## Collin County, Texas Unaudited Statement of Revenues, Expenditures and Changes in Fund Balance Governmental Funds For the Twelve Months Ended September 30, 2019 and 2018 (Interim report numbers are subject to change)

Revenues:         S         249,429,083.83         \$         238,378,262.34           Fees and charges for services         48,608,192.82         47,441,921.17           Intergovernmental revenue         20,642,997.71         18,628,160.51           Fines and forfeitures         2,529,332.55         2,872,381.76           Rental revenues         1,469,970.74         1,436,338.50           Interest         17,292,973.57         5,933,477.69           Miscellaneous         1,611,501.27         1,426,660.91           Total Revenues         341,584,043.49         316,117.202.88           Expenditures:         Salaries and wages         144,732,302.57         136,098,401.05           Training and travel         1,255,143.12         1,118,095.46           Maintenance and operating         68,661,460.35         64,511,001.12           Capital projects - capital outlay         76,326,783.71         42,806,254.43           Debt service:         Principal retirement         78,150,000.00         50,770,000.00           Interest and fiscal charges         12,358,246.03         14,470,610.78           Bond issuance costs         491,060.35         53,948.11           Total Expenditures         381,974,996.13         309,828,310.95           Excess (deficiency) of revenues o		September 30, 2019	September 30, 2018
Fees and charges for services       48,608,192.82       47,441,921.17         Intergovernmental revenue       20,642,997.71       18,628,160.51         Fines and forfeitures       2,529,323.55       2,872,381.76         Rental revenues       1,469,970.74       1,436,338.50         Interest       17,292,973.57       5,933,477.69         Miscellaneous       1,611,501.27       1,426,660.91         Total Revenues       341,584,043.49       316,117,202.88         Expenditures:       341,584,043.49       316,117,202.88         Salaries and wages       144,732,302.57       136,098,401.05         Training and travel       1,255,143.12       1,118,095.46         Maintenance and operating       68,661,460.35       64,511,001.12         Capital projects - capital outlay       76,326,783.71       42,806,254.43         Debt service:       Principal retirement       78,150,000.00       50,770,000.00         Interest and fiscal charges       12,358,246.03       14,470,610.78         Bond issuance costs       491,060.35       53,948.11         Total Expenditures       (40,390,952.64)       6,288,891.93         Other financing sources (uses):       Transfers in       2,184,587.36       3,763,647.30         Transfers out       (2,231,787	Revenues:		
$\begin{array}{rrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrr$	Property taxes	\$ 249,429,083.83	\$ 238,378,262.34
Fines and forfeitures         2,529,323.55         2,872,381.76           Rental revenues         1,469,970.74         1,436,338.50           Interest         17,292,973.57         5,933,477.69           Miscellaneous         1,611,501.27         1,426,660.91           Total Revenues         341,584,043.49         316,117,202.88           Expenditures:         3         316,117,202.88           Salaries and wages         144,732,302.57         136,098,401.05           Training and travel         1,255,143.12         1,118,095.46           Maintenance and operating         68,661,460.35         64,511,001.12           Capital projects - capital outlay         76,326,783.71         42,806,254.43           Debt service:         Principal retirement         78,150,000.00         50,770,000.00           Interest and fiscal charges         12,358,246.03         14,470,610.78           Bond issuance costs         491,060.35         53,948.11           Total Expenditures         381,974,996.13         309,828,310.95           Excess (deficiency) of revenues         (40,390,952,64)         6,288,891.93           Other financing sources (uses):         Transfers in         2,184,587,36         3,763,647.30           Transfers out         (2,231,787,36)         (3,811,647.3	Fees and charges for services	48,608,192.82	47,441,921.17
Fines and forfeitures         2,529,323.55         2,872,381.76           Rental revenues         1,469,970.74         1,436,538.50           Interest         17,292,973.57         5,933,477.69           Miscellaneous         1,611.501.27         1,426,660.91           Total Revenues         341,584,043.49         316,117,202.88           Expenditures:         3         311,584,043.49         316,117,202.88           Expenditures:         1,255,143.12         1,118,095.46         Maintenance and operating         68,661,460.35         64,511,001.12           Capital projects - capital outlay         76,326,783.71         42,806,254.43         Debt service:           Principal retirement         78,150,000.00         50,770,000.00         Interest and fiscal charges         12,358,246.03         14,470,610.78           Bond issuance costs         491,060.35         53,948.11         309,828,310.95         Excess (deficiency) of revenues         0ver (under) expenditures         381,974,996.13         309,828,310.95           Excess (deficiency) of revenues         (40,390,952,64)         6,288,891.93         0           Other financing sources (uses):         Transfers in         2,184,587.36         3,763,647.30           Transfers out         (2,231,787.36)         (3,811,647.30)         Sale of assets	Intergovernmental revenue	20,642,997.71	18,628,160.51
Interest $17,292,973.57$ $5,933,477.69$ Miscellaneous $1,611,501.27$ $1,426,660.91$ Total Revenues $341,584,043.49$ $316,117,202.88$ Expenditures: $341,584,043.49$ $316,117,202.88$ Salaries and wages $144,732,302.57$ $136,098,401.05$ Training and travel $1,255,143.12$ $1,118,095.46$ Maintenance and operating $68,661,460.35$ $64,511,001.12$ Capital projects - capital outlay $76,326,783.71$ $42,806,254.43$ Debt service: $78,150,000.00$ $50,770,000.00$ Interest and fiscal charges $12,358,246.03$ $14,470,610.78$ Bond issuance costs $491,060.35$ $53,948.11$ Total Expenditures $381,974,996.13$ $309,828,310.95$ Excess (deficiency) of revenues over (under) expenditures $(40,390,952.64)$ $6,288,891.93$ Other financing sources (uses): $7$ $136,000.00$ $18,100,000.00$ Transfers in Transfers out Sale of assets $18,401,330.02$ $11,882,627.36$ Debt issuance $151,005,000.00$ $18,100,000.00$ Premium (discount) on sale of bonds $5.948,688.92$ $-$ Total other financing sources (uses) $175,307,818.94$ $29,934,627.36$ Net change in fund balances $134,916,866.30$ $36,223,519.29$ Fund balance - beginning $542,304,095.13$ $506,080,575.84$	-	2,529,323.55	2,872,381.76
Miscellaneous $1.611.501.27$ $1.426.660.91$ Total Revenues $341.584.043.49$ $316.117.202.88$ Expenditures:Salaries and wages $144.732.302.57$ $136.098.401.05$ Training and travel $1.255.143.12$ $1.118.095.46$ Maintenance and operating $68.661.460.35$ $64.511.001.12$ Capital projects - capital outlay $76.326.783.71$ $42.806.254.43$ Debt service: $76.326.783.71$ $42.806.254.43$ Principal retirement $78,150,000.00$ $50.770.000.00$ Interest and fiscal charges $12.358.246.03$ $14.470.610.78$ Bond issuance costs $491.060.35$ $53.948.11$ Total Expenditures $381.974.996.13$ $309.828.310.95$ Excess (deficiency) of revenues over (under) expenditures $(40.390.952.64)$ $6.288.891.93$ Other financing sources (uses): $717ansfers out$ $(2.231.787.36)$ $(3.811.647.30)$ Sale of assets $18.401.330.02$ $11.882.627.36$ Debt issuance $151.005.000.00$ $18.100.000.00$ Premium (discount) on sale of bonds $5.948.688.92$ $-$ Total other financing sources (uses) $175.307.818.94$ $29.934.627.36$ Net change in fund balances $134.916.866.30$ $36.223.519.29$ Fund balance - beginning $542.304.095.13$ $506.080.575.84$	Rental revenues	1,469,970.74	1,436,338.50
Total Revenues $341,584,043.49$ $316,117,202.88$ Expenditures:Salaries and wages $144,732,302.57$ $136,098,401.05$ Training and travel $1,255,143.12$ $1,118,095.46$ Maintenance and operating $68,661,460.35$ $64,511,001.12$ Capital projects - capital outlay $76,326,783.71$ $42,806,254.43$ Debt service: $78,150,000.00$ $50,770,000.00$ Interest and fiscal charges $12,358,246.03$ $14,470,610.78$ Bond issuance costs $491,060.35$ $53,948.11$ Total Expenditures $381,974,996.13$ $309,828,310.95$ Excess (deficiency) of revenues over (under) expenditures $(40,390,952.64)$ $6,288,891.93$ Other financing sources (uses): $151,005,000.00$ $18,100,000.00$ Transfers in Transfers out Sale of assets $18,401,330.02$ $11,882,627.36$ Debt issuance $5,948,688.92$ $-$ Total other financing sources (uses) $175,307,818.94$ $29,934,627.36$ Net change in fund balances $134,916,866.30$ $36,223,519.29$ Fund balance - beginning $542,304,095.13$ $506,080,575.84$	Interest	17,292,973.57	5,933,477.69
Expenditures:           Salaries and wages         144,732,302.57         136,098,401.05           Training and travel         1,255,143.12         1,118,095.46           Maintenance and operating         68,661,460.35         64,511,001.12           Capital projects - capital outlay         76,326,783.71         42,806,254.43           Debt service:         Principal retirement         78,150,000.00         50,770,000.00           Interest and fiscal charges         12,358,246.03         14,470,610.78           Bond issuance costs         491,060.35         53,948.11           Total Expenditures         381,974,996.13         309,828,310.95           Excess (deficiency) of revenues over (under) expenditures         (40,390,952.64)         6,288,891.93           Other financing sources (uses):         Transfers in         2,184,587.36         3,763,647.30           Transfers out         (2,231,787.36)         (3,811,647.30)         Sale of assets         18,401,330.02         11,882,627.36           Debt issuance         151,005,000.00         18,100,000.00         -         -         -           Total other financing sources (uses)         175,307,818.94         29,934,627.36         -         -           Debt issuance         151,005,000.00         18,100,000.00         -	Miscellaneous	1,611,501.27	1,426,660.91
Salaries and wages $144,732,302.57$ $136,098,401.05$ Training and travel $1,255,143.12$ $1,118,095.46$ Maintenance and operating $68,661,460.35$ $64,511,001.12$ Capital projects - capital outlay $76,326,783.71$ $42,806,254.43$ Debt service: $Principal retirement$ $78,150,000.00$ $50,770,000.00$ Interest and fiscal charges $12,358,246.03$ $14,470,610.78$ Bond issuance costs $491,060.35$ $53,948.11$ Total Expenditures $381,974,996.13$ $309,828,310.95$ Excess (deficiency) of revenues over (under) expenditures $(40,390,952.64)$ $6,288,891.93$ Other financing sources (uses):       Transfers in $2,184,587.36$ $3,763,647.30$ Transfers out $(2,231,787.36)$ $(3,811,647.30)$ Sale of assets $18,401,330.02$ $11,882,627.36$ Debt issuance $151,005,000.00$ $18,100,000.00$ $79,934,627.36$ $-$ Total other financing sources (uses) $175,307,818.94$ $29,934,627.36$ $-$ Net change in fund balances $134,916,866.30$ $36,223,519.29$ $-$ Fund balance - beginning $542,304,095.13$	Total Revenues	341,584,043.49	316,117,202.88
Training and travel       1,255,143.12       1,118,095.46         Maintenance and operating       68,661,460.35       64,511,001.12         Capital projects - capital outlay       76,326,783.71       42,806,254.43         Debt service:        78,150,000.00       50,770,000.00         Interest and fiscal charges       12,358,246.03       14,470,610.78         Bond issuance costs       491,060.35       53,948.11         Total Expenditures       381,974,996.13       309,828,310.95         Excess (deficiency) of revenues over (under) expenditures       (40,390,952.64)       6,288,891.93         Other financing sources (uses):       Transfers in       2,184,587.36       3,763,647.30         Transfers out       (2,231,787.36)       (3,811,647.30)       Sale of assets       18,401,330.02       11,882,627.36         Debt issuance       151,005,000.00       18,100,000.00       5,948,688.92	Expenditures:		
Maintenance and operating       68,661,460.35       64,511,001.12         Capital projects - capital outlay       76,326,783.71       42,806,254.43         Debt service:           Principal retirement       78,150,000.00       50,770,000.00         Interest and fiscal charges       12,358,246.03       14,470,610.78         Bond issuance costs       491,060.35       53,948.11         Total Expenditures       381,974,996.13       309,828,310.95         Excess (deficiency) of revenues over (under) expenditures       (40,390,952.64)       6,288,891.93         Other financing sources (uses):       Transfers in       2,184,587.36       3,763,647.30         Transfers out       (2,231,787.36)       (3,811,647.30)       Sale of assets       18,401,330.02       11,882,627.36         Debt issuance       151,005,000.00       18,100,000.00       18,100,000.00       18,100,000.00       18,100,000.00         Premium (discount) on sale of bonds       5,948,688.92       -       -       -         Total other financing sources (uses)       175,307,818.94       29,934,627.36       -         Net change in fund balances       134,916,866.30       36,223,519.29       -         Fund balance - beginning       542,304,095.13       506,080,575.84       - <th>Salaries and wages</th> <td>144,732,302.57</td> <td>136,098,401.05</td>	Salaries and wages	144,732,302.57	136,098,401.05
Capital projects - capital outlay       76,326,783.71       42,806,254.43         Debt service:       78,150,000.00       50,770,000.00         Interest and fiscal charges       12,358,246.03       14,470,610.78         Bond issuance costs       491,060.35       53,948.11         Total Expenditures       381,974,996.13       309,828,310.95         Excess (deficiency) of revenues over (under) expenditures       (40,390,952.64)       6,288,891.93         Other financing sources (uses):       7       1,84,587.36       3,763,647.30         Transfers in       2,184,587.36       3,763,647.30       (3,811,647.30)         Sale of assets       18,401,330.02       11,882,627.36         Debt issuance       151,005,000.00       18,100,000.00         Premium (discount) on sale of bonds       5,948,688.92       -         Total other financing sources (uses)       175,307,818.94       29,934,627.36         Net change in fund balances       134,916,866.30       36,223,519.29         Fund balance - beginning       542,304,095.13       506,080,575.84	Training and travel	1,255,143.12	1,118,095.46
Debt service:       Principal retirement       78,150,000.00       50,770,000.00         Interest and fiscal charges       12,358,246.03       14,470,610.78         Bond issuance costs       491,060.35       53,948.11         Total Expenditures       381,974,996.13       309,828,310.95         Excess (deficiency) of revenues over (under) expenditures       (40,390,952.64)       6,288,891.93         Other financing sources (uses):       Transfers in       2,184,587.36       3,763,647.30         Transfers out       (2,231,787.36)       (3,811,647.30)         Sale of assets       18,401,330.02       11,882,627.36         Debt issuance       151,005,000.00       18,100,000.00         Premium (discount) on sale of bonds       5,948,688.92       -         Total other financing sources (uses)       175,307,818.94       29,934,627.36         Net change in fund balances       134,916,866.30       36,223,519.29         Fund balance - beginning       542,304,095.13       506,080,575.84	Maintenance and operating	68,661,460.35	64,511,001.12
Principal retirement       78,150,000.00       50,770,000.00         Interest and fiscal charges       12,358,246.03       14,470,610.78         Bond issuance costs       491,060.35       53,948.11         Total Expenditures       381,974,996.13       309,828,310.95         Excess (deficiency) of revenues over (under) expenditures       (40,390,952.64)       6,288,891.93         Other financing sources (uses):       7       7         Transfers in       2,184,587.36       3,763,647.30         Transfers out       (2,231,787.36)       (3,811,647.30)         Sale of assets       18,401,330.02       11,882,627.36         Debt issuance       151,005,000.00       18,100,000.00         Premium (discount) on sale of bonds       5,948,688.92       -         Total other financing sources (uses)       175,307,818.94       29,934,627.36         Net change in fund balances       134,916,866.30       36,223,519.29         Fund balance - beginning       542,304,095.13       506,080,575.84	Capital projects - capital outlay	76,326,783.71	42,806,254.43
Interest and fiscal charges       12,358,246.03       14,470,610.78         Bond issuance costs       491,060.35       53,948.11         Total Expenditures       381,974,996.13       309,828,310.95         Excess (deficiency) of revenues over (under) expenditures       (40,390,952.64)       6,288,891.93         Other financing sources (uses):       7       7       7         Transfers in       2,184,587.36       3,763,647.30         Transfers out       (2,231,787.36)       (3,811,647.30)         Sale of assets       18,401,330.02       11,882,627.36         Debt issuance       151,005,000.00       18,100,000.00         Premium (discount) on sale of bonds       5,948,688.92       -         Total other financing sources (uses)       175,307,818.94       29,934,627.36         Net change in fund balances       134,916,866.30       36,223,519.29         Fund balance - beginning       542,304,095.13       506,080,575.84	Debt service:		
Bond issuance costs       491,060.35       53,948.11         Total Expenditures       381,974,996.13       309,828,310.95         Excess (deficiency) of revenues over (under) expenditures       (40,390,952.64)       6,288,891.93         Other financing sources (uses):       (40,390,952.64)       6,288,891.93         Transfers in       2,184,587.36       3,763,647.30         Transfers out       (2,231,787.36)       (3,811,647.30)         Sale of assets       18,401,330.02       11,882,627.36         Debt issuance       151,005,000.00       18,100,000.00         Premium (discount) on sale of bonds       5,948,688.92       -         Total other financing sources (uses)       175,307,818.94       29,934,627.36         Net change in fund balances       134,916,866.30       36,223,519.29         Fund balance - beginning       542,304,095.13       506,080,575.84	Principal retirement	78,150,000.00	50,770,000.00
Total Expenditures       381,974,996.13       309,828,310.95         Excess (deficiency) of revenues over (under) expenditures       (40,390,952.64)       6,288,891.93         Other financing sources (uses):       2,184,587.36       3,763,647.30         Transfers in       2,184,587.36)       (3,811,647.30)         Sale of assets       18,401,330.02       11,882,627.36         Debt issuance       151,005,000.00       18,100,000.00         Premium (discount) on sale of bonds       5,948,688.92       -         Total other financing sources (uses)       175,307,818.94       29,934,627.36         Net change in fund balances       134,916,866.30       36,223,519.29         Fund balance - beginning       542,304,095.13       506,080,575.84	Interest and fiscal charges	12,358,246.03	14,470,610.78
Excess (deficiency) of revenues over (under) expenditures       (40,390,952.64)       6,288,891.93         Other financing sources (uses):       Transfers in       2,184,587.36       3,763,647.30         Transfers out       (2,231,787.36)       (3,811,647.30)         Sale of assets       18,401,330.02       11,882,627.36         Debt issuance       151,005,000.00       18,100,000.00         Premium (discount) on sale of bonds       5,948,688.92       -         Total other financing sources (uses)       175,307,818.94       29,934,627.36         Net change in fund balances       134,916,866.30       36,223,519.29         Fund balance - beginning       542,304,095.13       506,080,575.84	Bond issuance costs	491,060.35	53,948.11
over (under) expenditures       (40,390,952.64)       6,288,891.93         Other financing sources (uses):       Transfers in       2,184,587.36       3,763,647.30         Transfers out       (2,231,787.36)       (3,811,647.30)         Sale of assets       18,401,330.02       11,882,627.36         Debt issuance       151,005,000.00       18,100,000.00         Premium (discount) on sale of bonds       5,948,688.92       -         Total other financing sources (uses)       175,307,818.94       29,934,627.36         Net change in fund balances       134,916,866.30       36,223,519.29         Fund balance - beginning       542,304,095.13       506,080,575.84	Total Expenditures	381,974,996.13	309,828,310.95
Other financing sources (uses):       7         Transfers in       2,184,587.36       3,763,647.30         Transfers out       (2,231,787.36)       (3,811,647.30)         Sale of assets       18,401,330.02       11,882,627.36         Debt issuance       151,005,000.00       18,100,000.00         Premium (discount) on sale of bonds       5,948,688.92       -         Total other financing sources (uses)       175,307,818.94       29,934,627.36         Net change in fund balances       134,916,866.30       36,223,519.29         Fund balance - beginning       542,304,095.13       506,080,575.84	Excess (deficiency) of revenues		
Transfers in       2,184,587.36       3,763,647.30         Transfers out       (2,231,787.36)       (3,811,647.30)         Sale of assets       18,401,330.02       11,882,627.36         Debt issuance       151,005,000.00       18,100,000.00         Premium (discount) on sale of bonds       5,948,688.92       -         Total other financing sources (uses)       175,307,818.94       29,934,627.36         Net change in fund balances       134,916,866.30       36,223,519.29         Fund balance - beginning       542,304,095.13       506,080,575.84	over (under) expenditures	(40,390,952.64)	6,288,891.93
Transfers out       (2,231,787.36)       (3,811,647.30)         Sale of assets       18,401,330.02       11,882,627.36         Debt issuance       151,005,000.00       18,100,000.00         Premium (discount) on sale of bonds       5,948,688.92       -         Total other financing sources (uses)       175,307,818.94       29,934,627.36         Net change in fund balances       134,916,866.30       36,223,519.29         Fund balance - beginning       542,304,095.13       506,080,575.84	Other financing sources (uses):		
Sale of assets       18,401,330.02       11,882,627.36         Debt issuance       151,005,000.00       18,100,000.00         Premium (discount) on sale of bonds       5,948,688.92       -         Total other financing sources (uses)       175,307,818.94       29,934,627.36         Net change in fund balances       134,916,866.30       36,223,519.29         Fund balance - beginning       542,304,095.13       506,080,575.84	Transfers in	2,184,587.36	3,763,647.30
Debt issuance       151,005,000.00       18,100,000.00         Premium (discount) on sale of bonds       5,948,688.92       -         Total other financing sources (uses)       175,307,818.94       29,934,627.36         Net change in fund balances       134,916,866.30       36,223,519.29         Fund balance - beginning       542,304,095.13       506,080,575.84	Transfers out	(2,231,787.36)	(3,811,647.30)
Premium (discount) on sale of bonds       5,948,688.92       -         Total other financing sources (uses)       175,307,818.94       29,934,627.36         Net change in fund balances       134,916,866.30       36,223,519.29         Fund balance - beginning       542,304,095.13       506,080,575.84	Sale of assets	18,401,330.02	11,882,627.36
Total other financing sources (uses)       175,307,818.94       29,934,627.36         Net change in fund balances       134,916,866.30       36,223,519.29         Fund balance - beginning       542,304,095.13       506,080,575.84	Debt issuance	151,005,000.00	18,100,000.00
Net change in fund balances       134,916,866.30       36,223,519.29         Fund balance - beginning       542,304,095.13       506,080,575.84	Premium (discount) on sale of bonds	5,948,688.92	
Fund balance - beginning         542,304,095.13         506,080,575.84	Total other financing sources (uses)	175,307,818.94	29,934,627.36
	Net change in fund balances	134,916,866.30	36,223,519.29
	Fund balance - beginning	542,304,095.13	506,080,575.84

\* Book entry only. Collin County holds all investments to maturity.