L.E.O.S.E. Education	Motor Vehicle Tax	Law Library	Memorial
Cash	\$ 3	\$ 613	\$ 4,842	\$ 41,064	\$ 5,250	\$ 3	\$ 18,610	\$ 9,257
Investments	20,898	1,011,123	203,547	293,333	122,841	-	3,380,381	-
Receivables:								
Due from other governments	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Total assets	<u>\$ 20,901</u>	<u>\$ 1,011,736</u>	<u>\$ 208,389</u>	<u>\$ 334,397</u>	<u>\$ 128,091</u>	<u>\$ 3</u>	<u>\$ 3,398,991</u>	<u>\$ 9,257</u>
Liabilities and Fund Balances								
Liabilities:								
Accounts payable	\$ -	\$ -	\$ 1,369	\$ 12,386	\$ 389	\$ -	\$ 5,116	\$ -
Payroll related costs payable	-	-	-	-	-	-	2,489	-
Due to other governments	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	4	-
Unearned revenue	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>1,369</u>	<u>12,386</u>	<u>389</u>	<u>-</u>	<u>7,609</u>	<u>-</u>
Fund Balances								
Restricted	<u>20,901</u>	<u>1,011,736</u>	<u>207,020</u>	<u>322,011</u>	<u>127,702</u>	<u>3</u>	<u>3,391,382</u>	<u>9,257</u>
Total fund balances	<u>20,901</u>	<u>1,011,736</u>	<u>207,020</u>	<u>322,011</u>	<u>127,702</u>	<u>3</u>	<u>3,391,382</u>	<u>9,257</u>
Total liabilities and fund balances	<u>\$ 20,901</u>	<u>\$ 1,011,736</u>	<u>\$ 208,389</u>	<u>\$ 334,397</u>	<u>\$ 128,091</u>	<u>\$ 3</u>	<u>\$ 3,398,991</u>	<u>\$ 9,257</u>

COLLIN COUNTY, TEXAS

Combining Balance Sheet

Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

September 30, 2018

		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
Assets	Open Space Parks							
Cash	\$ 2,800	\$ 141,559	\$ 9,040	\$ 411	\$ 8,095	\$ -	\$ 646	\$ 6,944
Investments	-	8,033,498	173,399	-	718,677	-	97,359	-
Receivables:								
Due from other governments	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Total assets	<u>\$ 2,800</u>	<u>\$ 8,175,057</u>	<u>\$ 182,439</u>	<u>\$ 411</u>	<u>\$ 726,772</u>	<u>\$ -</u>	<u>\$ 98,005</u>	<u>\$ 6,944</u>
Liabilities and Fund Balances								
Liabilities:								
Accounts payable	\$ -	\$ 602	\$ -	\$ -	\$ 113	\$ -	\$ -	\$ -
Payroll related costs payable	-	6,170	2,785	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>6,772</u>	<u>2,785</u>	<u>-</u>	<u>113</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances								
Restricted	2,800	8,168,285	179,654	411	726,659	-	98,005	6,944
Total fund balances	<u>2,800</u>	<u>8,168,285</u>	<u>179,654</u>	<u>411</u>	<u>726,659</u>	<u>-</u>	<u>98,005</u>	<u>6,944</u>
Total liabilities and fund balances	<u>\$ 2,800</u>	<u>\$ 8,175,057</u>	<u>\$ 182,439</u>	<u>\$ 411</u>	<u>\$ 726,772</u>	<u>\$ -</u>	<u>\$ 98,005</u>	<u>\$ 6,944</u>

COLLIN COUNTY, TEXAS

Combining Balance Sheet

Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

September 30, 2018

								County Records
	Contract	Election	Sheriff	District	District	Myers	Child	Management
Assets	Elections	Equipment	Forfeiture	Attorney	Attorney	Park	Abuse	and
			State	State	Service	Foundation	Prevention	Preservation
				Forfeiture	Fee			
Cash	\$ 80,600	\$ 13,367	\$ 1,128	\$ 7,419	\$ 1,633	\$ 235	\$ 32,275	\$ 16,933
Investments	2,627,534	-	104,066	783,704	250,790	12,581	-	330,651
Receivables:								
Due from other governments	-	-	-	-	-	-	-	-
Miscellaneous	166	-	-	-	-	-	-	-
Total assets	<u>\$ 2,708,300</u>	<u>\$ 13,367</u>	<u>\$ 105,194</u>	<u>\$ 791,123</u>	<u>\$ 252,423</u>	<u>\$ 12,816</u>	<u>\$ 32,275</u>	<u>\$ 347,584</u>
Liabilities and Fund Balances								
Liabilities:								
Accounts payable	\$ -	\$ -	\$ 19,213	\$ -	\$ -	\$ -	\$ -	\$ 69,052
Payroll related costs payable	-	-	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>19,213</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>69,052</u>
Fund Balances								
Restricted	<u>2,708,300</u>	<u>13,367</u>	<u>85,981</u>	<u>791,123</u>	<u>252,423</u>	<u>12,816</u>	<u>32,275</u>	<u>278,532</u>
Total fund balances	<u>2,708,300</u>	<u>13,367</u>	<u>85,981</u>	<u>791,123</u>	<u>252,423</u>	<u>12,816</u>	<u>32,275</u>	<u>278,532</u>
Total liabilities and fund balances	<u>\$ 2,708,300</u>	<u>\$ 13,367</u>	<u>\$ 105,194</u>	<u>\$ 791,123</u>	<u>\$ 252,423</u>	<u>\$ 12,816</u>	<u>\$ 32,275</u>	<u>\$ 347,584</u>

COLLIN COUNTY, TEXAS

Combining Balance Sheet

Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

September 30, 2018

			District Attorney						County Court -
	Juvenile Case	Court	Pretrial	Specialty		County	District	Probate	at-Law Clerks
Assets	Manager	Initiated	Intervention	Court	SCAAP	Courts	Courts	Contributions	Court Records
		Guardianship	Program			Technology	Technology		Preservation
Cash	\$ 3,626	\$ 2,201	\$ 612	\$ 26,236	\$ -	\$ 3,110	\$ 4,207	\$ 256	\$ 3,382
Investments	375,262	362,270	897,135	145,202	19	353,884	306,054	587,926	462,066
Receivables:									
Due from other governments	-	-	-	-	-	-	-	57,788	-
Miscellaneous	-	-	100	-	-	-	-	-	-
Total assets	<u>\$ 378,888</u>	<u>\$ 364,471</u>	<u>\$ 897,847</u>	<u>\$ 171,438</u>	<u>\$ 19</u>	<u>\$ 356,994</u>	<u>\$ 310,261</u>	<u>\$ 645,970</u>	<u>\$ 465,448</u>
Liabilities and Fund Balances									
Liabilities:									
Accounts payable	\$ -	\$ -	\$ 487	\$ 19,042	\$ -	\$ -	\$ -	\$ -	\$ -
Payroll related costs payable	-	-	2,004	-	-	-	-	977	-
Due to other governments	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	10	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>2,491</u>	<u>19,052</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>977</u>	<u>-</u>
Fund Balances									
Restricted	<u>378,888</u>	<u>364,471</u>	<u>895,356</u>	<u>152,386</u>	<u>19</u>	<u>356,994</u>	<u>310,261</u>	<u>644,993</u>	<u>465,448</u>
Total fund balances	<u>378,888</u>	<u>364,471</u>	<u>895,356</u>	<u>152,386</u>	<u>19</u>	<u>356,994</u>	<u>310,261</u>	<u>644,993</u>	<u>465,448</u>
Total liabilities and fund balances	<u>\$ 378,888</u>	<u>\$ 364,471</u>	<u>\$ 897,847</u>	<u>\$ 171,438</u>	<u>\$ 19</u>	<u>\$ 356,994</u>	<u>\$ 310,261</u>	<u>\$ 645,970</u>	<u>\$ 465,448</u>

COLLIN COUNTY, TEXAS

Combining Balance Sheet

Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

September 30, 2018

	District Clerk Court Records Preservation	District Attorney Apportionment	Justic 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
Assets										
Cash	\$ 6,281	\$ 1,685	\$ 1,631	\$ 276,105	\$ 64,201	\$ 149,886	\$ 963	\$ 5,303	\$ 97,920	\$ 1,050,332
Investments	495,466	92,139	249,442	362,335	-	-	-	279,431	-	23,133,013
Receivables:										
Due from other governments	-	-	-	-	-	-	-	-	1,052,263	1,110,051
Miscellaneous	-	-	-	-	-	-	-	-	1,471	1,737
Total assets	<u>\$ 501,747</u>	<u>\$ 93,824</u>	<u>\$ 251,073</u>	<u>\$ 638,440</u>	<u>\$ 64,201</u>	<u>\$ 149,886</u>	<u>\$ 963</u>	<u>\$ 284,734</u>	<u>\$ 1,151,654</u>	<u>\$ 25,295,133</u>
Liabilities and Fund Balances										
Liabilities:										
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 87,677	\$ 215,446
Payroll related costs payable	-	-	-	-	-	-	-	-	27,450	41,875
Due to other governments	-	-	-	-	-	-	-	-	8,030	8,030
Due to other funds	-	-	-	-	-	-	-	-	839,127	839,141
Unearned revenue	-	-	-	-	-	-	-	-	97,031	97,031
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,059,315</u>	<u>1,201,523</u>
Fund Balances										
Restricted	501,747	93,824	251,073	638,440	64,201	149,886	963	284,734	92,339	24,093,610
Total fund balances	<u>501,747</u>	<u>93,824</u>	<u>251,073</u>	<u>638,440</u>	<u>64,201</u>	<u>149,886</u>	<u>963</u>	<u>284,734</u>	<u>92,339</u>	<u>24,093,610</u>
Total liabilities and fund balances	<u>\$ 501,747</u>	<u>\$ 93,824</u>	<u>\$ 251,073</u>	<u>\$ 638,440</u>	<u>\$ 64,201</u>	<u>\$ 149,886</u>	<u>\$ 963</u>	<u>\$ 284,734</u>	<u>\$ 1,151,654</u>	<u>\$ 25,295,133</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, 2018

	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	\$ -	\$ 50,496	\$ -	\$ -	\$ 37,651	\$ -	\$ -	\$ -
Fees and charges for services	-	-	80,269	288,115	-	-	561,900	-
Fines and forfeitures	-	-	-	-	-	-	-	-
Interest	349	16,807	3,255	-	1,910	-	-	19
Miscellaneous	-	-	-	-	-	-	21,422	2
Total revenues	<u>349</u>	<u>67,303</u>	<u>83,524</u>	<u>288,115</u>	<u>39,561</u>	<u>-</u>	<u>583,322</u>	<u>21</u>
Expenditures:								
Current:								
General administration	-	-	-	-	-	-	-	-
Judicial	-	-	20,698	224,465	-	-	355,603	-
Legal	-	-	-	-	669	-	-	-
Public safety	-	-	-	-	14,426	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>20,698</u>	<u>224,465</u>	<u>15,095</u>	<u>-</u>	<u>355,603</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>349</u>	<u>67,303</u>	<u>62,826</u>	<u>63,650</u>	<u>24,466</u>	<u>-</u>	<u>227,719</u>	<u>21</u>
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	349	67,303	62,826	63,650	24,466	-	227,719	21
Fund balances – beginning	<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>
Fund balances – ending	<u>\$ 20,901</u>	<u>\$ 1,011,736</u>	<u>\$ 207,020</u>	<u>\$ 322,011</u>	<u>\$ 127,702</u>	<u>\$ 3</u>	<u>\$ 3,391,382</u>	<u>\$ 9,257</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, 2018

	County Clerk	District Clerk						
	Records Management and Preservation	Records Management and Preservation	Juvenile Delinquency Prevention	Justice Court Technology	Courthouse Security	Economic Development	Dangerous Wild Animal	
	Open Space Parks							
Revenues:								
Federal and state funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,099	\$ -	
Fees and charges for services	-	1,659,008	60,238	50	113,291	-	-	500
Fines and forfeitures	-	-	-	-	-	-	-	-
Interest	6	-	-	-	-	1,248	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Total revenues	<u>6</u>	<u>1,659,008</u>	<u>60,238</u>	<u>50</u>	<u>113,291</u>	<u>-</u>	<u>71,347</u>	<u>500</u>
Expenditures:								
Current:								
General administration	-	492,350	-	-	-	123,254	-	-
Judicial	-	-	130,607	-	24,492	-	-	-
Legal	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>492,350</u>	<u>130,607</u>	<u>-</u>	<u>24,492</u>	<u>-</u>	<u>123,254</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>6</u>	<u>1,166,658</u>	<u>(70,369)</u>	<u>50</u>	<u>88,799</u>	<u>-</u>	<u>(51,907)</u>	<u>500</u>
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(668,563)	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(668,563)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>6</u>	<u>1,166,658</u>	<u>(70,369)</u>	<u>50</u>	<u>88,799</u>	<u>(668,563)</u>	<u>(51,907)</u>	<u>500</u>
Fund balances – beginning	<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>
Fund balances – ending	<u>\$ 2,800</u>	<u>\$ 8,168,285</u>	<u>\$ 179,654</u>	<u>\$ 411</u>	<u>\$ 726,659</u>	<u>\$ -</u>	<u>\$ 98,005</u>	<u>\$ 6,944</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, 2018

	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
Revenues:								
Federal and state funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees and charges for services	417,340	-	-	-	12,507	-	5,331	242,412
Fines and forfeitures	-	-	5,146	248,158	-	-	-	-
Interest	47,853	27	1,977	11,832	-	236	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Total revenues	<u>465,193</u>	<u>27</u>	<u>7,123</u>	<u>259,990</u>	<u>12,507</u>	<u>236</u>	<u>5,331</u>	<u>242,412</u>
Expenditures:								
Current:								
General administration	449,003	-	-	-	-	-	-	346,036
Judicial	-	-	-	-	-	-	-	-
Legal	-	-	-	31,830	8,318	-	-	-
Public safety	-	-	30,438	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	3,000	-	-
Capital outlay:	<u>24,758</u>	<u>-</u>	<u>2,521</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>473,761</u>	<u>-</u>	<u>32,959</u>	<u>31,830</u>	<u>8,318</u>	<u>3,000</u>	<u>-</u>	<u>346,036</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(8,568)</u>	<u>27</u>	<u>(25,836)</u>	<u>228,160</u>	<u>4,189</u>	<u>(2,764)</u>	<u>5,331</u>	<u>(103,624)</u>
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(8,568)</u>	<u>27</u>	<u>(25,836)</u>	<u>228,160</u>	<u>4,189</u>	<u>(2,764)</u>	<u>5,331</u>	<u>(103,624)</u>
Fund balances – beginning	<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>
Fund balances – ending	<u>\$ 2,708,300</u>	<u>\$ 13,367</u>	<u>\$ 85,981</u>	<u>\$ 791,123</u>	<u>\$ 252,423</u>	<u>\$ 12,816</u>	<u>\$ 32,275</u>	<u>\$ 278,532</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, 2018

	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 97,788	\$ -
Fees and charges for services	56,967	53,815	232,430	67,724	-	60,370	64,138	-	66,041
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	19	-	-	10,094	-
Miscellaneous	-	-	-	3,656	-	-	-	-	-
Total revenues	<u>56,967</u>	<u>53,815</u>	<u>232,430</u>	<u>71,380</u>	<u>19</u>	<u>60,370</u>	<u>64,138</u>	<u>107,882</u>	<u>66,041</u>
Expenditures:									
Current:									
General administration	-	-	-	-	-	-	-	-	-
Judicial	-	-	-	155,799	-	599	-	52,258	-
Legal	-	-	105,691	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>105,691</u>	<u>155,799</u>	<u>-</u>	<u>599</u>	<u>-</u>	<u>52,258</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>56,967</u>	<u>53,815</u>	<u>126,739</u>	<u>(84,419)</u>	<u>19</u>	<u>59,771</u>	<u>64,138</u>	<u>55,624</u>	<u>66,041</u>
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>56,967</u>	<u>53,815</u>	<u>126,739</u>	<u>(84,419)</u>	<u>19</u>	<u>59,771</u>	<u>64,138</u>	<u>55,624</u>	<u>66,041</u>
Fund balances – beginning	<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>
Fund balances – ending	<u>\$ 378,888</u>	<u>\$ 364,471</u>	<u>\$ 895,356</u>	<u>\$ 152,386</u>	<u>\$ 19</u>	<u>\$ 356,994</u>	<u>\$ 310,261</u>	<u>\$ 644,993</u>	<u>\$ 465,448</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, 2018

	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,103,717	\$ 6,382,251
Fees and charges for services	98,324	-	17,516	-	17,042	-	-	-	12,319	4,187,647
Fines and forfeitures	-	-	-	143,281	-	2,641	-	194,801	-	594,027
Interest	-	1,618	-	2,298	-	296	1	3,434	-	103,279
Miscellaneous	-	-	-	-	-	-	-	-	115,556	140,636
Total revenues	98,324	24,118	17,516	145,579	17,042	2,937	1	198,235	6,231,592	11,407,840
Expenditures:										
Current:										
General administration	-	-	-	-	-	-	-	-	75,201	1,485,844
Judicial	-	-	-	-	-	-	-	-	150,031	1,114,552
Legal	-	-	-	228	-	-	-	-	109,050	255,786
Public safety	-	-	-	-	-	-	-	5,365	2,677,315	2,727,544
Health and welfare	-	-	-	-	-	-	-	-	3,181,214	3,181,214
Culture and recreation	-	-	-	-	-	-	-	-	-	3,000
Capital outlay:	-	-	-	-	-	-	-	-	53,132	80,411
Total expenditures	-	-	-	228	-	-	-	5,365	6,245,943	8,848,351
Excess (deficiency) of revenues over (under) expenditures	98,324	24,118	17,516	145,351	17,042	2,937	1	192,870	(14,351)	2,559,489
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	26,832	26,832
Transfers out	-	(23,826)	-	-	-	-	-	-	-	(692,389)
Total other financing sources (uses)	-	(23,826)	-	-	-	-	-	-	26,832	(665,557)
Net change in fund balances	98,324	292	17,516	145,351	17,042	2,937	1	192,870	12,481	1,893,932
Fund balances – beginning	403,423	93,532	233,557	493,089	47,159	146,949	962	91,864	79,858	22,199,678
Fund balances – ending	\$ 501,747	\$ 93,824	\$ 251,073	\$ 638,440	\$ 64,201	\$ 149,886	\$ 963	\$ 284,734	\$ 92,339	\$ 24,093,610

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, 2018

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues - interests	\$ 150	\$ 150	\$ 349	\$ 199
Expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	150	150	349	\$ 199
Fund balance - beginning	20,552	20,552	20,552	
Fund balance - ending	\$ 20,702	\$ 20,702	\$ 20,901	

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, 2018

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
State funds -				
State lateral road distributions	\$ 50,000	\$ 50,000	\$ 50,496	\$ 496
Interest	8,000	8,000	16,807	8,807
Total revenues	58,000	58,000	67,303	9,303
Expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	58,000	58,000	67,303	\$ 9,303
Fund balance - beginning	944,433	944,433	944,433	
Fund balance - ending	\$ 1,002,433	\$ 1,002,433	\$ 1,011,736	

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, 2018

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Appellate judicial system	\$ 74,000	\$ 74,000	\$ 80,269	\$ 6,269
Interest	1,400	1,400	3,255	1,855
Total revenues	<u>75,400</u>	<u>75,400</u>	<u>83,524</u>	<u>8,124</u>
Expenditures:				
Current:				
Judicial - maintenance and operating	<u>75,400</u>	<u>250,400</u>	<u>20,698</u>	<u>229,702</u>
Total expenditures	<u>75,400</u>	<u>250,400</u>	<u>20,698</u>	<u>229,702</u>
Excess (deficiency) of revenues over expenditures	-	(175,000)	62,826	\$ <u><u>237,826</u></u>
Fund balance - beginning	<u>144,194</u>	<u>144,194</u>	<u>144,194</u>	
Fund balance - ending	<u><u>\$ 144,194</u></u>	<u><u>\$(30,806)</u></u>	<u><u>\$ 207,020</u></u>	

COLLIN COUNTY, TEXAS

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

Court Reporters Special Revenue Fund

For The Year Ended September 30, 2018

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 275,000	\$ 275,000	\$ 288,115	\$ 13,115
Total revenues	<u>275,000</u>	<u>275,000</u>	<u>288,115</u>	<u>13,115</u>
Expenditures:				
Current:				
Judicial:				
Substitute Court Reporters:				
District Courts - maintenance and operating	167,140	173,924	173,923	1
County Courts - maintenance and operating	88,360	99,850	49,528	50,322
Justice of the Peace - maintenance and operating	<u>8,500</u>	<u>8,500</u>	<u>1,014</u>	<u>7,486</u>
Total expenditures	<u>264,000</u>	<u>282,274</u>	<u>224,465</u>	<u>57,809</u>
Excess (deficiency) of revenues				
over expenditures	11,000	(7,274)	63,650	<u>\$ 70,924</u>
Fund balance - beginning	<u>258,361</u>	<u>258,361</u>	<u>258,361</u>	
Fund balance - ending	<u>\$ 269,361</u>	<u>\$ 251,087</u>	<u>\$ 322,011</u>	

COLLIN COUNTY, TEXAS

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

Law Library Special Revenue Fund

For The Year Ended September 30, 2018

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 505,000	\$ 505,000	\$ 561,900	\$ 56,900
Miscellaneous	22,000	22,000	21,422	(578)
Total revenues	<u>527,000</u>	<u>527,000</u>	<u>583,322</u>	<u>56,322</u>
Expenditures:				
Current:				
Judicial:				
Salaries and benefits	176,377	176,377	169,595	6,782
Training and travel	3,250	3,250	330	2,920
Maintenance and operating	<u>220,543</u>	<u>220,543</u>	<u>185,678</u>	<u>34,865</u>
Total Judicial	<u>400,170</u>	<u>400,170</u>	<u>355,603</u>	<u>44,567</u>
Total expenditures	<u>400,170</u>	<u>400,170</u>	<u>355,603</u>	<u>44,567</u>
Excess (deficiency) of revenues over expenditures	126,830	126,830	227,719	<u>\$ 100,889</u>
Fund balance - beginning	<u>3,163,663</u>	<u>3,163,663</u>	<u>3,163,663</u>	
Fund balance - ending	<u>\$ 3,290,493</u>	<u>\$ 3,290,493</u>	<u>\$ 3,391,382</u>	

COLLIN COUNTY, TEXAS

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

Farm Museum Memorial Special Revenue Fund

For The Year Ended September 30, 2018

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Interest	\$ 10	\$ 10	\$ 19	\$ 9
Miscellaneous	-	-	2	2
Total revenues	10	10	21	11
Expenditures:	-	-	-	-
Excess (deficiency) of revenues over expenditures	10	10	21	\$ 11
Fund balance - beginning	9,236	9,236	9,236	
Fund balance - ending	\$ 9,246	\$ 9,246	\$ 9,257	

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, 2018

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenue - interest	\$ <u>3</u>	\$ <u>3</u>	\$ <u>6</u>	\$ <u>3</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	3	3	6	\$ <u><u>3</u></u>
Fund balance - beginning	<u>2,794</u>	<u>2,794</u>	<u>2,794</u>	
Fund balance - ending	\$ <u><u>2,797</u></u>	\$ <u><u>2,797</u></u>	\$ <u><u>2,800</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, 2018

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 1,770,000	\$ 1,770,000	\$ 1,659,008	\$(110,992)
Total revenues	<u>1,770,000</u>	<u>1,770,000</u>	<u>1,659,008</u>	<u>(110,992)</u>
Expenditures:				
Current:				
General administration:				
Salaries and benefits	365,645	365,645	328,804	36,841
Training and travel	22,891	22,891	4,901	17,990
Maintenance and operating	<u>1,337,550</u>	<u>1,337,550</u>	<u>158,645</u>	<u>1,178,905</u>
Total General administration	<u>1,726,086</u>	<u>1,726,086</u>	<u>492,350</u>	<u>1,233,736</u>
Capital outlay - General administration	<u>23,077</u>	<u>23,077</u>	<u>-</u>	<u>23,077</u>
Total expenditures	<u>1,749,163</u>	<u>1,749,163</u>	<u>492,350</u>	<u>1,256,813</u>
Excess (deficiency) of revenues over expenditures	20,837	20,837	1,166,658	<u>\$ 1,145,821</u>
Fund balance - beginning	<u>7,001,627</u>	<u>7,001,627</u>	<u>7,001,627</u>	
Fund balance - ending	<u>\$ 7,022,464</u>	<u>\$ 7,022,464</u>	<u>\$ 8,168,285</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, 2018

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 57,000	\$ 57,000	\$ 60,238	\$ 3,238
Total revenues	<u>57,000</u>	<u>57,000</u>	<u>60,238</u>	<u>3,238</u>
Expenditures:				
Current:				
Judicial:				
Salaries and benefits	<u>135,593</u>	<u>135,593</u>	<u>130,607</u>	<u>4,986</u>
Total Judicial	<u>135,593</u>	<u>135,593</u>	<u>130,607</u>	<u>4,986</u>
Total expenditures	<u>135,593</u>	<u>135,593</u>	<u>130,607</u>	<u>4,986</u>
Excess (deficiency) of revenues over expenditures	(78,593)	(78,593)	(70,369)	<u>\$ 8,224</u>
Fund balance - beginning	<u>250,023</u>	<u>250,023</u>	<u>250,023</u>	
Fund balance - ending	<u>\$ 171,430</u>	<u>\$ 171,430</u>	<u>\$ 179,654</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, 2018

	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	361	361	361	
Fund balance - ending	<u>\$ 361</u>	<u>\$ 361</u>	<u>\$ 411</u>	

COLLIN COUNTY, TEXAS

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

Justice Court Technology Special Revenue Fund

For The Year Ended September 30, 2018

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 96,000	\$ 96,000	\$ 113,291	\$ 17,291
Total revenues	<u>96,000</u>	<u>96,000</u>	<u>113,291</u>	<u>17,291</u>
Expenditures:				
Current:				
Judicial:				
Training and travel	22,385	23,935	10,714	13,221
Maintenance and operating	<u>138,064</u>	<u>147,632</u>	<u>13,778</u>	<u>133,854</u>
Total Judicial	<u>160,449</u>	<u>171,567</u>	<u>24,492</u>	<u>147,075</u>
Capital outlay - judicial	<u>11,010</u>	<u>11,010</u>	<u>-</u>	<u>11,010</u>
Total expenditures	<u>171,459</u>	<u>182,577</u>	<u>24,492</u>	<u>158,085</u>
Excess (deficiency) of revenues over expenditures	(75,459)	(86,577)	88,799	<u>\$ 175,376</u>
Fund balance - beginning	<u>637,860</u>	<u>637,860</u>	<u>637,860</u>	
Fund balance - ending	<u>\$ 562,401</u>	<u>\$ 551,283</u>	<u>\$ 726,659</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, 2018

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Federal and state funds	\$ -	\$ -	\$ 70,099	\$ 70,099
Interest	-	-	1,248	1,248
Total revenues	-	-	71,347	71,347
Expenditures:				
Current:				
General administration - maintenance and operating	85,850	147,977	123,254	24,723
Total expenditures	85,850	147,977	123,254	24,723
Excess (deficiency) of revenues over expenditures	(85,850)	(147,977)	(51,907)	96,070
Other financing sources (uses):				
Transfers out	(62,127)	-	-	-
Total other financing sources (uses)	(62,127)	-	-	-
Net change in fund balance	(147,977)	(147,977)	(51,907)	\$ 96,070
Fund balance - beginning	149,912	149,912	149,912	
Fund balance - ending	\$ 1,935	\$ 1,935	\$ 98,005	

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, 2018

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 500	\$ 500	\$ 500	\$ -
Total revenues	500	500	500	-
Expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	500	500	500	\$ -
Fund balance - beginning	6,444	6,444	6,444	
Fund balance - ending	\$ 6,944	\$ 6,944	\$ 6,944	

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, 2018

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 650,000	\$ 650,000	\$ 417,340	\$(232,660)
Interest	21,500	21,500	47,853	26,353
Total revenues	<u>671,500</u>	<u>671,500</u>	<u>465,193</u>	<u>(206,307)</u>
Expenditures:				
Current:				
General administration:				
Salaries and benefits	200,000	200,000	200,000	-
Training and travel	25,000	25,000	13,037	11,963
Maintenance and operating	<u>407,561</u>	<u>407,561</u>	<u>235,966</u>	<u>171,595</u>
Total General administration	<u>632,561</u>	<u>632,561</u>	<u>449,003</u>	<u>183,558</u>
Capital outlay - general administration	<u>24,758</u>	<u>24,758</u>	<u>24,758</u>	<u>-</u>
Total expenditures	<u>657,319</u>	<u>657,319</u>	<u>473,761</u>	<u>183,558</u>
Excess (deficiency) of revenues over expenditures	14,181	14,181	(8,568)	<u>\$(22,749)</u>
Fund balance - beginning	<u>2,716,868</u>	<u>2,716,868</u>	<u>2,716,868</u>	
Fund balance - ending	<u>\$ 2,731,049</u>	<u>\$ 2,731,049</u>	<u>\$ 2,708,300</u>	

COLLIN COUNTY, TEXAS

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

Election Equipment Special Revenue Fund

For The Year Ended September 30, 2018

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues - interest	\$ 15	\$ 15	\$ 27	\$ 12
Expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	15	15	27	\$ 12
Fund balance - beginning	13,340	13,340	13,340	
Fund balance - ending	\$ 13,355	\$ 13,355	\$ 13,367	

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, 2018

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget positive (negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues - interest	\$ <u>110</u>	\$ <u>110</u>	\$ <u>236</u>	\$ <u>126</u>
Expenditures:				
Current:				
Culture and recreation	<u>-</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	110	(2,890)	(2,764)	\$ <u><u>126</u></u>
Fund balance - beginning	<u>15,580</u>	<u>15,580</u>	<u>15,580</u>	
Fund balance - ending	\$ <u><u>15,690</u></u>	\$ <u><u>12,690</u></u>	\$ <u><u>12,816</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, 2018

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 5,000	\$ 5,000	\$ 5,331	\$ 331
Total revenues	<u>5,000</u>	<u>5,000</u>	<u>5,331</u>	<u>331</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	5,000	5,000	5,331	\$ <u><u>331</u></u>
Fund balance - beginning	<u>26,944</u>	<u>26,944</u>	<u>26,944</u>	
Fund balance - ending	<u><u>\$ 31,944</u></u>	<u><u>\$ 31,944</u></u>	<u><u>\$ 32,275</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, 2018

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 242,000	\$ 242,000	\$ 242,412	\$ 412
Total revenues	<u>242,000</u>	<u>242,000</u>	<u>242,412</u>	<u>412</u>
Expenditures:				
Current:				
General administration:				
Maintenance and operating	<u>596,602</u>	<u>596,602</u>	<u>346,036</u>	<u>250,566</u>
Total General administration	<u>596,602</u>	<u>596,602</u>	<u>346,036</u>	<u>250,566</u>
Total expenditures	<u>596,602</u>	<u>596,602</u>	<u>346,036</u>	<u>250,566</u>
Excess (deficiency) of revenues over expenditures	(354,602)	(354,602)	(103,624)	\$ <u>250,978</u>
Fund balance - beginning	<u>382,156</u>	<u>382,156</u>	<u>382,156</u>	
Fund balance - ending	\$ <u>27,554</u>	\$ <u>27,554</u>	\$ <u>278,532</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, 2018

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 45,000	\$ 45,000	\$ 53,815	\$ 8,815
Total revenues	<u>45,000</u>	<u>45,000</u>	<u>53,815</u>	<u>8,815</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	45,000	45,000	53,815	\$ <u>8,815</u>
Fund balance - beginning	<u>310,656</u>	<u>310,656</u>	<u>310,656</u>	
Fund balance - ending	<u>\$ 355,656</u>	<u>\$ 355,656</u>	<u>\$ 364,471</u>	

COLLIN COUNTY, TEXAS

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

Specialty Court Special Revenue Fund

For The Year Ended September 30, 2018

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 69,500	\$ 69,500	\$ 67,724	\$(1,776)
Miscellaneous	-	-	3,656	3,656
Total revenues	<u>69,500</u>	<u>69,500</u>	<u>71,380</u>	<u>1,880</u>
Expenditures:				
Current:				
Judicial:				
County Courts:				
Maintenance and operating	<u>69,832</u>	<u>69,832</u>	<u>53,072</u>	<u>16,760</u>
Total County Courts	<u>69,832</u>	<u>69,832</u>	<u>53,072</u>	<u>16,760</u>
District Courts:				
Training and travel	<u>14,000</u>	<u>14,000</u>	<u>6,696</u>	<u>7,304</u>
Maintenance and operating	<u>125,664</u>	<u>125,664</u>	<u>96,031</u>	<u>29,633</u>
Total District Courts	<u>139,664</u>	<u>139,664</u>	<u>102,727</u>	<u>36,937</u>
Total Judicial	<u>209,496</u>	<u>209,496</u>	<u>155,799</u>	<u>53,697</u>
Total expenditures	<u>209,496</u>	<u>209,496</u>	<u>155,799</u>	<u>53,697</u>
Excess (deficiency) of revenues over expenditures	(139,996)	(139,996)	(84,419)	<u>\$ 55,577</u>
Fund balance - beginning	<u>236,805</u>	<u>236,805</u>	<u>236,805</u>	
Fund balance - ending	<u>\$ 96,809</u>	<u>\$ 96,809</u>	<u>\$ 152,386</u>	

COLLIN COUNTY, TEXAS

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

County Courts Technology Special Revenue Fund

For The Year Ended September 30, 2018

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 52,000	\$ 52,000	\$ 60,370	\$ 8,370
Total revenues	<u>52,000</u>	<u>52,000</u>	<u>60,370</u>	<u>8,370</u>
Expenditures:				
Current:				
Judicial:				
Maintenance and operating	<u>1,568</u>	<u>1,568</u>	<u>599</u>	<u>969</u>
Total Judicial	<u>1,568</u>	<u>1,568</u>	<u>599</u>	<u>969</u>
Total expenditures	<u>1,568</u>	<u>1,568</u>	<u>599</u>	<u>969</u>
Excess (deficiency) of revenues over expenditures	50,432	50,432	59,771	\$ <u>9,339</u>
Fund balance - beginning	<u>297,223</u>	<u>297,223</u>	<u>297,223</u>	
Fund balance - ending	<u>\$ 347,655</u>	<u>\$ 347,655</u>	<u>\$ 356,994</u>	

COLLIN COUNTY, TEXAS

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

District Courts Technology Special Revenue Fund

For The Year Ended September 30, 2018

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 51,000	\$ 51,000	\$ 64,138	\$ 13,138
Total revenues	<u>51,000</u>	<u>51,000</u>	<u>64,138</u>	<u>13,138</u>
Expenditures:				
Current:				
Judicial:				
Maintenance and operating	2,016	2,016	-	2,016
Total Judicial	<u>2,016</u>	<u>2,016</u>	<u>-</u>	<u>2,016</u>
Total expenditures	<u>2,016</u>	<u>2,016</u>	<u>-</u>	<u>2,016</u>
Excess (deficiency) of revenues over expenditures	48,984	48,984	64,138	<u>\$ 15,154</u>
Fund balance - beginning	<u>246,123</u>	<u>246,123</u>	<u>246,123</u>	
Fund balance - ending	<u>\$ 295,107</u>	<u>\$ 295,107</u>	<u>\$ 310,261</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, 2018

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
State funds	\$ 40,000	\$ 40,000	\$ 97,788	\$ 57,788
Interest	4,700	4,700	10,094	5,394
Total revenues	44,700	44,700	107,882	63,182
Expenditures:				
Current:				
Judicial:				
Salaries and benefits	65,270	65,270	49,987	15,283
Training and travel	10,451	10,451	2,108	8,343
Maintenance and operating	1,900	1,900	163	1,737
Total Judicial	77,621	77,621	52,258	25,363
Total expenditures	77,621	77,621	52,258	25,363
Excess (deficiency) of revenues over expenditures	(32,921)	(32,921)	55,624	\$ 88,545
Fund balance - beginning	589,369	589,369	589,369	
Fund balance - ending	\$ 556,448	\$ 556,448	\$ 644,993	

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, 2018

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 50,000	\$ 50,000	\$ 66,041	\$ 16,041
Total revenues	<u>50,000</u>	<u>50,000</u>	<u>66,041</u>	<u>16,041</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	50,000	50,000	66,041	\$ <u>16,041</u>
Fund balance - beginning	<u>399,407</u>	<u>399,407</u>	<u>399,407</u>	
Fund balance - ending	<u>\$ 449,407</u>	<u>\$ 449,407</u>	<u>\$ 465,448</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, 2018

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 85,000	\$ 85,000	\$ 98,324	\$ 13,324
Total revenues	<u>85,000</u>	<u>85,000</u>	<u>98,324</u>	<u>13,324</u>
Expenditures:				
Current:				
Judicial:				
Maintenance and operating	299,699	299,699	-	299,699
Total Judicial	<u>299,699</u>	<u>299,699</u>	<u>-</u>	<u>299,699</u>
Total expenditures	<u>299,699</u>	<u>299,699</u>	<u>-</u>	<u>299,699</u>
Excess (deficiency) of revenues over expenditures	(214,699)	(214,699)	98,324	<u>\$ 313,023</u>
Fund balance - beginning	<u>403,423</u>	<u>403,423</u>	<u>403,423</u>	
Fund balance - ending	<u>\$ 188,724</u>	<u>\$ 188,724</u>	<u>\$ 501,747</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, 2018

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 15,200	\$ 15,200	\$ 17,516	\$ 2,316
Total revenues	<u>15,200</u>	<u>15,200</u>	<u>17,516</u>	<u>2,316</u>
Expenditures:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	15,200	15,200	17,516	\$ <u>2,316</u>
Fund balance - beginning	<u>233,557</u>	<u>233,557</u>	<u>233,557</u>	
Fund balance - ending	<u>\$ 248,757</u>	<u>\$ 248,757</u>	<u>\$ 251,073</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, 2018

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 14,100	\$ 14,100	\$ 17,042	\$ 2,942
Total revenues	<u>14,100</u>	<u>14,100</u>	<u>17,042</u>	<u>2,942</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	14,100	14,100	17,042	\$ <u>2,942</u>
Fund balance - beginning	<u>47,159</u>	<u>47,159</u>	<u>47,159</u>	
Fund balance - ending	<u>\$ 61,259</u>	<u>\$ 61,259</u>	<u>\$ 64,201</u>	

CAPITAL PROJECT FUNDS

Capital Project Funds are used to account for the different types of bonds issued by the county for construction of roads, facilities, and improvements. A county may not issue bonds payable in whole or in part from ad valorem taxes unless the bonds are authorized by a majority of the registered voters of the county voting on the issue.

Unlimited tax bonds are used to finance road construction. Unlimited tax bonds, per state statute, are secured by the county's pledge of an ad valorem tax, without limit, upon all taxable property within the county. The bonds issued would include payment for the cost of issuance associated with the sale of these bonds.

Major Funds

2007 Road Bond Capital Projects - to account for bond projects authorized by voters on November 6, 2007. Total authorized for roads and highways is \$235,600,000. Only a portion of the bonds have been issued to-date in four series, beginning 2008 and ending 2011. The remainder of the bonds will be sold as needed. The total sold through September 30, 2012 is \$119,970,000.

Series 2008 - \$25,020,000 issued 07/14/08

Series 2009 - \$10,070,000 issued 09/29/09

Series 2009B - \$5,590,000 issued 09/29/09

Series 2011 - \$28,490,000 issued 06/16/11

Series 2012 - \$50,800,000 issued 05/01/12

Please note the Series 2009B references bonds issued as Build America Bonds. They are taxable municipal bonds with special tax credits and federal subsidies and were created as part of the American Recovery and Reinvestment Act on February 17, 2009.

NON-MAJOR CAPITAL PROJECT FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

COLLIN COUNTY, TEXAS

Combining Balance Sheet

Nonmajor Governmental Funds

Nonmajor Capital Projects Funds

September 30, 2018

	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
Assets									
Cash	\$ 1,909	\$ 624	\$ 2,228	\$ 33,204	\$ 291	\$ 1,974	\$ 3,174	\$ 72,604	\$ 116,008
Investments	144,647	1,042,125	207,393	6,126,498	264,058	2,635,608	4,259,544	25,926,627	40,606,500
Receivables:									
Advance to other funds	-	-	-	-	-	1,340,558	14,499	-	1,355,057
Total assets	<u>\$ 146,556</u>	<u>\$ 1,042,749</u>	<u>\$ 209,621</u>	<u>\$ 6,159,702</u>	<u>\$ 264,349</u>	<u>\$ 3,978,140</u>	<u>\$ 4,277,217</u>	<u>\$ 25,999,231</u>	<u>\$ 42,077,565</u>
Liabilities and Fund Balances									
Liabilities:									
Accounts payable	\$ 6,511	\$ 361,938	\$ -	\$ -	\$ -	\$ -	\$ 23,567	\$ 133,989	\$ 526,005
Total liabilities	<u>6,511</u>	<u>361,938</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>23,567</u>	<u>133,989</u>	<u>526,005</u>
Fund balances:									
Nonspendable	-	-	-	-	-	1,340,558	14,499	-	1,355,057
Restricted	140,045	680,811	209,621	6,159,702	264,349	2,637,582	4,239,151	25,865,242	40,196,503
Total fund balances	<u>140,045</u>	<u>680,811</u>	<u>209,621</u>	<u>6,159,702</u>	<u>264,349</u>	<u>3,978,140</u>	<u>4,253,650</u>	<u>25,865,242</u>	<u>41,551,560</u>
Total liabilities and fund balances	<u>\$ 146,556</u>	<u>\$ 1,042,749</u>	<u>\$ 209,621</u>	<u>\$ 6,159,702</u>	<u>\$ 264,349</u>	<u>\$ 3,978,140</u>	<u>\$ 4,277,217</u>	<u>\$ 25,999,231</u>	<u>\$ 42,077,565</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, 2018

	1999	2001	2003	2007					Nonmajor
	Permanent	Permanent	Permanent	Permanent					Capital
	Improvement	Improvement	Improvement	Improvement	1995	1999	2003	Tax Notes	Project
	Bond	Bond	Bond	Bond	Road Bond	Road Bond	Road Bond		Funds
									Total
Revenues:									
Taxes – general property ad valorem	\$ -	\$ -	\$ -	\$ -	\$ 5,343	\$ -	\$ -	\$ -	\$ 5,343
Interest	2,657	18,767	3,986	120,951	4,327	46,686	73,125	223,463	493,962
Total revenues	2,657	18,767	3,986	120,951	9,670	46,686	73,125	223,463	499,305
Expenditures:									
Capital outlay:									
General administration	-	-	-	-	-	-	-	998,159	998,159
Public facilities	28,479	482,926	24,635	-	-	-	-	746,296	1,282,336
Public transportation	-	-	-	-	-	204,919	368,490	-	573,409
Culture and recreation	-	-	34,475	1,731,481	-	-	-	-	1,765,956
Total expenditures	28,479	482,926	59,110	1,731,481	-	204,919	368,490	1,744,455	4,619,860
Excess (deficiency) of revenues over (under) expenditures	(25,822)	(464,159)	(55,124)	(1,610,530)	9,670	(158,233)	(295,365)	(1,520,992)	(4,120,555)
Other financing sources (uses):									
Debt issuance	-	-	-	-	-	-	-	18,100,000	18,100,000
Total other financing sources (uses)	-	-	-	-	-	-	-	18,100,000	18,100,000
Net change in fund balance	(25,822)	(464,159)	(55,124)	(1,610,530)	9,670	(158,233)	(295,365)	16,579,008	13,979,445
Fund balance – beginning	165,867	1,144,970	264,745	7,770,232	254,679	4,136,373	4,549,015	9,286,234	27,572,115
Fund balance – ending	\$ 140,045	\$ 680,811	\$ 209,621	\$ 6,159,702	\$ 264,349	\$ 3,978,140	\$ 4,253,650	\$ 25,865,242	\$ 41,551,560

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, 2018

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ 3,238,089	\$ 2,657	\$ 3,240,746	\$ 3,240,746
Miscellaneous	191,042	-	191,042	191,042
Total revenues	<u>3,429,131</u>	<u>2,657</u>	<u>3,431,788</u>	<u>3,431,788</u>
Expenditures:				
Capital outlay:				
Criminal justice and related facilities	34,891,436	28,479	34,919,915	35,059,960
Old Collin County Courthouse	1,000,000	-	1,000,000	1,000,000
Land for park and open space	6,063,581	-	6,063,581	6,063,581
Total expenditures	<u>41,955,017</u>	<u>28,479</u>	<u>41,983,496</u>	<u>42,123,541</u>
Excess (deficiency) of revenues over (under) expenditures	(38,525,886)	(25,822)	(38,551,708)	(38,691,753)
Other financing sources (uses):				
Debt issuance	38,692,860	-	38,692,860	38,692,860
Transfers out	(1,107)	-	(1,107)	(1,107)
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>\$ 165,867</u>	(25,822)	<u>\$ 140,045</u>	<u>\$ -</u>
Fund balance – beginning		<u>165,867</u>		
Fund balance – ending		<u>\$ 140,045</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, 2018

	<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	1,555,649	18,767	1,574,416	1,574,416
Miscellaneous	<u>4,950</u>	<u>-</u>	<u>4,950</u>	<u>4,950</u>
Total revenues	<u>1,636,662</u>	<u>18,767</u>	<u>1,655,429</u>	<u>1,655,429</u>
Expenditures:				
Capital outlay:				
Youth camp and related outdoor recreation and facilities	<u>26,389,012</u>	<u>482,926</u>	<u>26,871,938</u>	<u>27,552,749</u>
Total expenditures	<u>26,389,012</u>	<u>482,926</u>	<u>26,871,938</u>	<u>27,552,749</u>
Excess (deficiency) of revenues over (under) expenditures	(24,752,350)	(464,159)	(25,216,509)	(25,897,320)
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>\$ 1,144,970</u>	(464,159)	<u>\$ 680,811</u>	<u>\$ -</u>
Fund balance – beginning		<u>1,144,970</u>		
Fund balance – ending		<u>\$ 680,811</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, 2018

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ 3,789,184	\$ 3,986	\$ 3,793,170	\$ 3,793,170
Total revenues	<u>3,789,184</u>	<u>3,986</u>	<u>3,793,170</u>	<u>3,793,170</u>
Expenditures:				
Capital outlay:				
Adult, juvenile detention, and court facilities	80,007,018	24,635	80,031,653	80,241,274
Land for park and open space	<u>10,524,966</u>	<u>34,475</u>	<u>10,559,441</u>	<u>10,559,441</u>
Total expenditures	<u>90,531,984</u>	<u>59,110</u>	<u>90,591,094</u>	<u>90,800,715</u>
Excess (deficiency) of revenues over (under) expenditures	(86,742,800)	(55,124)	(86,797,924)	(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>\$ 264,745</u>	(55,124)	<u>\$ 209,621</u>	<u>\$ -</u>
Fund balance – beginning		<u>264,745</u>		
Fund balance – ending		<u>\$ 209,621</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, 2018

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ 403,080	\$ 120,951	\$ 524,031	\$ 524,031
Total revenues	<u>403,080</u>	<u>120,951</u>	<u>524,031</u>	<u>524,031</u>
Expenditures:				
Capital outlay:				
Adult, juvenile detention, and court facilities	29,429,804	-	29,429,804	35,589,506
Land for park and open space including joint county-city projects	<u>10,619,188</u>	<u>1,731,481</u>	<u>12,350,669</u>	<u>12,350,669</u>
Total expenditures	<u>40,048,992</u>	<u>1,731,481</u>	<u>41,780,473</u>	<u>47,940,175</u>
Excess (deficiency) of revenues over (under) expenditures	(39,645,912)	(1,610,530)	(41,256,442)	(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>\$ 7,770,232</u>	(1,610,530)	<u>\$ 6,159,702</u>	<u>\$ -</u>
Fund balance – beginning		<u>7,770,232</u>		
Fund balance – ending		<u>\$ 6,159,702</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, 2018

	Prior Years	Current Year	Total to Date	Project Authorization
Revenues:				
Taxes - special assessment	\$ 224,332	\$ 5,343	\$ 229,675	\$ 229,675
Other local government funds	953,851	-	953,851	953,851
Interest	2,046,071	4,327	2,050,398	2,050,398
Miscellaneous	332,049	-	332,049	332,049
Total revenues	<u>3,556,303</u>	<u>9,670</u>	<u>3,565,973</u>	<u>3,565,973</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>50,340,106</u>	<u>-</u>	<u>50,340,106</u>	<u>50,604,455</u>
Total expenditures	<u>50,340,106</u>	<u>-</u>	<u>50,340,106</u>	<u>50,604,455</u>
Excess (deficiency) of revenues over (under) expenditures	(46,783,803)	<u>9,670</u>	(46,774,133)	(47,038,482)
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	695,747	-	695,747	695,747
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>\$ 254,679</u>	<u>9,670</u>	<u>\$ 264,349</u>	<u>\$ -</u>
Fund balance – beginning		<u>254,679</u>		
Fund balance – ending		<u>\$ 264,349</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, 2018

	<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	<u>10,495,284</u>	<u>46,686</u>	<u>10,541,970</u>	<u>10,541,970</u>
Total revenues	<u>12,993,872</u>	<u>46,686</u>	<u>13,040,558</u>	<u>13,040,558</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>91,405,583</u>	<u>204,919</u>	<u>91,610,502</u>	<u>95,588,642</u>
Total expenditures	<u>91,405,583</u>	<u>204,919</u>	<u>91,610,502</u>	<u>95,588,642</u>
Excess (deficiency) of revenues over (under) expenditures	(78,411,711)	(158,233)	(78,569,944)	(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>\$ 4,136,373</u>	(158,233)	<u>\$ 3,978,140</u>	<u>\$ -</u>
Fund balance – beginning		<u>4,136,373</u>		
Fund balance – ending		<u>\$ 3,978,140</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, 2018

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Other local government funds	\$ 1,925,666	\$ -	\$ 1,925,666	\$ 1,925,666
Interest	12,687,594	73,125	12,760,719	12,760,719
Miscellaneous	35,000	-	35,000	35,000
Total revenues	<u>14,648,260</u>	<u>73,125</u>	<u>14,721,385</u>	<u>14,721,385</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>152,120,781</u>	<u>368,490</u>	<u>152,489,271</u>	<u>156,742,921</u>
Total expenditures	<u>152,120,781</u>	<u>368,490</u>	<u>152,489,271</u>	<u>156,742,921</u>
Excess (deficiency) of revenues over (under) expenditures	(137,472,521)	(295,365)	(137,767,886)	(142,021,536)
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>\$ 4,549,015</u>	(295,365)	<u>\$ 4,253,650</u>	<u>\$ -</u>
Fund balance – beginning		<u>4,549,015</u>		
Fund balance – ending		<u>\$ 4,253,650</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, 2018

	<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	3,834,237	223,463	4,057,700	4,057,700
Miscellaneous	<u>1,496,954</u>	<u>-</u>	<u>1,496,954</u>	<u>1,496,954</u>
Total revenues	<u>7,218,563</u>	<u>223,463</u>	<u>7,442,026</u>	<u>7,442,026</u>
Expenditures:				
Capital outlay:				
Computer software, hardware, equipment, vehicles, technology improvements, and related services	<u>46,378,266</u>	<u>1,744,455</u>	<u>48,122,721</u>	<u>73,987,963</u>
Total expenditures	<u>46,378,266</u>	<u>1,744,455</u>	<u>48,122,721</u>	<u>73,987,963</u>
Excess (deficiency) of revenues over (under) expenditures	(39,159,703)	(1,520,992)	(40,680,695)	(66,545,937)
Other financing sources (uses):				
Debt issuance	48,322,580	18,100,000	66,422,580	66,422,580
Premium on sale of tax notes	<u>123,357</u>	<u>-</u>	<u>123,357</u>	<u>123,357</u>
Total other financing sources (uses)	<u>48,445,937</u>	<u>18,100,000</u>	<u>66,545,937</u>	<u>66,545,937</u>
Net change in fund balance	<u>\$ 9,286,234</u>	16,579,008	<u>\$ 25,865,242</u>	<u>\$ -</u>
Fund balance – beginning		<u>9,286,234</u>		
Fund balance – ending		<u>\$ 25,865,242</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.

COLLIN COUNTY, TEXAS

Combining Statement of Net Position

Internal Service Funds

September 30, 2018

	Liability Insurance	Workers Compensation Insurance	Flexible Benefits	Unemployment Assessment	Employee Insurance	Employee Paid Benefits	Total
Assets							
Current assets:							
Cash	\$ 6,183	\$ 130,325	\$ 122,568	\$ 36,572	\$ 6,857,233	\$ 43,315	\$ 7,196,196
Investments	4,259,916	3,194,500	163,469	915,111	59,890	-	8,592,886
Receivables:							
Miscellaneous receivables	1,689	30,618	-	-	8,660	-	40,967
Total current assets	4,267,788	3,355,443	286,037	951,683	6,925,783	43,315	15,830,049
Total assets	4,267,788	3,355,443	286,037	951,683	6,925,783	43,315	15,830,049
Liabilities							
Current liabilities:							
Accounts payable	14,231	-	-	7,589	382,630	30,649	435,099
Payroll payable	-	-	-	-	6,810	-	6,810
Claims payable	446,232	637,974	-	-	855,183	-	1,939,389
Due to other funds	-	30,181	-	-	-	-	30,181
Total current liabilities	460,463	668,155	-	7,589	1,244,623	30,649	2,411,479
Total liabilities	460,463	668,155	-	7,589	1,244,623	30,649	2,411,479
Net Position							
Unrestricted	3,807,325	2,687,288	286,037	944,094	5,681,160	12,666	13,418,570
Total net position	\$ 3,807,325	\$ 2,687,288	\$ 286,037	\$ 944,094	\$ 5,681,160	\$ 12,666	\$ 13,418,570

COLLIN COUNTY, TEXAS

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

Internal Service Funds

For The Year Ended September 30, 2018

	Liability Insurance	Workers Compensation Insurance	Flexible Benefits	Unemployment Assessment	Employee Insurance	Employee Paid Benefits	Total
Operating revenues:							
Premiums	\$ 1,565,000	\$ 885,000	\$ 3,702,525	\$ 126,721	\$ 25,216,841	\$ 356,898	\$ 31,852,985
Other	<u>240,666</u>	<u>48,404</u>	<u>-</u>	<u>-</u>	<u>6,731,200</u>	<u>-</u>	<u>7,020,270</u>
Total operating revenues	<u>1,805,666</u>	<u>933,404</u>	<u>3,702,525</u>	<u>126,721</u>	<u>31,948,041</u>	<u>356,898</u>	<u>38,873,255</u>
Operating expenses:							
Administration	3,260	13,364	-	-	4,055,166	-	4,071,790
Benefits	<u>1,302,497</u>	<u>244,188</u>	<u>3,680,484</u>	<u>37,422</u>	<u>27,056,598</u>	<u>357,648</u>	<u>32,678,837</u>
Total operating expenses	<u>1,305,757</u>	<u>257,552</u>	<u>3,680,484</u>	<u>37,422</u>	<u>31,111,764</u>	<u>357,648</u>	<u>36,750,627</u>
Operating income (loss)	499,909	675,852	22,041	89,299	836,277	(750)	2,122,628
Nonoperating revenues (expenses):							
Interest income	<u>68,012</u>	<u>51,679</u>	<u>68</u>	<u>14,779</u>	<u>78,738</u>	<u>32</u>	<u>213,308</u>
Total nonoperating revenues (expenses)	<u>68,012</u>	<u>51,679</u>	<u>68</u>	<u>14,779</u>	<u>78,738</u>	<u>32</u>	<u>213,308</u>
Change in net position	567,921	727,531	22,109	104,078	915,015	(718)	2,335,936
Total net position – beginning	<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 – ending	<u>\$ 3,807,325</u>	<u>\$ 2,687,288</u>	<u>\$ 286,037</u>	<u>\$ 944,094</u>	<u>\$ 5,681,160</u>	<u>\$ 12,666</u>	<u>\$ 13,418,570</u>

COLLIN COUNTY, TEXAS

Combining Statement of Cash Flows

Internal Service Funds

For The Year Ended September 30, 2018

	Workers				Employee		
	Liability Insurance	Compensation Insurance	Flexible Benefits	Unemployment Assessment	Employee Insurance	Paid Benefits	Total
Cash flows from operating activities:							
Receipts from customers and users	\$ 1,565,000	\$ 854,382	\$ 3,702,525	\$ 126,721	\$ 25,231,753	\$ 356,898	\$ 31,837,279
Insurance recovery	240,666	48,404	-	-	6,731,200	-	7,020,270
Administration costs	(3,260)	(13,364)	-	-	(4,054,709)	-	(4,071,333)
Benefits paid	(1,296,491)	(241,644)	(3,694,234)	(32,342)	(28,948,721)	(354,609)	(34,568,041)
Net cash provided (used) by operating activities	505,915	647,778	8,291	94,379	(1,040,477)	2,289	218,175
Cash flows from investing activities:							
Sale (Purchases) of investments	(577,996)	(673,593)	-	(87,720)	5,050,906	-	3,711,597
Interest income	68,012	51,679	67	14,779	78,737	32	213,306
Net cash provided (used) by investing activities	(509,984)	(621,914)	67	(72,941)	5,129,643	32	3,924,903
Net increase (decrease) in cash and cash equivalents	(4,069)	25,864	8,358	21,438	4,089,166	2,321	4,143,078
Cash and cash equivalents – October 1, 2017	10,252	104,461	114,210	15,134	2,768,067	40,994	3,053,118
Cash and cash equivalents – September 30, 2018	6,183	130,325	122,568	36,572	6,857,233	43,315	7,196,196
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:							
Operating income (loss)	499,909	675,852	22,041	89,299	836,277	(750)	2,122,628
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:							
Change in intergovernmental receivable	-	(30,618)	-	-	14,912	-	(15,706)
Change in accounts payable	6,006	2,544	(13,750)	5,080	(1,894,593)	3,039	(1,891,674)
Change in payroll payable	-	-	-	-	2,927	-	2,927
Total adjustments	6,006	(28,074)	(13,750)	5,080	(1,876,754)	3,039	(1,904,453)
Net cash provided (used) by operating activities	\$ 505,915	\$ 647,778	\$ 8,291	\$ 94,379	\$(1,040,477)	\$ 2,289	\$ 218,175

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AGENCY FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets and Liabilities

All Agency Funds

For The Year Ended September 30, 2018

<u>UNCLAIMED HOLDINGS</u>	Balance October 1, 2017	Additions	Deductions	Balance September 30, 2018
<u>Assets</u>				
Cash	\$ 195	\$ 336,824	\$ 336,778	\$ 241
Investments	305,778	282,013	54,013	533,778
Total assets	<u>\$ 305,973</u>	<u>\$ 618,837</u>	<u>\$ 390,791</u>	<u>\$ 534,019</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 305,973	\$ 358,819	\$ 130,773	\$ 534,019
Total liabilities	<u>\$ 305,973</u>	<u>\$ 358,819</u>	<u>\$ 130,773</u>	<u>\$ 534,019</u>
 <u>STATE FEES</u>				
<u>Assets</u>				
Cash	\$ 517	\$ 9,788,811	\$ 9,699,324	\$ 90,004
Investments	1,049,770	4,839,200	4,805,200	1,083,770
Miscellaneous receivables	77,028	48,372	125,400	-
Total assets	<u>\$ 1,127,315</u>	<u>\$ 14,676,383</u>	<u>\$ 14,629,924</u>	<u>\$ 1,173,774</u>
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 4,923,849	\$ 3,750,075	\$ 1,173,774
Due to others/vouchers payable	1,127,315	1,604,534	2,731,849	-
Total liabilities	<u>\$ 1,127,315</u>	<u>\$ 6,528,383</u>	<u>\$ 6,481,924</u>	<u>\$ 1,173,774</u>

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2018

	Balance October 1, 2017	Additions	Deductions	Balance September 30, 2018
<u>SHERIFF</u>				
<u>Assets</u>				
Cash	\$ 28,546	\$ 290,550	\$ 300,244	\$ 18,852
Total assets	<u>\$ 28,546</u>	<u>\$ 290,550</u>	<u>\$ 300,244</u>	<u>\$ 18,852</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 28,546	\$ 337,949	\$ 347,643	\$ 18,852
Total liabilities	<u>\$ 28,546</u>	<u>\$ 337,949</u>	<u>\$ 347,643</u>	<u>\$ 18,852</u>
 <u>DISTRICT CLERK - TRUST</u>				
<u>Assets</u>				
Cash	\$ 3,117,628	\$ 6,641,125	\$ 4,412,332	\$ 5,346,421
Investments	1,300,247	438,453	228,408	1,510,292
Total assets	<u>\$ 4,417,875</u>	<u>\$ 7,079,578</u>	<u>\$ 4,640,740</u>	<u>\$ 6,856,713</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 4,417,875	\$ 7,079,578	\$ 4,640,740	\$ 6,856,713
Total liabilities	<u>\$ 4,417,875</u>	<u>\$ 7,079,578</u>	<u>\$ 4,640,740</u>	<u>\$ 6,856,713</u>

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2018

	Balance October 1, 2017	Additions	Deductions	Balance September 30, 2018
<u>DISTRICT CLERK - OTHER</u>				
<u>Assets</u>				
Cash	\$ 1,710,424	\$ 8,097,678	\$ 8,405,175	\$ 1,402,927
Total assets	<u>\$ 1,710,424</u>	<u>\$ 8,097,678</u>	<u>\$ 8,405,175</u>	<u>\$ 1,402,927</u>
<u>Liabilities</u>				
Due to other governments	\$ 617	\$ 2,696	\$ 2,955	\$ 358
Due to other agency funds	-	1,800,210	1,800,210	-
Cash bonds outstanding	1,693,270	1,138,877	1,568,503	1,263,644
Cash deposits outstanding	<u>16,537</u>	<u>190,817</u>	<u>68,429</u>	<u>138,925</u>
Total liabilities	<u>\$ 1,710,424</u>	<u>\$ 3,132,600</u>	<u>\$ 3,440,097</u>	<u>\$ 1,402,927</u>
 <u>COUNTY CLERK - TRUST</u>				
<u>Assets</u>				
Cash	\$ 5,920,599	\$ 10,914,089	\$ 8,875,965	\$ 7,958,723
Investments	<u>4,377,494</u>	<u>405,838</u>	<u>1,034,988</u>	<u>3,748,344</u>
Total assets	<u>\$ 10,298,093</u>	<u>\$ 11,319,927</u>	<u>\$ 9,910,953</u>	<u>\$ 11,707,067</u>
<u>Liabilities</u>				
Due to others/vouchers payable	<u>\$ 10,298,093</u>	<u>\$ 11,319,927</u>	<u>\$ 9,910,953</u>	<u>\$ 11,707,067</u>
Total liabilities	<u>\$ 10,298,093</u>	<u>\$ 11,319,927</u>	<u>\$ 9,910,953</u>	<u>\$ 11,707,067</u>

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2018

	Balance October 1, 2017	Additions	Deductions	Balance September 30, 2018
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COUNTY CLERK - OTHER

Assets

Cash	\$ 2,155,048	\$ 15,518,209	\$ 15,302,437	\$ 2,370,820
Total assets	<u>\$ 2,155,048</u>	<u>\$ 15,518,209</u>	<u>\$ 15,302,437</u>	<u>\$ 2,370,820</u>

Liabilities

Due to other governments	\$ 2,572	\$ 61,632	\$ 61,798	\$ 2,406
Due to other agency funds	-	1,371,155	1,371,155	-
Due to others/vouchers payable	1,645	5,875	4,928	2,592
Cash bonds outstanding	<u>2,150,831</u>	<u>1,790,548</u>	<u>1,575,557</u>	<u>2,365,822</u>
Total liabilities	<u>\$ 2,155,048</u>	<u>\$ 3,229,210</u>	<u>\$ 3,013,438</u>	<u>\$ 2,370,820</u>

TAX ASSESSOR/COLLECTOR

Assets

Cash	\$ 11,338,405	\$ 3,576,001,201	\$ 3,565,782,870	\$ 21,556,736
Investments	4,516,995	69,599	62,014	4,524,580
Miscellaneous receivables	<u>484</u>	<u>17,361,381</u>	<u>17,358,798</u>	<u>3,067</u>
Total assets	<u>\$ 15,855,884</u>	<u>\$ 3,593,432,181</u>	<u>\$ 3,583,203,682</u>	<u>\$ 26,084,383</u>

Liabilities

Due to other governments	\$ 8,492,885	\$ 3,039,673,442	\$ 3,037,454,621	\$ 10,711,706
Due to other agency funds	-	235,553,105	235,553,105	-
Due to others/vouchers payable	<u>7,362,999</u>	<u>55,520,484</u>	<u>47,510,806</u>	<u>15,372,677</u>
Total liabilities	<u>\$ 15,855,884</u>	<u>\$ 3,330,747,031</u>	<u>\$ 3,320,518,532</u>	<u>\$ 26,084,383</u>

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2018

JUSTICE OF THE PEACE, PRECINCT 3-1

	Balance October 1, 2017	Additions	Deductions	Balance September 30, 2018
<u>Assets</u>				
Cash	\$ 42,953	\$ 1,359,620	\$ 1,367,328	\$ 35,245
Total assets	<u>\$ 42,953</u>	<u>\$ 1,359,620</u>	<u>\$ 1,367,328</u>	<u>\$ 35,245</u>
<u>Liabilities</u>				
Due to other governments	\$ 45	\$ 250	\$ 250	\$ 45
Due to other agency funds	-	438,483	438,483	-
Due to others/vouchers payable	42,908	56,532	64,240	35,200
Total liabilities	<u>\$ 42,953</u>	<u>\$ 495,265</u>	<u>\$ 502,973</u>	<u>\$ 35,245</u>

JUSTICE OF THE PEACE, PRECINCT 3-2

<u>Assets</u>				
Cash	\$ 74,117	\$ 861,296	\$ 860,861	\$ 74,552
Total assets	<u>\$ 74,117</u>	<u>\$ 861,296</u>	<u>\$ 860,861</u>	<u>\$ 74,552</u>
<u>Liabilities</u>				
Due to other governments	\$ 69	\$ 12,094	\$ 12,047	\$ 116
Due to other agency funds	-	288,515	288,515	-
Due to others/vouchers payable	74,048	21,194	20,806	74,436
Total liabilities	<u>\$ 74,117</u>	<u>\$ 321,803</u>	<u>\$ 321,368</u>	<u>\$ 74,552</u>

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2018

	Balance October 1, 2017	Additions	Deductions	Balance September 30, 2018
<u>BAIL SECURITY</u>				
<u>Assets</u>				
Cash	\$ 450,000	\$ 90,333	\$ 100,333	\$ 440,000
Assets held as security deposits	2,796,854	-	57,472	2,739,382
Total assets	<u>\$ 3,246,854</u>	<u>\$ 90,333</u>	<u>\$ 157,805</u>	<u>\$ 3,179,382</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 3,246,854	\$ 190,000	\$ 257,472	\$ 3,179,382
Total liabilities	<u>\$ 3,246,854</u>	<u>\$ 190,000</u>	<u>\$ 257,472</u>	<u>\$ 3,179,382</u>
 <u>JUVENILE PROBATION</u>				
<u>Assets</u>				
Cash	\$ 2,117	\$ 104,165	\$ 101,717	\$ 4,565
Total assets	<u>\$ 2,117</u>	<u>\$ 104,165</u>	<u>\$ 101,717</u>	<u>\$ 4,565</u>
<u>Liabilities</u>				
Due to other agency funds	\$ -	\$ 4,331	\$ 4,331	\$ -
Due to others/vouchers payable	2,117	52,075	49,627	4,565
Total liabilities	<u>\$ 2,117</u>	<u>\$ 56,406</u>	<u>\$ 53,958</u>	<u>\$ 4,565</u>
 <u>COMMUNITY SUPERVISION AND CORRECTIONS</u>				
<u>Assets</u>				
Cash	\$ 835,190	\$ 11,241,718	\$ 11,276,161	\$ 800,747
Total assets	<u>\$ 835,190</u>	<u>\$ 11,241,718</u>	<u>\$ 11,276,161</u>	<u>\$ 800,747</u>
<u>Liabilities</u>				
Due to other governments	\$ 351	\$ 6,402	\$ 6,527	\$ 226
Due to other agency funds	-	4,347,228	4,347,228	-
Due to others/vouchers payable	834,839	7,518,238	7,552,556	800,521
Total liabilities	<u>\$ 835,190</u>	<u>\$ 11,871,868</u>	<u>\$ 11,906,311</u>	<u>\$ 800,747</u>

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2018

	Balance October 1, 2017	Additions	Deductions	Balance September 30, 2018
<u>INMATE TRUST</u>				
<u>Assets</u>				
Cash	\$ 78,906	\$ 3,007,938	\$ 2,980,464	\$ 106,380
Total assets	<u>\$ 78,906</u>	<u>\$ 3,007,938</u>	<u>\$ 2,980,464</u>	<u>\$ 106,380</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 78,906	\$ 3,007,938	\$ 2,980,464	\$ 106,380
Total liabilities	<u>\$ 78,906</u>	<u>\$ 3,007,938</u>	<u>\$ 2,980,464</u>	<u>\$ 106,380</u>
<u>DISTRICT ATTORNEY TRUST</u>				
<u>Assets</u>				
Cash	\$ 48,751	\$ 209,609	\$ 224,003	\$ 34,357
Total assets	<u>\$ 48,751</u>	<u>\$ 209,609</u>	<u>\$ 224,003</u>	<u>\$ 34,357</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 48,751	\$ 209,609	\$ 224,003	\$ 34,357
Total liabilities	<u>\$ 48,751</u>	<u>\$ 209,609</u>	<u>\$ 224,003</u>	<u>\$ 34,357</u>
<u>JAIL CASE COORDINATOR</u>				
<u>Assets</u>				
Cash	\$ 378	\$ 137,512	\$ 137,890	\$ -
Total assets	<u>\$ 378</u>	<u>\$ 137,512</u>	<u>\$ 137,890</u>	<u>\$ -</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 378	\$ 137,890	\$ 138,268	\$ -
Total liabilities	<u>\$ 378</u>	<u>\$ 137,890</u>	<u>\$ 138,268</u>	<u>\$ -</u>

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2018

	Balance October 1, 2017	Additions	Deductions	Balance September 30, 2018
<u>JAIL COMMISSARY</u>				
<u>Assets</u>				
Cash	\$ 1,872,769	\$ 699,583	\$ 851,679	\$ 1,720,673
Total assets	<u>\$ 1,872,769</u>	<u>\$ 699,583</u>	<u>\$ 851,679</u>	<u>\$ 1,720,673</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 1,872,769	\$ 699,583	\$ 851,679	\$ 1,720,673
Total liabilities	<u>\$ 1,872,769</u>	<u>\$ 699,583</u>	<u>\$ 851,679</u>	<u>\$ 1,720,673</u>
 <u>CONSTABLE, PRECINCT 1</u>				
<u>Assets</u>				
Cash	\$ 3,603	\$ 463,468	\$ 463,622	\$ 3,449
Total assets	<u>\$ 3,603</u>	<u>\$ 463,468</u>	<u>\$ 463,622</u>	<u>\$ 3,449</u>
<u>Liabilities</u>				
Due to other agency funds	\$ -	\$ 249,755	\$ 249,755	\$ -
Due to others/vouchers payable	<u>3,603</u>	<u>220,765</u>	<u>220,919</u>	<u>3,449</u>
Total liabilities	<u>\$ 3,603</u>	<u>\$ 470,520</u>	<u>\$ 470,674</u>	<u>\$ 3,449</u>
 <u>CONSTABLE, PRECINCT 2</u>				
<u>Assets</u>				
Cash	\$ 8,779	\$ 414,931	\$ 345,067	\$ 78,643
Total assets	<u>\$ 8,779</u>	<u>\$ 414,931</u>	<u>\$ 345,067</u>	<u>\$ 78,643</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 8,779	\$ 424,383	\$ 354,519	\$ 78,643
Total liabilities	<u>\$ 8,779</u>	<u>\$ 424,383</u>	<u>\$ 354,519</u>	<u>\$ 78,643</u>

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2018

<u>CONSTABLE, PRECINCT 3</u>	<u>Balance October 1, 2017</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance September 30, 2018</u>
<u>Assets</u>				
Cash	\$ -	\$ 633,377	\$ 633,377	\$ -
Total assets	<u>\$ -</u>	<u>\$ 633,377</u>	<u>\$ 633,377</u>	<u>\$ -</u>
<u>Liabilities</u>				
Due to other agency funds	\$ -	\$ 336,918	\$ 336,918	\$ -
Due to others/vouchers payable	<u>-</u>	<u>304,274</u>	<u>304,274</u>	<u>-</u>
Total liabilities	<u>\$ -</u>	<u>\$ 641,192</u>	<u>\$ 641,192</u>	<u>\$ -</u>

CONSTABLE, PRECINCT 4

<u>Assets</u>				
Cash	\$ 68,250	\$ 423,579	\$ 486,990	\$ 4,839
Total assets	<u>\$ 68,250</u>	<u>\$ 423,579</u>	<u>\$ 486,990</u>	<u>\$ 4,839</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 68,250	\$ 450,067	\$ 513,478	\$ 4,839
Total liabilities	<u>\$ 68,250</u>	<u>\$ 450,067</u>	<u>\$ 513,478</u>	<u>\$ 4,839</u>

DISTRICT ATTORNEY SEIZED FUNDS REGISTRY

<u>Assets</u>				
Cash	\$ 203	\$ 6,714	\$ 6,714	\$ 203
Total assets	<u>\$ 203</u>	<u>\$ 6,714</u>	<u>\$ 6,714</u>	<u>\$ 203</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 203	\$ 6,511	\$ 6,511	\$ 203
Total liabilities	<u>\$ 203</u>	<u>\$ 6,511</u>	<u>\$ 6,511</u>	<u>\$ 203</u>

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2018

	Balance October 1, 2017	Additions	Deductions	Balance September 30, 2018
<u>DETENTION BONDS</u>				
<u>Assets</u>				
Cash	\$ 10,230	\$ 4,314,244	\$ 4,313,854	\$ 10,620
Total assets	<u>\$ 10,230</u>	<u>\$ 4,314,244</u>	<u>\$ 4,313,854</u>	<u>\$ 10,620</u>
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 626,287	\$ 626,287	\$ -
Due to other agency funds	-	3,698,187	3,698,187	-
Due to others/vouchers payable	<u>10,230</u>	<u>10,620</u>	<u>10,230</u>	<u>10,620</u>
Total liabilities	<u>\$ 10,230</u>	<u>\$ 4,335,094</u>	<u>\$ 4,334,704</u>	<u>\$ 10,620</u>

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2018

TOTALS - ALL AGENCY FUNDS	Balance October 1, 2017	Additions	Deductions	Balance September 30, 2018
<u>Assets</u>				
Cash	\$ 29,240,118	\$ 3,665,619,799	\$ 3,651,380,379	\$ 43,479,538
Investments	14,151,874	8,848,894	9,016,623	13,984,145
Assets held as security deposits	2,796,854	-	57,472	2,739,382
Receivables:				
Miscellaneous receivables	79,536	17,445,037	17,521,266	3,307
Total assets	<u>\$ 46,268,382</u>	<u>\$ 3,691,913,730</u>	<u>\$ 3,677,975,740</u>	<u>\$ 60,206,372</u>
<u>Liabilities</u>				
Due to other governments	\$ 8,496,839	\$ 3,045,315,791	\$ 3,041,923,554	\$ 11,889,076
Due to other agency funds	-	249,088,948	249,088,948	-
Due to others/vouchers payable	33,910,905	105,799,444	95,161,444	44,548,905
Cash bonds outstanding	3,844,101	2,929,425	3,144,060	3,629,466
Cash deposits outstanding	16,537	190,817	68,429	138,925
Total liabilities	<u>\$ 46,268,382</u>	<u>\$ 3,403,324,425</u>	<u>\$ 3,389,386,435</u>	<u>\$ 60,206,372</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
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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)

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Governmental activities										
Net Investment in										
capital assets	\$ 280,844	\$ 176,755	\$ 194,173	\$ 214,253	\$ 231,894	\$ 236,185	\$ 247,994	\$ 250,280	\$ 210,025	\$ 194,822
Restricted	25,019	19,376	17,446	21,164	25,366	20,698	69,920	77,875	88,056	100,055
Unrestricted	<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>	<u>289,163</u>
Total governmental activities net position	<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>\$ 530,515</u>	<u>\$ 584,040</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	\$ 59,768
Unrestricted	<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>	<u>(47,880)</u>
Total business-type activities net position	<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>	<u>\$ 11,888</u>
Primary government										
Net investments in										
capital assets	\$ 287,731	\$ 190,886	\$ 209,001	\$ 229,532	\$ 247,266	\$ 251,955	\$ 266,212	\$ 273,506	\$ 256,907	\$ 254,590
Restricted	25,019	19,376	17,446	21,164	25,366	20,698	69,920	77,875	88,056	100,055
Unrestricted	<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>	<u>241,283</u>
Total primary government net position	<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>	<u>\$ 595,928</u>

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

COLLIN COUNTY, TEXAS

Table 1.2 - Changes in Net Position

Last Ten Fiscal Years (1)

(amounts expressed in thousands)

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Expenses										
<i>Governmental activities:</i>										
General Administration	\$ 34,518	\$ 36,469	\$ 67,690	\$ 29,244	\$ 27,867	\$ 42,213	\$ 33,018	\$ 36,382	\$ 38,061	\$ 38,834
Judicial	17,195	17,436	14,110	16,069	16,427	16,727	16,972	19,722	21,617	21,629
Financial Administration	10,891	10,754	8,822	10,028	10,168	10,490	10,776	11,878	12,951	13,723
Legal	11,254	11,436	9,293	10,204	10,301	10,515	10,954	12,650	13,781	13,311
Public facilities	18,129	16,981	17,040	18,701	21,950	25,338	19,849	20,106	20,740	21,002
Equipment services	2,320	2,485	2,495	2,859	3,236	2,855	1,896	2,539	2,828	3,152
Public safety	61,904	62,473	50,875	57,156	55,924	57,137	58,502	61,914	69,396	69,740
Public transportation	25,491	87,757	70,789	45,515	42,393	37,670	40,523	48,460	67,506	37,649
Health and welfare	18,369	19,088	18,074	17,188	18,130	18,933	19,319	23,104	23,911	25,345
Culture and recreation	1,720	1,622	1,522	1,591	3,333	2,275	4,067	3,305	2,033	2,982
Conservation	295	293	235	249	246	256	258	239	245	261
Debt service, interest and fiscal charges	19,267	17,079	17,589	22,193	21,847	14,406	14,243	15,626	13,115	11,171
Total governmental activities expenses	<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>	<u>258,799</u>
<i>Business-type Activities:</i>										
Public safety	-	-	-	-	-	-	1,243	1,326	1,330	1,439
Public transportation	-	-	-	-	-	-	-	-	74	887
Total business-type activities expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,243</u>	<u>1,326</u>	<u>1,404</u>	<u>2,326</u>
Total primary government expenses	<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>	<u>\$ 261,125</u>
Program Revenues										
<i>Governmental activities:</i>										
Charges for service:										
General Administration	\$ 7,440	\$ 7,174	\$ 7,339	\$ 7,934	\$ 9,189	\$ 8,254	\$ 9,919	\$ 11,252	\$ 11,580	\$ 10,543
Judicial	4,762	4,688	4,824	4,861	4,889	4,652	4,932	4,905	5,262	5,688
Financial Administration	3,075	2,850	2,800	3,023	3,075	3,564	3,414	3,213	2,913	2,995
Legal	256	293	299	280	310	286	281	287	281	332
Public facilities	576	244	268	-	-	-	-	-	-	-
Equipment services	1	1	-	-	-	-	-	-	-	-
Public safety	9,412	9,061	8,975	9,678	9,832	10,117	10,296	11,461	8,822	8,593
Public transportation	15,613	13,345	13,942	14,102	15,768	16,871	17,420	19,090	19,634	20,385
Health and welfare	1,112	602	513	450	311	275	326	183	202	201
Culture and Recreation	33	25	24	1	1	1	7	6	5	8
Conservation	-	-	-	-	-	-	-	-	-	-
Debt service, interest and fiscal charges	175	314	516	-	-	-	-	-	-	-
Operating grants and contributions	15,967	14,337	17,903	14,516	14,384	13,926	14,582	11,270	14,193	16,229
Capital grants and contributions	1,064	631	388	1,059	931	522	524	708	816	387
Total governmental activities program revenues	<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>	<u>65,361</u>

COLLIN COUNTY, TEXAS

Table 1.2 - Changes in Net Position

Last Ten Fiscal Years (1)

(amounts expressed in thousands)

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<i>Business-type Activities:</i>										
Charges for service:										
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,554	\$ 1,293	\$ 1,383	\$ 1,648
Public transportation	-	-	4	-	-	-	-	-	8,995	-
Operating grants and contributions	-	-	38	-	-	-	-	-	-	-
Total business-type activities expenses	-	-	42	-	-	-	1,554	1,293	10,378	1,648
Total primary government program revenues	\$ 59,486	\$ 53,565	\$ 57,833	\$ 55,904	\$ 58,690	\$ 58,468	\$ 63,255	\$ 63,668	\$ 74,086	\$ 67,009
Net (Expense)Revenue										
<i>Governmental activities:</i>										
Primary government	\$(161,867)	\$(230,308)	\$(220,743)	\$(175,093)	\$(173,132)	\$(180,347)	\$(168,676)	\$(193,550)	\$(222,476)	\$(193,438)
Business-type activities	-	-	42	-	-	-	311	(33)	8,974	(678)
Total governmental activities	\$(161,867)	\$(230,308)	\$(220,701)	\$(175,093)	\$(173,132)	\$(180,347)	\$(168,365)	\$(193,583)	\$(213,502)	\$(194,116)
General revenue and other changes in net position										
<i>Governmental activities:</i>										
Property taxes	\$ 174,895	\$ 176,006	\$ 170,774	\$ 175,549	\$ 180,403	\$ 189,588	\$ 205,740	\$ 218,979	\$ 228,428	\$ 238,546
Mixed beverage tax	2,065	2,389	2,420	2,213	2,613	3,406	3,714	4,204	4,250	4,836
Unrestricted investment earnings	3,690	2,301	1,977	2,314	1,335	1,663	1,972	3,056	4,063	6,147
Miscellaneous	73	203	195	903	142	468	139	1,542	137	359
Total governmental activities:	\$ 180,723	\$ 180,899	\$ 175,366	\$ 180,979	\$ 184,493	\$ 195,125	\$ 211,565	\$ 227,781	\$ 236,878	\$ 249,888
<i>Business-Type Activities</i>										
Unrestricted investment earnings	4	10	3	3	2	1	6	100	142	60
Total business-type activities	4	10	3	3	2	1	6	100	142	60
Total primary government	\$ 180,727	\$ 180,909	\$ 175,369	\$ 180,982	\$ 184,495	\$ 195,126	\$ 211,571	\$ 227,881	\$ 237,020	\$ 249,948
Changes in Net Position										
Primary government	\$ 18,856	\$(49,409)	\$(45,377)	\$ 5,886	\$ 11,361	\$ 14,778	\$ 42,889	\$ 34,231	\$ 14,402	\$ 56,450
Business-type activities	4	10	45	3	2	1	317	67	9,116	(618)
Total Changes in Net Position	\$ 18,860	\$(49,399)	\$(45,332)	\$ 5,889	\$ 11,363	\$ 14,779	\$ 43,206	\$ 34,298	\$ 23,518	\$ 55,832

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

	2009*	2010*	2011	2012	2013	2014	2015	2016	2017	2018
<i>General Fund:</i>										
Reserved	\$ 8,964	\$ 3,352	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved										
Designated	9,336	9,422	-	-	-	-	-	-	-	-
Undesignated	115,326	132,633	-	-	-	-	-	-	-	-
Nonspendable	-	-	17,682	17,386	17,138	16,765	37,924	37,782	37,818	48,988
Restricted	-	-	3,172	4,117	5,139	5,722	5,902	7,240	8,942	11,319
Committed	-	-	27,237	25,252	15,362	20,273	74,038	75,556	47,697	75,694
Unassigned	-	-	105,254	118,873	148,080	153,882	106,759	129,761	178,225	154,032
Total general fund	<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>	<u>290,033</u>
<i>All Other Governmental Funds:</i>										
Reserved	237,162	193,856	-	-	-	-	-	-	-	-
Unreserved										
Designated										
Special revenue funds	1,499	-	-	-	-	-	-	-	-	-
Undesignated										
Special revenue funds	18,574	18,877	-	-	-	-	-	-	-	-
Nonspendable	-	-	4,132	3,795	3,405	4,043	4,516	4,509	5,244	6,964
Restricted	-	-	139,487	162,273	175,189	197,452	236,286	250,853	228,154	245,307
Committed	-	-	9,300	8,437	8,486	7,703	-	-	-	-
Total all other governmental funds	<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>	<u>\$ 252,271</u>

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

COLLIN COUNTY, TEXAS

Table 1.4 - Changes in Fund Balances, Governmental Funds

Last Ten Fiscal Years

(amounts expressed in thousands)

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Revenues										
Taxes	\$ 174,870	\$ 175,494	\$ 171,402	\$ 175,442	\$ 180,510	\$ 189,520	\$ 205,344	\$ 219,544	\$ 228,330	\$ 238,378
Licenses and permits	24,894	23,353	316	284	382	460	536	630	617	765
Federal and State funds	16,004	15,469	18,631	15,696	14,381	13,544	16,093	13,386	16,074	14,945
Fees and Charges for services	8,879	8,998	33,327	35,756	38,858	39,407	41,937	44,525	45,976	46,613
Fines and forfeitures	4,570	3,879	3,898	4,102	4,322	4,149	3,867	3,541	3,066	3,466
Other local government funds	407	-	64	172	173	1,538	101	227	461	3,683
Rental revenues	1,145	1,153	1,334	1,365	1,350	1,487	1,383	1,401	1,436	1,437
Investment earnings	7,268	4,028	3,540	2,250	1,321	1,655	1,962	3,022	3,962	5,933
Miscellaneous	2,089	1,356	1,319	1,267	1,899	1,583	725	2,181	757	915
Total Revenues	<u>240,126</u>	<u>233,730</u>	<u>233,831</u>	<u>236,334</u>	<u>243,196</u>	<u>253,343</u>	<u>271,948</u>	<u>288,457</u>	<u>300,679</u>	<u>316,135</u>
Expenditures										
General administration	25,055	29,859	64,567	26,146	24,785	38,785	29,357	32,667	31,987	35,610
Judicial	15,922	16,273	16,305	15,866	16,287	16,715	17,404	19,385	19,999	20,727
Financial administration	9,977	9,970	10,094	9,774	9,906	10,302	10,916	11,729	12,033	13,132
Legal	10,529	10,906	10,652	10,093	10,189	10,524	11,241	12,420	12,683	13,544
Public facilities	10,520	10,048	10,506	10,605	10,692	10,907	10,459	10,743	10,367	10,621
Equipment services	1,929	1,941	2,095	2,218	2,639	2,218	1,665	1,621	1,718	1,886
Public safety	56,825	58,576	58,422	56,090	55,454	56,636	59,219	60,438	63,214	67,545
Public transportation	21,469	15,661	19,019	15,499	18,647	15,853	19,516	16,037	14,839	12,331
Health and welfare	17,878	18,569	18,490	16,926	17,756	19,024	19,416	22,999	23,430	25,335
Culture and recreation	1,098	1,042	1,032	1,034	842	937	835	940	868	836
Conservation	285	277	278	246	244	257	263	236	224	208
Capital Outlay	51,139	49,710	61,633	35,190	31,165	24,569	32,677	40,488	50,359	42,824
Debt service										
Principal	28,586	25,590	26,685	26,050	28,035	27,165	29,490	35,840	43,210	50,770
Interest	18,390	18,266	16,683	16,107	16,803	16,196	16,223	16,413	16,178	14,471
Bond issuance costs	373	(20)	307	349	339	226	272	251	-	54
Advance refunding Escrow	1,428	-	1,941	4,678	4,181	283	20	1,466	-	-
Total Expenditures	<u>271,403</u>	<u>266,668</u>	<u>318,709</u>	<u>246,871</u>	<u>247,964</u>	<u>250,597</u>	<u>258,973</u>	<u>283,673</u>	<u>301,109</u>	<u>309,894</u>
Excess of revenues over (under) expenditures	<u>(31,277)</u>	<u>(32,938)</u>	<u>(84,878)</u>	<u>(10,537)</u>	<u>(4,768)</u>	<u>2,746</u>	<u>12,975</u>	<u>4,784</u>	<u>(430)</u>	<u>6,241</u>

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

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Other Financing Sources (Uses)										
Bonds issued	\$ 67,465	\$ -	\$ 53,520	\$ 71,535	\$ 74,185	\$ 48,425	\$ 70,750	\$ 55,870	\$ -	\$ 18,100
Bond issuance costs	(373)	-	-	-	-	-	-	-	-	-
Payments to escrow agent	(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	2,142	-	2,419	12,407	5,477	4,493	5,228	6,185	-	-
Capitalized Contribution	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	141	164	113	318	3,782	577	507	673	809	11,883
Transfers in	36,990	9,310	1,205	445	618	728	496	656	1,491	4,019
Transfers out	(35,473)	(9,263)	(1,195)	(443)	(618)	(728)	(496)	(656)	(1,491)	(4,019)
Total other financing sources (uses)	<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>	<u>29,983</u>
Extraordinary item - proceeds from punitive damages	<u>-</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>\$ 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>	<u>\$ 36,224</u>
Debt Service as a percentage of noncapital expenditures	21.30%	18.24%	15.97%	18.96%	19.21%	18.47%	19.43%	20.10%	20.45%	23.65%

* 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.

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REVENUE CAPACITY

COLLIN COUNTY, TEXAS

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

Fiscal Year	Estimated Market Value					Total Direct Tax Rate	Total Taxable Assessed Value	Ratio of Assessed to Estimated Actual Value
	Land	City Property	Personal Property	Telegraph, Telephone, Pipe Lines, Railroads	Total Estimated Market Value			
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%
2018	9,658,668	133,609,207	10,416,102	1,469,508	155,153,486	0.1808	138,427,327	89.22%

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	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Collin County	100.00%	\$ 0.24250	\$ 0.24000	\$ 0.24000	\$ 0.24000	\$ 0.23750	\$ 0.23500	\$ 0.22500	\$ 0.20840	\$ 0.19225	\$ 0.18079
Cities:											
Allen	100.00%	0.55500	0.55400	0.55300	0.55200	0.55000	0.54000	0.53000	0.52000	0.51000	0.49800
Anna	100.00%	0.62273	0.65033	0.65033	0.65033	0.65033	0.64900	0.63900	0.62900	0.60129	0.59129
Blue Ridge	100.00%	0.58087	0.60591	0.61004	0.61463	0.59337	0.58952	0.56176	0.53865	0.50808	0.59411
Carrollton	0.45%	0.61788	0.61788	0.61788	0.61788	0.61788	0.61538	0.61288	0.60370	0.59970	0.59497
Celina	89.00%	0.64500	0.64500	0.64500	0.64500	0.64500	0.64500	0.64500	0.64500	0.64500	0.64500
Dallas	3.04%	0.74790	0.79700	0.79700	0.79700	0.79700	0.79700	0.79700	0.78250	0.78040	0.77670
Fairview	100.00%	0.36500	0.36500	0.36500	0.36000	0.36000	0.35999	0.35999	0.36000	0.36000	0.34971
Farmersville	99.98%	0.58611	0.61007	0.64290	0.69750	0.69750	0.78574	0.85900	0.78756	0.78000	0.75000
Frisco	62.00%	0.46500	0.46500	0.46191	0.46191	0.46191	0.46000	0.46000	0.45000	0.44660	0.44660
Garland	0.86%	-	-	-	-	-	0.70460	0.70460	0.70460	0.70460	0.70460
Josephine	93.00%	0.48583	0.55268	0.55268	0.57000	0.59000	0.61500	0.60000	0.58000	0.54000	0.58000
Lavon	100.00%	0.41450	0.41450	0.45570	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	0.22977	0.22954	0.22899	0.21412
Lucas	100.00%	0.37418	0.37418	0.37418	0.37418	0.35562	0.32066	0.32066	0.31795	0.31795	0.30322
McKinney	100.00%	0.58550	0.58550	0.58550	0.58550	0.58550	0.58300	0.58300	0.57300	0.54020	0.52517
Melissa	100.00%	0.61001	0.61000	0.61000	0.61000	0.61000	0.61000	0.61000	0.61000	0.61000	0.60954
Murphy	100.00%	0.53841	0.56500	0.56500	0.57000	0.57000	0.55000	0.53000	0.51000	0.50000	0.49000
Nevada	100.00%	0.16101	0.16101	0.17698	0.19288	0.19288	0.19125	0.20163	0.19115	0.18500	0.17927
New Hope	100.00%	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.20600	0.19600	0.19600	0.19600
Parker	100.00%	0.37708	0.37708	0.37708	0.37708	0.35708	0.35098	0.35098	0.36598	0.36598	0.36598
Plano	96.00%	0.48860	0.48860	0.48860	0.48860	0.48860	0.48860	0.48860	0.47860	0.46860	0.46030
Princeton	100.00%	0.72839	0.72839	0.72839	0.75693	0.73900	0.72180	0.69189	0.68989	0.68989	0.68882
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	0.63516	0.63516	0.63516	0.63516	0.63516	0.63516	0.62516	0.62516	0.62516
Royse City	33.00%	0.65760	0.65760	0.67290	0.68530	0.69800	0.67710	0.67710	0.67710	0.62150	0.62150
Sachse	24.00%	0.70582	0.70582	0.77082	0.77082	0.77082	0.77082	0.75728	0.75728	0.74728	0.72000
St. Paul	100.00%	0.42128	0.42128	0.41178	0.41178	0.40491	0.39228	0.37500	0.36900	0.33289	0.31731
Westminster	100.00%	-	-	-	-	-	-	-	-	-	-
Weston	100.00%	0.25000	0.30000	0.30000	0.30000	0.36000	0.36000	0.36000	0.36000	0.36000	0.36000
Wylie	97.00%	0.89890	0.89890	0.89890	0.88890	0.88390	0.87890	0.86890	0.84890	0.78100	0.72585

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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	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
School Districts:											
Allen I.S.D.	100.00%	\$ 1.54000	\$ 1.54000	\$ 1.67000	\$ 1.67000	\$ 1.67000	\$ 1.64000	\$ 1.61000	\$ 1.59000	\$ 1.57000	\$ 1.55000
Anna I.S.D.	100.00%	1.54005	1.54000	1.54000	1.54000	1.54000	1.54000	1.67000	1.67000	1.67000	1.67000
Bland I.S.D.	11.45%	-	-	-	-	-	1.51630	1.53400	1.48800	1.42710	1.36400
Blue Ridge I.S.D.	100.00%	1.47650	1.67000	1.67000	1.61667	1.61660	1.59750	1.57149	1.57149	1.57149	1.57149
Celina I.S.D.	100.00%	1.54000	1.64000	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	1.62500	1.62500	1.61500	1.62500	1.62500	1.62500	1.67000
Farmersville I.S.D.	99.98%	1.31000	1.31000	1.34000	1.37000	1.40000	1.43090	1.42950	1.39000	1.32000	1.32000
Frisco I.S.D.	67.00%	1.39000	1.39000	1.42000	1.46000	1.46000	1.46000	1.46000	1.46000	1.46000	1.44000
Gunter I.S.D.	0.52%	-	-	-	-	-	1.62000	1.62000	1.62000	1.62000	1.62000
Leonard I.S.D.	10.98%	-	-	-	-	-	1.27096	1.27310	1.26620	1.25906	1.17000
Lovejoy I.S.D.	100.00%	1.53500	1.53500	1.53500	1.53500	1.53500	1.56000	1.56000	1.67000	1.67000	1.67000
McKinney I.S.D.	100.00%	1.54000	1.52800	1.54000	1.54000	1.67000	1.67000	1.67000	1.62000	1.62000	1.59000
Melissa I.S.D.	100.00%	1.54000	1.54000	1.54000	1.54000	1.54000	1.54000	1.67000	1.67000	1.67000	1.67000
Plano I.S.D.	100.00%	1.32840	1.35340	1.37340	1.37340	1.45300	1.44800	1.43900	1.43900	1.43900	1.43900
Princeton I.S.D.	100.00%	1.49000	1.49000	1.47360	1.48000	1.51000	1.62000	1.62000	1.62000	1.62000	1.62000
Prosper I.S.D.	78.98%	1.64000	1.63000	1.67000	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	1.43000
Royse City I.S.D.	100.00%	-	-	-	-	-	1.67000	1.67000	1.67000	1.67000	1.67000
Trenton I.S.D.	3.29%	-	-	-	-	-	1.45140	1.46000	1.46000	1.46000	1.42000
Van Alstyne I.S.D.	13.60%	-	-	-	-	-	1.52000	1.52000	1.52000	1.62000	1.62000
Whitewright I.S.D.	1.93%	-	-	-	-	-	1.37000	1.37000	1.35000	1.35000	1.32000
Wylie I.S.D.	100.00%	1.59000	1.64000	1.64000	1.64000	1.64000	1.64000	1.64000	1.64000	1.64000	1.64000
Special Districts:											
Seis Lagos											
Utility Dist	100.00%	0.44918	0.44826	0.46037	0.46245	0.46929	0.43564	0.26489	0.26573	0.26924	0.27515
Collin College	100.00%	0.08630	0.08630	0.08630	0.08630	0.08364	0.08196	0.08196	0.08122	0.07981	0.08122
Collin County											
M.U.D. #1	100.00%	-	-	-	1.05000	1.05000	1.05000	1.05000	1.05000	1.05000	1.05000
Frisco											
M.U.D. #1	100.00%	-	-	-	-	-	-	-	-	-	-
McKinney											
M.U.D. #1	100.00%	-	-	-	-	-	1.05000	1.05000	1.05000	1.05000	1.05000
Direct Rate Applied by											
Collin County		0.24250	0.24000	0.24000	0.24000	0.23750	0.23500	0.22500	0.20840	0.19225	0.18079
Weighted Average All											
Entities		0.69780	0.71045	0.71788	0.73022	0.73581	0.65919	0.67727	0.67296	0.66591	0.65197

COLLIN COUNTY, TEXAS

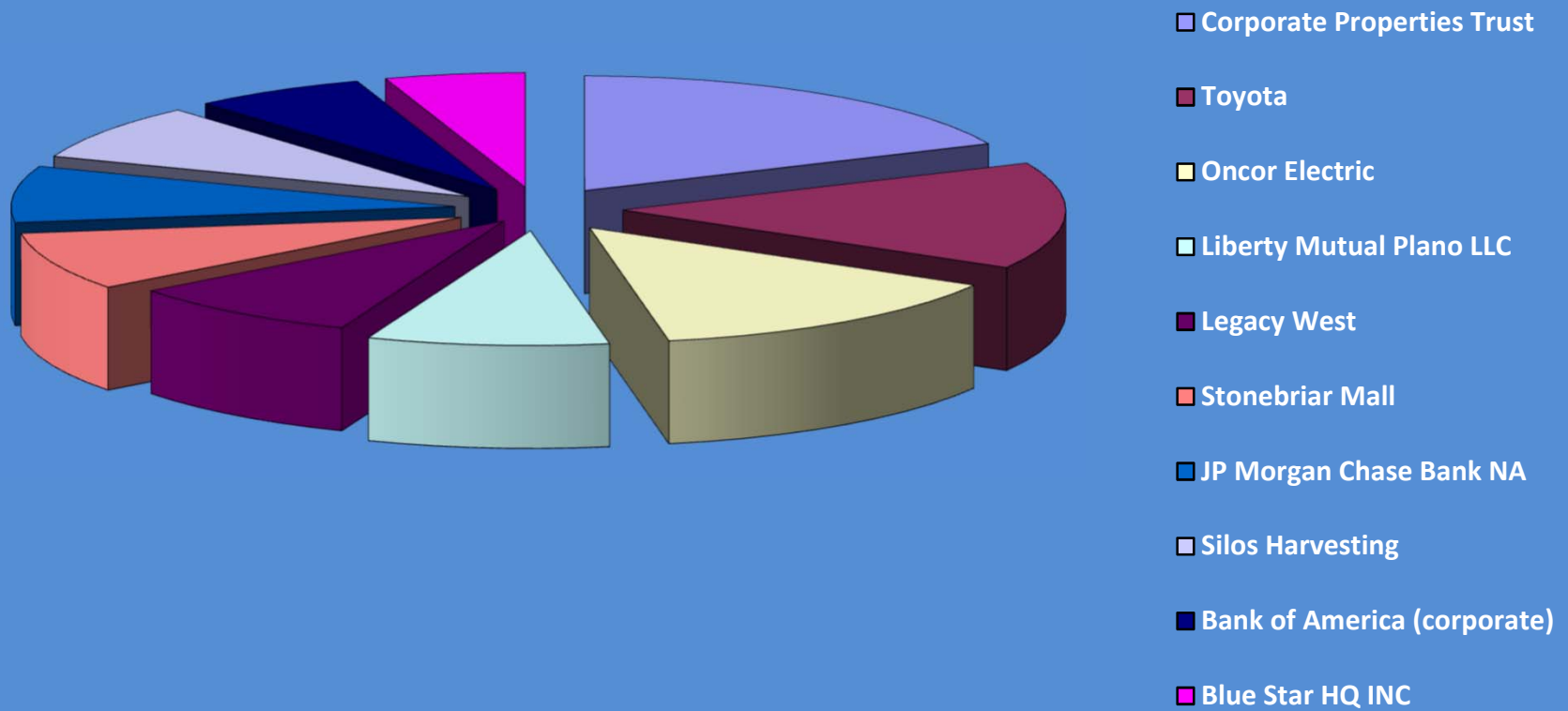
Table 2.3 - Principal Taxpayers
Current Year and Nine Years Ago
(amounts expressed in thousands)

Name of Taxpayer	Nature of Property	Fiscal Year 2018		Fiscal Year 2009	
		Taxable Assessed Value	Percent of Total Taxable Assessed Value	Taxable Assessed Value	Percent of Total Taxable Assessed Value
Corporate Properties Trust	Investment	\$ 720,068	0.52%	\$ -	-
Toyota	Manufacturer	592,680	0.43%	-	-
Oncor Electric	Utility	543,245	0.39%	449,098	0.64%
Liberty Mutual Plano LLC	Commercial	345,799	0.25%	-	-
Legacy West	Investment	340,861	0.25%	-	-
Stonebriar Mall	Commercial	321,460	0.23%	221,340	0.31%
JP Morgan Chase Bank NA	Commercial	312,538	0.23%	-	-
Silos Harvesting	Investment	310,000	0.22%	-	-
Bank of America (corporate)	Commercial	248,523	0.18%	-	-
Blue Star HQ INC	Commercial	201,018	0.15%	-	-
No longer eligible for listing		<u>543,345</u>	<u>0.39%</u>	<u>1,021,697</u>	<u>1.44%</u>
Total		\$ <u>4,479,537</u>	<u>3.24%</u>	\$ <u>1,692,135</u>	<u>2.39%</u>
Total Assessed Value and Percentage of Total		\$ <u>138,427,327</u>	<u>100.00%</u>	\$ <u>70,717,823</u>	<u>100.00%</u>

Source: True Automation

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

PRINCIPAL TAXPAYERS 2018



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

Fiscal Year	Taxes Levied for the Fiscal Year Original	Collected within the Fiscal Year of the Levy		Adjustments to Original Levy in Subsequent Years (2)	Total Adjusted Levy	Collections in Subsequent Years	Total Collections to Date		Outstanding Delinquent Taxes Sep 30, 2018	Pct. Of Delinquent Taxes to Total Adjusted Levy
		Amount	Pct. Of Original Levy				Amount	Pct. Of Adjusted Levy (3)		
2009	\$ 169,873	\$ 169,873	100.00%	\$ 4,325	\$ 174,198	\$ 76	\$ 169,948	97.56%	\$ 268	0.15%
2010	171,194	171,194	100.00%	3,370	174,564	369	171,563	98.28%	317	0.18%
2011	169,597	169,258	99.80%	884	170,481	406	169,664	99.52%	333	0.20%
2012	170,579	170,579	100.00%	2,731	173,310	351	170,930	98.63%	399	0.23%
2013	176,489	176,489	100.00%	1,809	178,298	381	176,870	99.20%	636	0.36%
2014	185,623	185,623	100.00%	2,055	187,678	530	186,153	99.19%	802	0.43%
2015	200,571	200,571	100.00%	1,870	202,441	-	200,571	99.08%	928	0.46%
2016	212,130	212,130	100.00%	3,613	215,743	-	212,130	98.33%	697	0.32%
2017	219,829	219,829	100.00%	4,639	224,468	-	219,829	97.93%	655	0.29%
2018	232,110	232,110	100.00%	3,582	235,692	-	232,110	98.48%	732	0.31%

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

DEBT CAPACITY

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	Unamortized Premium			
2009	\$ 396,245	\$ 13,150	\$ 13,482	\$ 422,877	1.20%	\$ 553
2010	374,710	9,095	12,652	396,457	1.09%	501
2011	382,690	4,890	14,005	401,585	1.11%	501
2012	390,720	2,490	25,148	418,358	0.98%	515
2013	393,350	2,498	28,751	424,599	0.91%	509
2014	391,410	-	31,099	422,509	0.89%	494
2015	402,795	-	34,047	436,842	0.83%	493
2016	395,590	-	39,008	434,598	0.80%	475
2017	352,380	-	34,667	387,047	0.67%	412
2018	301,610	18,100	31,749	351,459	0.57%	362

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
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	21,342	331,038	0.27%	352	124,035,907	939,585
2018	319,710	23,124	296,586	0.21%	306	138,427,327	969,603

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, 2018

(amounts expressed in thousands)

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable*	Estimated Share of Overlapping Debt
Debt repaid with property taxes: County	\$ 319,710	100%	\$ 319,710
Total direct and overlapping debt			\$ 319,710

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

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

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

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

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Debt Limit	\$ 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	\$ 34,606,832
Total net debt applicable to limit	<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>331,038</u>	<u>296,586</u>
Legal debt margin	\$ <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>30,677,939</u>	\$ <u>34,310,246</u>
Total net debt applicable to the limit as percent of debt limit.	2.27%	2.14%	2.13%	2.02%	1.94%	1.75%	1.71%	1.38%	1.07%	0.86%
Assessed value of real property										138,427,327
Debt limit 25% of assessed value of real property (Article 3, Section 52, Constitution of the State of Texas)										\$ 34,606,832
Amount of debt applicable to debt limit:										
Total gross bonded debt								\$ 319,710		
Less amount available in debt service to retire general obligation bonds and certificates of obligation								<u>23,124</u>		
Total amount of net debt applicable to debt limit										<u>296,586</u>
Legal debt margin										\$ <u>34,310,246</u>

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

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DEMOGRAPHIC AND ECONOMIC INFORMATION

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

Fiscal Year	Population	Personal Income (amounts expressed in thousands)	Per Capita Personal Income	Median Age	Unemployment Rate
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%
2018	969,603	62,078,378	64,025	36.5	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

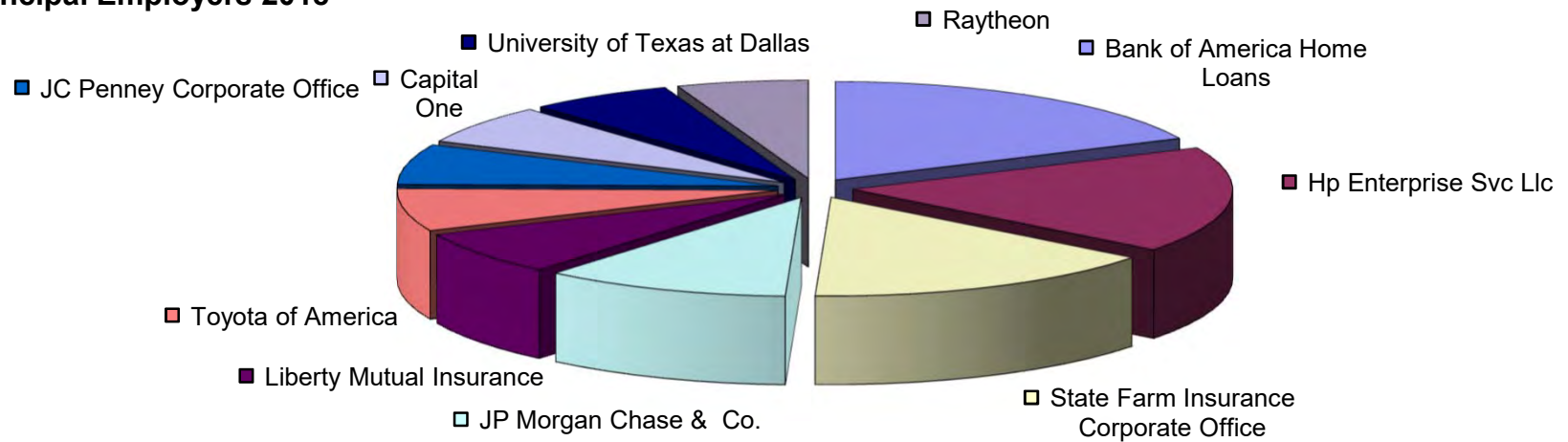
(amounts expressed in thousands)

Employer	2018		2009	
	Employees	Percentage of Total County Employees	Employees	Percentage of Total County Employees
Bank of America Home Loans	10,347	2.03%	9,410	24.16%
Hp Enterprise Svc Llc	10,000	1.96%	-	-
State Farm Insurance Corporate Office	8,700	1.71%	-	-
JP Morgan Chase & Co.	6,000	1.18%	-	-
Liberty Mutual Insurance	4,100	0.80%	-	-
Toyota of America	4,000	0.79%	-	-
JC Penney Corporate Office	3,800	0.75%	5,100	1.33%
Capital One	3,683	0.72%	-	-
University of Texas at Dallas	3,500	0.69%	2,830	0.74%
Raytheon	3,200	0.63%	2,500	0.65%
No longer eligible for listing	<u>6,100</u>	<u>1.20%</u>	<u>19,106</u>	<u>4.96%</u>
Total	<u>63,430</u>	<u>12.45%</u>	<u>38,946</u>	<u>10.12%</u>
Total Employed in the County ⁽¹⁾	509,347		384,888	

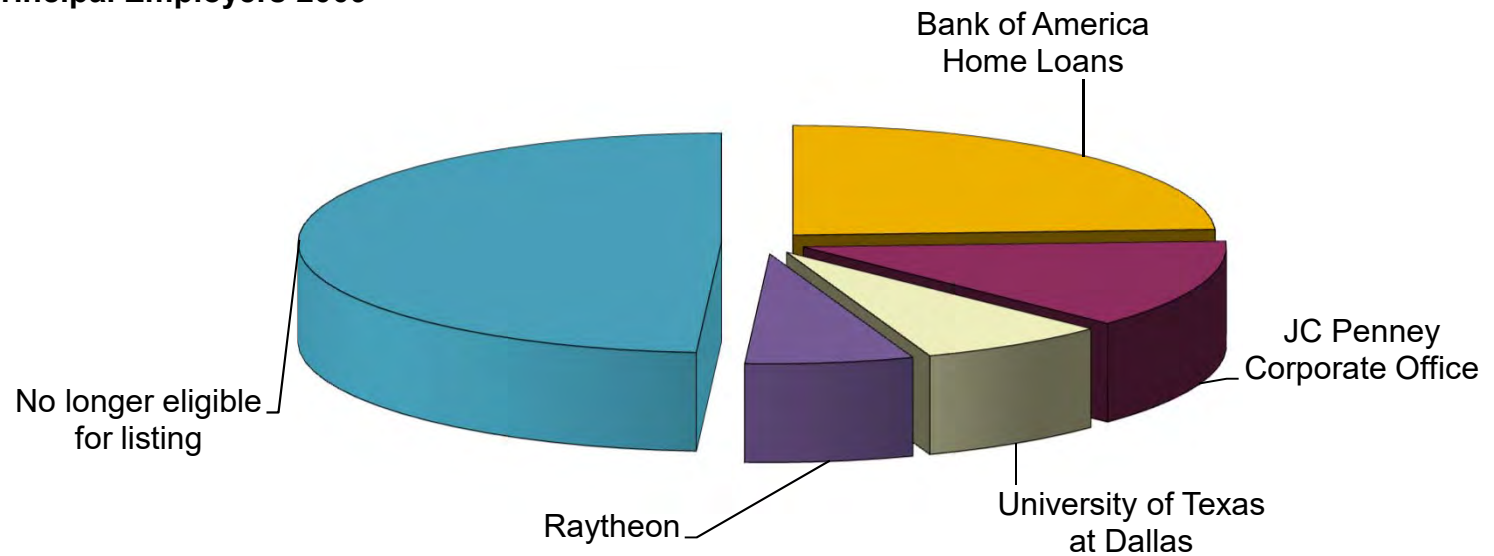
Source: North Central Texas Council of Governments

(1) Texas A&M University

Principal Employers 2018



Principal Employers 2009



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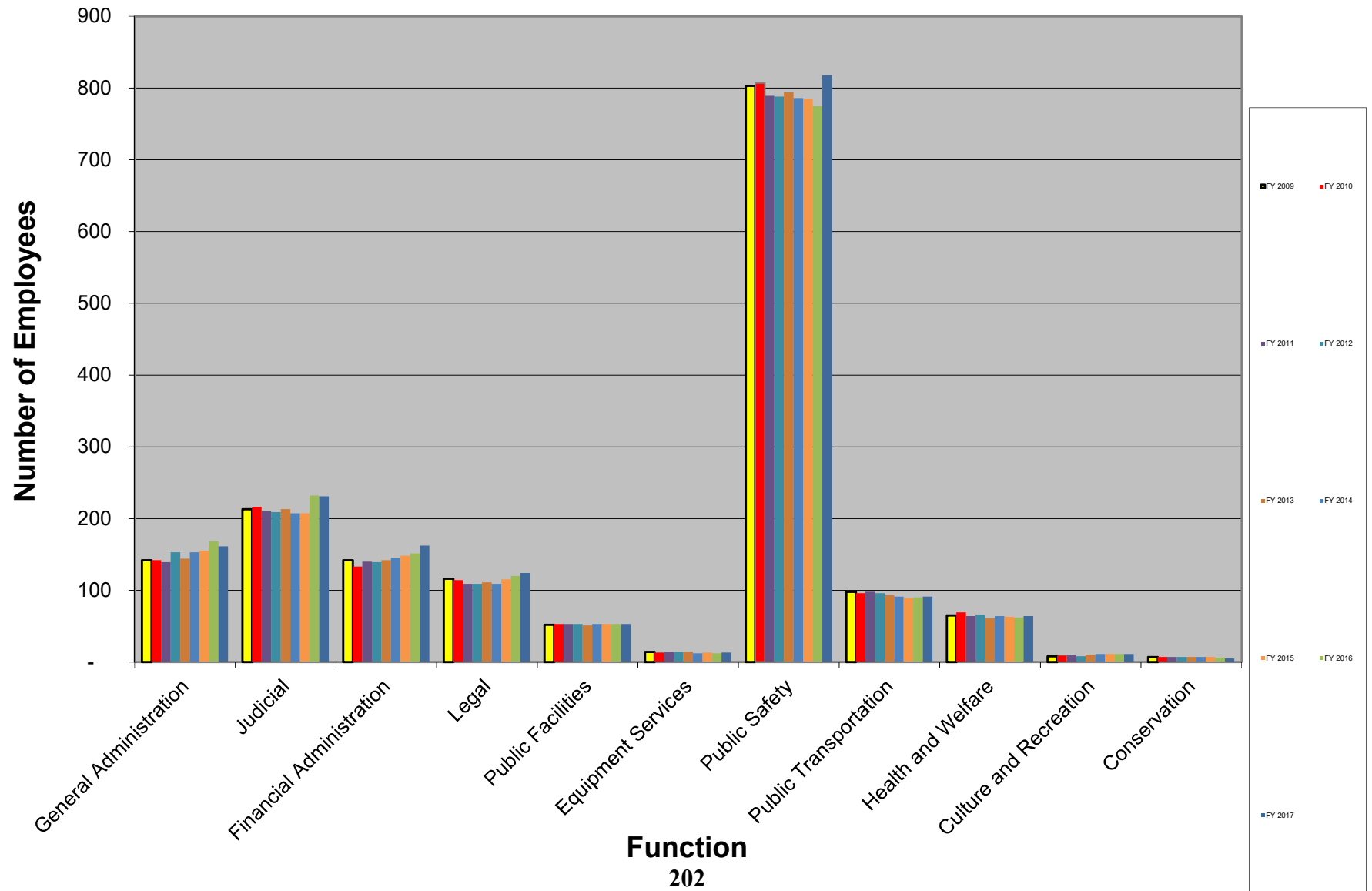
OPERATING INFORMATION

COLLIN COUNTY, TEXAS
Table 5.1 - County Employees by Function*
Last Ten Fiscal Years
September 30, 2018

Function	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General Administration	142	142	139	153	144	153	155	168	161	163
Judicial	213	216	210	209	213	207	207	232	231	262
Financial Administration	142	133	140	139	142	145	148	151	162	179
Legal	116	114	109	109	111	109	115	120	124	137
Public Facilities	52	53	53	53	51	53	53	53	53	56
Equipment Services	14	13	14	14	14	12	13	12	13	14
Public Safety	803	807	789	788	794	786	785	775	818	947
Public Transportation	98	96	98	96	93	91	89	90	91	105
Health and Welfare	65	69	64	66	61	64	63	62	64	70
Culture and Recreation	8	9	10	8	10	11	11	11	11	13
Conservation	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>	<u>6</u>	<u>5</u>	<u>6</u>
Total County Employees	<u>1,660</u>	<u>1,659</u>	<u>1,633</u>	<u>1,642</u>	<u>1,640</u>	<u>1,638</u>	<u>1,646</u>	<u>1,680</u>	<u>1,733</u>	<u>1,952</u>

* Source - County Human Resources Management System - Position Budget

County Employees by Function



COLLIN COUNTY, TEXAS

Table 5.2 - Operating Indicators by Function/Program*

Last Ten Fiscal Years

September 30, 2018

Function/Program	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General Administration										
Number of registered voters	412,612	424,548	423,312	449,120	456,834	470,795	498,688	540,084	549,039	573,099
Vital statistics filed	14,720	14,833	15,372	16,016	16,673	18,263	17,507	18,850	18,603	19,027
Judicial										
Number of civil cases	13,619	13,026	14,293	13,763	14,733	14,072	15,556	15,578	16,384	17,119
Number of criminal cases	3,996	3,666	4,231	4,473	4,335	4,371	4,531	5,486	5,858	6,139
Financial Administration										
Number of property tax transactions	384,974	366,185	344,030	367,595	375,463	378,955	351,261	390,034	431,538	439,838
Number of registered vehicles	741,229	758,234	791,934	797,234	827,408	845,965	852,511	906,167	857,194	903,109
Legal										
Number of new felony cases	2,539	2,500	3,028	3,002	2,870	2,852	3,425	3,836	3,934	4,166
Number of convictions	3,786	3,415	4,264	4,394	4,243	4,398	4,177	5,085	5,663	6,042
Public Facilities										
Number of work orders completed	40,589	42,541	40,647	39,855	40,090	39,958	40,032	39,263	37,428	42,511
Number of construction projects	21	28	24	40	36	58	65	46	44	50
Equipment Services										
Number of job orders	6,157	5,979	5,778	5,850	5,935	5,844	4,858	4,207	4,028	3,050
Public Safety										
Number of autopsies performed	437	557	528	512	330	320	324	373	346	337
Number of inspections	215	1,183	1,933	1,668	1,868	2,032	2,264	2,416	2,814	2,850
Number of emergency responses	23,892	27,847	28,906	30,092	34,649	34,238	34,205	34,836	30,736	25,074
Number of book-ins	18,933	19,120	18,730	18,568	18,765	17,332	19,051	19,680	17,150	18,534
Public Transportation										
Miles of road resurfaced	46	37	30	37	45	51	8	10	6	5
Health and Welfare										
Number of immunizations	32,331	28,126	31,394	18,180	16,150	16,733	13,004	12,446	13,380	15,121
Number of clinic visits	18,198	15,366	16,770	10,925	10,014	9,933	9,621	10,929	8,611	2,548
WIC participants	11,305	12,139	11,802	11,698	11,199	10,867	10,084	9,332	9,117	8,246
Substance abuse assessments	3,125	1,628	1,077	1,012	911	874	950	1,096	1,484	1,346
Culture and Recreation										
Number of events	204	198	200	280	322	369	378	358	394	389
Conservation										
Number of seminars	397	320	341	502	493	535	1,395	481	337	882
News releases	108	102	218	232	273	256	565	173	41	11
Volunteers trained	4,909	3,924	3,263	4,119	4,357	4,130	166	3,859	3,139	3,048
County Extension newsletters	91,275	78,322	90,516	160,965	168,429	203,428	174,100	96,216	85,785	62,728

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

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

COLLIN COUNTY, TEXAS
Table 5.3 - Capital Asset Statistics by Function/Program*
Last Ten Fiscal Years
September 30, 2018

Function/Program	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General Administration										
Number of voting machines	1,420	1,420	1,420	1,420	1,420	1,420	1,420	986	1,420	1,800
Financial Administration										
Formax folder system	1	1	1	1	1	1	1	1	1	1
Public Facilities										
Number of county facilities	37	31	31	31	30	30	30	30	30	32
Equipment Services										
Number of vehicles in county fleet	328	332	322	325	349	366	333	329	341	329
Public Safety										
Number of patrol units	14	16	16	15	19	28	28	27	28	29
Number of illegal dumping surveillance cameras	5	5	5	6	3	6	6	6	6	6
Public Transportation										
Miles of county asphalt roads	564	601	610	625	670	686	679	647	648	649
Number of county bridges maintained	90	90	90	100	106	108	109	107	112	111
Health and Welfare										
Number of medical tables	11	11	10	13	12	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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