

COLLIN COUNTY, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2020



LINDA RIGGS
COUNTY AUDITOR

COLLIN COUNTY, TEXAS

Comprehensive Annual Financial Report

For the fiscal year ended

September 30, 2020

Prepared by:

Office of County Auditor
Collin County

COLLIN COUNTY, TEXAS

**COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

TABLE OF CONTENTS

| | <u>Page Number</u> |
|--|-------------------------------|
| INTRODUCTORY SECTION | |
| County Auditor’s Letter of Transmittal | i - iv |
| GFOA Certificate of Achievement | v |
| Organizational Chart | vi |
| Directory of Officials | vii – viii |
| FINANCIAL SECTION | |
| Independent Auditor’s Report..... | 1 – 3 |
| Management’s Discussion and Analysis | 4 – 23 |
| Basic Financial Statements: | |
| Government-wide Financial Statements: | |
| Statement of Net Position | 24 |
| Statement of Activities..... | 25 |
| Fund Financial Statements: | |
| Balance Sheet – Governmental Funds | 26 – 27 |
| Reconciliation of the Balance Sheet of the Governmental Funds to the Statement of Net Position..... | 28 |
| Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds | 29 – 30 |

COLLIN COUNTY, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

(Continued)

TABLE OF CONTENTS

| | <u>Page Number</u> |
|---|-------------------------------|
| FINANCIAL SECTION (Continued) | |
| Fund Financial Statements: (Continued) | |
| Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of the Governmental Funds to the Statement of Activities..... | 31 |
| Statement of Net Position – Proprietary Funds..... | 32 |
| Statement of Revenues, Expenses, and Changes in Net Position – Proprietary Funds..... | 33 |
| Statement of Cash Flows – Proprietary Funds..... | 34 |
| Statement of Fiduciary Assets and Liabilities – Fiduciary Funds | 35 |
| Notes to the Financial Statements..... | 36 – 72 |
| Required Supplementary Information: | |
| Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual – General Fund | 73 |
| Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual – General Road and Bridge Special Revenue Fund..... | 74 – 75 |
| Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual – Health Care Foundation Special Revenue Fund..... | 76 |
| Notes to the Required Supplementary Information | 77 |
| Schedule of Changes in Net Pension Liability and Related Ratios and Schedule of Contributions..... | 78 |
| Notes to Required Supplementary Information – Texas County and District Retirement System..... | 79 |

COLLIN COUNTY, TEXAS

**COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
(Continued)
TABLE OF CONTENTS**

| | <u>Page Number</u> |
|---|-------------------------------|
| FINANCIAL SECTION (Continued) | |
| Additional Supplementary Information: | |
| Additional Supplementary Information – Schedule of Expenditures, Compared to Budget (GAAP Basis) – General Fund | 80 – 96 |
| Additional Supplementary Information – Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual – Debt Service Funds..... | 97 |
| Additional Supplementary Information – Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual – 2020 Permanent Improvement Bond Capital Projects Fund . | 98 |
| Additional Supplementary Information – Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual – 2018 Road Bond Capital Projects Fund | 99 |
| Combining and Individual Fund Statements and Schedules: | |
| Combining Balance Sheet – Nonmajor Governmental Funds | 100 |
| Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds | 101 |
| Combining Balance Sheet – Nonmajor Governmental Funds – Nonmajor Special Revenue Funds | 102 – 106 |
| Combining Statements of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds – Nonmajor Special Revenue Funds | 107 – 111 |

COLLIN COUNTY, TEXAS

**COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
(Continued)
TABLE OF CONTENTS**

| | <u>Page Number</u> |
|---|-------------------------------|
| FINANCIAL SECTION (Continued) | |
| Combining and Individual Fund Statements and Schedules: (Continued) | |
| Schedules of Revenues, Expenditures, and Changes in Fund Balances – Budget (GAAP) and Actual – Special Revenue Funds | 112 – 140 |
| Combining Balance Sheet – Nonmajor Governmental Funds – Nonmajor Capital Project Funds..... | 141 |
| Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds – Nonmajor Capital Project Funds..... | 142 |
| Schedules of Revenues, Expenditures, and Changes in Fund Balances – Budget (GAAP Basis) and Actual – Nonmajor Governmental Funds – Capital Project Funds..... | 143 – 152 |
| Combining Statement of Net Position – Internal Service Funds | 153 |
| Combining Statement of Revenues, Expenses, and Changes in Net Position – Internal Service Funds | 154 |
| Combining Statement of Cash Flows – Internal Service Funds | 155 |
| Combining Statement of Changes in Fiduciary Assets and Liabilities – Agency Funds | 156 – 168 |

COLLIN COUNTY, TEXAS

**COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
(Continued)
TABLE OF CONTENTS**

**Page
Number**

STATISTICAL SECTION

Financial Trends:

| | |
|---|-----------|
| Net Position by Component | 169 |
| Changes in Net Position | 170 – 171 |
| Fund Balances, Governmental Funds | 172 |
| Changes in Fund Balance, Governmental Funds | 173 – 174 |

Revenue Capacity:

| | |
|---|-----------|
| Estimated Market Value and Assessed Taxable Value of Property | 175 |
| Property Tax Rates – All Direct and Overlapping Governments | 176 – 178 |
| Principal Taxpayers | 179 – 180 |
| Property Tax Levies and Collections | 181 |

Debt Capacity:

| | |
|--|-----|
| Ratios of Outstanding Debt by Type | 182 |
| Ratio of General Bonded Debt Outstanding | 183 |
| Direct and Overlapping Governmental Activities Debt..... | 184 |
| Legal Debt Margin Information..... | 185 |

COLLIN COUNTY, TEXAS

**COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
(Continued)
TABLE OF CONTENTS**

**Page
Number**

STATISTICAL SECTION (Continued)

Demographic and Economic Information:

| | |
|---|-----------|
| Demographic and Economic Statistics | 186 |
| Principal Employers..... | 187 – 188 |

Operating Information:

| | |
|--|-----------|
| County Employees by Function..... | 189 – 190 |
| Operating Indicators by Function/Program | 191 |
| Capital Assets by Function/Program | 192 |

INTRODUCTORY SECTION



COLLIN COUNTY

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

March 31, 2021

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, 2020, 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, 2020, 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, 2020, 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 1,034,730 is up 3% over the 2019 population of 1,005,146, 30.7% over the 2010 census population of 791,631, and 564% 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 4.5% as of January 1, 2020, from the prior calendar year. The population increased by 3% in 2020 and 3.7% in 2019. 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 is still 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 increased to 6.4% as of September 30, 2020, from 2.9% on the same date in 2019. The unemployment rate remains below the national average rate of 6.9% as of September 30, 2020. The world-wide pandemic is the main factor for this climb in unemployment and has also had an impact on all businesses. 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 2020 increased by 4% from the prior year despite a slight decrease in the tax rate to \$0.17253 per \$100 from \$0.174951 per \$100 of valuation. Real property values are expected to continue to increase at a steady pace in 2021 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 for future transportation projects and \$10 million for future park projects. The County issued \$199,045,000 on June 24, 2020 to be used for constructing, improving and maintain non-tolled, high-speed highways and freeways within Collin County and related service and frontage roads, including the acquisition of land and rights-of-way and maintaining roads and bridges, park and open space purposes, which includes \$47,280,000 purpose to refund a portion of the County's outstanding tax debt. 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 for the fiscal year ended September 30, 2019. This is the forty-first 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 annual report, 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 annual report 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 that reads "Linda Riggs". The signature is written in a cursive, flowing style.

Linda Riggs, 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

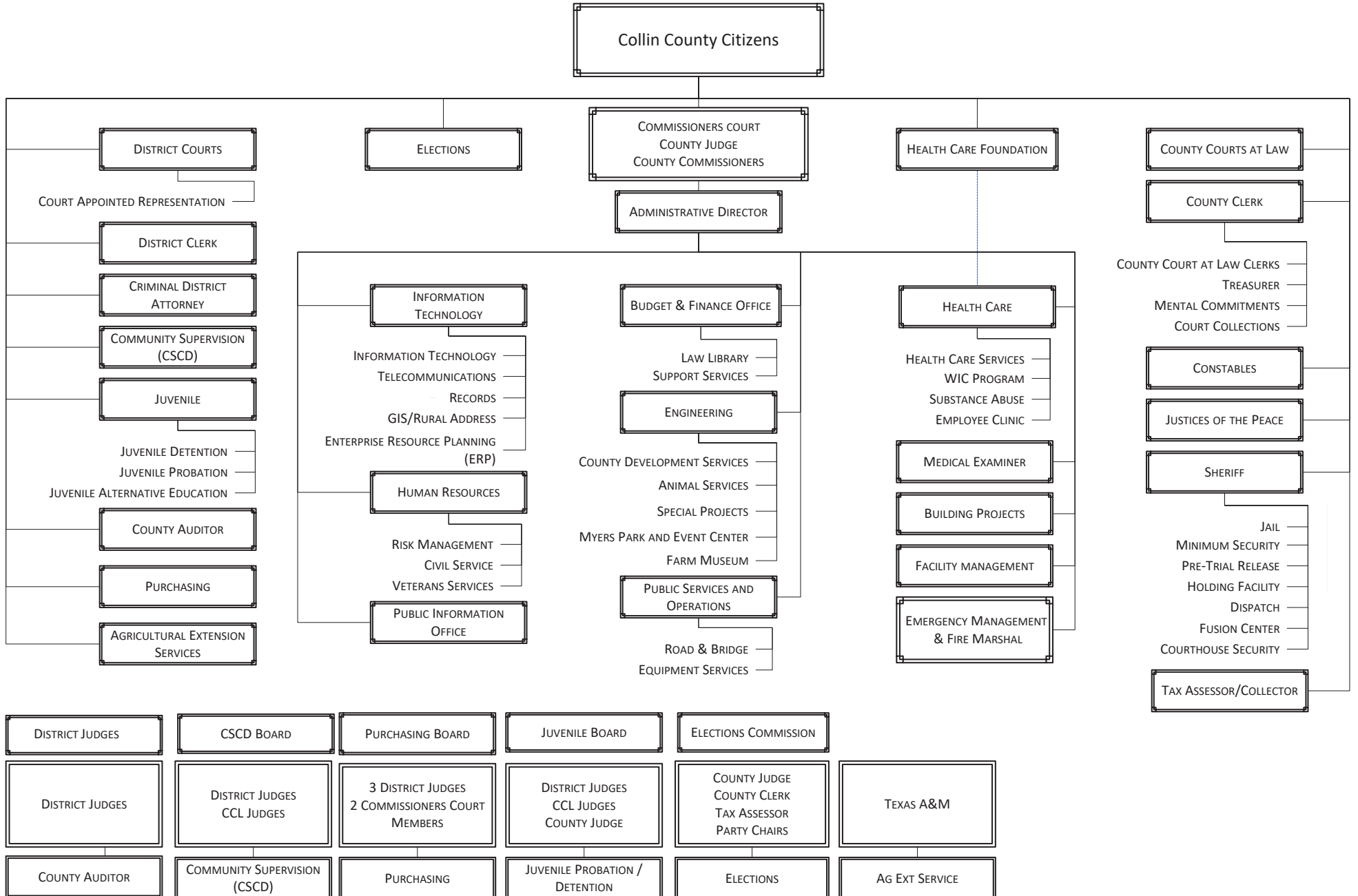
September 30, 2019

Christopher P. Morill

Executive Director/CEO



Collin County Organizational Chart



COLLIN COUNTY, TEXAS

DIRECTORY OF OFFICIALS

SEPTEMBER 30, 2020

District Officials

| | |
|--------------------|--------------------------------|
| Angela Tucker | Judge, 199th Judicial District |
| Jennifer Edgeworth | Judge, 219th Judicial District |
| John Roach, Jr. | Judge, 296th Judicial District |
| Ray Nowak | 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 |
| Lindsey Wynne | Judge, 468th Judicial District |
| Piper McCraw | Judge, 469th Judicial District |
| Emily Miskel | Judge, 470th Judicial District |
| Andrea Bouressa | Judge, 471st Judicial District |
| Greg Willis | District Attorney |
| Lynne Finley | District Clerk |

Commissioners Court

| | |
|-----------------|----------------------------|
| Chris Hill | County Judge |
| Susan Fletcher | Commissioner, Precinct I |
| Cheryl Williams | Commissioner, Precinct II |
| Darrell Hale | 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 |
| Danny 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 |
| Mike Missildine | 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 |

COLLIN COUNTY, TEXAS

DIRECTORY OF OFFICIALS

(Continued)

SEPTEMBER 30, 2020

Other County Officials

Linda Riggs
H. Lynn Hadnot
Gary Jackson
Annie Tinsley
Jon Kleinheksel
Bill Bilyeu
Bruce Sherbet
Michalyn Rains
Caren Skipworth
Cynthia Jacobson
William B. Rohr
Monika Arris

County Auditor
Director, Juvenile Services
Veterans Service Officer
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



INDEPENDENT AUDITOR'S REPORT

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, 2020, 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.

Auditor's Responsibility

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

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

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

OFFICE LOCATIONS

TEXAS | Waco | Temple | Hillsboro | Houston
NEW MEXICO | Albuquerque



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, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the 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 31, 2021, 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 31, 2021

**MANAGEMENT'S
DISCUSSION AND ANALYSIS**

Management's Discussion and Analysis

This section of the Collin County, Texas (the County) Comprehensive Annual Financial Report presents our discussion and analysis of the County's financial performance during the fiscal year ended September 30, 2020. 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 \$726 million on a government-wide basis at September 30, 2020, an increase of \$71.8 million from 2019.
- For 2020, revenues of the County amounted to \$452 million. The main revenue sources were property (ad valorem) and mixed beverage taxes (\$262.4 million), charges for services (\$52.6 million) and operating grants and contributions (\$119.2 million). These three revenue sources accounted for 58.1%, 11.6%, and 26.4%, respectively, or 96.1% of total governmental activity revenues.
- Total expenses were \$380.1 million. The functional areas with the largest expense amounts were health and welfare (\$124.6 million), general administration (\$59.8 million), and public transportation (\$54.9 million).
- Net capital assets were \$459.4 million as of September 30, 2020. Net depreciation expense attributable to assets of government-wide activities amounted to \$32.1 million for 2020.

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 \$163.5 million during fiscal year 2020, as compared to an increase of \$134.9 million during fiscal year 2019. An amount of \$129.4 million of the increase was due to the debt issuance of \$199 million.
- The General Fund reported a fund balance of \$321.6 million as of September 30, 2020, an increase of \$20.5 million from September 30, 2019. General Fund revenues increased by \$864,500 (0.4%), and General Fund expenditures of \$198.3 million decreased by \$20.4 million (9.3%) from 2019. As a result, General Fund revenues exceeded expenditures by \$21.6 million before considering net additional financing sources and uses of \$1.1 million.

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 2020, the County transferred a net of \$9.2 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.

- In 2020, the County issued Limited Tax Refunding Bonds in the amount of \$47,280,000 and Limited Tax Permanent Improvement Bonds in the amount of \$151,765,000. This was approved by the voters in the 2018 bond election.

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 declining.

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 primarily 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 narrower 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 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 has no assigned fund balance in 2020.

- **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
- Grants Fund
- Debt Service Fund
- 2020 Permanent Improvement Fund
- 2018 Road Bond Capital Project Fund

Each of these funds is classified as a major fund for 2020. 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

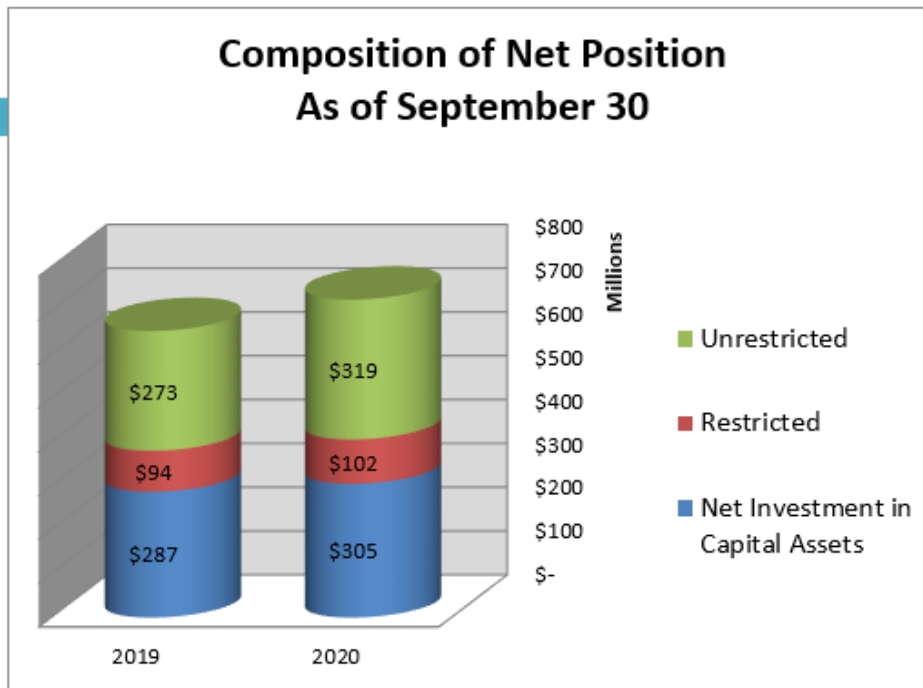
In addition to the basic financial statements and accompanying notes to those financial statements, certain required supplementary information schedules are also presented in this report with additional information regarding the results of the County's financial activities.

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

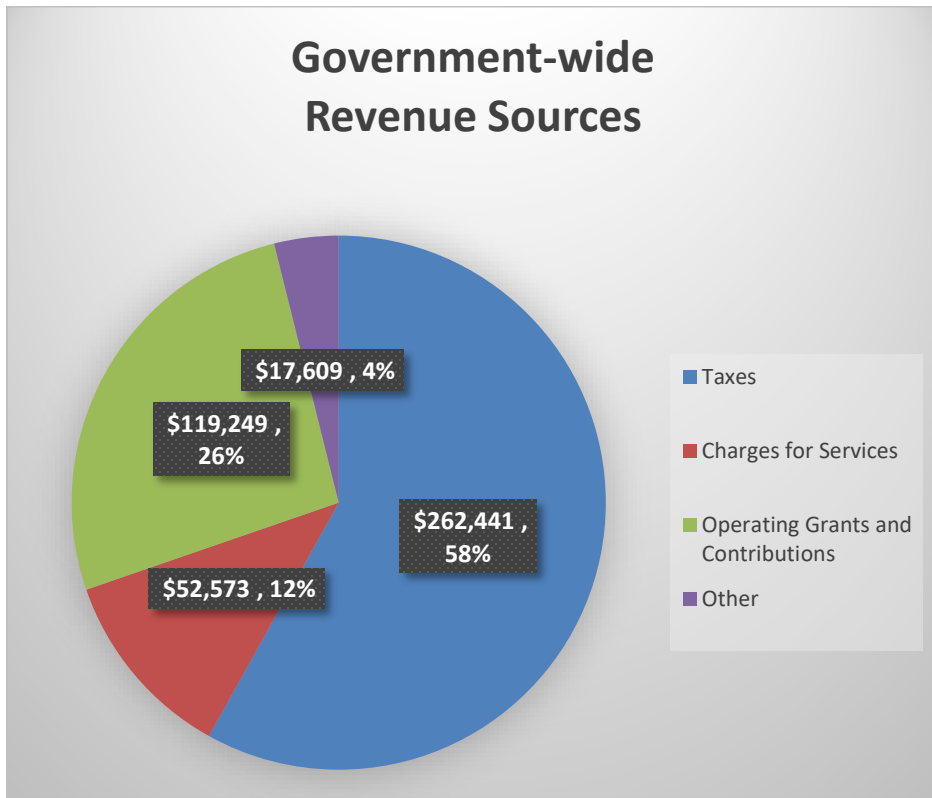
Net position of the County as of September 30, 2020 and 2019, is summarized and analyzed below:



| Statement of Net Position As of September 30 (\$ in thousands) | | | | | | |
|--|----------------------------|-----------------------------|------------|----------------------------|-----------------------------|------------|
| | 2020 | | | 2019 | | |
| | Governmental Activities | Business-Type Activities | Total | Governmental Activities | Business-Type Activities | Total |
| Assets: | | | | | | |
| Current Assets | \$ 986,096 | \$ (86,627) | \$ 899,469 | \$ 734,366 | \$ (65,893) | \$ 668,473 |
| Long-term Assets | 394,507 | 97,427 | 491,934 | 358,138 | 77,446 | 435,584 |
| Total Assets | 1,380,603 | 10,800 | 1,391,403 | 1,092,504 | 11,553 | 1,104,057 |
| Deferred Outflow of Resources | 15,721 | - | 15,721 | 47,948 | - | 47,948 |
| Liabilities: | | | | | | |
| Current Liabilities | 116,535 | 75 | 116,610 | 34,717 | 174 | 34,891 |
| Long-term Liabilities | 548,907 | - | 548,907 | 460,575 | - | 460,575 |
| Total Liabilities | 665,442 | 75 | 665,517 | 495,292 | 174 | 495,466 |
| Deferred Inflow of Resources | 15,577 | - | 15,577 | 2,262 | - | 2,262 |
| Net Position: | | | | | | |
| Net Investment in Capital Assets | 207,833 | 97,426 | 305,259 | 209,752 | 77,446 | 287,198 |
| Restricted | 101,497 | - | 101,497 | 93,757 | - | 93,757 |
| Unrestricted | 405,975 | (86,701) | 319,274 | 339,389 | (66,067) | 273,322 |
| Total Net Position | \$ 715,305 | \$ 10,725 | \$ 726,030 | \$ 642,898 | \$ 11,379 | \$ 654,277 |

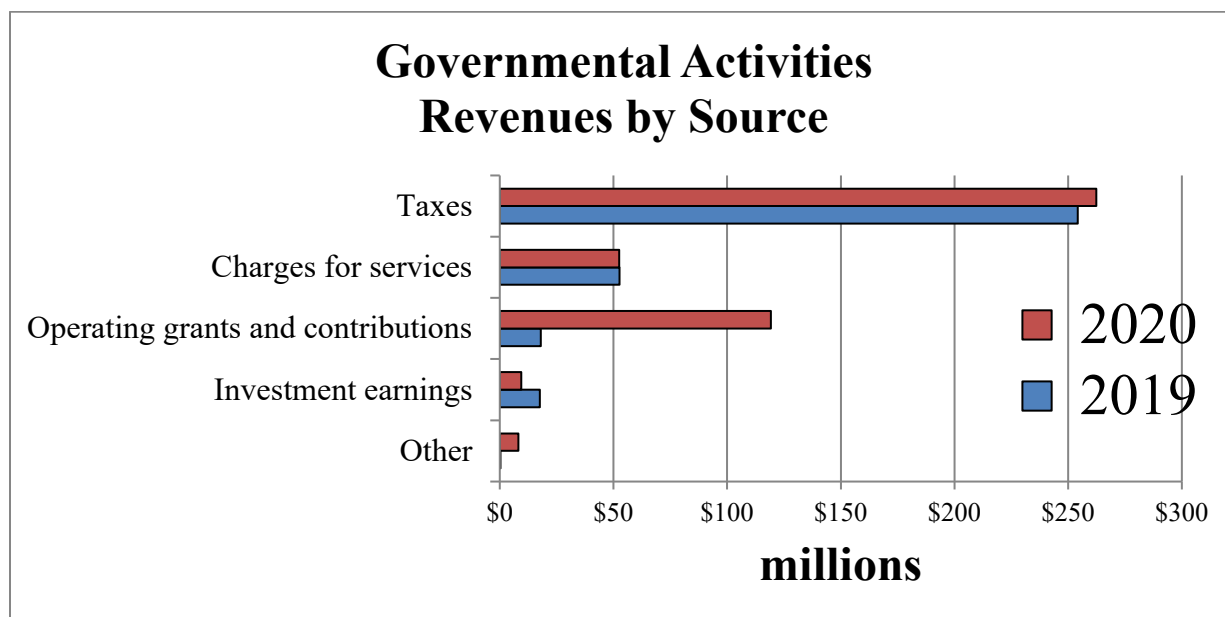
- Net position serves as a useful indicator of financial position. Assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$726 million as of September 30, 2020, and by \$654 million as of September 30, 2019, a net increase of \$72 million.
- Net investment 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 (41.9%). 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 (14.1% of total net position) represents resources subject to external restrictions. Of these restricted net position, 55.2% are restricted for county roads and bridges, 6.6% is to repay long-term debt, 12.8% is for administration and elections, and 12.5% is restricted to the judicial system.
- The remaining portion of the County's net position (44.0%) is unrestricted and may be used to meet ongoing obligations.

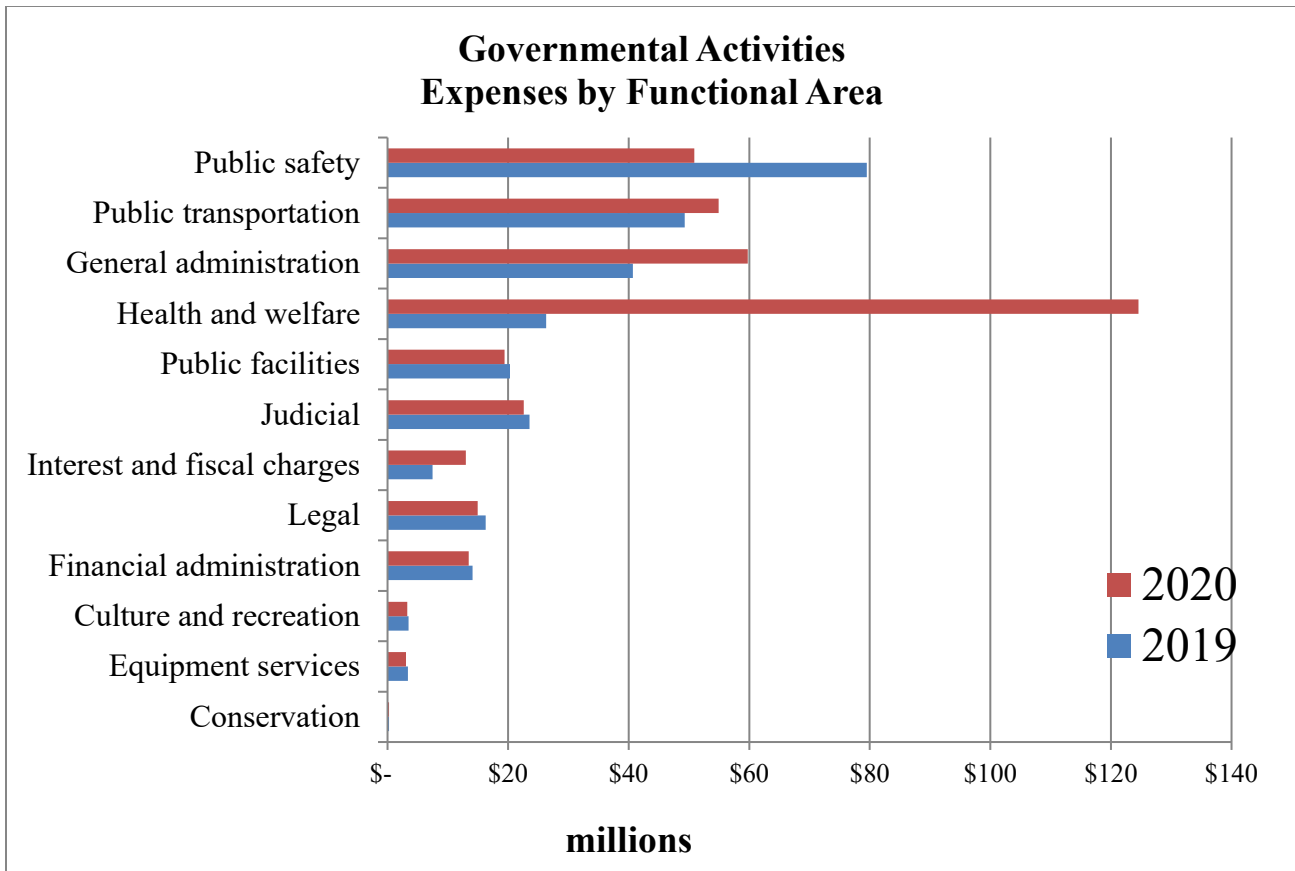
Reflected below is a comparison of Collin County revenues by source:



Overall government-wide revenues increased in 2020 over 2019 by \$108.9 million (31.7%), due primarily to an increase in operating grants and contributions (\$101.2 million, or 562.2%). Capital grants and contributions increased by \$6.6 million or 14,682.2%. 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) | | | | | | |
|--|----------------------------|-----------------------------|------------|----------------------------|-----------------------------|------------|
| | 2020 | | | 2019 | | |
| | Governmental Activities | Business-Type Activities | Total | Governmental Activities | Business-Type Activities | Total |
| Revenues | | | | | | |
| <i>Program Revenues:</i> | | | | | | |
| Charges for services | \$ 50,821 | \$ 1,752 | \$ 52,573 | \$ 50,890 | \$ 1,805 | \$ 52,695 |
| Operating grants and contributions | 119,249 | - | 119,249 | 18,009 | - | 18,009 |
| Capital grants and contributions | 6,652 | - | 6,652 | 45 | - | 45 |
| Total Program Revenues | 176,722 | 1,752 | 178,474 | 68,944 | 1,805 | 70,749 |
| <i>General Revenues:</i> | | | | | | |
| Taxes | 262,441 | - | 262,441 | 254,255 | - | 254,255 |
| Investment earnings | 9,383 | 38 | 9,421 | 17,592 | 71 | 17,663 |
| Miscellaneous | 1,536 | - | 1,536 | 319 | - | 319 |
| Total General Revenues | 273,360 | 38 | 273,398 | 272,166 | 71 | 272,237 |
| Total Revenues | 450,082 | 1,790 | 451,872 | 341,110 | 1,876 | 342,986 |
| Expenses | | | | | | |
| General administration | 59,751 | - | 59,751 | 40,690 | - | 40,690 |
| Judicial | 22,571 | - | 22,571 | 23,554 | - | 23,554 |
| Financial administration | 13,479 | - | 13,479 | 14,113 | - | 14,113 |
| Legal | 14,944 | - | 14,944 | 16,296 | - | 16,296 |
| Public facilities | 19,424 | - | 19,424 | 20,321 | - | 20,321 |
| Equipment services | 3,047 | - | 3,047 | 3,364 | - | 3,364 |
| Public safety | 49,339 | 1,557 | 50,896 | 77,985 | 1,498 | 79,483 |
| Public transportation | 54,013 | 887 | 54,900 | 48,415 | 887 | 49,302 |
| Health and welfare | 124,584 | - | 124,584 | 26,310 | - | 26,310 |
| Culture and recreation | 3,281 | - | 3,281 | 3,503 | - | 3,503 |
| Conservation | 244 | - | 244 | 224 | - | 224 |
| Interest and fiscal charges | 12,998 | - | 12,998 | 7,477 | - | 7,477 |
| Total Expenses | 377,675 | 2,444 | 380,119 | 282,252 | 2,385 | 284,637 |
| Change in Net Position | 72,407 | (654) | 71,753 | 58,858 | (509) | 58,349 |
| Net position at beginning of year | 642,898 | 11,379 | 654,277 | 584,040 | 11,888 | 595,928 |
| Net position at end of year | \$ 715,305 | \$ 10,725 | \$ 726,030 | \$ 642,898 | \$ 11,379 | \$ 654,277 |





Summarized above are details of government-wide activities of the County for 2020 and 2019.

- Program revenues include charges for services as well as both operating and capital grants and contributions. Program revenues from government-wide activities increased by \$107.7 million or 152.3%. Most of this increase is due to an increase in operating grants and contributions of \$101.2 million or 562.2%.
- General revenues consist of taxes (property and mixed beverage tax paid to the County by the State of Texas) and interest, as well as miscellaneous transactions not attributable or allocable to a specific program. Property taxes, substantially largest of the revenues, increased by \$8.2 million or 3.2%.
- Public safety expenses decreased by \$28.6 million in 2020, primarily due to COVID-19 related activities.
- Public transportation expenses increased by \$5.6 million in 2020, mostly due to increases in activities involving construction of new roads throughout the County to keep up with the increasing demands from a rapidly increasing population.
- Judicial expenses decreased by \$983 thousand primarily due to COVID-19 related activities.
- Health and welfare increased by \$98.3 million primarily due to COVID-19 related activities.
- Financial administration decreased by \$634 thousand due primarily to the County’s contribution to the employee insurance premiums.

- Pension expense of \$16.2 million (\$22.2 million in 2019) was allocated to all functional areas other than conservation, interest and fiscal charges. Of this amount, \$5.2 million was attributed to public safety since this functional area alone accounts for 32.3% of all payroll costs of the County.

| Total Cost and Net Cost of Government Wide Activities for Collin County | | | | |
|--|-------------------------------|-------------------|-----------------------------|-------------------|
| For the Six Largest Functions by Expense | | | | |
| For the Fiscal Years Ended September 30 | | | | |
| (\$ in thousands) | | | | |
| Functions/Programs | Total Cost of Services | | Net Cost of Services | |
| | 2020 | 2019 | 2020 | 2019 |
| Health and welfare | \$ 124,584 | \$ 26,310 | \$ 15,597 | \$ 20,479 |
| General administration | 59,751 | 40,690 | 46,822 | 30,345 |
| Public transportation | 54,900 | 49,302 | 26,078 | 22,214 |
| Public safety | 50,896 | 79,483 | 34,231 | 63,588 |
| Judicial | 22,571 | 23,554 | 15,521 | 16,312 |
| Public facilities | 19,424 | 20,321 | 19,248 | 20,157 |
| Other | 47,993 | 44,977 | 44,148 | 40,793 |
| Total | \$ 380,119 | \$ 284,637 | \$ 201,645 | \$ 213,888 |

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 2020, the County's governmental funds reported a combined ending fund balance of \$840.8 million which was an increase of \$163.5 million or 24.1%. A large portion of fund balance (80.8%, or \$679.4 million) of the governmental funds has been designated as non-spendable, restricted, or committed. The remaining \$161.4 million is classified as unassigned and is available to meet current needs. A positive 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, 2020 (in thousands) | | |
|---|--------------------------|--|
| Fund Balance: | | <u>Major Purposes for Classification</u> |
| Nonspendable | \$ 65,330 | 7.8% inventories, receivables from other funds and organizations |
| Restricted | 580,313 | 69.0% bond proceeds, debt service tax collections, other legal or contractual restrictions |
| Committed | 33,714 | 4.0% road projects, funds set aside for unanticipated cost increases |
| Unassigned | <u>161,438</u> | <u>19.2%</u> General Fund |
| Total Fund Balance | \$ <u>840,795</u> | <u>100.0%</u> |

Changes in Fund Balance – Major Funds

In 2020, the County is presenting seven major funds in the governmental fund financial statements:

- General Fund
- General Road and Bridge Special Revenue Fund
- Health Care Foundation Special Revenue Fund
- Grants
- Debt Service Fund
- 2018 Road Bond Fund
- 2020 Permanent Improvement 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 and the Animal Safety Fund are enterprise funds that are being presented as major funds. However, since they are enterprise funds they are being presented in the proprietary funds section of this report.

General Fund

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

At the end of 2020, the unassigned fund balance of the General Fund was \$161.4 million. The total fund balance in the General Fund was \$321.6 million, an increase of \$20.5 million or 6.8% from 2019.

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

General Fund Revenue Highlights

- Property tax revenues increased by \$6.3 million (3.5%) from the prior year.
- Fees and Charges for Services increased by \$794 thousand or 3.5% from 2019.
- Fine collections decreased by \$78 thousand or 6.0% from 2019.
- Investment revenues decreased by \$4.6 million or (47.9%) due to decreased interest rates.

General Fund Expenditure Highlights

- General Fund expenditures decreased by \$20.4 million or 9.3%.
- Payroll costs increased in the General Fund by \$758 thousand due to increased 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 3.3 miles in 2020. As of September 30, 2020, the County had upgraded 478 miles of roads or an average of 30 miles per year.

At the end of 2020, the fund balance of the General Road and Bridge Fund was \$58.4 million, an increase of \$347.7 thousand (0.5%) 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 2020 or in 2019.
- Revenues from Fees and Charges for Services decreased by \$120 thousand or 0.58% primarily due to decreased vehicle registrations, non-operating investment and public transportation allocation revenues.
- Fines revenues decreased by \$301 thousand or 24%.
- Investment revenues decreased by \$246 thousand or (21.3%) due to decreased interest rates.

General Road and Bridge Fund Expenditure Highlights

- Road construction and maintenance expenditures increased by \$4.9 million or 32.9% due to the increase of road projects.
- An increase in capital outlay of \$870 thousand or 40% occurred due to replacing worn equipment in 2020.

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 72.9% of the funding for the Health Care Foundation Fund in 2020.

The total fund balance of \$5.3 million represents a decrease of \$453 thousand or 7.8% from 2019 of which \$1.8 million was due to a transfer in from the General Fund. Without the transfer the fund balance would have decreased by \$1.8 million. Highlights of changes in fund balance in the Health Care Foundation Fund were:

Health Care Fund Revenues

- Federal and state funds decreased by \$189 thousand (45.3%) in 2020 due to less Medicaid funding.
- Fees and charges for services decreased by \$28 thousand (18.8%).
- Rental revenues decreased by \$52 thousand (4.3%) in 2020.
- Investment revenues decreased by \$72 thousand or (47.4%) due to decreased interest rates.

Health Care Fund Expenditure Highlights

Expenditures increased by \$100,284 or 2.7% in 2020.

Grants

The Grants Fund is used to account for receipt of grant revenues and expenditures from Federal and State entities or other sources. The increase of grant revenues is due to the funding allocation to the County by the federal and state agencies in response to the pandemic crisis of 2020. Total grant revenues increased by \$104.9 million (1,705%).

Debt Service

The Debt Service fund ended the year with fund balance of \$5.9 million, a decrease of \$472 thousand. Current year tax revenues and interest revenues of \$77.1 million were \$3 million less than debt service costs for the year.

2018 Road Bond Capital Project Fund

The 2018 Road Bond Capital Project Fund is used to account for proceeds of limited tax permanent improvement bonds authorized by voters on November 6, 2018. The authorized amount is for the purpose of (1) constructing, improving and maintaining non-tolled, high-speed highways and freeways, including the acquisition of land and rights-of-ways; (2) constructing, improving and maintaining roads and bridges; (3) acquiring and improving land for park and open space purposes; (4) acquiring, constructing, improving, renovating and equipping juvenile and adult detention facilities, including court facilities, juvenile probation facilities, juvenile justice alternative education program facilities and the acquisition of land; (5) paying the costs of issuance associated with the sale of Bonds. The Limited Tax Permanent Improvement Bonds Series 2019 was issued for \$105,245,000 on February 20, 2019. The Limited Tax Permanent Improvement Bonds Series 2020 was issued for \$151,765,000 on June 15, 2020. The fund balance decreased by \$2.4 million (2.1%) in FY 2020.

2020 Permanent Improvement Fund

The 2020 Permanent Improvement Fund is used to account for proceeds of the Limited Tax Permanent Improvement Bonds Series 2020 issued on July 20, 2020. The authorized amount is for the purpose of (1) constructing, improving and maintaining non-tolled, high-speed highways and freeways and related service and frontage roads; including the acquisition of land and rights-of-way, and including participation in the cost of joint county-state and county-city projects; (2) constructing, improving and maintaining roads and bridges; (3) acquiring and improving land for park and open space purposes; (4) paying the costs of issuance associated with the sale of the Bonds. The fund balance was \$162,544,071 at September 30, 2020.

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 \$268,068,203 or \$1,860,016 less than the original budget of \$269,928,219 (excluding transfers). Actual expenditures for 2020 were \$198.3 million or \$69.7 million (26.0%) less than the final amended budget.

General Fund revenues for 2020 exceeded the estimate by \$7.6 million. This is highlighted as follows:

- Taxes - \$731.2 thousand higher than budgeted
- Federal and state funds - \$121,735 higher than budgeted
- Fees and Charges for Services - \$2.5 million higher than budgeted
- Interest - \$3.1 million higher than budgeted

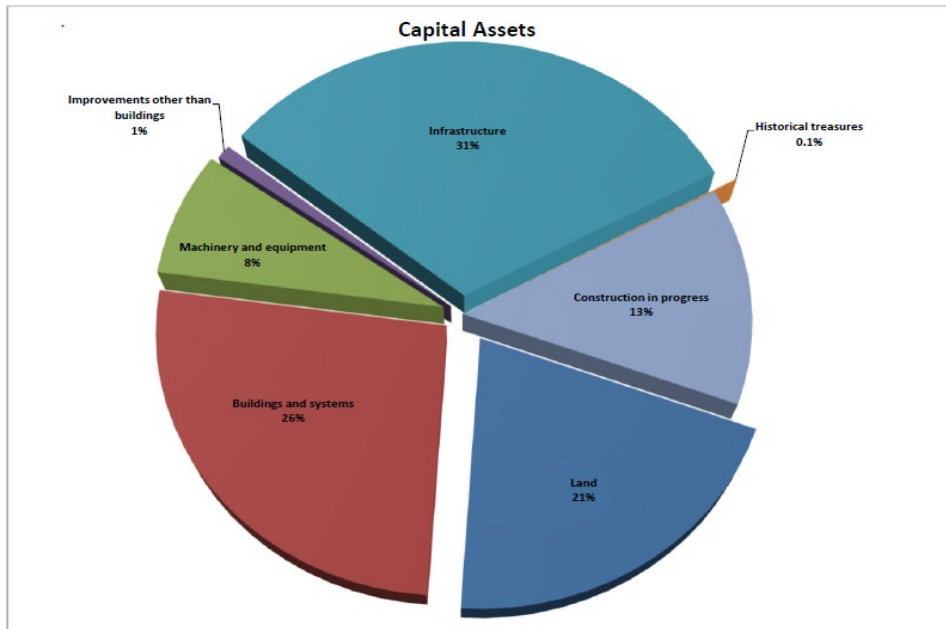
The General Fund is the primary source for expenditures related to the overall operation and administration of the County. In 2020, the departments that contributed to actual expenditures being \$69.7 million less than budgeted expenditures were as follows:

- General administration expenditures were less than budget by \$31.4 million. Highlights are as follows:
 - Actual expenditures for the County Clerk were \$2.1 million less than budgeted expenditures in the maintenance and operating category, mostly due to a revised budget being established for archive and restoration (restricted funds) that was not utilized.

- Actual expenditures for Non-Departmental were under budget by \$628 thousand in the salaries and benefits category due to unused budget for temporary workers.
- Actual expenditures were \$24.3 million under budget for Non-Departmental in the maintenance and operating category, due to unused project budgets.
- Actual expenditures for Non-Departmental Capital Replacement was under budget by \$2.0 million.
- Actual expenditures for Information Technology were \$493 thousand under budget in the maintenance and operating category as well as \$53 thousand in the training and travel 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 \$2.1 million. Highlights are as follows:
 - The County Courts-at-Law utilized all but \$124 thousand of their \$4.4 million total budget.
 - The County Court-at-Law Clerks had \$123 thousand remaining in their \$2.5 million salaries and benefits budget at year end.
 - The District Courts had \$472 thousand unspent of their \$6.0 million combined budget at year end.
 - The Jury Services – District Clerk Department had \$475 thousand of their \$931 thousand budget remaining at year end.
 - The Justice of the Peace departments left \$358 thousand of their combined \$3.0 million budget unspent.
- Financial administration expenditures were less than budget by \$553 thousand. Highlights are as follows:
 - The Treasury Department was \$26 thousand under the \$482 thousand budget.
 - The Tax Assessor-Collector was \$363 thousand under the \$6.5 million budget of which \$354 thousand was remaining in salaries and benefits.
 - The County Auditor was \$128 thousand under the \$3.5 million budget.
- Legal expenditures were \$959 thousand under budget. Highlights are as follows:
 - The \$411 thousand Court-Appointed Prosecutor budget was not utilized in 2020.
 - District Attorney salaries and benefits were \$354 thousand below budget and the maintenance and operating expenditures were \$134 thousand below budget.

- Public facilities expenditures were less than budget by \$1.9 million. Highlights are as follows:
 - The Building Superintendent budget was \$1.0 million less than budget in the maintenance and operating category.
 - Courthouse Security budget was \$37 thousand less than budget in the maintenance and operating category.
 - Permanent Improvement was \$599 thousand under budget in the maintenance and operating category.
- Equipment services expenditures were lower than budget by \$1.1 million primarily due to the maintenance and operating category coming in under budget.
- Public safety expenditures were lower than budget by \$1.7 million. Highlights of this budget variance are as follows:
 - The Ambulance expenditures were \$290 thousand under budget.
 - The Constables expenditures were \$7 thousand under budget primarily in the maintenance and operating category.
 - The Sheriff's Office expenditures were \$223 thousand under budget mostly in the maintenance and operating category.
 - The Jail Operations were \$18 thousand under budget in the maintenance and operating category.
 - The Fusion Center was \$2 thousand under budget in the salaries and benefits category.
 - The Sheriff's Office Dispatch was \$13 thousand under budget.
 - The 911 Addressing Department was \$58 thousand under budget.
 - The Medical Examiner was \$4 thousand under budget.
 - The Juvenile Board utilized all but \$446 thousand of the \$12.9 million budget.
 - The Courthouse Security was \$380 thousand under budget.
- Health and welfare expenditures were \$3.3 million under budget, of which most was due to Indigent Criminal Defendants coming in under budget (\$2.7 million) as well as Mental Health and Retardation Department (\$303 thousand) and Inmate Health (\$290 thousand) under budget.
- Capital outlay, which is presented separately from functional activities, was \$26.3 million under budget, of which most was for projects that were not completed in 2020 and were rolled over into 2021. Most of the variance is accounted for as follows: \$12.5 million for technology projects, \$4.1 million for the radio system project, \$3.9 million for permanent improvement building projects, and \$2.7 million for road projects.

Capital Asset and Debt Administration



| Capital Assets As of September 30 (\$ in thousands) | | |
|---|-------------------|-------------------|
| | 2020 | 2019 |
| Land | \$ 94,199 | \$ 84,359 |
| Buildings and systems | 266,128 | 263,139 |
| Historical treasures | 470 | 415 |
| Improvements other than buildings | 9,485 | 9,485 |
| Machinery and equipment | 96,888 | 90,846 |
| Infrastructure | 329,221 | 317,739 |
| Construction in progress | 61,669 | 41,746 |
| Total capital assets | 858,060 | 807,729 |
| Less: Accumulated Depreciation | (398,650) | (372,146) |
| Total capital assets | <u>\$ 459,410</u> | <u>\$ 435,583</u> |

Capital Assets

The County’s investment in capital assets for governmental activities (including business-type activities), net of accumulated depreciation at September 30, 2020, was \$459.4 million, an increase of \$23.8 million from 2019.

Details by type of activity are summarized below:

Major changes in capital assets for 2020 are as follows:

- Land increased by \$9.8 million due to right-of-way acquisitions mostly for the Outer Loop road project.
- Construction in Progress increased by a net of \$19.9 million due to transportation projects in progress.
- Accumulated depreciation increased by \$26.5 million partially due to Infrastructure increasing by \$11.5 million and Machinery & Equipment increasing by \$6 million from 2019.

More detailed activity about capital assets can be found in the Notes to the Financial Statements (e) *Capital Assets*.

Long-term Debt

At September 30, 2020, the County had \$487.405 million in outstanding bonded debt, an increase of \$94.840 million (24.1%). The County issued \$151.765 million in limited tax permanent improvement bonds and \$47.280 million in Limited Tax Refunding Bonds in 2020 Principal was paid down by \$104.205 million and interest payments totaled \$15.998 million.

| Long-Term Debt by Intended Use of Proceeds As of September 30 (\$ in thousands) | | |
|---|-------------------|-------------------|
| | <u>2020</u> | <u>2019</u> |
| Road and Bridge Projects | \$ 84,220 | \$ 187,605 |
| Public Facilities/Park Projects | <u>403,185</u> | <u>204,960</u> |
| Total Long-Term Debt | <u>\$ 487,405</u> | <u>\$ 392,565</u> |

More detailed information about long-term debt activity can be found in the Notes to the Financial Statements beginning on page 54.

Economic Factors

The following economic factors are reflected in the 2020 General Fund and other budgets:

- The percentage increase in net taxable real property assessed value during 2020 (for 2021 tax assessments) was 5.0% (2019 increase was 8.1%).
- Unemployment increased in 2020 to 6.4 % which is the highest point since 2011.

Collin County relies primarily on property taxes for operations. Over 58.25% 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 2020 the County experienced a 4.3% 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 2.9% in 2019, then increased to 6.4% in 2020, primarily due to Covid-19. The County is experiencing a rapidly increasing population growth as it has been accustomed to in the past few decades. In 2020, the County added an average of 81 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 2020, there were 29,584 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 business activity that recently became operational 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. The PGA recently announced they will be moving their headquarters from Palm Beach, Florida to Frisco, Texas (Collin County). 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 2010 to 2020 the County added 252,389 people, an increase of 32.3%. The rate and absolute numbers of growth continue to provide challenges in keeping up with roads and other infrastructure needs.

The 2010 Census showed the County population at 782,341 as of April 1, 2011. The 2010 Census increased 196% over the 1990 census of 264,036, and a 59% increase over the 2000 census of 491,772. The estimated population as of September 30, 2020 is 1,034,730 according to the Bureau of Economic Analysis, which is an increase of 252,389 or 32.3% over the 2010 Census. Collin County is currently the 6th most populous county of the 254 counties in the State of Texas.

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

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

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

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

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

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 subsequently passed by voters in 2019 to fund these limited access roadways.

Revenue estimates in 2021 total \$375 million, an increase of 3% over the 2020 adopted budgeted revenue estimates. Property taxes of \$266.9 million account for 71.1% of the County's revenue estimates for 2021.

The County's expenditure budget for 2021, which includes expenditures and transfers out, totals \$385.1 million. The General Fund expenditure budget for 2021 is \$214 million or 56% of the total adopted budget. An amount of \$80.4 million (21% of the total) is budgeted for debt services.

Significant events expected to have an impact in 2020 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 through 2020 have helped the county to provide preventative and minor medical care in cities where the indigent population is located. Increased 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.

As of September 30, 2020, the unassigned fund balance for the General Fund was \$161.4 million, which is 75.4% of the General Fund expenditure budget for 2021, which represents 275 operating days of fund balance. When combined with committed funds, which the Commissioners Court controls, the fund balance is \$195.2 million or 91% of the General Fund budget, or 332 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.

Limited tax permanent improvement bonds in the amount of \$152 million were issued in 2020 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 in November of 2018.

The property tax rate for 2021 was lowered to \$0.17253 per \$100 from \$0.17495 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**

COLLIN COUNTY, TEXAS

Statement of Net Position

September 30, 2020

| | Primary Government | | | Component Unit |
|---|----------------------------|-----------------------------|-----------------------|-------------------|
| | Governmental Activities | Business-Type Activities | Total | |
| Assets: | | | | |
| Cash and cash equivalents | \$ 67,461,493 | \$ 345,113 | \$ 67,806,606 | \$ 191,875 |
| Investments | 791,522,900 | 3,226,561 | 794,749,461 | - |
| Receivables (net of allowance for uncollectibles) | 23,575,835 | - | 23,575,835 | - |
| Prepaid expenses | 9,238,762 | - | 9,238,762 | - |
| Internal balances | 90,198,595 | (90,198,595) | - | - |
| Inventories | 4,098,739 | - | 4,098,739 | - |
| Net pension assets | 32,523,900 | - | 32,523,900 | - |
| Capital assets (net of accumulated depreciation): | | | | |
| Land | 31,171,324 | 63,027,633 | 94,198,957 | - |
| Buildings and systems | 118,402,294 | 1,494,914 | 119,897,208 | - |
| Historical treasures | 469,813 | - | 469,813 | - |
| Improvements other than buildings | 4,020,133 | - | 4,020,133 | - |
| Machinery and equipment | 35,001,324 | 170,287 | 35,171,611 | - |
| Infrastructure | 136,074,764 | 7,908,018 | 143,982,782 | - |
| Construction in progress | 36,843,719 | 24,825,557 | 61,669,276 | - |
| Total assets | <u>1,380,603,595</u> | <u>10,799,488</u> | <u>1,391,403,083</u> | <u>191,875</u> |
| Deferred outflows of resources: | | | | |
| Deferred outflows related to pension | 15,720,968 | - | 15,720,968 | - |
| Total deferred outflows of resources | <u>15,720,968</u> | <u>-</u> | <u>15,720,968</u> | <u>-</u> |
| Liabilities: | | | | |
| Accounts payable and other current liabilities | 42,261,165 | 50,701 | 42,311,866 | 138,757 |
| Due to other governments | 19,836 | - | 19,836 | - |
| Unearned revenue | 74,253,863 | 23,827 | 74,277,690 | - |
| Noncurrent liabilities: | | | | |
| Due within one year | 68,290,007 | - | 68,290,007 | - |
| Due in more than one year | 480,616,790 | - | 480,616,790 | - |
| Total liabilities | <u>665,441,661</u> | <u>74,528</u> | <u>665,516,189</u> | <u>138,757</u> |
| Deferred inflows of resources: | | | | |
| Deferred inflows | 15,577,463 | - | 15,577,463 | - |
| Total deferred inflows of resources | <u>15,577,463</u> | <u>-</u> | <u>15,577,463</u> | <u>-</u> |
| Net position: | | | | |
| Net investment in capital assets | 207,833,451 | 97,426,409 | 305,259,860 | - |
| Restricted for: | | | | |
| Debt service | 6,710,495 | - | 6,710,495 | - |
| Health Care Foundation | 5,339,125 | - | 5,339,125 | - |
| Parks | 35,189 | - | 35,189 | - |
| Grant programs | 5,360,497 | - | 5,360,497 | - |
| County Roads and Bridges | 56,075,690 | - | 56,075,690 | - |
| Judicial System | 12,689,108 | - | 12,689,108 | - |
| Law Enforcement | 2,307,657 | - | 2,307,657 | - |
| Administration and Elections | 12,979,515 | - | 12,979,515 | - |
| Unrestricted (deficit) | 405,974,712 | (86,701,449) | 319,273,263 | 53,118 |
| Total net position | <u>\$ 715,305,439</u> | <u>\$ 10,724,960</u> | <u>\$ 726,030,399</u> | <u>\$ 53,118</u> |

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

COLLIN COUNTY, TEXAS
Statement of Activities
For the Fiscal Year Ended September 30, 2020

| Functions/Programs | Expenses | Program Revenues | | | Net (Expense) Revenue and Changes in Net Position | | | Component Unit |
|----------------------------------|--------------------|----------------------|------------------------------------|----------------------------------|---|--------------------------|-----------------------|------------------|
| | | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Primary Government | | | |
| | | | | | Governmental Activities | Business-type Activities | Total | |
| Primary Government: | | | | | | | | |
| Governmental activities: | | | | | | | | |
| General administration | \$ 59,750,711 | \$ 12,091,462 | \$ 800,359 | \$ 37,338 | \$ (46,821,552) | \$ - | \$ (46,821,552) | |
| Judicial | 22,571,473 | 5,693,476 | 1,355,514 | 1,601 | (15,520,882) | - | (15,520,882) | |
| Financial administration | 13,478,578 | 2,953,477 | - | 3,483 | (10,521,618) | - | (10,521,618) | |
| Legal | 14,943,889 | 153,150 | 280,201 | - | (14,510,538) | - | (14,510,538) | |
| Public facilities | 19,424,409 | - | 119,803 | 56,408 | (19,248,198) | - | (19,248,198) | |
| Equipment services | 3,046,622 | - | 37,795 | 237,056 | (2,771,771) | - | (2,771,771) | |
| Public safety | 49,338,557 | 8,858,779 | 6,044,332 | 10,099 | (34,425,347) | - | (34,425,347) | |
| Public transportation | 54,013,146 | 20,905,751 | 1,630,869 | 6,285,465 | (25,191,061) | - | (25,191,061) | |
| Health and welfare | 124,583,517 | 159,919 | 108,826,854 | - | (15,596,744) | - | (15,596,744) | |
| Culture and recreation | 3,281,337 | 4,375 | 153,618 | 3,876 | (3,119,468) | - | (3,119,468) | |
| Conservation | 244,184 | - | - | 16,717 | (227,467) | - | (227,467) | |
| Interest and fiscal charges | 12,997,974 | - | - | - | (12,997,974) | - | (12,997,974) | |
| Total governmental activities | <u>377,674,397</u> | <u>50,820,389</u> | <u>119,249,345</u> | <u>6,652,043</u> | <u>(200,952,620)</u> | <u>-</u> | <u>(200,952,620)</u> | |
| Business-type activities: | | | | | | | | |
| Public safety | 1,557,454 | 1,752,147 | - | - | - | 194,693 | 194,693 | |
| Public transportation | 886,881 | - | - | - | - | (886,881) | (886,881) | |
| Total business-type activities | <u>2,444,335</u> | <u>1,752,147</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>(692,188)</u> | <u>(692,188)</u> | |
| Total primary government | <u>380,118,732</u> | <u>52,572,536</u> | <u>119,249,345</u> | <u>6,652,043</u> | <u>(200,952,620)</u> | <u>(692,188)</u> | <u>(201,644,808)</u> | |
| Component unit: | | | | | | | | |
| Health and welfare | <u>44,004</u> | <u>-</u> | <u>47,200</u> | <u>-</u> | | | | <u>3,196</u> |
| Total component unit | <u>44,004</u> | <u>-</u> | <u>47,200</u> | <u>-</u> | | | | <u>3,196</u> |
| General revenues | | | | | | | | |
| Property taxes | | | | | 258,527,449 | - | 258,527,449 | - |
| Mixed beverage tax | | | | | 3,913,290 | - | 3,913,290 | - |
| Unrestricted investment earnings | | | | | 9,383,448 | 38,326 | 9,421,774 | 139 |
| Miscellaneous | | | | | 1,536,339 | - | 1,536,339 | 193 |
| Total general revenues | | | | | <u>273,360,526</u> | <u>38,326</u> | <u>273,398,852</u> | <u>332</u> |
| Change in net position | | | | | 72,407,906 | (653,862) | 71,754,044 | 3,528 |
| Net position - beginning of year | | | | | <u>642,897,533</u> | <u>11,378,822</u> | <u>654,276,355</u> | <u>49,590</u> |
| Net position - end of year | | | | | <u>\$ 715,305,439</u> | <u>\$ 10,724,960</u> | <u>\$ 726,030,399</u> | <u>\$ 53,118</u> |

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

COLLIN COUNTY, TEXAS

Balance Sheet

Governmental Funds

September 30, 2020

| Assets | General Fund | General Road and Bridge | Health Care Foundation |
|--|-----------------------|--|-----------------------------------|
| Cash | \$ 37,174,439 | \$ 1,129,686 | \$ 160,085 |
| Investments | 226,377,314 | 55,403,872 | 5,534,253 |
| Receivables: | | | |
| Taxes (net of allowance for uncollectibles) | 1,667,698 | - | - |
| Fines and fees | 705,913 | 376,247 | - |
| Due from other governments | 1,148,855 | 58,087 | - |
| Due from other funds | 2,735,213 | - | - |
| Advance to other funds | 61,231,445 | - | - |
| Interest | 408,346 | - | - |
| Miscellaneous | 1,087,523 | 49 | - |
| Inventories | 592,698 | 3,506,041 | - |
| Total assets | <u>\$ 333,129,444</u> | <u>\$ 60,473,982</u> | <u>\$ 5,694,338</u> |
| Liabilities, Deferred Inflows of Resources, and Fund Balances | | | |
| Liabilities: | | | |
| Accounts payable | \$ 3,728,789 | \$ 1,495,802 | \$ 224,985 |
| Payroll related costs payable | 5,179,833 | 193,676 | 108,060 |
| Lease deposits payable | 19,569 | - | 22,168 |
| Due to other governments | 19,025 | - | - |
| Due to other funds | - | - | - |
| Unearned revenue | - | - | - |
| Total liabilities | <u>8,947,216</u> | <u>1,689,478</u> | <u>355,213</u> |
| Deferred Inflows of Resources: | | | |
| Unavailable revenue - fines and fees | 705,913 | 376,247 | - |
| Unavailable revenue - property taxes | 1,917,635 | - | - |
| Total deferred inflows of resources | <u>2,623,548</u> | <u>376,247</u> | <u>-</u> |
| Fund Balances: | | | |
| Nonspendable | 61,824,143 | 3,506,041 | - |
| Restricted | 64,582,811 | 54,902,216 | 5,339,125 |
| Committed | 33,714,310 | - | - |
| Unassigned | 161,437,416 | - | - |
| Total fund balances | <u>321,558,680</u> | <u>58,408,257</u> | <u>5,339,125</u> |
| Total liabilities, deferred inflows of resources, and fund balances | <u>\$ 333,129,444</u> | <u>\$ 60,473,982</u> | <u>\$ 5,694,338</u> |

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

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

| Grants | Debt Service | 2020 Permanent Improvement | 2018 Road Bond | Other Governmental Funds | Total |
|----------------------|---------------------|-----------------------------------|-----------------------|---------------------------------|-----------------------|
| \$ 10,763,552 | \$ 233,451 | \$ 1,165,925 | \$ 8,428,121 | \$ 1,441,939 | \$ 60,497,198 |
| 55,593,376 | 6,909,414 | 176,376,901 | 80,839,295 | 171,489,437 | 778,523,862 |
| - | 720,080 | - | - | - | 2,387,778 |
| - | - | - | - | - | 1,082,160 |
| 17,299,891 | - | - | - | 34,602 | 18,541,435 |
| - | - | - | - | - | 2,735,213 |
| - | - | - | 20,248,857 | 8,718,293 | 90,198,595 |
| - | - | - | - | - | 408,346 |
| 1,471 | 50,108 | - | 18 | 305 | 1,139,474 |
| - | - | - | - | - | 4,098,739 |
| <u>\$ 83,658,290</u> | <u>\$ 7,913,053</u> | <u>\$ 177,542,826</u> | <u>\$ 109,516,291</u> | <u>\$ 181,684,576</u> | <u>\$ 959,612,800</u> |
| | | | | | |
| \$ 3,355,138 | \$ 2,558 | \$ 14,998,755 | \$ 1,850,599 | \$ 6,728,650 | \$ 32,385,276 |
| 56,692 | - | - | - | 17,939 | 5,556,200 |
| - | - | - | - | - | 41,737 |
| 811 | - | - | - | - | 19,836 |
| 1,535,213 | 1,200,000 | - | - | - | 2,735,213 |
| 74,253,863 | - | - | - | - | 74,253,863 |
| <u>79,201,717</u> | <u>1,202,558</u> | <u>14,998,755</u> | <u>1,850,599</u> | <u>6,746,589</u> | <u>114,992,125</u> |
| | | | | | |
| - | - | - | - | - | 1,082,160 |
| - | 825,786 | - | - | - | 2,743,421 |
| <u>-</u> | <u>825,786</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>3,825,581</u> |
| | | | | | |
| - | - | - | - | - | 65,330,184 |
| 4,456,573 | 5,884,709 | 162,544,071 | 107,665,692 | 174,937,987 | 580,313,184 |
| - | - | - | - | - | 33,714,310 |
| - | - | - | - | - | 161,437,416 |
| <u>4,456,573</u> | <u>5,884,709</u> | <u>162,544,071</u> | <u>107,665,692</u> | <u>174,937,987</u> | <u>840,795,094</u> |
| | | | | | |
| <u>\$ 83,658,290</u> | <u>\$ 7,913,053</u> | <u>\$ 177,542,826</u> | <u>\$ 109,516,291</u> | <u>\$ 181,684,576</u> | <u>\$ 959,612,800</u> |

COLLIN COUNTY, TEXAS
Reconciliation of the Balance Sheet of the
Governmental Funds to the Statement of Net Position
September 30, 2020

| | | |
|---|----|---------------|
| Total fund balances – governmental funds | \$ | 840,795,094 |
| 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. | | 9,238,762 |
| The net pension asset is not an available resource and, therefore, is not reported in the funds. | | 32,523,900 |
| 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 | \$ | 31,171,324 |
| Buildings and systems | | 118,402,294 |
| Historical treasures | | 469,813 |
| Improvements other than buildings | | 4,020,133 |
| Machinery and equipment | | 35,001,324 |
| Infrastructure | | 136,074,764 |
| Construction in progress | | 36,843,719 |
| Total capital assets | | 361,983,371 |
| 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. | \$ | 1,082,160 |
| 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. | | 2,743,421 |
| Total deferred revenues | | 3,825,581 |
| 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. | | 17,541,156 |
| Some liabilities are not due and payable in the current period and therefore are not reported in the funds. Those liabilities consist of: | | |
| Interest payable | \$ | (4,240,843) |
| Bonds, notes and loans payable | | (487,405,000) |
| Compensated absences | | (9,373,923) |
| Unamortized bond premiums | | (49,726,164) |
| Total liabilities | | (550,745,930) |
| Deferred outflows and inflows of resources related to pensions and refundings are not reported in the funds. | | |
| Deferred outflows related to pensions | \$ | 15,720,968 |
| Deferred inflows related to pensions | | (15,577,463) |
| Total deferred outflows/inflows | | 143,505 |
| Net position of governmental activities | \$ | 715,305,439 |

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, 2020

| | <u>General</u> | <u>General Road and Bridge</u> | <u>Health Care Foundation</u> |
|--|-----------------------|------------------------------------|-----------------------------------|
| Revenues: | | | |
| Property taxes | \$ 181,690,842 | \$ - | \$ - |
| Licenses and permits | 592,050 | 7,182 | - |
| Federal and state funds | 6,307,735 | - | 228,523 |
| Fees and charges for services | 23,232,290 | 20,815,174 | 120,457 |
| Fines and forfeitures | 1,202,935 | 947,558 | - |
| Other local government funds | - | - | - |
| Rental revenues | 208,035 | - | 1,157,107 |
| Interest | 4,995,171 | 910,697 | 79,525 |
| Miscellaneous | 1,708,175 | 243,052 | 1,271 |
| Total revenues | <u>219,937,233</u> | <u>22,923,663</u> | <u>1,586,883</u> |
| Expenditures: | | | |
| Current: | | | |
| General administration | 52,394,644 | - | - |
| Judicial | 22,607,527 | - | - |
| Financial administration | 14,364,828 | - | - |
| Legal | 15,432,874 | - | - |
| Public facilities | 11,151,655 | - | 52,835 |
| Equipment services | 1,945,142 | - | - |
| Public safety | 50,037,012 | - | - |
| Public transportation | - | 19,821,460 | - |
| Health and welfare | 17,294,550 | - | 3,786,730 |
| Culture and recreation | 933,227 | - | - |
| Conservation | 264,950 | - | - |
| Capital outlay: | 11,915,899 | 3,049,340 | 600 |
| Debt service: | | | |
| Principal retirement | - | - | - |
| Interest and fiscal charges | - | - | - |
| Bond issuance costs | - | - | - |
| Total expenditures | <u>198,342,308</u> | <u>22,870,800</u> | <u>3,840,165</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>21,594,925</u> | <u>52,863</u> | <u>(2,253,282)</u> |
| Other financing sources (uses): | | | |
| Transfers in | 313,924 | - | 1,800,000 |
| Transfers out | (2,195,407) | - | - |
| Sale of assets | 776,329 | 294,879 | - |
| Debt issuance | - | - | - |
| Refunding escrow payments | - | - | - |
| Premium (discount) on sale of bonds | - | - | - |
| Total other financing sources (uses) | <u>(1,105,154)</u> | <u>294,879</u> | <u>1,800,000</u> |
| Net change in fund balances | 20,489,771 | 347,742 | (453,282) |
| Fund balances – beginning | 301,068,909 | 58,060,515 | 5,792,407 |
| Fund balances – ending | <u>\$ 321,558,680</u> | <u>\$ 58,408,257</u> | <u>\$ 5,339,125</u> |

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

| <u>Grants</u> | <u>Debt Service</u> | <u>2020 Permanent Improvement</u> | <u>2018 Road Bond</u> | <u>Other Governmental Funds</u> | <u>Total</u> |
|---------------------|---------------------|-----------------------------------|-----------------------|---------------------------------|-----------------------|
| \$ - | \$ 76,808,743 | \$ - | \$ - | \$ 1,395 | \$ 258,500,980 |
| - | - | - | - | - | 599,232 |
| 110,943,074 | - | - | - | 1,629,513 | 119,108,845 |
| 9,088 | - | - | - | 4,340,370 | 48,517,379 |
| - | - | - | - | 1,512,883 | 3,663,376 |
| - | - | - | - | 332,984 | 332,984 |
| - | - | - | - | - | 1,365,142 |
| 99 | 253,772 | 76,901 | 1,068,240 | 1,826,075 | 9,210,480 |
| 113,629 | - | - | - | 403,035 | 2,469,162 |
| <u>111,065,890</u> | <u>77,062,515</u> | <u>76,901</u> | <u>1,068,240</u> | <u>10,046,255</u> | <u>443,767,580</u> |
| 330,184 | - | - | - | 2,440,177 | 55,165,005 |
| 522,042 | - | - | - | 1,042,586 | 24,172,155 |
| - | - | - | - | - | 14,364,828 |
| 215,338 | - | - | - | 311,738 | 15,959,950 |
| - | - | - | - | - | 11,204,490 |
| - | - | - | - | - | 1,945,142 |
| 3,109,185 | - | - | - | 78,859 | 53,225,056 |
| - | - | - | - | - | 19,821,460 |
| 105,764,365 | - | - | - | - | 126,845,645 |
| - | - | - | - | 534 | 933,761 |
| - | - | - | - | - | 264,950 |
| 1,196,553 | - | 14,998,755 | 18,965,191 | 27,498,922 | 77,625,260 |
| - | 59,415,000 | - | - | - | 59,415,000 |
| - | 17,003,291 | - | - | - | 17,003,291 |
| - | 3,605,816 | - | - | - | 3,605,816 |
| <u>111,137,667</u> | <u>80,024,107</u> | <u>14,998,755</u> | <u>18,965,191</u> | <u>31,372,816</u> | <u>481,551,809</u> |
| <u>(71,777)</u> | <u>(2,961,592)</u> | <u>(14,921,854)</u> | <u>(17,896,951)</u> | <u>(21,326,561)</u> | <u>(37,784,229)</u> |
| 4,439,584 | - | - | - | - | 6,553,508 |
| - | - | - | - | (4,358,101) | (6,553,508) |
| 289 | - | - | 15,498,528 | 4,800,223 | 21,370,248 |
| - | 47,280,000 | 151,765,000 | - | - | 199,045,000 |
| - | (44,790,000) | - | - | - | (44,790,000) |
| - | - | 25,700,925 | - | - | 25,700,925 |
| <u>4,439,873</u> | <u>2,490,000</u> | <u>177,465,925</u> | <u>15,498,528</u> | <u>442,122</u> | <u>201,326,173</u> |
| 4,368,096 | (471,592) | 162,544,071 | (2,398,423) | (20,884,439) | 163,541,944 |
| 88,477 | 6,356,301 | - | 110,064,115 | 195,822,426 | 677,253,150 |
| <u>\$ 4,456,573</u> | <u>\$ 5,884,709</u> | <u>\$ 162,544,071</u> | <u>\$ 107,665,692</u> | <u>\$ 174,937,987</u> | <u>\$ 840,795,094</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, 2020

Net change in fund balances – governmental funds \$ 163,541,944

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 | \$ 69,408,018 | |
| Capital assets decreases | (29,018,522) | |
| Depreciation expense for all capital assets | <u>(31,055,001)</u> | |
| Total change in capital assets activity | | 9,334,495 |

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. | \$(199,045,000) | |
| Debt repayment is expenditure in governmental funds, but reduces long-term liabilities in the statement of net position. | 104,205,000 | |
| 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>(16,927,797)</u> | |
| Total long-term debt | | (111,767,797) |

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.

2,882,430

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 | \$ 27,863 | |
| Fines and forfeitures | <u>(538,152)</u> | |
| Total changes in revenues | | (510,289) |

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 | \$ (1,161,993) | |
| Pension | 10,256,544 | |
| Compensated absences | <u>(167,428)</u> | |
| Total changes in long-term liabilities | | <u>8,927,123</u> |

| | |
|---|-----------------------------|
| Change in net position of governmental activities | <u><u>\$ 72,407,906</u></u> |
|---|-----------------------------|

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

COLLIN COUNTY, TEXAS

Statement of Net Position

Proprietary Funds

September 30, 2020

| | <u>Business-Type Activities</u> | | | <u>Governmental Activities</u> |
|---|--|--------------------------|---------------------------------------|------------------------------------|
| | <u>Collin County Toll Road Authority</u> | <u>Animal Safety</u> | <u>Total Enterprise Funds</u> | <u>Internal Service Funds</u> |
| Assets: | | | | |
| Current assets: | | | | |
| Cash | \$ 32,252 | \$ 312,861 | \$ 345,113 | \$ 6,964,295 |
| Investments | 1,040,930 | 2,185,631 | 3,226,561 | 12,999,036 |
| Receivables: | | | | |
| Miscellaneous receivables | - | - | - | 16,641 |
| Total current assets | <u>1,073,182</u> | <u>2,498,492</u> | <u>3,571,674</u> | <u>19,979,972</u> |
| Capital assets (net of accumulated depreciation): | | | | |
| Land | 63,027,633 | - | 63,027,633 | - |
| Buildings and systems | - | 1,494,914 | 1,494,914 | - |
| Machinery and equipment | - | 170,287 | 170,287 | - |
| Infrastructure | 7,908,018 | - | 7,908,018 | - |
| Construction in progress | 24,825,557 | - | 24,825,557 | - |
| Total capital assets | <u>95,761,208</u> | <u>1,665,201</u> | <u>97,426,409</u> | <u>-</u> |
| Total assets | <u>96,834,390</u> | <u>4,163,693</u> | <u>100,998,083</u> | <u>19,979,972</u> |
| Liabilities: | | | | |
| Current liabilities: | | | | |
| Accounts payable | 13,774 | 13,990 | 27,764 | 491,668 |
| Payroll payable | - | 22,937 | 22,937 | 7,759 |
| Claims payable | - | - | - | 1,939,389 |
| Unearned revenue | - | 23,827 | 23,827 | - |
| Total current liabilities | <u>13,774</u> | <u>60,754</u> | <u>74,528</u> | <u>2,438,816</u> |
| Noncurrent liabilities: | | | | |
| Advance from other funds | 90,198,595 | - | 90,198,595 | - |
| Total noncurrent liabilities | <u>90,198,595</u> | <u>-</u> | <u>90,198,595</u> | <u>-</u> |
| Total liabilities | <u>90,212,369</u> | <u>60,754</u> | <u>90,273,123</u> | <u>2,438,816</u> |
| Net position: | | | | |
| Net investment in capital assets | 95,761,208 | 1,665,201 | 97,426,409 | - |
| Unrestricted (deficit) | <u>(89,139,187)</u> | <u>2,437,738</u> | <u>(86,701,449)</u> | <u>17,541,156</u> |
| Total net position | <u>\$ 6,622,021</u> | <u>\$ 4,102,939</u> | <u>\$ 10,724,960</u> | <u>\$ 17,541,156</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, 2020

| | Business-Type Activities | | | Governmental Activities |
|--|--|--------------------------|---------------------------------------|-----------------------------------|
| | Collin County Toll Road Authority | Animal Safety | Total Enterprise Funds | Internal Service Funds |
| Operating revenues: | | | | |
| Premiums | \$ - | \$ - | \$ - | \$ 36,038,138 |
| Charges for services | - | 1,671,797 | 1,671,797 | - |
| Other | - | 80,350 | 80,350 | 5,395,686 |
| Total operating revenues | <u>-</u> | <u>1,752,147</u> | <u>1,752,147</u> | <u>41,433,824</u> |
| Operating expenses: | | | | |
| Administration | - | 1,407,930 | 1,407,930 | 5,378,980 |
| Benefits | - | - | - | 33,345,383 |
| Depreciation | 886,881 | 149,524 | 1,036,405 | - |
| Total operating expenses | <u>886,881</u> | <u>1,557,454</u> | <u>2,444,335</u> | <u>38,724,363</u> |
| Operating income (loss) | (886,881) | 194,693 | (692,188) | 2,709,461 |
| Nonoperating revenues (expenses): | | | | |
| Interest income | 12,036 | 26,290 | 38,326 | 172,969 |
| Total nonoperating revenues (expenses) | <u>12,036</u> | <u>26,290</u> | <u>38,326</u> | <u>172,969</u> |
| Change in net position | (874,845) | 220,983 | (653,862) | 2,882,430 |
| Total net position – beginning | <u>7,496,866</u> | <u>3,881,956</u> | <u>11,378,822</u> | <u>14,658,726</u> |
| Total net position – ending | <u>\$ 6,622,021</u> | <u>\$ 4,102,939</u> | <u>\$ 10,724,960</u> | <u>\$ 17,541,156</u> |

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

COLLIN COUNTY, TEXAS
Statement of Cash Flows
Proprietary Funds
For The Year Ended September 30, 2020

| | Business-Type Activities | | | Governmental |
|--|--|--------------------------|---------------------------------------|-----------------------------------|
| | Collin County Toll Road Authority | Animal Safety | Total Enterprise Funds | Internal Service Funds |
| Cash flows from operating activities: | | | | |
| Receipts from customers and users | \$ - | \$ 1,750,044 | \$ 1,750,044 | \$ 36,068,319 |
| Insurance recovery | - | - | - | 5,395,686 |
| Administration costs | - | (1,553,864) | (1,553,864) | (5,378,045) |
| Benefits paid | - | - | - | (33,674,792) |
| Net cash provided by operating activities | <u>-</u> | <u>196,180</u> | <u>196,180</u> | <u>2,411,168</u> |
| Cash flows from capital financing activities: | | | | |
| Sales (Purchases) of capital assets | <u>(407,900)</u> | <u>-</u> | <u>(407,900)</u> | <u>-</u> |
| Net cash provided (used) by capital financing activities | <u>(407,900)</u> | <u>-</u> | <u>(407,900)</u> | <u>-</u> |
| Cash flows from investing activities: | | | | |
| Sales (Purchases) of investments | <u>(11,748)</u> | <u>(163,158)</u> | <u>(174,906)</u> | <u>(2,345,980)</u> |
| Interest income | <u>12,035</u> | <u>26,290</u> | <u>38,325</u> | <u>172,970</u> |
| Net cash provided (used) by investing activities | <u>287</u> | <u>(136,868)</u> | <u>(136,581)</u> | <u>(2,173,010)</u> |
| Net increase (decrease) in cash and cash equivalents | <u>(407,613)</u> | <u>59,312</u> | <u>(348,301)</u> | <u>238,158</u> |
| Cash and cash equivalents – October 1, 2019 | <u>439,865</u> | <u>253,549</u> | <u>693,414</u> | <u>6,726,137</u> |
| Cash and cash equivalents – September 30, 2020 | <u>\$ 32,252</u> | <u>\$ 312,861</u> | <u>\$ 345,113</u> | <u>\$ 6,964,295</u> |
| Reconciliation of operating gain(loss) to net cash provided (used) by operating activities: | | | | |
| Operating gain(loss) | <u>\$ (886,881)</u> | <u>\$ 63,524</u> | <u>\$ (823,357)</u> | <u>\$ 2,709,461</u> |
| Adjustments to reconcile operating gain(loss) to net cash provided (used) by operating activities: | | | | |
| Depreciation expense | 886,881 | 149,524 | 1,036,405 | - |
| Change in intergovernmental receivable | - | - | - | 30,181 |
| Change in accounts payable | - | (20,187) | (20,187) | (329,015) |
| Change in payroll payable | - | 5,422 | 5,422 | 541 |
| Change in unearned revenue | - | (2,103) | (2,103) | - |
| Total adjustments | <u>886,881</u> | <u>132,656</u> | <u>1,019,537</u> | <u>(298,293)</u> |
| Net cash used in operating activities | <u>\$ -</u> | <u>\$ 196,180</u> | <u>\$ 196,180</u> | <u>\$ 2,411,168</u> |
| Schedule of non-cash capital and related financing activities: | | | | |
| Contributions of capital assets | \$ 20,560,330 | \$ - | \$ 20,560,330 | \$ - |

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, 2020

| Assets | |
|----------------------------------|---------------|
| Cash | \$ 43,041,678 |
| Investments | 13,352,051 |
| Assets held as security deposits | 2,788,388 |
| Receivables: | |
| Miscellaneous receivables | 95,595 |
| Total assets | \$ 59,277,712 |
| Liabilities | |
| Due to other governments | \$ 12,441,223 |
| Due to others/vouchers payable | 42,567,346 |
| Cash bonds outstanding | 4,178,487 |
| Cash deposits outstanding | 90,656 |
| Total liabilities | \$ 59,277,712 |

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

**NOTES TO THE
FINANCIAL STATEMENTS**

COLLIN COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

SEPTEMBER 30, 2020

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 III (k) 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 within the County. 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, General Road and Bridge Special Revenue Fund, Debt Service Fund, Grant Fund, 2020 Permanent Improvement Fund and 2018 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 Project 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, 2020, which were levied October 1, 2019, have been assessed to finance the budget of the fiscal year beginning October 1, 2019. In accordance with the modified accrual basis of accounting, the balances outstanding at November 30, 2020, 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.

Grants Fund is used to account for receipt of grant revenues and expenditures from Federal and State entities or other sources. The increase of grant revenues is due to the funding allocation to the county by the federal and state agencies in response to the pandemic crisis of 2020.

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

2020 Permanent Improvement Fund is used to account for bond projects authorized by voters on November 6, 2018. Total issued on June 24, 2020 for roads and highways was \$151,765,000 and \$47,280,000 for refunding a portion of the County's outstanding tax debt.

The 2018 Road Bond Capital Project Fund is used to account for proceeds of limited tax permanent improvement bonds authorized by voters on November 6, 2018. These bond series were issued for \$105,245,000 on February 20, 2019.

The County also reports the following fund types:

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

Capital Project Funds are used to account for debt proceeds 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. This includes 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 of \$9,238,762. 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, improvements other than buildings, 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 receipt.

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

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

Depreciable Life in Years

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

(6) Compensated Absences

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

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

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

(7) Long-term Obligations

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

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

(8) Pension

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

(9) Unemployment and Workers' Compensation Benefits

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

(10) Fund Equity

In the fund financial statements, governmental funds report fund balances that are not available for appropriation or are legally restricted by outside parties for a specific purpose. As required by GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, these fund balance amounts are reported as 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 | \$ 61,231,445 | |
| Inventories | <u>592,698</u> | |
| Total General Fund | | <u>\$ 61,824,143</u> |
| General Road and Bridge Fund: | | |
| Inventories | | <u>3,506,041</u> |
| Total Nonspendable | | <u>\$ 65,330,184</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. Details of the restricted encumbrances can be found at (o) *Restricted and Committed Encumbrances* section of the notes to the financial statements. Restricted fund balances reported in the governmental fund statements are as follows:

Fund Balances:

Restricted

General Fund:

| | |
|-----------------------------------|----------------|
| Encumbrances | \$ 49,747,810 |
| Housing Finance Corporation | 29,063 |
| Records Archive | 13,224,631 |
| District Court Records Technology | 775,617 |
| Courthouse Security | <u>805,690</u> |

Total General Fund

\$ 64,582,811

General Road and Bridge Fund:

Public transportation 54,902,216

Health Care Foundation:

Indigent health care 5,339,125

Debt Service Fund:

Debt service activity 4,456,573

2007 Road Bond:

Road and bridge projects 5,884,709

2018 Road Bond:

Road and bridge projects 162,544,071

Tax Notes Fund:

Computer software, hardware, equipment, etc 107,655,692

Other Governmental Funds

General administration 27,143,142

Judicial 9,712,238

Financial administration 3

Legal 4,157,475

Public facilities 49,565,418

Public safety 1,077,248

Public transportation 82,820,243

Culture and recreation 462,220

Total other governmental funds

174,937,987

Total Restricted

\$ 580,303,184

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:

| | | |
|---|-------------------|----------------------|
| Capital murder cases | \$ 2,000,000 | |
| Special elections | 200,000 | |
| Utilities price spikes | 500,000 | |
| Highway 75 project | 6,000,000 | |
| Surety Bond District Clerk & County Clerk | 600,000 | |
| Permanent Improvement | <u>24,414,310</u> | |
| Total General Fund | | \$ <u>33,714,310</u> |
| Total Committed | | \$ <u>33,714,310</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, Sheriff's Office 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 February 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 August. 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 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. 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);
7. Commercial Paper is an authorized investment under *GC 2256.013* if the commercial paper:
 - a. has a stated maturity of 365 days or fewer from the date of its issuance; and
 - b. is rated not less than A-1 or p-1 or an equivalent rating by at least:
 - i. two nationally recognized credit rating agencies; or
 - ii. one nationally recognized credit rating agency and is fully secured by an irrevocable letter of credit issued by a bank organized and existing under the laws of the United States or any state.
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.
10. Bonds issued, assumed, or guaranteed by the State of Israel;

The County expressly allows money market mutual funds and eligible investment pools authorized by the Commissioners Court to invest to the full extent permissible within the Public Funds Investment Act.

The County participates in six Local Government Investment Pools: TexPool, TexSTAR, Logic, Texas Class, Texas FIT 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 FIT, Texas Term are overseen by a Governing Board consisting of individuals elected from participating government entities in the pool.

The County invests in all six 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 or AAAs/S1 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 County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The County has the following fair value measurements: \$116,577,047 valued using a documented trade history in exact security (Level 1); \$26,102,968 valued using a documented trade history in exact security (Level 2 inputs); \$17,223,950 are valued using an option-adjusted discounted cash-flow model (Level 2); \$28,835,271 are valued using a present value of expected future cash flow model (Level 2 inputs).

The portfolio balances of all investments including cash equivalents for all funds at September 30, 2020, are as follows:

| <u>Type of Investment</u> | <u>Actual</u> | <u>WAM (years)</u> |
|-----------------------------------|-----------------------|------------------------|
| Local Government Investment Pools | \$ 540,481,193 | 0.003 |
| Federal agency bonds | 77,836,925 | 1.467 |
| Certificates of deposits | 48,400,599 | 0.956 |
| Municipal bonds | 20,679,670 | 2.133 |
| Money Market/Cash Equivalents | <u>107,351,074</u> | 0.003 |
| Total Investments | <u>\$ 794,749,461</u> | |
| WAM for all maturities | | 0.244 |

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, 2020, the local government pools (68.0% of the portfolio) were rated AAAM by Standard and Poor’s, or AA Af/S1 by Fitch. The federal agency bonds (9.8% of the portfolio) were rated AA+ by Standards and Poor’s. The Municipal Bonds (2.6% of the portfolio) were rated AA or better by Standard and Poor’s. The Certificates of Deposits (6.1% of the portfolio) were fully collateralized in Collin County’s name at the Federal Home Loan Bank. All funds in money market/cash equivalent accounts (13.5% 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 0.244 years. All investments are normally held to maturity or until called.

(b) Deposits

As of September 30, 2020, the carrying amount of deposits was as follows:

| | <u>Bank Deposits</u> |
|------------------------|----------------------|
| Governmental funds | \$ 60,497,198 |
| Proprietary type funds | 7,309,408 |
| Fiduciary type funds | 43,041,678 |
| Total | <u>\$110,848,284</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, 2020. All other funds are insured by the FDIC.

c) Property Taxes and Other Receivables

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

1. Cities of Allen, Anna, Blue Ridge, Carrollton, Celina, Dallas, Fairview, Farmersville, Frisco, Garland, Josephine, Lavon, Lowry Crossing, Lucas, McKinney, Melissa, Murphy, Nevada, New Hope, Parker, Plano, Princeton, Prosper, Richardson, Royse City, Sachse, St. Paul, Weston and Wylie;
2. Independent School Districts of Allen, Anna, Bland, Blue Ridge, Celina, Community, Farmersville, Frisco, Gunter, Leonard, Lovejoy, McKinney, Melissa, Plano, Princeton, Prosper, Rockwall, Royse City, Trenton, Van Alstyne, Whitewright and Wylie;

3. Seis Lago's Utility District;
4. Collin County Community College;
5. Collin County M.U.D. #1 and McKinney M.U.D. #1.

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 unavailable 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, 2020, the various components of unavailable revenue and unearned revenue reported in the governmental funds were as follows:

| | |
|---|----------------------|
| Deferred inflows of resources: | |
| Taxes: | |
| General Fund | \$ 1,917,635 |
| Debt Service Fund | <u>825,786</u> |
| | <u>2,743,421</u> |
| Fines and Fees: | |
| General Fund | 705,913 |
| General Road and Bridge Fund | <u>376,247</u> |
| | <u>1,082,160</u> |
| Unearned Revenues: | |
| Grant Funds | <u>74,253,863</u> |
| | <u>74,253,863</u> |
| Total unavailable and unearned revenue: | <u>\$ 78,079,444</u> |

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

(d) Receivables

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

| | General Fund | General Road and Bridge Special Revenue Fund | Grants Fund | Debt Service Fund | 2018 Road Bond | Non-Major Funds |
|----------------------------------|----------------------|---|----------------------|-------------------|----------------------|---------------------|
| Receivables: | | | | | | |
| Taxes | \$ 1,822,911 | \$ - | \$ - | \$ 787,098 | \$ - | \$ - |
| Fines and Fees | 3,181,513 | 1,695,727 | - | - | - | - |
| Due from other governments | 1,148,855 | 58,087 | 17,299,891 | - | - | 34,602 |
| Due from other funds | 2,735,213 | - | - | - | - | - |
| Advance to other funds | 61,231,445 | - | - | - | 20,248,857 | 8,718,293 |
| Interest | 408,346 | - | - | - | - | - |
| Miscellaneous | <u>1,087,523</u> | <u>49</u> | <u>1,471</u> | <u>50,108</u> | <u>18</u> | <u>305</u> |
| Gross receivables | 71,615,806 | 1,753,863 | 17,301,362 | 837,206 | 20,248,875 | 8,753,200 |
| Less allowance for uncollectible | <u>2,630,813</u> | <u>1,319,480</u> | <u>-</u> | <u>67,018</u> | <u>-</u> | <u>-</u> |
| Net receivables | <u>\$ 68,984,993</u> | <u>\$ 434,383</u> | <u>\$ 17,301,362</u> | <u>\$ 770,188</u> | <u>\$ 20,248,875</u> | <u>\$ 8,753,200</u> |

(e) Capital Assets

Capital assets are recorded at cost. Donated capital assets, donated works of art and similar items, and capital assets received in service concession arrangements should be reported at acquisition value. 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 2020. A summary of changes in capital assets follows:

| | <u>Beginning balance</u> | <u>Increases</u> | <u>Decreases</u> | <u>Ending balance</u> |
|--|------------------------------|----------------------|------------------------|---------------------------|
| Governmental activities: | | | | |
| Capital assets, not depreciated: | | | | |
| Land | \$ 27,939,323 | \$ 9,652,314 | \$ (6,420,313) | \$ 31,171,324 |
| Construction in progress | 31,198,387 | 22,928,591 | (17,283,259) | 36,843,719 |
| Historical treasures | 414,813 | 55,000 | - | 469,813 |
| Total capital assets, not depreciated | <u>59,552,523</u> | <u>32,635,905</u> | <u>(23,703,572)</u> | <u>68,484,856</u> |
| Capital assets, being depreciated: | | | | |
| Buildings | 260,292,600 | 2,988,487 | - | 263,281,087 |
| Improvements other than buildings | 9,485,206 | - | - | 9,485,206 |
| Machinery and equipment | 90,535,218 | 11,361,281 | (5,450,806) | 96,445,693 |
| Infrastructure | 307,096,605 | 12,064,817 | (583,281) | 318,578,141 |
| Total assets being depreciated | <u>667,409,629</u> | <u>26,414,585</u> | <u>(6,034,087)</u> | <u>687,790,127</u> |
| Less accumulated depreciation for: | | | | |
| Buildings | (137,382,864) | (7,495,929) | - | (144,878,793) |
| Improvements other than buildings | (5,007,395) | (457,678) | - | (5,465,073) |
| Machinery and equipment | (56,901,869) | (9,788,850) | 5,246,350 | (61,444,369) |
| Infrastructure | (169,532,275) | (13,312,544) | 341,442 | (182,503,377) |
| Total accumulated depreciation | <u>(368,824,403)</u> | <u>(31,055,001)</u> | <u>5,587,792</u> | <u>(394,291,612)</u> |
| Net capital assets, being depreciated | <u>298,585,226</u> | <u>(4,640,416)</u> | <u>(446,295)</u> | <u>293,498,515</u> |
| Governmental activities, capital assets | <u>\$358,137,749</u> | <u>\$ 27,995,489</u> | <u>\$ (24,149,867)</u> | <u>\$361,983,371</u> |
| | <u>Beginning balance</u> | <u>Increases</u> | <u>Decreases</u> | <u>Ending balance</u> |
| Business-type activities: | | | | |
| Capital assets, not depreciated: | | | | |
| Land | \$ 56,419,181 | \$ 6,608,452 | \$ - | \$ 63,027,633 |
| Construction in progress | 10,547,924 | 14,277,633 | - | 24,825,557 |
| Total capital assets, not depreciated | <u>66,967,105</u> | <u>20,886,085</u> | <u>-</u> | <u>87,853,190</u> |
| Capital assets, being depreciated: | | | | |
| Buildings | 2,846,799 | - | - | 2,846,799 |
| Machinery and equipment | 310,812 | 131,169 | - | 441,981 |
| Infrastructure | 10,642,567 | - | - | 10,642,567 |
| Total assets being depreciated | <u>13,800,178</u> | <u>131,169</u> | <u>-</u> | <u>13,931,347</u> |
| Less accumulated depreciation for: | | | | |
| Buildings | (1,256,991) | (94,894) | - | (1,351,885) |
| Machinery and equipment | (217,064) | (54,630) | - | (271,694) |
| Infrastructure | (1,847,668) | (886,881) | - | (2,734,549) |
| Total accumulated depreciation | <u>(3,321,723)</u> | <u>(1,036,405)</u> | <u>-</u> | <u>(4,358,128)</u> |
| Net capital assets, being depreciated | <u>10,478,455</u> | <u>(905,236)</u> | <u>-</u> | <u>9,573,219</u> |
| Business-type activities, capital assets | <u>\$ 77,445,560</u> | <u>\$ 19,980,849</u> | <u>\$ -</u> | <u>\$ 97,426,409</u> |

Depreciation expense for FY 2020 was charged to functions/programs of the primary government as follows:

Depreciation:

| | |
|--|------------------------------|
| Governmental activities: | |
| General administration | 5,743,809 |
| Judicial | 61,620 |
| Financial administration | 32,048 |
| Public facilities | 8,100,423 |
| Equipment services | 1,005,903 |
| Public safety | 475,214 |
| Public transportation | 15,441,295 |
| Health and welfare | 35,822 |
| Culture and recreation | <u>158,867</u> |
| Total depreciation expense - governmental activities: | <u><u>31,055,001</u></u> |
| Proprietary activities: | |
| Outer Loop: | |
| Public transportation | 886,881 |
| Animal Safety: | |
| Public facilities | 94,894 |
| Public safety | <u>54,630</u> |
| Total depreciation expense - business-type activities: | <u><u>1,036,405</u></u> |

Construction Commitments

Collin County has active construction projects as of September 30, 2020. 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 | 42,686,607 |
| Public Facilities | <u>4,118,703</u> |
| Total | <u><u>46,805,310</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 \$487,405,000 as of September 30, 2020. The County has bond debt, of which \$199,045,000 was issued in 2020.

The following are general obligation bonds and tax notes outstanding at September 30, 2020, and are for governmental activities only:

| Fund Name | Interest Rates | Date | | Due as of September 30, 2019 |
|---|------------------|--------|----------|---------------------------------|
| | | Issued | Maturity | |
| Limited Tax Refunding and Permanent Improvement Bond 2009 | 2.000% to 5.000% | 2009 | 2025 | \$ 4,655,000 |
| Limited Tax Permanent Improvement Bond 2011 | 3.000% to 4.250% | 2011 | 2031 | 100,000 |
| Limited Tax Refunding and Permanent Improvement Bond 2012 | 2.000% to 5.000% | 2012 | 2032 | 10,730,000 |
| Limited Tax Permanent Improvement Bond 2013A | 2.500% to 4.000% | 2013 | 2033 | 1,575,000 |
| Limited Tax Refunding Bonds 2013B | 0.450% to 3.189% | 2013 | 2025 | 6,275,000 |
| Limited Tax Refunding and Permanent Improvement Bond 2014 | 2.000% to 5.000% | 2014 | 2034 | 14,340,000 |
| Limited Tax Refunding and Permanent Improvement Bond 2015 | 2.000% to 4.000% | 2015 | 2035 | 2,830,000 |
| Limited Tax Refunding and Permanent Improvement Bond 2016 | 2.000% to 5.000% | 2016 | 2036 | 3,050,000 |
| Limited Tax Permanent Improvement Bond 2019 | 3.000% to 5.000% | 2019 | 2039 | 118,130,000 |
| Limited Tax Permanent Improvement Bond 2020 | 3.000% to 5.000% | 2020 | 2040 | 151,765,000 |
| Limited Tax Refunding Bond 2020 | 2.000% to 5.000% | 2020 | 2040 | 47,280,000 |
| Unlimited Tax Road and Refunding Bond 2009A | 2.000% to 5.000% | 2009 | 2025 | 4,315,000 |
| Unlimited Tax Road Bonds 2011 | 0.400% to 4.000% | 2011 | 2031 | 1,360,000 |
| Unlimited Tax Road and Refunding Bond 2012 | 2.000% to 5.000% | 2012 | 2032 | 8,365,000 |
| Unlimited Tax Refunding Bond 2013A | 1.000% to 5.000% | 2013 | 2033 | 25,245,000 |
| Unlimited Tax Refunding Bond 2013B | 0.650% to 4.000% | 2013 | 2025 | 4,530,000 |
| Unlimited Tax Road Bond 2014 | 2.000% to 5.000% | 2014 | 2034 | 19,750,000 |
| Unlimited Tax Road and Refunding Bond 2015 | 2.000% to 5.000% | 2015 | 2035 | 44,575,000 |
| Unlimited Tax Road and Refunding Bond 2016 | 2.000% to 5.000% | 2016 | 2028 | 18,535,000 |
| | | | | <u>\$ 487,405,000</u> |

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
\$ 4,655,000 – Liability as of September 30, 2020

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
\$ 100,000 – Liability as of September 30, 2020

Limited Tax Refunding and 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
\$10,730,000 – Liability as of September 30, 2020

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
\$ 1,575,000 – Liability as of September 30, 2020

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
\$ 6,275,000 – Liability as of September 30, 2020

Limited Tax Refunding and Permanent 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
\$14,340,000 – Liability as of September 30, 2020

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
\$2,830,000 – Liability as of September 30, 2020

Limited Tax Refunding and Permanent 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
\$3,050,000 – Liability as of September 30, 2020

Limited Tax Permanent Improvement Bonds, Series 2019

(new issue authorized by voters on November 6, 2018, issued February 20, 2019)

\$151,005,000 Limited Tax Permanent Improvement Bonds, Series 2019 were issued for (i) constructing, improving and maintaining non-tolled, high-speed highways and freeways: including the acquisition of land and right-of-ways; (ii) constructing, improving and maintaining roads and bridges; (iii) acquiring and improving land for park and open space purposes; (iv) acquiring, constructing, improving, renovating and equipping juvenile and adult detention facilities, including court facilities, juvenile probation facilities and juvenile justice alternative education program facilities and the acquisition of land; (v) paying the costs of issuance associated with the sale of the Bonds. Principal maturities will occur annually beginning on February 15, 2020 with installments ranging from \$4,245,000 to \$32,875,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 3.0% to 5.0%. The final principal and interest payment is due on February 15, 2039. 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.

\$151,005,000 – New issue
\$151,005,000 – Total principal to be paid to bondholders
\$118,130,000 – Liability as of September 30, 2020

Limited Tax Permanent Improvement Bonds, Series 2020

(new issue authorized by voters on November 6, 2018, issued June 15, 2020)

\$151,765,000 Limited Tax Permanent Improvement Bonds, Series 2020 were issued for (i) constructing, improving and maintaining non-tolled, high-speed highways and freeways: including the acquisition of land and rights-of-ways; (ii) constructing, improving and maintaining roads and bridges; (iii) acquiring and improving land for park and open space purposes; (iv) acquiring, constructing, improving, renovating and equipping juvenile and adult detention facilities, including court facilities, juvenile probation facilities and juvenile justice alternative education program facilities and the acquisition of land; (v) paying the costs of issuance associated with the sale of the Bonds. Principal maturities will occur annually beginning on February 15, 2021 with installments ranging from \$3,925,000 to \$32,730,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 3.0% to 5.0%. The final principal and interest payment is due on February 15, 2040. 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.

\$151,765,000 – New issue

\$151,765,000 – Total principal to be paid to bondholders

\$151,765,000 – Liability as of September 30, 2020

Limited Tax Refunding Bonds, Series 2020

(authorized by Commissioners Court and issued on July 20, 2020)

\$47,280,000 Limited Tax Refunding Bonds, Series 2020 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, 2021, with installments ranging from \$800,000 to \$6,885,000. 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, 2040. 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.

\$47,280,000 – Refunding

\$47,280,000 – Total principal to be paid to bondholders

\$47,280,000 – Liability as of September 30, 2020

Unlimited Tax Road and Refunding Bonds, Series 2009

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

\$21,805,000 Unlimited Tax Road and Refunding Bonds, Series 2009 were issued to (i) construct, maintain and operate macadamized, graveled or paved roads and turnpikes, or in the aid thereof, throughout the County, including participation in the cost of joint state highway and joint city-county projects; (ii) refund a portion of the County’s outstanding debt for debt savings; and (iii) to pay costs of issuance associated with the sale of these bonds. Principal maturities will occur annually beginning February 15, 2010, in installments ranging from \$770,000 to \$2,485,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 2.0% to 5.0%. The final principal and interest payment is due on February 15, 2025. This bond issue is subject to rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

\$10,070,000 – New issue

11,735,000 – Refunding

\$21,805,000 – Total principal to be paid to bondholders

\$ 4,315,000 – Liability as of September 30, 2020

Unlimited Tax Road, Series 2011

(new issue authorized by voters on November 6, 2007, issued June 16, 2011)

\$28,490,000 Unlimited Tax Road, Series 2011 were issued to (i) construct, maintain and operate macadamized, graveled or paved roads and turnpikes, or in the aid thereof, throughout the County, including participation in the cost of joint state highway and joint city-county projects; and (ii) pay costs of issuance associated with the sale of Unlimited Tax Road Bonds. Principal maturities will occur annually beginning February 15, 2012, with installments ranging from \$595,000 to \$1,950,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 0.4% to 4.0%. The final principal and interest payment is due on February 15, 2031. This bond issue is subject to rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

\$28,490,000 – New issue
\$ 1,360,000 – Liability as of September 30, 2020

Unlimited Tax Road and Refunding Bonds, Series 2012

(new issue authorized by voters on November 6, 2007, issued May 1, 2012)

\$50,800,000 Unlimited Tax Road, Series 2012 were issued to (i) construct, maintain and operate macadamized, graveled or paved roads and turnpikes, or in the aid thereof, throughout the County, including participation in the cost of joint state highway and joint city-county projects; and (ii) pay costs of issuance associated with the sale of Unlimited Tax Road Bonds. Principal maturities will occur annually beginning February 15, 2012, with installments ranging from \$610,000 to \$4,720,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 2.0% to 5.0%. The final principal and interest payment is due on February 15, 2032. This bond issue is subject to rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

\$31,365,000 – New issue
19,435,000 – Refunding
\$50,800,000 – Total principal to be paid to bondholders
\$ 8,365,000 – Liability as of September 30, 2020

Unlimited Tax Refunding Bonds, Series 2013A

(new issue authorized by voters on November 6, 2007, issued June 1, 2013)

\$40,295,000 Unlimited Tax Road, Series 2013A were issued to (i) construct, maintain and operate macadamized, graveled or paved roads and turnpikes, or in the aid thereof, throughout the County, including participation in the cost of joint state highway and joint city-county projects; and (ii) pay costs of issuance associated with the sale of Unlimited Tax Road Bonds. Principal maturities will occur annually beginning February 15, 2014, with installments ranging from \$655,000 to \$2,760,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 1.0% to 5.0%. The final principal and interest payment is due on February 15, 2028. This bond issue is subject to rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

\$25,665,000 – New issue
14,630,000 – Refunding
\$40,295,000 – Total principal to be paid to bondholders
\$25,245,000 – Liability as of September 30, 2020

Unlimited Tax Refunding Bonds, Series 2013B

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

\$15,970,000 Unlimited Tax Refunding Bonds, Series 2013B were issued to (i) refund a portion of the County's outstanding unlimited tax debt for debt service savings; and (ii) pay costs of issuance associated with the sale of Unlimited Tax Bonds. Principal maturities will occur annually beginning February 15, 2015, with installments ranging from \$495,000 to \$2,245,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 0.65% to 4.0%. The final principal and interest payment is due on February 15, 2025. This bond issue is subject to rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

\$15,970,000 – Refunding
\$ 4,530,000 – Liability as of September 30, 2020

Unlimited Tax Road Bonds, Series 2014

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

\$25,045,000 Unlimited Tax Road Bonds, Series 2014 were issued to (i) construct, maintain and operate macadamized, graveled or paved roads and turnpikes, or in the aid thereof, throughout the County, including participation in the cost of joint state highway and joint city-county projects; and (ii) pay costs of issuance associated with the sale of Unlimited Tax Road Bonds. Principal maturities will occur annually beginning February 15, 2015, with installments ranging from \$785,000 to \$1,840,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 2.0% to 5.0%. The final principal and interest payment is due on February 15, 2034. This bond issue is subject to rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

\$25,045,000 – New issue
\$19,750,000 – Liability as of September 30, 2020

Unlimited Tax Road and Refunding Bonds, Series 2015

(new issue authorized by voters on November 6, 2007, issued August 18, 2015)

\$67,075,000 Unlimited Tax Road and Refunding Bonds, Series 2015 were issued to (i) construct, maintain and operate macadamized, graveled or paved roads and turnpikes, or in the aid thereof, throughout the County, including participation in the cost of joint state highway and joint city-county projects, (ii) refund a portion of the County's outstanding debt for debt service savings; and (iii) pay costs of issuance associated with the sale of the bonds. Principal maturities will occur annually beginning February of 2016 with installments ranging from \$1,935,000 to \$6,605,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 2.0% to 5.0%. The final principal and interest payment is due on February 15, 2035. This bond issue is subject to rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

\$40,455,000 – New issue
26,620,000 – Refunding
\$67,075,000 – Total principal to be paid to bondholders
\$44,575,000 – Liability as of September 30, 2020

Unlimited Tax Road and Refunding Bonds, Series 2016

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

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

| |
|---|
| \$29,715,000 – New issue |
| <u>22,110,000 – Refunding</u> |
| <u>\$51,825,000 – Total principal to be paid to bondholders</u> |
| <u>\$18,535,000 – Liability as of September 30, 2020</u> |

(g) Defeased Bonds

The county defeased no bonds in 2020.

(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 a cumulative rebate liability of \$55,719.

(i) Changes in Non-current Liabilities

Non-current liabilities for the year ended September 30, 2020, were as follows (in thousands):

| Governmental activities: | Beginning Balance | Additions | Deductions | Ending Balance | Due within one year |
|--------------------------|----------------------|-------------------|-------------------|-------------------|------------------------|
| General obligation | \$ 392,565 | \$ 199,045 | \$ 104,205 | \$ 487,405 | \$ 62,125 |
| Compensated absences | 9,207 | 11,205 | 11,038 | 9,374 | 5,620 |
| Claims and judgements | 2,730 | 32,709 | 33,037 | 2,402 | 545 |
| Unamortized bond premium | <u>32,798</u> | <u>25,701</u> | <u>8,773</u> | <u>49,726</u> | - |
| Total | <u>\$ 437,300</u> | <u>\$ 268,660</u> | <u>\$ 157,053</u> | <u>\$ 548,907</u> | <u>\$ 68,290</u> |

Compensated absences are liquidated in funds that have employees (i.e., General Fund, General Road and Bridge Fund, Health Care Foundation Fund, etc.).

(j) Contractual Maturities

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

| Year ending September 30 | Principal | Interest | Total |
|-----------------------------|-----------------------|-----------------------|-----------------------|
| 2021 | \$ 62,125,000 | \$ 18,196,654 | \$ 80,321,654 |
| 2022 | 33,085,000 | 15,780,930 | 48,865,930 |
| 2023 | 32,320,000 | 14,465,142 | 46,785,142 |
| 2024 | 33,610,000 | 13,210,632 | 46,820,632 |
| 2025 | 30,755,000 | 11,930,563 | 42,685,563 |
| 2026 | 27,600,000 | 10,656,786 | 38,256,786 |
| 2027 | 25,140,000 | 9,521,332 | 34,661,332 |
| 2028 | 23,480,000 | 8,512,580 | 31,992,580 |
| 2029 | 21,470,000 | 7,598,598 | 29,068,598 |
| 2030 | 22,350,000 | 6,745,040 | 29,095,040 |
| 2031 | 23,205,000 | 5,906,345 | 29,111,345 |
| 2032 | 21,690,000 | 5,083,600 | 26,773,600 |
| 2033 | 20,295,000 | 4,269,741 | 24,564,741 |
| 2034 | 18,975,000 | 3,523,088 | 22,498,088 |
| 2035 | 17,615,000 | 2,861,391 | 20,476,391 |
| 2036 | 15,450,000 | 2,267,256 | 17,717,256 |
| 2037 | 15,860,000 | 1,704,450 | 17,564,450 |
| 2038 | 16,450,000 | 1,112,997 | 17,562,997 |
| 2039 | 17,025,000 | 538,238 | 17,563,238 |
| 2040 | 8,905,000 | 133,575 | 9,038,575 |
| Total | <u>\$ 487,405,000</u> | <u>\$ 144,018,938</u> | <u>\$ 631,423,938</u> |

The Debt Service Fund has \$5,884,709 to service the general long-term bond retirement as of September 30, 2020. 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, Payables, 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, 2020, is as follows:

| | <u>Due from</u> | <u>Due to</u> |
|--|---------------------|---------------------|
| <u>Due to/from other funds:</u> | | |
| <u>Governmental Funds:</u> | | |
| General Fund | \$ 2,735,213 | \$ - |
| Grants Fund | - | 1,535,213 |
| Debt Service Fund | - | 1,200,000 |
| Total | <u>\$ 2,735,213</u> | <u>\$ 2,735,213</u> |

The balances between the General Fund and other funds represents local matching of grants.

Inter-fund advance activity is as follows:

| | <u>Advance to</u> | <u>Advance from</u> |
|---|----------------------|----------------------|
| <u>Advances to/from other funds:</u> | | |
| <u>Governmental Funds:</u> | | |
| General Fund | \$ 61,231,445 | \$ - |
| 2018 Road Bond | 20,248,857 | - |
| Nonmajor Funds | 8,718,293 | - |
| Collin County Toll Road Authority Fund | - | 90,198,595 |
| Total | <u>\$ 90,198,595</u> | <u>\$ 90,198,595</u> |

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, 2020, is as follows:

| | <u>Transfers in</u> | <u>Transfers out</u> |
|--|---------------------|----------------------|
| <u>Transfers to/from other funds:</u> | | |
| <u>Governmental Funds:</u> | | |
| General Fund | \$ 313,924 | \$ 2,195,407 |
| Health Care Foundation | 1,800,000 | - |
| Grants Fund | 4,439,584 | - |
| Nonmajor Funds | - | 4,358,101 |
| Total | <u>\$ 6,553,508</u> | <u>\$ 6,553,508</u> |

The General Fund transfer-in consists of a transfer of \$310,000 to move the Courthouse Security Fund into the General Fund because it was not supporting itself, and a transfer of \$3,923 to supplement District Attorney salaries with funds from the District Attorney Apportionment Fund. Transfers out from the General Fund consists of a \$1,800,000 transfer to the Health Care Foundation Fund to support operations of the fund, a transfer of \$85,407 for grant matching funds as well as \$310,000 for Courthouse Security for combined reporting purposes in the General Fund. The transfer of \$4,439,584 to the Grants fund was for grant matching funds.

(m) Capital Contributions

Assets were transferred to the Collin County Toll Road Authority Enterprise Fund from the 2008 Road Bond Fund (\$3,099,537), 2012 Road Bond Fund (\$151,634), 2013 Road Bond Fund (\$1,545,060), 2019 Road Bond Fund (\$15,498,528), and the General Fund (\$265,571) 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 project begins generating revenues.

(n) Leases

As lessor, the Health Care Foundation has a number of non-cancelable operating leases with minimum future rental revenues in aggregate of \$2,975,570. The buildings are carried at a book value of \$7,152,450 with accumulated depreciation of \$5,888,326. Future minimum rental revenues applicable to the operating leases are as follows:

| | HCF |
|--------------|---------------------|
| | Contractual |
| | Future Rental |
| Fiscal Year: | Revenues |
| 2021 | \$ 1,136,184 |
| 2022 | 1,113,573 |
| 2023 | 328,109 |
| 2024 | 264,736 |
| 2025 | 132,968 |
| Total | <u>\$ 2,975,570</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 \$658,774 for the year ended September 30, 2020. At September 30, 2020, future minimum rental obligations applicable to the operating leases are as follows:

| | Contractual |
|--------------|-------------------|
| | Future Rental |
| Fiscal Year: | Obligations |
| 2021 | \$ 376,015 |
| 2022 | 182,880 |
| 2023 | 72,379 |
| 2024 | 27,500 |
| 2025 | - |
| Total | <u>\$ 658,774</u> |

(o) Restricted Encumbrances

Encumbrances at year end are reported as restricted 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 encumbrances. 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 restricted fund balance in an amount of \$57,979,771. The Commissioners Court has taken action to restrict these rolled-over encumbrances to fund the outstanding purchase orders from the prior year. The more significant encumbrances are as follows:

| | |
|---|--------------|
| • Permanent improvement building projects | \$ 5,012,382 |
| • Radio tower project | 4,148,749 |
| • Outer Loop project | 13,794,758 |
| • Information technology projects | 13,599,008 |
| • Road projects | 35,126,892 |
| • Document preservations | 3,084,279 |

Encumbrances in an amount of \$4,189,111 were rolled over in the General Road and Bridge Fund. Of this amount, \$794,174 was for equipment for which the purchase was not completed in 2020, and \$2,896,971 of encumbrances were rolled over for road maintenance projects.

The Health Care Foundation Fund had \$444,155 of restricted encumbrances roll over from 2020 to 2021. Of these amounts \$167,784 was rolled over for grant programs to non-profit organizations, and \$157,419 is for administrative consulting.

Encumbrances in an amount of \$2,461,879 were rolled over in Grant Funds. Of this amount \$2,203,690 were related to Covid.

The 2018 Road Bond Fund had \$5,886,211 of encumbrances roll over from 2020 to 2021. Of this amount \$3,281,922 was rolled over for road construction and \$2,348,039 for consulting.

An encumbered amount of \$42,802,811 was rolled over in all other governmental funds. These encumbrances were \$35,126,892 for infrastructure, \$2,476,787 for buildings, \$3,712,637 for machinery and equipment, and \$461,794 for grant awards.

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, 2019, the County paid \$1,100 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 experienced an increase of \$1.9 million in benefits paid (7.1%) in 2019 after experiencing a slight increase of \$115 thousand (.04%) in 2018. Total net position decreased by \$120 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 2019 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 2020 and 2019 are as follows (in thousands):

| | Prior Year Liability | Estimates | Payments | Current Year Liability |
|----------------------------|-------------------------|-----------|----------|---------------------------|
| 2020 Employee Medical | 855 | 27,061 | 27,061 | 855 |
| 2019 Employee Medical | 855 | 28,978 | 28,978 | 855 |
| 2020 Workers' Compensation | 638 | 302 | 302 | 638 |
| 2019 Workers' Compensation | 638 | 272 | 272 | 638 |
| 2020 Liability Insurance | 446 | 1,525 | 1,525 | 446 |
| 2019 Liability Insurance | 446 | 2,323 | 2,323 | 446 |

(b) Commitments and Contingencies

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

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

(c) 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, 2020, 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 2020.

(d) Post-Retirement Health Benefits

Plan Description

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

(e) Retirement Commitments

Plan Description

The County Employee Pension Plan (CEPP) provides retirement, disability and death benefits for all of its full-time employees through an agent multiple-employer defined benefit pension plan in the Texas County and District Retirement System (TCDRS). The Board of Trustees is responsible for the administration of the statewide agent multi-employer public employee defined benefit pension retirement system consisting of 677 public employee defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report on a calendar year basis. The Comprehensive Annual Financial Report 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 a 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, 2019, the plan had 3,729 members of which 1,753 are depositing members and 1,124 are inactive members entitled but not yet receiving benefits. As of December 31, 2019 there were 852 retired employees receiving benefits from the program averaging \$2,369 per month per retired employee.

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, 2019, was 6.77%. However, the County contributed an amount of 8.0% in 2020 which was the same as 2019. 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 2020 and 2019 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 Asset

The County's net pension asset was measured as of December 31, 2019, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The total pension liability in the December 31, 2019, 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 | 8.10% |
| Salary increases | 3.25% |

Updated mortality assumptions were adopted in the actuarial valuation of December 31, 2019. All other actuarial assumptions that determined the total pension liability as of December 31, 2019, were based on the results of an actuarial experience study for the period of 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 actuarial assumptions that determined the total pension liability as of December 31, 2019, were based on the results of an actuarial experience study for the period January 1, 2009 through December 31, 2012, except for mortality assumptions. Mortality assumptions were updated for the 2018 valuation to reflect projected improvements.

The long-term expected rate of return on pension plan investments is 8.10%. The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the TCDRS Board of Trustees. The application of the investment return assumption was changed for purposes of determining plan assets in the 2018 actuarial valuation. All plan assets are now valued using an 8% discount rate. Previously, some assets were valued using a 7% discount rate and others were valued using a 9% discount rate.

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC. The numbers shown are based on January 2020 information for a 10-year time horizon.

Note that the valuation assumption for long-term expected return is re-assessed at a minimum of every four years, and is set based on a 30-year time horizon; the most recent analysis was performed in 2017.

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 2020 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 2020. 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 (Expected minus Inflation) ⁽²⁾ |
|------------------------------------|---|----------------------------------|---|
| US Equities | Dow Jones U.S. Total Stock Market Index | 14.50% | 5.20% |
| Private Equity | Cambridge Associates Global Private Equity & Venture Capital Index ⁽³⁾ | 20.00% | 8.20% |
| Global Equities | MSCI World (net) Index | 2.50% | 5.50% |
| International Equities - Developed | MSCI World Ex USA (net) | 7.00% | 5.20% |
| International Equities - Emerging | MSCI EM Standard (net) | 7.00% | 5.70% |
| Investment-Grade Bonds | Bloomberg Barclays Capital Aggregate Bond Index | 3.00% | -0.20% |
| Strategic Credit | FTSE High-Yield Cash-Pay Capped Index | 12.00% | 3.14% |
| Direct Lending | S&P/LSTA Leveraged Loan Index | 11.00% | 7.16% |
| Distressed Debt | Cambridge Associates Distressed Securities Index ⁽⁴⁾ | 4.00% | 6.90% |
| REIT Equities | 67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index | 3.00% | 4.50% |
| Master Limited Partnerships (MLPs) | Alerian MLP Index | 2.00% | 8.40% |
| Private Real Estate Partnerships | Cambridge Associates Real Estate Index ⁽⁵⁾ | 6.00% | 5.50% |
| Hedge Funds | Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index | 8.00% | 2.30% |

⁽¹⁾ Target asset allocation adopted at the June 2020 TCDRS Board meeting.

⁽²⁾ Geometric real rates of return equal the expected return minus the assumed inflation rate of 1.80%, per Cliffwater's 2020 capital market as

⁽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 measure the Total Pension Liability was 8.10%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the Total Pension Liability.

Changes in the Net Pension Liability (Asset)

| | Increase (Decrease) | | |
|--|----------------------------|--------------------------------|----------------------------------|
| | Total Pension Liability | Plan Fiduciary Net Position | Net Pension Liability/(Asset) |
| | (a) | (b) | (a) - (b) |
| Balance at 12/31/2018 | \$ 545,850,920 | \$ 522,575,931 | \$ 23,274,989 |
| Changes for the year: | | | |
| Service cost | 14,976,089 | - | 14,976,089 |
| Interest on total pension liability ⁽¹⁾ | 44,382,086 | - | 44,382,086 |
| Effect of economic/demographic gains or losses | 395,327 | - | 395,327 |
| Refund of contributions | (969,091) | (969,091) | - |
| Benefit payments | (25,343,225) | (25,343,225) | - |
| Administrative expenses | - | (466,228) | 466,228 |
| Member contributions | - | 7,878,558 | (7,878,558) |
| Net investment income | - | 85,813,645 | (85,813,645) |
| Employer contributions | - | 22,115,145 | (22,115,145) |
| Other ⁽²⁾ | - | 211,271 | (211,271) |
| Balance at 12/31/2019 | <u>\$ 579,292,106</u> | <u>\$ 611,816,006</u> | <u>\$(32,523,900)</u> |

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

⁽²⁾ Relates to allocation of system-wide items.

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.

| | 1% Decrease | Current Discount Rate | 1% Increase |
|-------------------------------|----------------------|--------------------------|------------------------|
| Total pension liability | \$ 656,246,810 | \$ 579,292,106 | \$ 514,610,002 |
| Fiduciary net position | <u>611,816,006</u> | <u>611,816,006</u> | <u>611,816,006</u> |
| Net pension liability/(asset) | <u>\$ 44,430,804</u> | <u>\$ (32,523,900)</u> | <u>\$ (97,206,004)</u> |

Pension Plan Fiduciary Net Position

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

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

For the year ended December 31, 2020, the County recognized pension expense of \$16,210,640.

At September 30, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to the pensions from the following sources:

| | <u>Deferred Inflows of Resources</u> | <u>Deferred Outflows of Resources</u> |
|--|--|---|
| Differences between expected and actual experience | \$ 1,208,196 | \$ 2,479,498 |
| Changes of assumptions | - | 2,121,701 |
| Net difference between projected and actual experience | 14,369,267 | - |
| Contributions made subsequent to measurement date | <u>-</u> | <u>11,119,769</u> |
| Total | <u>\$ 15,577,463</u> | <u>\$ 15,720,968</u> |

An amount of \$11,119,769 is reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction to the net pension asset for the year ending September 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

| <u>Year ended September 30:</u> | |
|-------------------------------------|------------------------|
| 2020 | \$ (2,699,761) |
| 2021 | (3,240,221) |
| 2022 | 3,181,801 |
| 2023 | <u>(8,218,083)</u> |
| Total | <u>\$ (10,976,264)</u> |

(g) Payable to the Pension Plan

In 2020 the County reported a payable of \$957,851 for the outstanding amount of employer contributions to the pension plan required for the year ending September 30, 2020.

(h) 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, 2020, the County has tax abatement agreements with 4 businesses. Each agreement was negotiated under Section 312 of the State of Texas Tax Code, and most agreements allow for a 50% abatement of the taxable value of property. There are no provisions for recapture of the abated taxes. The County has not made any commitments as part of the agreements other than to reduce taxes. The County is not subject to any tax abatement agreements entered into by other governmental entities.

| <u>Business</u> | <u>Tax Reduction (thousands)</u> | <u>Contracted property Abatement Percentage</u> |
|------------------------------------|--------------------------------------|---|
| 7900 Legacy Drive Owner LLC | \$ 22,783 | 50% |
| TR Legacy Circle LLC | 56,068 | 50% |
| FedEx Office & Print Services Inc. | 5,000 | 50% |
| Texas Instruments Inc. | <u>354,029</u> | 100% |
| Total | <u>\$ 437,880</u> | |

**REQUIRED
SUPPLEMENTARY INFORMATION**

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, 2020

| | <u>Budget</u> | | <u>Actual</u> | Variance with Final Budget positive (negative) |
|---|-----------------------|-----------------------|-----------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Property taxes | \$ 180,959,571 | \$ 180,959,571 | \$ 181,690,842 | \$ 731,271 |
| Licenses and permits | 605,000 | 605,000 | 592,050 | (12,950) |
| Federal and state funds | 6,186,000 | 6,186,000 | 6,307,735 | 121,735 |
| Fees and charges for services | 20,733,266 | 20,733,266 | 23,232,290 | 2,499,024 |
| Fines and forfeitures | 1,335,000 | 1,335,000 | 1,202,935 | (132,065) |
| Rental revenues | 289,480 | 289,480 | 208,035 | (81,445) |
| Interest | 1,911,000 | 1,911,000 | 4,995,171 | 3,084,171 |
| Miscellaneous | 306,500 | 306,500 | 1,708,175 | 1,401,675 |
| Total revenues | <u>212,325,817</u> | <u>212,325,817</u> | <u>219,937,233</u> | <u>7,611,416</u> |
| Expenditures: | | | | |
| Current: | | | | |
| General administration | 61,453,101 | 83,801,685 | 52,394,644 | 31,407,041 |
| Judicial | 24,653,226 | 24,741,094 | 22,607,527 | 2,133,567 |
| Financial administration | 14,961,046 | 14,917,776 | 14,364,828 | 552,948 |
| Legal | 16,410,259 | 16,392,016 | 15,432,874 | 959,142 |
| Public facilities | 13,296,390 | 13,012,077 | 11,151,655 | 1,860,422 |
| Equipment services | 3,076,062 | 3,076,062 | 1,945,142 | 1,130,920 |
| Public safety | 74,028,122 | 51,723,725 | 50,037,012 | 1,686,713 |
| Health and welfare | 20,601,704 | 20,602,167 | 17,294,550 | 3,307,617 |
| Culture and recreation | 985,008 | 985,008 | 933,227 | 51,781 |
| Conservation | 329,260 | 329,260 | 264,950 | 64,310 |
| Capital outlay: | <u>40,134,041</u> | <u>38,487,333</u> | <u>11,915,899</u> | <u>26,571,434</u> |
| Total expenditures | <u>269,928,219</u> | <u>268,068,203</u> | <u>198,342,308</u> | <u>69,725,895</u> |
| Excess of revenues over expenditures | <u>(57,602,402)</u> | <u>(55,742,386)</u> | <u>21,594,925</u> | <u>77,337,311</u> |
| Other financing sources (uses): | | | | |
| Transfers in | 310,000 | 318,267 | 313,924 | (4,343) |
| Transfers out | (2,110,000) | (2,287,136) | (2,195,407) | 91,729 |
| Sale of assets | - | - | 776,329 | 776,329 |
| Total other financing sources (uses) | <u>(1,800,000)</u> | <u>(1,968,869)</u> | <u>(1,105,154)</u> | <u>863,715</u> |
| Net change in fund balance | (59,402,402) | (57,711,255) | 20,489,771 | 78,201,026 |
| Fund balance – beginning | <u>301,068,909</u> | <u>301,068,909</u> | <u>301,068,909</u> | <u>-</u> |
| Fund balance – ending | <u>\$ 241,666,507</u> | <u>\$ 243,357,654</u> | <u>\$ 321,558,680</u> | <u>\$ 78,201,026</u> |

COLLIN COUNTY, TEXAS

Required Supplementary Information

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

General Road and Bridge Special Revenue Fund

For The Year Ended September 30, 2020

| | Budget | | Actual | Variance with Final Budget positive (negative) |
|--------------------------------------|-------------------|-------------------|-------------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Licenses and permits | \$ 5,500 | \$ 5,500 | \$ 7,182 | \$ 1,682 |
| Fees & charges for services: | 21,115,000 | 21,115,000 | 20,815,174 | (299,826) |
| Fines and forfeitures: | 1,398,300 | 1,398,300 | 947,558 | (450,742) |
| Interest | 400,000 | 400,000 | 910,697 | 510,697 |
| Miscellaneous: | 181,100 | 181,100 | 243,052 | 61,952 |
| Total revenues | <u>23,099,900</u> | <u>23,099,900</u> | <u>22,923,663</u> | <u>(176,237)</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Public Transportation: | | | | |
| Road and Bridge Maintenance: | | | | |
| Salaries and benefits | 6,700,987 | 6,700,987 | 6,478,541 | 222,446 |
| Training and travel | 16,616 | 16,616 | 4,431 | 12,185 |
| Maintenance and operating | <u>16,297,900</u> | <u>16,297,900</u> | <u>11,678,761</u> | <u>4,619,139</u> |
| Total Road and Bridge Maintenance | <u>23,015,503</u> | <u>23,015,503</u> | <u>18,161,733</u> | <u>4,853,770</u> |
| Engineering: | | | | |
| Salaries and benefits | 651,753 | 652,160 | 652,160 | - |
| Training and travel | 13,785 | 13,378 | 5,437 | 7,941 |
| Maintenance and operating | <u>518,188</u> | <u>518,188</u> | <u>35,320</u> | <u>482,868</u> |
| Total Engineering | <u>1,183,726</u> | <u>1,183,726</u> | <u>692,917</u> | <u>490,809</u> |
| Services and Operations: | | | | |
| Salaries and benefits | 597,008 | 605,380 | 605,380 | - |
| Training and travel | 10,493 | 10,493 | 2,031 | 8,462 |
| Maintenance and operating | <u>53,590</u> | <u>45,218</u> | <u>28,586</u> | <u>16,632</u> |
| Total Services and Operations | <u>661,091</u> | <u>661,091</u> | <u>635,997</u> | <u>25,094</u> |

COLLIN COUNTY, TEXAS

Required Supplementary Information

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

General Road and Bridge Special Revenue Fund, continued

For The Year Ended September 30, 2020

| | Budget | | Actual | Variance with Final Budget positive (negative) |
|--|---------------|---------------|---------------|---|
| | Original | Final | | |
| Special Projects: | | | | |
| Salaries and benefits | \$ 188,463 | \$ 190,353 | \$ 190,352 | \$ 1 |
| Training and travel | 1,425 | - | - | - |
| Maintenance and operating | 600 | 135 | 52 | 83 |
| Total Special Projects | 190,488 | 190,488 | 190,404 | 84 |
| Non-departmental: | | | | |
| Maintenance and operating | 1,230,888 | 1,297,266 | 140,409 | 1,156,857 |
| Total public transportation | 26,281,696 | 26,348,074 | 19,821,460 | 6,526,614 |
| Conservation: | | | | |
| Soil Conservation: | | | | |
| Maintenance and operating | 44,035 | 44,035 | - | 44,035 |
| Total conservation | 44,035 | 44,035 | - | 44,035 |
| Capital Outlay: | | | | |
| Public Transportation: | | | | |
| Road and Bridge Maintenance | 4,463,128 | 4,396,750 | 3,049,340 | 1,347,410 |
| Total capital outlay | 4,463,128 | 4,396,750 | 3,049,340 | 1,347,410 |
| Total expenditures | 30,788,859 | 30,788,859 | 22,870,800 | 7,918,059 |
| Excess (deficiency) of revenues over (under) expenditures | (7,688,959) | (7,688,959) | 52,863 | 7,741,822 |
| Other financing sources (uses): | | | | |
| Sale of assets | - | - | 294,879 | 294,879 |
| Total other financing sources (uses) | - | - | 294,879 | 294,879 |
| Net change in fund balance | (7,688,959) | (7,688,959) | 347,742 | 8,036,701 |
| Fund balance – beginning | 58,060,515 | 58,060,515 | 58,060,515 | - |
| Fund balance – ending | \$ 50,371,556 | \$ 50,371,556 | \$ 58,408,257 | \$ 8,036,701 |

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, 2020

| | <u>Budget</u> | | <u>Actual</u> | Variance with Final Budget positive (negative) |
|--|---------------------|---------------------|---------------------|---|
| | <u>Original</u> | <u>Final</u> | | <u>(negative)</u> |
| Revenues: | | | | |
| Federal and state funds | \$ 40,000 | \$ 40,000 | \$ 228,523 | \$ 188,523 |
| Fees and charges for services | 130,200 | 130,200 | 120,457 | (9,743) |
| Rental revenues | 1,209,454 | 1,209,454 | 1,157,107 | (52,347) |
| Interest | 40,000 | 40,000 | 79,525 | 39,525 |
| Miscellaneous | <u>10,000</u> | <u>10,000</u> | <u>1,271</u> | <u>(8,729)</u> |
| Total revenues | <u>1,429,654</u> | <u>1,429,654</u> | <u>1,586,883</u> | <u>157,229</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Health and Welfare: | | | | |
| Salaries and benefits | 2,680,368 | 2,680,368 | 2,201,555 | 478,813 |
| Training and travel | 53,000 | 53,000 | 9,473 | 43,527 |
| Maintenance and operating | <u>2,602,748</u> | <u>2,602,748</u> | <u>1,575,702</u> | <u>1,027,046</u> |
| Total Health and Welfare | <u>5,336,116</u> | <u>5,336,116</u> | <u>3,786,730</u> | <u>1,549,386</u> |
| Public Facilities: | | | | |
| Maintenance and operating | <u>171,009</u> | <u>171,009</u> | <u>52,835</u> | <u>118,174</u> |
| Total Public Facilities | <u>171,009</u> | <u>171,009</u> | <u>52,835</u> | <u>118,174</u> |
| Capital Outlay: | | | | |
| Health and Welfare | <u>17,600</u> | <u>17,600</u> | <u>600</u> | <u>17,000</u> |
| Total Capital Outlay | <u>17,600</u> | <u>17,600</u> | <u>600</u> | <u>17,000</u> |
| Total expenditures | <u>5,524,725</u> | <u>5,524,725</u> | <u>3,840,165</u> | <u>1,684,560</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(4,095,071)</u> | <u>(4,095,071)</u> | <u>(2,253,282)</u> | <u>1,841,789</u> |
| Other financing sources (uses): | | | | |
| Transfers in | <u>1,800,000</u> | <u>1,800,000</u> | <u>1,800,000</u> | <u>-</u> |
| Total other financing sources (uses) | <u>1,800,000</u> | <u>1,800,000</u> | <u>1,800,000</u> | <u>-</u> |
| Net change in fund balance | (2,295,071) | (2,295,071) | (453,282) | 1,841,789 |
| Fund balance – beginning | <u>5,792,407</u> | <u>5,792,407</u> | <u>5,792,407</u> | <u>-</u> |
| Fund balance – ending | <u>\$ 3,497,336</u> | <u>\$ 3,497,336</u> | <u>\$ 5,339,125</u> | <u>\$ 1,841,789</u> |

COLLIN COUNTY, TEXAS

REQUIRED SUPPLEMENTARY INFORMATION

SEPTEMBER 30, 2020

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 February 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 August. 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 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.

COLLIN COUNTY, TEXAS
Schedule of Changes Net Pension Liability and Related Ratios
Texas County and District Retirement System
For the Year Ended September 30, 2020

| Measurement Date December 31, | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|---|-------------------------|------------------------|-----------------------|-------------------------|-----------------------|-------------------------|
| Total Pension Liability | | | | | | |
| Service Cost | \$ 12,751,521 | \$ 13,068,419 | \$ 13,724,564 | \$ 13,628,780 | \$ 13,951,288 | \$ 14,976,089 |
| Interest total pension liability | 31,777,414 | 33,995,281 | 35,938,168 | 38,707,619 | 41,638,300 | 44,382,086 |
| Effect of plan changes | - | (2,585,536) | - | 2,245,910 | - | - |
| Effect of assumption changes or inputs | - | 4,458,386 | - | 2,757,271 | - | - |
| Effect of economic/demographic (gains) or losses | (351,099) | (4,696,582) | (1,276,298) | 1,345,392 | 2,235,811 | 395,327 |
| Benefit payments/refunds of contributions | (16,683,122) | (19,104,645) | (20,231,700) | (21,994,197) | (23,691,303) | (26,312,317) |
| Net change in total pension liability | 27,494,714 | 25,135,323 | 28,154,734 | 36,690,775 | 34,134,095 | 33,441,186 |
| Total pension liability - beginning | 394,241,278 | 421,735,992 | 446,871,315 | 475,026,049 | 511,716,825 | 545,850,920 |
| Total pension liability - ending (a) | \$ <u>421,735,992</u> | \$ <u>446,871,315</u> | \$ <u>475,026,049</u> | \$ <u>511,716,825</u> | \$ <u>545,850,920</u> | \$ <u>579,292,106</u> |
| Plan Fiduciary Net Position | | | | | | |
| Employer contributions | \$ 6,994,962 | \$ 7,144,995 | \$ 7,410,845 | \$ 10,279,538 | \$ 9,627,741 | \$ 22,115,145 |
| Member contributions | 6,123,006 | 6,251,871 | 6,485,996 | 6,831,932 | 7,408,713 | 7,878,558 |
| Investment income net of investment expenses | 29,115,380 | (10,637,387) | 33,239,797 | 69,380,108 | (10,133,067) | 85,813,645 |
| Benefit payments refunds of contributions | (16,683,122) | (19,104,645) | (20,231,700) | (21,994,197) | (23,691,303) | (26,312,317) |
| Administrative expenses | (349,826) | (329,569) | (361,548) | (359,069) | (419,735) | (466,227) |
| Other | 1,494 | 14,870 | (291,376) | (68,821) | (143,811) | 211,271 |
| Net change in plan fiduciary net position | 25,201,894 | (16,659,866) | 26,252,013 | 64,069,493 | (17,351,463) | 89,240,075 |
| Plan fiduciary net position - beginning | 441,063,859 | 466,265,753 | 449,605,887 | 475,857,901 | 539,927,393 | 522,575,931 |
| Plan fiduciary net position - ending (b) | \$ <u>466,265,753</u> | \$ <u>449,605,887</u> | \$ <u>475,857,900</u> | \$ <u>539,927,394</u> | \$ <u>522,575,930</u> | \$ <u>611,816,006</u> |
| Net pension liability (asset) - ending (a) - (b) | \$ <u>(44,529,761)</u> | \$ <u>(2,734,572)</u> | \$ <u>(831,851)</u> | \$ <u>(28,210,568)</u> | \$ <u>23,274,990</u> | \$ <u>(32,523,900)</u> |
| Fiduciary net position as a percentage of total pension liability | 110.56% | 100.61% | 100.18% | 105.51% | 95.74% | 105.61% |
| Pensionable covered payroll | \$ 87,437,029 | \$ 89,312,442 | \$ 92,657,082 | \$ 97,599,035 | \$ 105,838,753 | \$ 110,509,961 |
| Net pension liability as a percentage of covered payroll | -50.93% | -3.06% | -0.90% | -28.90% | 21.99% | -29.43% |

COLLIN COUNTY, TEXAS
Schedule of Employer Contributions
Texas County and District Retirement System
For the Year Ended September 30, 2020

| Fiscal Year Ended September 30 | Actuarially Determined Contribution | Actual Employer Contribution | Contribution Deficiency (Excess) | Pensionable Covered Payroll (1) | Actual Contribution as a % of Covered Payroll |
|--------------------------------|-------------------------------------|------------------------------|----------------------------------|---------------------------------|---|
| 2011 | \$ 9,024,076 | \$ 47,003,779 | \$ (37,979,703) | \$ 85,213,179 | 55.2% |
| 2012 | 6,441,050 | 8,536,635 | (2,095,585) | 84,306,943 | 10.1% |
| 2013 | 6,850,764 | 18,832,813 | (11,982,049) | 84,997,069 | 22.2% |
| 2014 | 6,015,668 | 6,994,962 | (979,294) | 87,437,029 | 8.0% |
| 2015 | 5,546,303 | 7,144,995 | (1,598,692) | 89,312,442 | 8.0% |
| 2016 | 5,290,719 | 7,410,845 | (2,120,126) | 92,657,082 | 8.0% |
| 2017 | 6,070,660 | 10,279,538 | (4,208,878) | 97,599,035 | 10.5% |
| 2018 | 7,165,284 | 9,627,741 | (2,462,457) | 105,838,753 | 9.1% |
| 2019 | 7,603,085 | 22,115,145 | (14,512,060) | 110,509,961 | 20.0% |
| 2020 | 9,392,281 | 26,467,183 | (17,074,902) | 117,403,518 | 22.5% |

COLLIN COUNTY, TEXAS

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

For the Year Ended September 30, 2020

| | |
|--|--|
| 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 | 2.75% |
| Salary Increases | Varies by age and service. 4.9% average over career including inflation. |
| Investment Rate of Return | 8.00%, net of administrative and investment expenses, including inflation |
| 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 | Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service for recent retirees is 61. |
| Mortality | |
| 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. |
| Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions* | 2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected. |
| Changes in Plan Provisions Reflected in the Schedule of Employer Contributions* | 2015, 2016: No changes in plan provisions were reflected in the Schedule 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017. 2018: Employer contributions reflect that at 40% CPI COLA was adopted. 2019: No changes in plan provisions were reflected in the Schedule. |

**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, 2020

| | Budget | | Actual | Variance with Final Budget positive (negative) |
|--------------------------------------|------------------|------------------|------------------|---|
| | Original | Final | | |
| Current: | | | | |
| General Administration: | | | | |
| County Judge: | | | | |
| Salaries and benefits | \$ 199,879 | \$ 199,879 | \$ 199,206 | \$ 673 |
| Training and travel | 11,000 | 11,000 | 523 | 10,477 |
| Maintenance and operating | 6,300 | 6,300 | 3,526 | 2,774 |
| Total County Judge | <u>217,179</u> | <u>217,179</u> | <u>203,255</u> | <u>13,924</u> |
| Commissioners Court: | | | | |
| Commissioners Court Precinct 1: | | | | |
| Salaries and benefits | 165,980 | 165,980 | 165,871 | 109 |
| Training and travel | 11,000 | 11,000 | 774 | 10,226 |
| Maintenance and operating | 2,950 | 2,950 | 194 | 2,756 |
| Total Commissioners Court Precinct 1 | <u>179,930</u> | <u>179,930</u> | <u>166,839</u> | <u>13,091</u> |
| Commissioners Court Precinct 2: | | | | |
| Salaries and benefits | 165,980 | 166,561 | 166,561 | - |
| Training and travel | 11,000 | 10,419 | 1,147 | 9,272 |
| Maintenance and operating | 2,950 | 2,950 | - | 2,950 |
| Total Commissioners Court Precinct 2 | <u>179,930</u> | <u>179,930</u> | <u>167,708</u> | <u>12,222</u> |
| Commissioners Court Precinct 3: | | | | |
| Salaries and benefits | 165,980 | 166,043 | 166,042 | 1 |
| Training and travel | 11,000 | 10,937 | 353 | 10,584 |
| Maintenance and operating | 2,950 | 2,950 | 202 | 2,748 |
| Total Commissioners Court Precinct 3 | <u>179,930</u> | <u>179,930</u> | <u>166,597</u> | <u>13,333</u> |
| Commissioners Court Precinct 4: | | | | |
| Salaries and benefits | 165,980 | 166,559 | 166,558 | 1 |
| Training and travel | 11,000 | 10,421 | 1,223 | 9,198 |
| Maintenance and operating | 2,950 | 2,950 | 684 | 2,266 |
| Total Commissioners Court Precinct 4 | <u>179,930</u> | <u>179,930</u> | <u>168,465</u> | <u>11,465</u> |
| Total Commissioners Court | <u>719,720</u> | <u>719,720</u> | <u>669,609</u> | <u>50,111</u> |
| County Clerk: | | | | |
| Salaries and benefits | 2,261,882 | 2,261,882 | 2,200,262 | 61,620 |
| Training and travel | 35,200 | 35,200 | 13,240 | 21,960 |
| Maintenance and operating | 2,547,878 | 2,547,878 | 427,942 | 2,119,936 |
| Total County Clerk | <u>4,844,960</u> | <u>4,844,960</u> | <u>2,641,444</u> | <u>2,203,516</u> |

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2020

| | <u>Budget</u> | | <u>Actual</u> | <u>Variance with Final Budget positive (negative)</u> |
|--|-------------------|-------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Support Services: | | | | |
| Salaries and benefits | \$ 229,640 | \$ 233,493 | \$ 233,493 | \$ - |
| Maintenance and operating | 1,767,287 | 1,766,718 | 1,420,198 | 346,520 |
| Total Support Services | <u>1,996,927</u> | <u>2,000,211</u> | <u>1,653,691</u> | <u>346,520</u> |
| Human Resources: | | | | |
| Salaries and benefits | 1,983,498 | 1,983,498 | 1,940,499 | 42,999 |
| Training and travel | 41,100 | 38,600 | 8,608 | 29,992 |
| Maintenance and operating | 80,742 | 107,707 | 72,385 | 35,322 |
| Total Human Resources | <u>2,105,340</u> | <u>2,129,805</u> | <u>2,021,492</u> | <u>108,313</u> |
| Civil Services: | | | | |
| Salaries and benefits | 77,066 | 77,512 | 77,511 | 1 |
| Training and travel | 1,500 | 1,054 | 100 | 954 |
| Maintenance and operating | 10,500 | 10,500 | 3,485 | 7,015 |
| Total Civil Services | <u>89,066</u> | <u>89,066</u> | <u>81,096</u> | <u>7,970</u> |
| Veterans Services: | | | | |
| Salaries and benefits | 227,153 | 227,153 | 226,040 | 1,113 |
| Training and travel | 13,500 | 13,500 | 2,489 | 11,011 |
| Maintenance and operating | 1,721 | 1,721 | 781 | 940 |
| Total Veterans' Services | <u>242,374</u> | <u>242,374</u> | <u>229,310</u> | <u>13,064</u> |
| Enterprise Resource Planning: | | | | |
| Salaries and benefits | 581,147 | 581,147 | 548,816 | 32,331 |
| Total Enterprise Resource Planning | <u>581,147</u> | <u>581,147</u> | <u>548,816</u> | <u>32,331</u> |
| Non-Departmental: | | | | |
| Salaries and benefits | 860,000 | 803,768 | 175,934 | 627,834 |
| Training and travel | 42,500 | 42,500 | 5,117 | 37,383 |
| Maintenance and operating | 31,231,447 | 53,581,991 | 29,295,387 | 24,286,604 |
| Total Non-Departmental | <u>32,133,947</u> | <u>54,428,259</u> | <u>29,476,438</u> | <u>24,951,821</u> |
| Non-Departmental Capital Replacement: | | | | |
| Maintenance and operating | 2,740,221 | 2,680,666 | 709,121 | 1,971,545 |
| Total Non-Departmental Capital Replacement | <u>2,740,221</u> | <u>2,680,666</u> | <u>709,121</u> | <u>1,971,545</u> |
| Administrative Services: | | | | |
| Salaries and benefits | 1,104,351 | 1,167,275 | 1,167,274 | 1 |
| Training and travel | 18,420 | 4,069 | 4,068 | 1 |
| Maintenance and operating | 9,343 | 10,186 | 3,785 | 6,401 |
| Total Administrative Services | <u>1,132,114</u> | <u>1,181,530</u> | <u>1,175,127</u> | <u>6,403</u> |

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2020

| | <u>Budget</u> | | <u>Actual</u> | <u>Variance with Final Budget positive (negative)</u> |
|------------------------------|-------------------|-------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Risk Management: | | | | |
| Salaries and benefits | \$ 202,651 | \$ 207,274 | \$ 207,274 | \$ - |
| Training and travel | 4,908 | 4,908 | 2,353 | 2,555 |
| Maintenance and operating | 2,487,082 | 2,482,459 | 2,451,518 | 30,941 |
| Total Risk Management | <u>2,694,641</u> | <u>2,694,641</u> | <u>2,661,145</u> | <u>33,496</u> |
| Information Technology: | | | | |
| Salaries and benefits | 4,959,358 | 5,090,301 | 5,090,301 | - |
| Training and travel | 241,575 | 103,829 | 50,368 | 53,461 |
| Maintenance and operating | 1,218,910 | 1,162,752 | 669,690 | 493,062 |
| Total Information Technology | <u>6,419,843</u> | <u>6,356,882</u> | <u>5,810,359</u> | <u>546,523</u> |
| Elections: | | | | |
| Salaries and benefits | 1,799,648 | 1,880,714 | 1,880,713 | 1 |
| Training and travel | 15,000 | 1,991 | 1,991 | - |
| Maintenance and operating | 523,047 | 457,059 | 456,026 | 1,033 |
| Total Elections | <u>2,337,695</u> | <u>2,339,764</u> | <u>2,338,730</u> | <u>1,034</u> |
| Records: | | | | |
| Salaries and benefits | 581,689 | 601,782 | 601,781 | 1 |
| Training and travel | 14,201 | 9,272 | 9,271 | 1 |
| Maintenance and operating | 46,035 | 37,674 | 31,673 | 6,001 |
| Total Records | <u>641,925</u> | <u>648,728</u> | <u>642,725</u> | <u>6,003</u> |
| Telecommunications: | | | | |
| Salaries and benefits | 883,927 | 925,684 | 925,684 | - |
| Training and travel | 53,000 | 11,243 | 1,146 | 10,097 |
| Maintenance and operating | 1,619,075 | 1,709,826 | 605,456 | 1,104,370 |
| Total Telecommunications | <u>2,556,002</u> | <u>2,646,753</u> | <u>1,532,286</u> | <u>1,114,467</u> |
| Total General Administration | <u>61,453,101</u> | <u>83,801,685</u> | <u>52,394,644</u> | <u>31,407,041</u> |
| Judicial: | | | | |
| Magistrate Department: | | | | |
| Salaries and benefits | 180,138 | 352,010 | 352,009 | 1 |
| Training and travel | 2,500 | - | - | - |
| Maintenance and operating | 42,538 | 48,856 | 23,144 | 25,712 |
| Total Magistrate Department | <u>225,176</u> | <u>400,866</u> | <u>375,153</u> | <u>25,713</u> |

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2020

| | Budget | | Actual | Variance with Final Budget positive (negative) |
|---|------------|------------|------------|---|
| | Original | Final | | |
| Court Appointed Representation: | | | | |
| Salaries and benefits | \$ 615,579 | \$ 615,579 | \$ 588,712 | \$ 26,867 |
| Training and travel | 11,100 | 11,100 | 4,046 | 7,054 |
| Maintenance and operating | 9,850 | 9,850 | 6,256 | 3,594 |
| Total Court Appointed Representation | 636,529 | 636,529 | 599,014 | 37,515 |
| County Court Probate: | | | | |
| Salaries and benefits | 553,347 | 553,964 | 553,964 | - |
| Training and travel | 10,200 | 9,582 | 2,984 | 6,598 |
| Maintenance and operating | 406,392 | 405,822 | 296,210 | 109,612 |
| Total County Court Probate | 969,939 | 969,368 | 853,158 | 116,210 |
| County Courts-Shared: | | | | |
| County Courts-Combined: | | | | |
| Training and travel | 4,000 | 4,000 | - | 4,000 |
| Maintenance and operating | 202,300 | 202,300 | 117,245 | 85,055 |
| Total County Courts-Shared | 206,300 | 206,300 | 117,245 | 89,055 |
| County Court-at-Law I: | | | | |
| Salaries and benefits | 584,159 | 590,299 | 590,299 | - |
| Training and travel | 8,325 | 2,185 | 1,069 | 1,116 |
| Maintenance and operating | 4,263 | 3,693 | 1,834 | 1,859 |
| Total County Court-at-Law I | 596,747 | 596,177 | 593,202 | 2,975 |
| County Court-at-Law II: | | | | |
| Salaries and benefits | 587,751 | 592,620 | 592,619 | 1 |
| Training and travel | 6,650 | 781 | 375 | 406 |
| Maintenance and operating | 4,202 | 5,202 | 2,602 | 2,600 |
| Total County Court-at-Law II | 598,603 | 598,603 | 595,596 | 3,007 |
| County Court-at-Law III: | | | | |
| Salaries and benefits | 580,968 | 587,240 | 587,240 | - |
| Training and travel | 7,100 | 2,405 | 2,405 | - |
| Maintenance and operating | 4,238 | 2,091 | 1,179 | 912 |
| Total County Court-at-Law III | 592,306 | 591,736 | 590,824 | 912 |
| County Court-at-Law IV: | | | | |
| Salaries and benefits | 591,878 | 597,490 | 597,489 | 1 |
| Training and travel | 7,000 | 1,388 | - | 1,388 |
| Maintenance and operating | 4,525 | 3,956 | 2,354 | 1,602 |
| Total County Court-at-Law IV | 603,403 | 602,834 | 599,843 | 2,991 |

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2020

| | Budget | | Actual | Variance with Final Budget positive (negative) |
|---------------------------------|------------|------------|------------|---|
| | Original | Final | | |
| County Court-at-Law V: | | | | |
| Salaries and benefits | \$ 595,250 | \$ 595,250 | \$ 582,652 | \$ 12,598 |
| Training and travel | 7,150 | 7,150 | 450 | 6,700 |
| Maintenance and operating | 3,318 | 3,318 | 1,810 | 1,508 |
| Total County | | | | |
| Court-at-Law V | 605,718 | 605,718 | 584,912 | 20,806 |
| County Court-at-Law VI: | | | | |
| Salaries and benefits | 571,459 | 575,092 | 575,091 | 1 |
| Training and travel | 7,768 | 4,135 | 1,968 | 2,167 |
| Maintenance and operating | 2,700 | 2,700 | 1,250 | 1,450 |
| Total County | | | | |
| Court-at-Law VI | 581,927 | 581,927 | 578,309 | 3,618 |
| County Court-at-Law VII: | | | | |
| Salaries and benefits | 569,702 | 578,222 | 578,222 | - |
| Training and travel | 7,750 | 1,314 | 1,256 | 58 |
| Maintenance and operating | 3,500 | 1,416 | 1,287 | 129 |
| Total County | | | | |
| Court-at-Law VII | 580,952 | 580,952 | 580,765 | 187 |
| Total County | | | | |
| Courts-at-Law | 4,365,956 | 4,364,247 | 4,240,696 | 123,551 |
| County Court-at-Law Clerks: | | | | |
| Salaries and benefits | 2,484,243 | 2,484,243 | 2,385,305 | 98,938 |
| Training and travel | 17,238 | 17,238 | 978 | 16,260 |
| Maintenance and operating | 11,990 | 11,990 | 4,539 | 7,451 |
| Total County Court- | | | | |
| at-Law Clerks | 2,513,471 | 2,513,471 | 2,390,822 | 122,649 |
| County Clerks - Probate/Mental: | | | | |
| Salaries and benefits | 488,115 | 488,115 | 481,619 | 6,496 |
| Training and travel | 9,500 | 9,500 | 114 | 9,386 |
| Maintenance and operating | 95,838 | 95,838 | 68,496 | 27,342 |
| Total County Clerks - | | | | |
| Probate/Mental | 593,453 | 593,453 | 550,229 | 43,224 |
| District Courts: | | | | |
| District Courts Shared: | | | | |
| Salaries and benefits | 400,807 | 400,807 | 387,619 | 13,188 |
| Training and travel | 12,350 | 12,350 | 1,329 | 11,021 |
| Maintenance and operating | 488,813 | 488,243 | 188,283 | 299,960 |
| Total District Courts | | | | |
| Shared | 901,970 | 901,400 | 577,231 | 324,169 |

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2020

| | Budget | | Actual | Variance with Final Budget positive (negative) |
|-------------------------------|------------|------------|------------|---|
| | Original | Final | | |
| 199th District Court: | | | | |
| Salaries and benefits | \$ 362,513 | \$ 365,906 | \$ 365,906 | \$ - |
| Training and travel | 7,050 | 3,657 | 1,121 | 2,536 |
| Maintenance and operating | 3,778 | 3,778 | 1,952 | 1,826 |
| Total 199th District Court | 373,341 | 373,341 | 368,979 | 4,362 |
| 219th District Court: | | | | |
| Salaries and benefits | 373,629 | 384,629 | 384,628 | 1 |
| Training and travel | 7,050 | 1,988 | 1,987 | 1 |
| Maintenance and operating | 3,978 | 3,491 | 3,490 | 1 |
| Total 219th District Court | 384,657 | 390,108 | 390,105 | 3 |
| 296th District Court: | | | | |
| Salaries and benefits | 374,948 | 377,624 | 377,623 | 1 |
| Training and travel | 7,050 | 4,374 | 330 | 4,044 |
| Maintenance and operating | 5,618 | 4,478 | 3,273 | 1,205 |
| Total 296th District Court | 387,616 | 386,476 | 381,226 | 5,250 |
| 366th District Court: | | | | |
| Salaries and benefits | 363,488 | 380,027 | 380,027 | - |
| Training and travel | 7,200 | 1,170 | 1,170 | - |
| Maintenance and operating | 4,308 | 3,781 | 3,780 | 1 |
| Total 366th District Court | 374,996 | 384,978 | 384,977 | 1 |
| 380th District Court: | | | | |
| Salaries and benefits | 382,029 | 385,345 | 385,345 | - |
| Training and travel | 7,600 | 4,284 | 1,120 | 3,164 |
| Maintenance and operating | 5,583 | 4,443 | 1,627 | 2,816 |
| Total 380th District Court | 395,212 | 394,072 | 388,092 | 5,980 |
| 401st District Court: | | | | |
| Salaries and benefits | 392,685 | 392,685 | 376,303 | 16,382 |
| Training and travel | 7,733 | 7,733 | 926 | 6,807 |
| Maintenance and operating | 4,180 | 3,610 | 2,432 | 1,178 |
| Total 401st District Court | 404,598 | 404,028 | 379,661 | 24,367 |

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2020

| | Budget | | Actual | Variance with Final Budget positive (negative) |
|-------------------------------|------------|------------|------------|---|
| | Original | Final | | |
| 416th District Court: | | | | |
| Salaries and benefits | \$ 358,520 | \$ 360,268 | \$ 360,267 | \$ 1 |
| Training and travel | 8,250 | 6,502 | 4,229 | 2,273 |
| Maintenance and operating | 3,278 | 3,278 | 1,583 | 1,695 |
| Total 416th District Court | 370,048 | 370,048 | 366,079 | 3,969 |
| 417th District Court: | | | | |
| Salaries and benefits | 405,318 | 416,148 | 416,147 | 1 |
| Training and travel | 7,050 | 4,691 | 4,691 | - |
| Maintenance and operating | 4,478 | 4,329 | 4,328 | 1 |
| Total 417th District Court | 416,846 | 425,168 | 425,166 | 2 |
| 429th District Court: | | | | |
| Salaries and benefits | 361,598 | 361,598 | 357,338 | 4,260 |
| Training and travel | 7,343 | 7,343 | 75 | 7,268 |
| Maintenance and operating | 4,975 | 4,975 | 2,133 | 2,842 |
| Total 429th District Court | 373,916 | 373,916 | 359,546 | 14,370 |
| 468th District Court: | | | | |
| Salaries and benefits | 313,745 | 356,479 | 356,479 | - |
| Training and travel | 7,050 | 3,091 | 3,091 | - |
| Maintenance and operating | 87,941 | 84,589 | 44,348 | 40,241 |
| Total 468th District Court | 408,736 | 444,159 | 403,918 | 40,241 |
| 469th District Court: | | | | |
| Salaries and benefits | 359,886 | 362,305 | 362,304 | 1 |
| Training and travel | 7,400 | 4,981 | 1,678 | 3,303 |
| Maintenance and operating | 4,766 | 4,766 | 1,929 | 2,837 |
| Total 469th District Court | 372,052 | 372,052 | 365,911 | 6,141 |
| 470th District Court: | | | | |
| Salaries and benefits | 340,956 | 346,292 | 346,292 | - |
| Training and travel | 7,250 | 3,908 | 3,908 | - |
| Maintenance and operating | 6,235 | 3,101 | 2,781 | 320 |
| Total 470th District Court | 354,441 | 353,301 | 352,981 | 320 |

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2020

| | <u>Budget</u> | | <u>Actual</u> | <u>Variance with Final Budget positive (negative)</u> |
|--|------------------|------------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| 471st District Court: | | | | |
| Salaries and benefits | \$ 313,745 | \$ 359,866 | \$ 359,865 | \$ 1 |
| Training and travel | 7,050 | 1,342 | 1,341 | 1 |
| Maintenance and operating | 88,108 | 83,225 | 40,835 | 42,390 |
| Total 471st District Court | <u>408,903</u> | <u>444,433</u> | <u>402,041</u> | <u>42,392</u> |
| Total District Courts | <u>5,927,332</u> | <u>6,017,480</u> | <u>5,545,913</u> | <u>471,567</u> |
| District Clerk: | | | | |
| Salaries and benefits | 4,996,873 | 4,923,290 | 4,923,289 | 1 |
| Training and travel | 36,167 | 5,543 | 5,543 | - |
| Maintenance and operating | 87,733 | 28,250 | 22,432 | 5,818 |
| Total District Clerk | <u>5,120,773</u> | <u>4,957,083</u> | <u>4,951,264</u> | <u>5,819</u> |
| District Clerk Document Preservation: | | | | |
| Maintenance and operating | 354,345 | 354,345 | - | 354,345 |
| Jury Services - District Clerk: | | | | |
| Salaries and benefits | 292,093 | 292,093 | 274,252 | 17,841 |
| Training and travel | 10,000 | 10,000 | - | 10,000 |
| Maintenance and operating | 628,412 | 628,412 | 181,095 | 447,317 |
| Total Jury Services - District Clerk | <u>930,505</u> | <u>930,505</u> | <u>455,347</u> | <u>475,158</u> |
| Justices of the Peace: | | | | |
| Justice of the Peace, Shared: | | | | |
| Salaries and benefits | 99,961 | 99,961 | 97,333 | 2,628 |
| Training and travel | 1,300 | 1,300 | - | 1,300 |
| Maintenance and operating | 39,690 | 27,690 | 2,816 | 24,874 |
| Total Justice of the Peace, Shared | <u>140,951</u> | <u>128,951</u> | <u>100,149</u> | <u>28,802</u> |
| Justice of the Peace, Precinct 1: | | | | |
| Salaries and benefits | 770,900 | 770,900 | 614,483 | 156,417 |
| Training and travel | 8,200 | 8,200 | - | 8,200 |
| Maintenance and operating | 3,350 | 3,350 | 1,889 | 1,461 |
| Total Justice of the Peace, Precinct 1 | <u>782,450</u> | <u>782,450</u> | <u>616,372</u> | <u>166,078</u> |
| Justice of the Peace, Precinct 2: | | | | |
| Salaries and benefits | 456,278 | 456,278 | 447,279 | 8,999 |
| Training and travel | 9,759 | 9,759 | 755 | 9,004 |
| Maintenance and operating | 6,400 | 6,400 | 6,327 | 73 |
| Total Justice of the Peace, Precinct 2 | <u>472,437</u> | <u>472,437</u> | <u>454,361</u> | <u>18,076</u> |

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2020

| | <u>Budget</u> | | <u>Actual</u> | Variance with Final Budget positive (negative) |
|---|-------------------|-------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Justice of the Peace, Precinct 3-1: | | | | |
| Salaries and benefits | \$ 644,190 | \$ 644,190 | \$ 550,341 | \$ 93,849 |
| Training and travel | 10,200 | 10,200 | 1,236 | 8,964 |
| Maintenance and operating | 8,315 | 8,315 | 3,729 | 4,586 |
| Total Justice of the Peace, Precinct 3-1 | <u>662,705</u> | <u>662,705</u> | <u>555,306</u> | <u>107,399</u> |
| Justice of the Peace, Precinct 3-2: | | | | |
| Salaries and benefits | 418,425 | 418,425 | 413,427 | 4,998 |
| Training and travel | 5,500 | 5,500 | 1,745 | 3,755 |
| Maintenance and operating | 6,230 | 6,230 | 2,472 | 3,758 |
| Total Justice of the Peace, Precinct 3-2 | <u>430,155</u> | <u>430,155</u> | <u>417,644</u> | <u>12,511</u> |
| Justice of the Peace, Precinct 4: | | | | |
| Salaries and benefits | 512,613 | 512,613 | 499,334 | 13,279 |
| Training and travel | 9,000 | 9,000 | 362 | 8,638 |
| Maintenance and operating | 5,436 | 5,436 | 2,403 | 3,033 |
| Total Justice of the Peace, Precinct 4 | <u>527,049</u> | <u>527,049</u> | <u>502,099</u> | <u>24,950</u> |
| Total Justices of the Peace | <u>3,015,747</u> | <u>3,003,747</u> | <u>2,645,931</u> | <u>357,816</u> |
| Total Judicial | <u>24,653,226</u> | <u>24,741,094</u> | <u>22,607,527</u> | <u>2,133,567</u> |
| Financial Administration: | | | | |
| County Auditor: | | | | |
| Salaries and benefits | 3,399,913 | 3,399,913 | 3,321,474 | 78,439 |
| Training and travel | 46,850 | 46,850 | 6,299 | 40,551 |
| Maintenance and operating | 18,500 | 18,500 | 9,796 | 8,704 |
| Total County Auditor | <u>3,465,263</u> | <u>3,465,263</u> | <u>3,337,569</u> | <u>127,694</u> |
| Budget Director: | | | | |
| Salaries and benefits | 727,281 | 742,794 | 742,794 | - |
| Training and travel | 16,500 | 7,815 | 7,815 | - |
| Maintenance and operating | 2,100 | 1,601 | 1,601 | - |
| Total Budget Director | <u>745,881</u> | <u>752,210</u> | <u>752,210</u> | <u>-</u> |
| County Court-at-Law Clerks Collections: | | | | |
| Salaries and benefits | 366,431 | 371,054 | 371,054 | - |
| Training and travel | 7,200 | 2,577 | 447 | 2,130 |
| Maintenance and operating | 9,766 | 9,766 | 4,171 | 5,595 |
| Total County Court-at-Law Clerks Collections | <u>383,397</u> | <u>383,397</u> | <u>375,672</u> | <u>7,725</u> |

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2020

| | <u>Budget</u> | | <u>Actual</u> | <u>Variance with Final Budget positive (negative)</u> |
|--------------------------------|-------------------|-------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Tax Assessor-Collector: | | | | |
| Salaries and benefits | \$ 6,300,534 | \$ 6,300,534 | \$ 5,946,977 | \$ 353,557 |
| Training and travel | 28,000 | 14,279 | 10,881 | 3,398 |
| Maintenance and operating | 206,123 | 148,897 | 143,031 | 5,866 |
| Total Tax Assessor-Collector | <u>6,534,657</u> | <u>6,463,710</u> | <u>6,100,889</u> | <u>362,821</u> |
| Treasury: | | | | |
| Salaries and benefits | 471,030 | 471,030 | 455,302 | 15,728 |
| Training and travel | 7,200 | 7,200 | - | 7,200 |
| Maintenance and operating | 3,517 | 3,517 | 571 | 2,946 |
| Total Treasury | <u>481,747</u> | <u>481,747</u> | <u>455,873</u> | <u>25,874</u> |
| Tax Appraiser: | | | | |
| Maintenance and operating | <u>1,771,404</u> | <u>1,795,818</u> | <u>1,795,818</u> | <u>-</u> |
| Purchasing Department: | | | | |
| Salaries and benefits | 1,542,389 | 1,542,389 | 1,525,522 | 16,867 |
| Training and travel | 23,555 | 22,558 | 11,671 | 10,887 |
| Maintenance and operating | 12,753 | 10,684 | 9,604 | 1,080 |
| Total Purchasing Department | <u>1,578,697</u> | <u>1,575,631</u> | <u>1,546,797</u> | <u>28,834</u> |
| Total Financial Administration | <u>14,961,046</u> | <u>14,917,776</u> | <u>14,364,828</u> | <u>552,948</u> |
| Legal: | | | | |
| District Attorney: | | | | |
| Salaries and benefits | 15,448,572 | 15,441,704 | 15,087,586 | 354,118 |
| Training and travel | 109,500 | 109,500 | 49,240 | 60,260 |
| Maintenance and operating | 441,040 | 429,665 | 295,712 | 133,953 |
| Total District Attorney | <u>15,999,112</u> | <u>15,980,869</u> | <u>15,432,538</u> | <u>548,331</u> |
| Court-Appointed Prosecutor: | | | | |
| Maintenance and operating | <u>411,147</u> | <u>411,147</u> | <u>336</u> | <u>410,811</u> |
| Total Legal | <u>16,410,259</u> | <u>16,392,016</u> | <u>15,432,874</u> | <u>959,142</u> |
| Public Facilities: | | | | |
| Facilities Management: | | | | |
| Salaries and benefits | 535,082 | 535,082 | 526,011 | 9,071 |
| Training and travel | 3,700 | 3,700 | 1,683 | 2,017 |
| Maintenance and operating | 1,484,163 | 1,484,163 | 1,430,178 | 53,985 |
| Total Facilities Management | <u>2,022,945</u> | <u>2,022,945</u> | <u>1,957,872</u> | <u>65,073</u> |

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2020

| | <u>Budget</u> | | <u>Actual</u> | <u>Variance with Final Budget positive (negative)</u> |
|-------------------------------|-------------------|-------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Building Superintendent: | | | | |
| Salaries and benefits | \$ 4,307,526 | \$ 4,307,526 | \$ 4,213,220 | \$ 94,306 |
| Training and travel | 20,572 | 20,572 | 3,430 | 17,142 |
| Maintenance and operating | 5,525,424 | 5,525,424 | 4,478,001 | 1,047,423 |
| Total Building Superintendent | <u>9,853,522</u> | <u>9,853,522</u> | <u>8,694,651</u> | <u>1,158,871</u> |
| Courthouse Security: | | | | |
| Maintenance and operating | 69,430 | 69,430 | 32,020 | 37,410 |
| Permanent Improvement: | | | | |
| Maintenance and operating | 1,350,493 | 1,066,180 | 467,112 | 599,068 |
| Total Public Facilities | <u>13,296,390</u> | <u>13,012,077</u> | <u>11,151,655</u> | <u>1,860,422</u> |
| Equipment Services: | | | | |
| Service Center: | | | | |
| Salaries and benefits | 1,191,839 | 1,211,222 | 1,211,221 | 1 |
| Training and travel | 13,000 | 2,448 | 2,448 | - |
| Maintenance and operating | 1,871,223 | 1,862,392 | 731,473 | 1,130,919 |
| Total Equipment Services | <u>3,076,062</u> | <u>3,076,062</u> | <u>1,945,142</u> | <u>1,130,920</u> |
| Public Safety: | | | | |
| Ambulance: | | | | |
| Maintenance and operating | 946,029 | 946,029 | 656,351 | 289,678 |
| Fire Marshal: | | | | |
| Salaries and benefits | 503,915 | 252,939 | 252,939 | - |
| Training and travel | 7,900 | 3,018 | 3,018 | - |
| Maintenance and operating | 1,006,976 | 998,459 | 998,459 | - |
| Total Fire Marshal | <u>1,518,791</u> | <u>1,254,416</u> | <u>1,254,416</u> | <u>-</u> |
| Breathalyzer Program: | | | | |
| Maintenance and operating | 30,000 | 30,000 | 24,931 | 5,069 |
| Total Breathalyzer Program | <u>30,000</u> | <u>30,000</u> | <u>24,931</u> | <u>5,069</u> |
| Constables: | | | | |
| Constable, Precinct 1: | | | | |
| Salaries and benefits | 882,133 | 539,709 | 539,709 | - |
| Training and travel | 4,451 | 1,848 | 1,066 | 782 |
| Maintenance and operating | 34,851 | 18,267 | 17,310 | 957 |
| Total Constable, Precinct 1 | <u>921,435</u> | <u>559,824</u> | <u>558,085</u> | <u>1,739</u> |

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2020

| | <u>Budget</u> | | <u>Actual</u> | Variance with Final Budget positive (negative) |
|---|-------------------|-------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Constable, Precinct 2: | | | | |
| Salaries and benefits | \$ 508,407 | \$ 325,423 | \$ 325,422 | \$ 1 |
| Training and travel | 2,715 | 1,503 | 1,503 | - |
| Maintenance and operating | 9,815 | 6,861 | 6,861 | - |
| Total Constable, Precinct 2 | <u>520,937</u> | <u>333,787</u> | <u>333,786</u> | <u>1</u> |
| Constable, Precinct 3: | | | | |
| Salaries and benefits | 1,334,307 | 751,765 | 751,765 | - |
| Training and travel | 9,200 | 3,509 | 2,061 | 1,448 |
| Maintenance and operating | 18,769 | 6,219 | 5,309 | 910 |
| Total Constable, Precinct 3 | <u>1,362,276</u> | <u>761,493</u> | <u>759,135</u> | <u>2,358</u> |
| Constable, Precinct 4: | | | | |
| Salaries and benefits | 773,337 | 489,244 | 489,243 | 1 |
| Training and travel | 6,500 | 5,984 | 2,761 | 3,223 |
| Maintenance and operating | 17,131 | 13,963 | 13,803 | 160 |
| Total Constable, Precinct 4 | <u>796,968</u> | <u>509,191</u> | <u>505,807</u> | <u>3,384</u> |
| Total Constables | <u>3,601,616</u> | <u>2,164,295</u> | <u>2,156,813</u> | <u>7,482</u> |
| Sheriff: | | | | |
| Salaries and benefits | 14,775,078 | 8,720,407 | 8,720,407 | - |
| Training and travel | 226,759 | 217,169 | 130,743 | 86,426 |
| Maintenance and operating | 720,948 | 653,181 | 516,914 | 136,267 |
| Total Sheriff | <u>15,722,785</u> | <u>9,590,757</u> | <u>9,368,064</u> | <u>222,693</u> |
| Jail Operations: | | | | |
| Salaries and benefits | 27,070,274 | 14,934,687 | 14,934,686 | 1 |
| Training and travel | 72,126 | 45,568 | 45,567 | 1 |
| Maintenance and operating | 2,510,656 | 1,840,541 | 1,822,441 | 18,100 |
| Total Jail Operations | <u>29,653,056</u> | <u>16,820,796</u> | <u>16,802,694</u> | <u>18,102</u> |
| Minimum Security Operations: | | | | |
| Maintenance and operating | 159,279 | 67,429 | 67,429 | - |
| Total Minimum Security Operations | <u>159,279</u> | <u>67,429</u> | <u>67,429</u> | <u>-</u> |
| Sheriff's Office Fusion Center: | | | | |
| Salaries and benefits | 461,924 | 241,506 | 241,506 | - |
| Training and travel | 15,000 | 7,809 | 7,808 | 1 |
| Maintenance and operating | 3,920 | 2,981 | 1,281 | 1,700 |
| Total Sheriff's Office Fusion Center | <u>480,844</u> | <u>252,296</u> | <u>250,595</u> | <u>1,701</u> |

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2020

| | <u>Budget</u> | | <u>Actual</u> | <u>Variance with Final Budget positive (negative)</u> |
|---------------------------------|------------------|------------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Medical Examiner: | | | | |
| Salaries and benefits | \$ 1,623,689 | \$ 839,251 | \$ 839,251 | \$ - |
| Training and travel | 9,300 | 4,193 | 4,192 | 1 |
| Maintenance and operating | 571,556 | 546,033 | 542,254 | 3,779 |
| Total Medical Examiner | <u>2,204,545</u> | <u>1,389,477</u> | <u>1,385,697</u> | <u>3,780</u> |
| Highway Patrol: | | | | |
| Salaries and benefits | 39,592 | 39,592 | 29,478 | 10,114 |
| Total Highway Patrol | <u>39,592</u> | <u>39,592</u> | <u>29,478</u> | <u>10,114</u> |
| County Corrections Center: | | | | |
| Salaries and benefits | 332,283 | 349,540 | 349,540 | - |
| Total County Corrections Center | <u>332,283</u> | <u>349,540</u> | <u>349,540</u> | <u>-</u> |
| Child Abuse Task Force: | | | | |
| Salaries and benefits | 176,196 | 86,243 | 86,242 | 1 |
| Training and travel | 2,400 | - | - | - |
| Total Child Abuse Task Force | <u>178,596</u> | <u>86,243</u> | <u>86,242</u> | <u>1</u> |
| Sheriffs Office Dispatch: | | | | |
| Salaries and benefits | 2,377,173 | 2,169,850 | 2,169,849 | 1 |
| Training and travel | 10,100 | 200 | 200 | - |
| Maintenance and operating | 663,396 | 627,563 | 614,157 | 13,406 |
| Total Sheriffs Office Dispatch | <u>3,050,669</u> | <u>2,797,613</u> | <u>2,784,206</u> | <u>13,407</u> |
| 911 Addressing: | | | | |
| Salaries and benefits | 720,461 | 722,103 | 722,102 | 1 |
| Training and travel | 30,900 | 29,258 | 6,351 | 22,907 |
| Maintenance and operating | 55,272 | 55,272 | 20,063 | 35,209 |
| Total 911 Addressing | <u>806,633</u> | <u>806,633</u> | <u>748,516</u> | <u>58,117</u> |
| Jail Cafeteria: | | | | |
| Maintenance and operating | 40,300 | 34,917 | 34,916 | 1 |
| Total Jail Cafeteria | <u>40,300</u> | <u>34,917</u> | <u>34,916</u> | <u>1</u> |
| Holding Facility: | | | | |
| Maintenance and operating | 816 | 816 | 816 | - |
| Total Holding Facility | <u>816</u> | <u>816</u> | <u>816</u> | <u>-</u> |
| Juvenile Board: | | | | |
| Juvenile Probation: | | | | |
| Salaries and benefits | 2,852,586 | 2,852,586 | 2,784,380 | 68,206 |
| Training and travel | 62,080 | 62,080 | 26,781 | 35,299 |
| Maintenance and operating | 559,954 | 559,954 | 482,297 | 77,657 |
| Total Juvenile Probation | <u>3,474,620</u> | <u>3,474,620</u> | <u>3,293,458</u> | <u>181,162</u> |

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2020

| | Budget | | Actual | Variance with Final Budget positive (negative) |
|---------------------------------|--------------|--------------|--------------|---|
| | Original | Final | | |
| Juvenile Detention: | | | | |
| Salaries and benefits | \$ 7,918,213 | \$ 7,942,418 | \$ 7,942,418 | \$ - |
| Training and travel | 39,027 | 14,822 | 4,960 | 9,862 |
| Maintenance and operating | 815,561 | 815,561 | 712,175 | 103,386 |
| Total Juvenile Detention | 8,772,801 | 8,772,801 | 8,659,553 | 113,248 |
| Juvenile Alternative Education: | | | | |
| Salaries and benefits | 532,591 | 275,329 | 275,329 | - |
| Training and travel | 6,000 | 6,000 | 1,625 | 4,375 |
| Maintenance and operating | 434,837 | 410,250 | 263,141 | 147,109 |
| Total Alternative Education | 973,428 | 691,579 | 540,095 | 151,484 |
| Total Juvenile Board | 13,220,849 | 12,939,000 | 12,493,106 | 445,894 |
| Pretrial Release: | | | | |
| Maintenance and operating | 203,608 | 316,045 | 316,044 | 1 |
| Total Pretrial Release | 203,608 | 316,045 | 316,044 | 1 |
| Development Service: | | | | |
| Salaries and benefits | 810,315 | 810,315 | 797,823 | 12,492 |
| Training and travel | 10,175 | 10,175 | 4,618 | 5,557 |
| Maintenance and operating | 13,038 | 13,038 | 6,058 | 6,980 |
| Total Development Service | 833,528 | 833,528 | 808,499 | 25,029 |
| Emergency Management: | | | | |
| Salaries and benefits | 229,710 | 229,710 | 32,596 | 197,114 |
| Training and travel | 7,200 | 7,200 | 730 | 6,470 |
| Maintenance and operating | 2,920 | 2,920 | 1,035 | 1,885 |
| Total Emergency Management | 239,830 | 239,830 | 34,361 | 205,469 |
| Courthouse Security: | | | | |
| Salaries and benefits | 760,723 | 760,723 | 381,935 | 378,788 |
| Maintenance and operating | 3,750 | 3,750 | 2,363 | 1,387 |
| Total Courthouse Security | 764,473 | 764,473 | 384,298 | 380,175 |
| Total Public Safety | 74,028,122 | 51,723,725 | 50,037,012 | 1,686,713 |
| Health and welfare: | | | | |
| Mental Health and Retardation: | | | | |
| Maintenance and operating | 2,791,303 | 2,791,303 | 2,488,303 | 303,000 |
| Child Protective Board: | | | | |
| Maintenance and operating | 47,200 | 47,200 | 47,200 | - |
| Inmate Health: | | | | |
| Maintenance and operating | 6,661,764 | 6,661,764 | 6,371,225 | 290,539 |
| Pauper Care and Charity: | | | | |
| Maintenance and operating | 3,000 | 3,000 | 900 | 2,100 |

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2020

| | <u>Budget</u> | | <u>Actual</u> | Variance with Final Budget positive (negative) |
|--|-------------------|-------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Substance Abuse: | | | | |
| Salaries and benefits | \$ 241,102 | \$ 243,452 | \$ 243,451 | \$ 1 |
| Training and travel | 3,000 | 1,476 | 1,476 | - |
| Maintenance and operating | 2,545 | 2,182 | 2,181 | 1 |
| Total Substance Abuse | <u>246,647</u> | <u>247,110</u> | <u>247,108</u> | <u>2</u> |
| Indigent Criminal Defendants: | | | | |
| Maintenance and operating | <u>10,851,790</u> | <u>10,851,790</u> | <u>8,139,814</u> | <u>2,711,976</u> |
| Total Health and Welfare | <u>20,601,704</u> | <u>20,602,167</u> | <u>17,294,550</u> | <u>3,307,617</u> |
| Culture and Recreation: | | | | |
| Open Space: | | | | |
| Salaries and benefits | 16,500 | 16,500 | 16,500 | - |
| Maintenance and operating | 17,096 | 17,096 | 12,884 | 4,212 |
| Total Open Space | <u>33,596</u> | <u>33,596</u> | <u>29,384</u> | <u>4,212</u> |
| Historical Commission: | | | | |
| Maintenance and operating | 51,105 | 51,105 | 48,320 | 2,785 |
| Total Historical Commission | <u>51,105</u> | <u>51,105</u> | <u>48,320</u> | <u>2,785</u> |
| Myers Park Operating: | | | | |
| Salaries and benefits | 783,577 | 785,320 | 756,075 | 29,245 |
| Training and travel | 4,610 | 3,410 | 1,176 | 2,234 |
| Maintenance and operating | 112,120 | 111,577 | 98,272 | 13,305 |
| Total Myers Park Operating | <u>900,307</u> | <u>900,307</u> | <u>855,523</u> | <u>44,784</u> |
| Total Culture and Recreation | <u>985,008</u> | <u>985,008</u> | <u>933,227</u> | <u>51,781</u> |
| Conservation: | | | | |
| Agriculture Extension Services: | | | | |
| Salaries and benefits | 312,190 | 312,190 | 256,000 | 56,190 |
| Training and travel | 11,100 | 11,100 | 4,051 | 7,049 |
| Maintenance and operating | 5,970 | 5,970 | 4,899 | 1,071 |
| Total Agriculture Extension Service | <u>329,260</u> | <u>329,260</u> | <u>264,950</u> | <u>64,310</u> |
| Total Conservation | <u>329,260</u> | <u>329,260</u> | <u>264,950</u> | <u>64,310</u> |

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2020

| | <u>Budget</u> | | <u>Actual</u> | <u>Variance with Final Budget positive (negative)</u> |
|--------------------------------|-------------------|-------------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Capital Outlay: | | | | |
| General Administration: | | | | |
| Human Resources | \$ 256,720 | \$ 262,255 | \$ 12,157 | \$ 250,098 |
| Support Services | 56,302 | 56,302 | - | 56,302 |
| ERP | 203,653 | 203,653 | - | 203,653 |
| Non-Departmental | 8,935,262 | 5,729,345 | 1,580,622 | 4,148,723 |
| Non-Departmental Capital | | | | |
| Replacement | - | 48,526 | 48,526 | - |
| Information Technology | 4,622,467 | 3,848,592 | 1,730,345 | 2,118,247 |
| County Clerk | 6,000,000 | 6,000,000 | - | 6,000,000 |
| Telecommunications | 3,934,753 | 4,733,693 | 1,659,958 | 3,073,735 |
| Total General Administration | <u>24,009,157</u> | <u>20,882,366</u> | <u>5,031,608</u> | <u>15,850,758</u> |
| Judicial: | | | | |
| Court Appointed Representation | 4,130 | 4,130 | - | 4,130 |
| County Court Probate | 40,000 | 40,000 | - | 40,000 |
| District Clerk | 434,896 | 434,896 | 166,015 | 268,881 |
| 468th District Court | 815 | 815 | - | 815 |
| 471th District Court | 840 | 840 | - | 840 |
| Total Judicial | <u>480,681</u> | <u>480,681</u> | <u>166,015</u> | <u>314,666</u> |
| Financial Administration: | | | | |
| Tax Assessor-Collector | 35,542 | 239,690 | - | 239,690 |
| Collin County Treasury | 17,804 | 17,804 | - | 17,804 |
| Purchasing | 6,000 | 9,066 | 9,066 | - |
| Total Financial Administration | <u>59,346</u> | <u>266,560</u> | <u>9,066</u> | <u>257,494</u> |
| Public Facilities: | | | | |
| Facilities and Parks | 1,206,737 | 1,170,166 | 663,343 | 506,823 |
| Permanent Improvement | 6,225,012 | 6,509,325 | 1,372,218 | 5,137,107 |
| Total Public Facilities | <u>7,431,749</u> | <u>7,679,491</u> | <u>2,035,561</u> | <u>5,643,930</u> |
| Equipment Services: | | | | |
| Equipment Services | 2,715,258 | 2,715,258 | 1,415,999 | 1,299,259 |
| Total Equipment Services | <u>2,715,258</u> | <u>2,715,258</u> | <u>1,415,999</u> | <u>1,299,259</u> |

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2020

| | Budget | | Actual | Variance with Final Budget positive (negative) |
|--------------------------|----------------|----------------|----------------|---|
| | Original | Final | | |
| Public Safety: | | | | |
| Constable, Precinct 1 | \$ 86,279 | \$ 86,279 | \$ 8,083 | \$ 78,196 |
| Constable, Precinct 2 | 12,169 | 12,169 | - | 12,169 |
| Constable, Precinct 3 | 98,084 | 98,084 | 61,048 | 37,036 |
| Constable, Precinct 4 | 17,943 | 17,943 | - | 17,943 |
| Sheriff | 359,428 | 359,428 | 135,526 | 223,902 |
| Medical Examiner | 1,600 | 1,600 | - | 1,600 |
| 911 Addressing | 195 | 2 | - | 2 |
| Juvenile Detention Admin | 89,422 | 89,422 | - | 89,422 |
| Total Public Safety | 665,120 | 664,927 | 204,657 | 460,270 |
| Public Transportation: | | | | |
| Engineering | 4,772,730 | 5,798,050 | 3,052,993 | 2,745,057 |
| Total Public | | | | |
| Transportation | 4,772,730 | 5,798,050 | 3,052,993 | 2,745,057 |
| Total Capital Outlay | 40,134,041 | 38,487,333 | 11,915,899 | 26,571,434 |
| Total Expenditures | \$ 269,928,219 | \$ 268,068,203 | \$ 198,342,308 | \$ 69,725,895 |

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, 2020

| | Budget | | Actual | Variance with Final Budget positive (negative) |
|--|---------------------|---------------------|---------------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Taxes - general property ad valorem | \$ 76,499,888 | \$ 76,499,888 | \$ 76,808,743 | \$ 308,855 |
| Federal and state funds | 265,000 | - | - | - |
| Interest | 260,000 | 260,000 | 253,772 | (6,228) |
| Total revenues | <u>77,024,888</u> | <u>76,759,888</u> | <u>77,062,515</u> | <u>302,627</u> |
| Expenditures: | | | | |
| Debt service: | | | | |
| Principal retirement | 59,415,000 | 59,415,000 | 59,415,000 | - |
| Interest and fiscal charges | 17,054,871 | 18,020,459 | 17,003,291 | 1,017,168 |
| Bond issuance costs | - | 719,313 | 3,605,816 | (2,886,503) |
| Total debt service | <u>76,469,871</u> | <u>78,154,772</u> | <u>80,024,107</u> | <u>(1,869,335)</u> |
| Total expenditures | <u>76,469,871</u> | <u>78,154,772</u> | <u>80,024,107</u> | <u>(1,869,335)</u> |
| Excess (deficiency) of revenues over expenditures | 555,017 | (1,394,884) | (2,961,592) | (1,566,708) |
| Other financing sources (uses): | | | | |
| Debt issuance | - | 47,280,000 | 47,280,000 | - |
| Refunding escrow payments | - | (44,790,000) | (44,790,000) | - |
| Premium (discount) on sale of bonds | - | (805,099) | - | 805,099 |
| Total other financing sources (uses) | <u>-</u> | <u>1,684,901</u> | <u>2,490,000</u> | <u>805,099</u> |
| Net change in fund balance | 555,017 | 290,017 | (471,592) | <u>\$ (761,609)</u> |
| Fund balance - beginning | <u>6,356,301</u> | <u>6,356,301</u> | <u>6,356,301</u> | |
| Fund balance - ending | <u>\$ 6,911,318</u> | <u>\$ 6,646,318</u> | <u>\$ 5,884,709</u> | |

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Revenues, Expenditures, and
Changes in Fund Balance – Budget (GAAP Basis) and Actual
2020 Permanent Improvement Bond Capital Projects Fund
From Inception and for the Year Ended September 30, 2020

| | <u>Prior Years</u> | <u>Current Year</u> | <u>Total to Date</u> | <u>Project Authorization</u> |
|--|------------------------|-------------------------|--------------------------|----------------------------------|
| Revenues: | | | | |
| Interest | \$ - | \$ 76,901 | \$ 76,901 | \$ 76,901 |
| Total revenues | <u>-</u> | <u>76,901</u> | <u>76,901</u> | <u>76,901</u> |
| Expenditures: | | | | |
| Capital outlay: | | | | |
| Freeways, thoroughfares, and funding for Open Space | - | 14,998,755 | 14,998,755 | 177,542,826 |
| Total expenditures | <u>-</u> | <u>14,998,755</u> | <u>14,998,755</u> | <u>177,542,826</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>-</u> | <u>(14,921,854)</u> | <u>(14,921,854)</u> | <u>(177,465,925)</u> |
| Other financing sources (uses): | | | | |
| Debt issuance | - | 151,765,000 | 151,765,000 | 151,765,000 |
| Premium on sale of bonds | - | 25,700,925 | 25,700,925 | 25,700,925 |
| Total other financing sources (uses) | <u>-</u> | <u>177,465,925</u> | <u>177,465,925</u> | <u>177,465,925</u> |
| Net change in fund balance | <u>\$ -</u> | <u>162,544,071</u> | <u>\$ 162,544,071</u> | <u>\$ -</u> |
| Fund balance – beginning | | <u>-</u> | | |
| Fund balance – ending | | <u>\$ 162,544,071</u> | | |

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Revenues, Expenditures, and
Changes in Fund Balance – Budget (GAAP Basis) and Actual
2018 Road Bond Capital Projects Fund
From Inception and for the Year Ended September 30, 2020

| | <u>Prior Years</u> | <u>Current Year</u> | <u>Total to Date</u> | <u>Project Authorization</u> |
|--|------------------------|-------------------------|--------------------------|----------------------------------|
| Revenues: | | | | |
| Interest | \$ 1,415,030 | \$ 1,068,240 | \$ 2,483,270 | \$ 2,483,270 |
| Total revenues | <u>1,415,030</u> | <u>1,068,240</u> | <u>2,483,270</u> | <u>2,483,270</u> |
| Expenditures: | | | | |
| Capital outlay: | | | | |
| Roads, joint state highway, and joint city projects | <u>4,756,244</u> | <u>18,965,191</u> | <u>23,721,435</u> | <u>131,387,127</u> |
| Total expenditures | <u>4,756,244</u> | <u>18,965,191</u> | <u>23,721,435</u> | <u>131,387,127</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(3,341,214)</u> | <u>(17,896,951)</u> | <u>(21,238,165)</u> | <u>(128,903,857)</u> |
| Other financing sources (uses): | | | | |
| Debt issuance | 105,245,000 | - | 105,245,000 | 105,245,000 |
| Premium on sale of bonds | 3,410,000 | - | 3,410,000 | 3,410,000 |
| Sale of assets | <u>4,750,329</u> | <u>15,498,528</u> | <u>20,248,857</u> | <u>20,248,857</u> |
| Total other financing sources (uses) | <u>113,405,329</u> | <u>15,498,528</u> | <u>128,903,857</u> | <u>128,903,857</u> |
| Net change in fund balance | <u>\$ 110,064,115</u> | <u>(2,398,423)</u> | <u>\$ 107,665,692</u> | <u>\$ -</u> |
| Fund balance – beginning | | <u>110,064,115</u> | | |
| Fund balance – ending | | <u>\$ 107,665,692</u> | | |

**COMBINING AND INDIVIDUAL
FUND STATEMENTS AND SCHEDULES**

COLLIN COUNTY, TEXAS
Combining Balance Sheet
Nonmajor Governmental Funds
September 30, 2020

| Assets | Special Revenue | Capital Projects | Total |
|--------------------------------------|----------------------------|-----------------------------|----------------|
| Cash | \$ 1,148,839 | \$ 293,100 | \$ 1,441,939 |
| Investments | 28,267,708 | 143,221,729 | 171,489,437 |
| Receivables: | | | |
| Due from other governments | 34,602 | - | 34,602 |
| Advance to other funds | - | 8,718,293 | 8,718,293 |
| Miscellaneous | 189 | 116 | 305 |
| Total assets | \$ 29,451,338 | \$ 152,233,238 | \$ 181,684,576 |
| Liabilities and Fund Balances | | | |
| Liabilities: | | | |
| Accounts payable | \$ 248,456 | \$ 6,480,194 | \$ 6,728,650 |
| Payroll related costs payable | 17,939 | - | 17,939 |
| Total liabilities | 266,395 | 6,480,194 | 6,746,589 |
| Fund Balances: | | | |
| Restricted | 29,184,943 | 145,753,044 | 174,937,987 |
| Total fund balances | 29,184,943 | 145,753,044 | 174,937,987 |
| Total liabilities and fund balances | \$ 29,451,338 | \$ 152,233,238 | \$ 181,684,576 |

COLLIN COUNTY, TEXAS

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances

Nonmajor Governmental Funds

For The Year Ended September 30, 2020

| | Special Revenue | Capital Projects | Total |
|--|----------------------------|-----------------------------|----------------|
| Revenues: | | | |
| Property taxes | \$ - | \$ 1,395 | \$ 1,395 |
| Federal and state funds | 704,513 | 925,000 | 1,629,513 |
| Fees and charges for services | 4,340,370 | - | 4,340,370 |
| Fines and forfeitures | 1,512,883 | - | 1,512,883 |
| Other local government funds | - | 332,984 | 332,984 |
| Interest | 92,987 | 1,733,088 | 1,826,075 |
| Miscellaneous | 241,660 | 161,375 | 403,035 |
| Total revenues | 6,892,413 | 3,153,842 | 10,046,255 |
| Expenditures: | | | |
| Current: | | | |
| General administration | 2,440,177 | - | 2,440,177 |
| Judicial | 1,042,586 | - | 1,042,586 |
| Legal | 311,738 | - | 311,738 |
| Public safety | 78,859 | - | 78,859 |
| Culture and recreation | 534 | - | 534 |
| Capital outlay: | 45,336 | 27,453,586 | 27,498,922 |
| Total expenditures | 3,919,230 | 27,453,586 | 31,372,816 |
| Excess (deficiency) of revenues over (under) expenditures | 2,973,183 | (24,299,744) | (21,326,561) |
| Other financing sources (uses): | | | |
| Transfers out | (3,924) | (4,354,177) | (4,358,101) |
| Sale of assets | 3,992 | 4,796,231 | 4,800,223 |
| Total other financing sources (uses) | 68 | 442,054 | 442,122 |
| Net change in fund balances | 2,973,251 | (23,857,690) | (20,884,439) |
| Fund balances – beginning | 26,211,692 | 169,610,734 | 195,822,426 |
| Fund balances – ending | \$ 29,184,943 | \$ 145,753,044 | \$ 174,937,987 |

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.

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's Office related to state law enforcement cases. These proceeds are restricted for the benefit of 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.

ALTERNATIVE DISPUTE RESOLUTION 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.

DISTRICT ATTORNEY PRETRIAL INTERVENTION PROGRAM – 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 JUSTICE FORFEITURE FUND – to account for forfeited funds awarded by courts to the Sheriff's Office related to federal law enforcement cases. These proceeds are restricted for the benefit of the Sheriff's Office.

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

VETERANS COURT PROGRAM FUND – to account for juror donations. These proceeds are restricted for the benefit of the Veterans Court Program.

COLLIN COUNTY, TEXAS
Combining Balance Sheet
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds
September 30, 2020

| Assets | <u>Farm to Market</u> | <u>Lateral Road</u> | <u>Judicial Appellate</u> | <u>Court Reporters</u> | <u>L.E.O.S.E. Education</u> | <u>Tax Assessor/ Collector Motor Vehicle Tax</u> | <u>Law Library</u> | <u>Farm Museum Memorial</u> |
|--------------------------------------|---------------------------|-------------------------|-------------------------------|----------------------------|---------------------------------|--|------------------------|-------------------------------------|
| Cash | \$ 3 | \$ 516 | \$ 80,362 | \$ 61,638 | \$ 5,432 | \$ 3 | \$ 46,294 | \$ 19,031 |
| Investments | 21,724 | 1,151,231 | 252,034 | 201,333 | 127,430 | - | 3,779,380 | - |
| Receivables: | | | | | | | | |
| Due from other governments | - | - | - | - | - | - | - | - |
| Miscellaneous | - | - | - | - | - | - | - | - |
| Total assets | <u>\$ 21,727</u> | <u>\$ 1,151,747</u> | <u>\$ 332,396</u> | <u>\$ 262,971</u> | <u>\$ 132,862</u> | <u>\$ 3</u> | <u>\$ 3,825,674</u> | <u>\$ 19,031</u> |
| Liabilities and Fund Balances | | | | | | | | |
| Liabilities: | | | | | | | | |
| Accounts payable | \$ - | \$ - | \$ - | \$ 18,438 | \$ 1,705 | \$ - | \$ 1,823 | \$ - |
| Payroll related costs payable | - | - | - | - | - | - | 6,268 | - |
| Total liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>18,438</u> | <u>1,705</u> | <u>-</u> | <u>8,091</u> | <u>-</u> |
| Fund Balances | | | | | | | | |
| Restricted | <u>21,727</u> | <u>1,151,747</u> | <u>332,396</u> | <u>244,533</u> | <u>131,157</u> | <u>3</u> | <u>3,817,583</u> | <u>19,031</u> |
| Total fund balances | <u>21,727</u> | <u>1,151,747</u> | <u>332,396</u> | <u>244,533</u> | <u>131,157</u> | <u>3</u> | <u>3,817,583</u> | <u>19,031</u> |
| Total liabilities and fund balances | <u>\$ 21,727</u> | <u>\$ 1,151,747</u> | <u>\$ 332,396</u> | <u>\$ 262,971</u> | <u>\$ 132,862</u> | <u>\$ 3</u> | <u>\$ 3,825,674</u> | <u>\$ 19,031</u> |

COLLIN COUNTY, TEXAS
Combining Balance Sheet
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds
September 30, 2020

| Assets | Open Space Parks | County Clerk Records Management and Preservation | District Clerk Records Management and Preservation | Juvenile Delinquency Prevention | Justice Court Technology | Economic Development | Dangerous Wild Animal | Contract Elections | Election Equipment |
|--|---------------------------------|---|---|--|---|---------------------------------|--------------------------------------|-------------------------------|-------------------------------|
| Cash | \$ 2,809 | \$ 256,227 | \$ 16,456 | \$ 411 | \$ 15,381 | \$ 11,599 | \$ 7,444 | \$ 68,546 | \$ 14,026 |
| Investments | - | 10,522,497 | 57,400 | - | 861,677 | 262,123 | - | 1,546,938 | - |
| Receivables: | | | | | | | | | |
| Due from other governments | - | - | - | - | - | - | - | - | - |
| Miscellaneous | - | 23 | - | - | - | - | - | 166 | - |
| Total assets | <u>\$ 2,809</u> | <u>\$ 10,778,747</u> | <u>\$ 73,856</u> | <u>\$ 411</u> | <u>\$ 877,058</u> | <u>\$ 273,722</u> | <u>\$ 7,444</u> | <u>\$ 1,615,650</u> | <u>\$ 14,026</u> |
| Liabilities and Fund Balances | | | | | | | | | |
| Liabilities: | | | | | | | | | |
| Accounts payable | \$ - | \$ 67,457 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 36,562 | \$ - |
| Payroll related costs payable | - | - | - | - | - | - | - | - | - |
| Total liabilities | <u>-</u> | <u>67,457</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>36,562</u> | <u>-</u> |
| Fund Balances | | | | | | | | | |
| Restricted | <u>2,809</u> | <u>10,711,290</u> | <u>73,856</u> | <u>411</u> | <u>877,058</u> | <u>273,722</u> | <u>7,444</u> | <u>1,579,088</u> | <u>14,026</u> |
| Total fund balances | <u>2,809</u> | <u>10,711,290</u> | <u>73,856</u> | <u>411</u> | <u>877,058</u> | <u>273,722</u> | <u>7,444</u> | <u>1,579,088</u> | <u>14,026</u> |
| Total liabilities and fund balances | <u>\$ 2,809</u> | <u>\$ 10,778,747</u> | <u>\$ 73,856</u> | <u>\$ 411</u> | <u>\$ 877,058</u> | <u>\$ 273,722</u> | <u>\$ 7,444</u> | <u>\$ 1,615,650</u> | <u>\$ 14,026</u> |

COLLIN COUNTY, TEXAS
Combining Balance Sheet
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds
September 30, 2020

| Assets | <u>Sheriff Forfeiture State</u> | <u>District Attorney State Forfeiture</u> | <u>District Attorney Service Fee</u> | <u>Myers Park Foundation</u> | <u>Child Abuse Prevention</u> | <u>County Records Management and Preservation</u> | <u>Juvenile Case Manager</u> | <u>Court Initiated Guardianship</u> | <u>Alternative Dispute Resolution</u> |
|--------------------------------------|---|---|--|--------------------------------------|---------------------------------------|---|----------------------------------|---|---|
| Cash | \$ 10,729 | \$ 19,067 | \$ 4,220 | \$ 235 | \$ 42,361 | \$ 108,461 | \$ 1,048 | \$ 2,851 | \$ 17,946 |
| Investments | 42,746 | 909,527 | 247,790 | 13,114 | - | 372,651 | 458,262 | 450,270 | - |
| Receivables: | | | | | | | | | |
| Due from other governments | - | - | - | - | - | - | - | - | - |
| Miscellaneous | - | - | - | - | - | - | - | - | - |
| Total assets | <u>\$ 53,475</u> | <u>\$ 928,594</u> | <u>\$ 252,010</u> | <u>\$ 13,349</u> | <u>\$ 42,361</u> | <u>\$ 481,112</u> | <u>\$ 459,310</u> | <u>\$ 453,121</u> | <u>\$ 17,946</u> |
| Liabilities and Fund Balances | | | | | | | | | |
| Liabilities: | | | | | | | | | |
| Accounts payable | \$ 22,813 | \$ - | \$ - | \$ - | \$ - | \$ 79,726 | \$ - | \$ - | \$ 17,891 |
| Payroll related costs payable | - | - | - | - | - | - | - | - | - |
| Total liabilities | <u>22,813</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>79,726</u> | <u>-</u> | <u>-</u> | <u>17,891</u> |
| Fund Balances | | | | | | | | | |
| Restricted | <u>30,662</u> | <u>928,594</u> | <u>252,010</u> | <u>13,349</u> | <u>42,361</u> | <u>401,386</u> | <u>459,310</u> | <u>453,121</u> | <u>55</u> |
| Total fund balances | <u>30,662</u> | <u>928,594</u> | <u>252,010</u> | <u>13,349</u> | <u>42,361</u> | <u>401,386</u> | <u>459,310</u> | <u>453,121</u> | <u>55</u> |
| Total liabilities and fund balances | <u>\$ 53,475</u> | <u>\$ 928,594</u> | <u>\$ 252,010</u> | <u>\$ 13,349</u> | <u>\$ 42,361</u> | <u>\$ 481,112</u> | <u>\$ 459,310</u> | <u>\$ 453,121</u> | <u>\$ 17,946</u> |

COLLIN COUNTY, TEXAS
Combining Balance Sheet
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds
September 30, 2020

| Assets | District Attorney Pretrial Intervention Program | Specialty Court | SCAAP | County Courts Technology | District Courts Technology | Probate Contributions | County Court - at-Law Clerks Court Records Preservation | District Clerk Court Records Preservation | District Attorney Apportionment |
|--|---|--------------------|-------------------|--------------------------------|----------------------------------|--------------------------|--|---|---------------------------------------|
| Cash | \$ 905 | \$ 32,524 | \$ 494 | \$ 3,587 | \$ 4,462 | \$ 1,279 | \$ 2,791 | \$ 7,359 | \$ 514 |
| Investments | 960,135 | 92,202 | 518,033 | 469,884 | 423,054 | 693,658 | 589,065 | 702,466 | 105,583 |
| Receivables: | | | | | | | | | |
| Due from other governments | - | - | - | - | - | 34,602 | - | - | - |
| Miscellaneous | - | - | - | - | - | - | - | - | - |
| Total assets | <u>\$ 961,040</u> | <u>\$ 124,726</u> | <u>\$ 518,527</u> | <u>\$ 473,471</u> | <u>\$ 427,516</u> | <u>\$ 729,539</u> | <u>\$ 591,856</u> | <u>\$ 709,825</u> | <u>\$ 106,097</u> |
| Liabilities and Fund Balances | | | | | | | | | |
| Liabilities: | | | | | | | | | |
| Accounts payable | \$ - | \$ 2,041 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Payroll related costs payable | 3,075 | - | - | - | - | 1,531 | - | - | - |
| Total liabilities | <u>3,075</u> | <u>2,041</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>1,531</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund Balances | | | | | | | | | |
| Restricted | 957,965 | 122,685 | 518,527 | 473,471 | 427,516 | 728,008 | 591,856 | 709,825 | 106,097 |
| Total fund balances | <u>957,965</u> | <u>122,685</u> | <u>518,527</u> | <u>473,471</u> | <u>427,516</u> | <u>728,008</u> | <u>591,856</u> | <u>709,825</u> | <u>106,097</u> |
| Total liabilities and fund balances | <u>\$ 961,040</u> | <u>\$ 124,726</u> | <u>\$ 518,527</u> | <u>\$ 473,471</u> | <u>\$ 427,516</u> | <u>\$ 729,539</u> | <u>\$ 591,856</u> | <u>\$ 709,825</u> | <u>\$ 106,097</u> |

COLLIN COUNTY, TEXAS
Combining Balance Sheet
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds
September 30, 2020

| Assets | 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 | Sheriffs Office Treasury Forfeiture | Veterans Court Program | Nonmajor Special Revenue Funds Total |
|--|--|--|---|---|--|---|--|---------------------------------------|---|
| Cash | \$ 2,057 | \$ 10,504 | \$ 107,458 | \$ 148,226 | \$ 966 | \$ 6,415 | \$ 5,892 | \$ 310 | \$ 1,148,839 |
| Investments | 278,442 | 1,761,144 | - | - | - | 164,580 | 219,049 | 12,286 | 28,267,708 |
| Receivables: | | | | | | | | | |
| Due from other governments | - | - | - | - | - | - | - | - | 34,602 |
| Miscellaneous | - | - | - | - | - | - | - | - | 189 |
| Total assets | <u>\$ 280,499</u> | <u>\$ 1,771,648</u> | <u>\$ 107,458</u> | <u>\$ 148,226</u> | <u>\$ 966</u> | <u>\$ 170,995</u> | <u>\$ 224,941</u> | <u>\$ 12,596</u> | <u>\$ 29,451,338</u> |
| Liabilities and Fund Balances | | | | | | | | | |
| Liabilities: | | | | | | | | | |
| Accounts payable | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 248,456 |
| Payroll related costs payable | - | 7,065 | - | - | - | - | - | - | 17,939 |
| Total liabilities | - | 7,065 | - | - | - | - | - | - | 266,395 |
| Fund Balances | | | | | | | | | |
| Restricted | 280,499 | 1,764,583 | 107,458 | 148,226 | 966 | 170,995 | 224,941 | 12,596 | 29,184,943 |
| Total fund balances | 280,499 | 1,764,583 | 107,458 | 148,226 | 966 | 170,995 | 224,941 | 12,596 | 29,184,943 |
| Total liabilities and fund balances | <u>\$ 280,499</u> | <u>\$ 1,771,648</u> | <u>\$ 107,458</u> | <u>\$ 148,226</u> | <u>\$ 966</u> | <u>\$ 170,995</u> | <u>\$ 224,941</u> | <u>\$ 12,596</u> | <u>\$ 29,451,338</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, 2020

| | <u>Farm to Market</u> | <u>Lateral Road</u> | <u>Judicial Appellate</u> | <u>Court Reporters</u> | <u>L.E.O.S.E. Education</u> | <u>Tax Assessor/ Collector Motor Vehicle Tax</u> | <u>Law Library</u> | <u>Farm Museum Memorial</u> |
|--|---------------------------|-------------------------|-------------------------------|----------------------------|---------------------------------|--|------------------------|-------------------------------------|
| Revenues: | | | | | | | | |
| Federal and state funds | \$ - | \$ 50,457 | \$ - | \$ - | \$ 38,034 | \$ - | \$ - | \$ - |
| Fees and charges for services | - | - | 76,588 | 258,719 | - | - | 536,713 | - |
| Fines and forfeitures | - | - | - | - | - | - | - | - |
| Interest | 245 | 12,907 | 2,914 | - | 1,467 | - | - | 31 |
| Miscellaneous | - | - | - | - | - | - | 13,750 | 80 |
| Total revenues | <u>245</u> | <u>63,364</u> | <u>79,502</u> | <u>258,719</u> | <u>39,501</u> | <u>-</u> | <u>550,463</u> | <u>111</u> |
| Expenditures: | | | | | | | | |
| Current: | | | | | | | | |
| General administration | - | - | - | - | - | - | - | - |
| Judicial | - | - | 3,469 | 264,522 | - | - | 377,985 | - |
| Legal | - | - | - | - | 1,962 | - | - | - |
| Public transportation | - | - | - | - | - | - | - | - |
| Culture and recreation | - | - | - | - | - | - | - | 534 |
| Capital outlay: | - | - | - | - | 8,000 | - | - | - |
| Total expenditures | <u>-</u> | <u>-</u> | <u>3,469</u> | <u>264,522</u> | <u>32,229</u> | <u>-</u> | <u>377,985</u> | <u>534</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>245</u> | <u>63,364</u> | <u>76,033</u> | <u>(5,803)</u> | <u>7,272</u> | <u>-</u> | <u>172,478</u> | <u>(423)</u> |
| Other financing sources (uses): | | | | | | | | |
| Transfers out | - | - | - | - | - | - | - | - |
| Sale of assets | - | - | - | - | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balances | 245 | 63,364 | 76,033 | (5,803) | 7,272 | - | 172,478 | (423) |
| Fund balances – beginning | 21,482 | 1,088,383 | 256,363 | 250,336 | 123,885 | 3 | 3,645,105 | 19,454 |
| Fund balances – ending | <u>\$ 21,727</u> | <u>\$ 1,151,747</u> | <u>\$ 332,396</u> | <u>\$ 244,533</u> | <u>\$ 131,157</u> | <u>\$ 3</u> | <u>\$ 3,817,583</u> | <u>\$ 19,031</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, 2020

| | Open Space Parks | County Clerk Records Management and Preservation | District Clerk Records Management and Preservation | Juvenile Delinquency Prevention | Justice Court Technology | Economic Development | Dangerous Wild Animal | Contract Elections | Election Equipment |
|--|---------------------------------|---|---|--|---|---------------------------------|--------------------------------------|-------------------------------|-------------------------------|
| Revenues: | | | | | | | | | |
| Federal and state funds | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,584 | \$ - | \$ - | \$ - |
| Fees and charges for services | - | 2,147,244 | 70,820 | - | 99,745 | - | 500 | 200,520 | - |
| Fines and forfeitures | - | - | - | - | - | - | - | - | - |
| Interest | 5 | - | - | - | - | 4,071 | - | 31,564 | 21 |
| Miscellaneous | - | - | - | - | - | - | - | - | - |
| Total revenues | <u>5</u> | <u>2,147,244</u> | <u>70,820</u> | <u>-</u> | <u>99,745</u> | <u>6,655</u> | <u>500</u> | <u>232,084</u> | <u>21</u> |
| Expenditures: | | | | | | | | | |
| Current: | | | | | | | | | |
| General administration | - | 638,983 | - | - | - | 140,850 | - | 1,567,569 | - |
| Judicial | - | - | 102,361 | - | 18,720 | - | - | - | - |
| Legal | - | - | - | - | - | - | - | - | - |
| Public safety | - | - | - | - | - | - | - | - | - |
| Culture and recreation | - | - | - | - | - | - | - | - | - |
| Capital outlay: | - | - | - | - | - | - | - | 26,336 | - |
| Total expenditures | <u>-</u> | <u>638,983</u> | <u>102,361</u> | <u>-</u> | <u>18,720</u> | <u>140,850</u> | <u>-</u> | <u>1,593,905</u> | <u>-</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>5</u> | <u>1,508,261</u> | <u>(31,541)</u> | <u>-</u> | <u>81,025</u> | <u>(134,195)</u> | <u>500</u> | <u>(1,361,821)</u> | <u>21</u> |
| Other financing sources (uses): | | | | | | | | | |
| Transfers out | - | - | - | - | - | - | - | - | - |
| Sale of assets | - | - | - | - | 1,389 | - | - | - | 617 |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>1,389</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>617</u> |
| Net change in fund balances | 5 | 1,508,261 | (31,541) | - | 82,414 | (134,195) | 500 | (1,361,821) | 638 |
| Fund balances – beginning | 2,804 | 9,203,029 | 105,397 | 411 | 794,644 | 407,917 | 6,944 | 2,940,909 | 13,388 |
| Fund balances – ending | <u>\$ 2,809</u> | <u>\$ 10,711,290</u> | <u>\$ 73,856</u> | <u>\$ 411</u> | <u>\$ 877,058</u> | <u>\$ 273,722</u> | <u>\$ 7,444</u> | <u>\$ 1,579,088</u> | <u>\$ 14,026</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, 2020

| | Sheriff Forfeiture State | District Attorney State Forfeiture | District Attorney Service Fee | Myers Park Foundation | Child Abuse Prevention | County Records Management and Preservation | Juvenile Case Manager | Court Initiated Guardianship | Alternative Dispute Resolution |
|--|--------------------------------|---|--|-----------------------------|------------------------------|--|--------------------------|------------------------------------|--------------------------------------|
| Revenues: | | | | | | | | | |
| Federal and state funds | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Fees and charges for services | - | - | 6,010 | - | 5,327 | 187,345 | 32,595 | 40,297 | 177,595 |
| Fines and forfeitures | 12,104 | 77,715 | - | - | - | - | - | - | - |
| Interest | 825 | 9,806 | - | 148 | - | - | - | - | - |
| Miscellaneous | - | - | 150 | - | - | - | - | - | - |
| Total revenues | <u>12,929</u> | <u>87,521</u> | <u>6,160</u> | <u>148</u> | <u>5,327</u> | <u>187,345</u> | <u>32,595</u> | <u>40,297</u> | <u>177,595</u> |
| Expenditures: | | | | | | | | | |
| Current: | | | | | | | | | |
| General administration | - | - | - | - | - | 92,775 | - | - | - |
| Judicial | - | - | - | - | - | - | - | - | 177,540 |
| Legal | - | 16,725 | 3,752 | - | - | - | - | - | - |
| Public safety | 25,279 | - | - | - | - | - | - | - | - |
| Culture and recreation | - | - | - | - | - | - | - | - | - |
| Capital outlay: | 11,000 | - | - | - | - | - | - | - | - |
| Total expenditures | <u>36,279</u> | <u>16,725</u> | <u>3,752</u> | <u>-</u> | <u>-</u> | <u>92,775</u> | <u>-</u> | <u>-</u> | <u>177,540</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(23,350)</u> | <u>70,796</u> | <u>2,408</u> | <u>148</u> | <u>5,327</u> | <u>94,570</u> | <u>32,595</u> | <u>40,297</u> | <u>55</u> |
| Other financing sources (uses): | | | | | | | | | |
| Transfers out | - | - | - | - | - | - | - | - | - |
| Sale of assets | - | - | - | - | - | 1,986 | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>1,986</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balances | <u>(23,350)</u> | <u>70,796</u> | <u>2,408</u> | <u>148</u> | <u>5,327</u> | <u>96,556</u> | <u>32,595</u> | <u>40,297</u> | <u>55</u> |
| Fund balances – beginning | 54,012 | 857,798 | 249,602 | 13,201 | 37,034 | 304,830 | 426,715 | 412,824 | - |
| Fund balances – ending | <u>\$ 30,662</u> | <u>\$ 928,594</u> | <u>\$ 252,010</u> | <u>\$ 13,349</u> | <u>\$ 42,361</u> | <u>\$ 401,386</u> | <u>\$ 459,310</u> | <u>\$ 453,121</u> | <u>\$ 55</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, 2020

| | District Attorney Pretrial Intervention Program | Specialty Court | SCAAP | County Courts Technology | District Court Technology | Probate Contributions | County Court - at-Law Clerks Court Records Preservation | District Clerk Court Records Preservation | District Attorney Apportionment |
|--|---|--------------------|-------------------|--------------------------------|---------------------------------|--------------------------|--|---|---------------------------------------|
| Revenues: | | | | | | | | | |
| Federal and state funds | \$ - | \$ - | \$ 515,445 | \$ - | \$ - | \$ 75,750 | \$ - | \$ - | \$ 22,243 |
| Fees and charges for services | 102,800 | 73,625 | - | 59,457 | 64,748 | - | 54,747 | 101,899 | - |
| Fines and forfeitures | - | - | - | - | - | - | - | - | - |
| Interest | - | - | 2,803 | - | - | 7,950 | - | - | 1,208 |
| Miscellaneous | - | 418 | - | - | - | - | - | - | - |
| Total revenues | <u>102,800</u> | <u>74,043</u> | <u>518,248</u> | <u>59,457</u> | <u>64,748</u> | <u>83,700</u> | <u>54,747</u> | <u>101,899</u> | <u>23,451</u> |
| Expenditures: | | | | | | | | | |
| Current: | | | | | | | | | |
| General administration | - | - | - | - | - | - | - | - | - |
| Judicial | - | 32,037 | - | 5,729 | 2,902 | 57,321 | - | - | - |
| Legal | 130,195 | - | - | - | - | - | - | - | 857 |
| Public safety | - | - | - | - | - | - | - | - | - |
| Culture and recreation | - | - | - | - | - | - | - | - | - |
| Capital outlay: | - | - | - | - | - | - | - | - | - |
| Total expenditures | <u>130,195</u> | <u>32,037</u> | <u>-</u> | <u>5,729</u> | <u>2,902</u> | <u>57,321</u> | <u>-</u> | <u>-</u> | <u>857</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(27,395)</u> | <u>42,006</u> | <u>518,248</u> | <u>53,728</u> | <u>61,846</u> | <u>26,379</u> | <u>54,747</u> | <u>101,899</u> | <u>22,594</u> |
| Other financing sources (uses): | | | | | | | | | |
| Transfers out | - | - | - | - | - | - | - | - | (3,924) |
| Sale of assets | - | - | - | - | - | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>(3,924)</u> |
| Net change in fund balances | <u>(27,395)</u> | <u>42,006</u> | <u>518,248</u> | <u>53,728</u> | <u>61,846</u> | <u>26,379</u> | <u>54,747</u> | <u>101,899</u> | <u>18,670</u> |
| Fund balances – beginning | <u>985,360</u> | <u>80,679</u> | <u>279</u> | <u>419,743</u> | <u>365,670</u> | <u>701,629</u> | <u>537,109</u> | <u>607,926</u> | <u>87,427</u> |
| Fund balances – ending | <u>\$ 957,965</u> | <u>\$ 122,685</u> | <u>\$ 518,527</u> | <u>\$ 473,471</u> | <u>\$ 427,516</u> | <u>\$ 728,008</u> | <u>\$ 591,856</u> | <u>\$ 709,825</u> | <u>\$ 106,097</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, 2020

| | 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 | Sheriffs Office Treasury Forfeiture | Veterans Court Program | Nonmajor Special Revenue Funds Total |
|--|--|--|---|---|--|---|--|---------------------------------------|---|
| Revenues: | | | | | | | | | |
| Federal and state funds | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 704,513 |
| Fees and charges for services | 14,433 | - | 28,643 | - | - | - | - | - | 4,340,370 |
| Fines and forfeitures | - | 1,415,898 | - | - | - | 7,166 | - | - | 1,512,883 |
| Interest | - | 12,972 | - | 235 | 2 | 3,605 | 95 | 113 | 92,987 |
| Miscellaneous | - | - | - | - | - | - | 224,846 | 2,416 | 241,660 |
| Total revenues | <u>14,433</u> | <u>1,428,870</u> | <u>28,643</u> | <u>235</u> | <u>2</u> | <u>10,771</u> | <u>224,941</u> | <u>2,529</u> | <u>6,892,413</u> |
| Expenditures: | | | | | | | | | |
| Current: | | | | | | | | | |
| General administration | - | - | - | - | - | - | - | - | 2,440,177 |
| Judicial | - | - | - | - | - | - | - | - | 1,042,586 |
| Legal | - | 156,117 | - | 2,130 | - | - | - | - | 311,738 |
| Public safety | - | - | - | - | - | 31,313 | - | - | 78,859 |
| Culture and recreation | - | - | - | - | - | - | - | - | 534 |
| Capital outlay: | - | - | - | - | - | - | - | - | 45,336 |
| Total expenditures | <u>-</u> | <u>156,117</u> | <u>-</u> | <u>2,130</u> | <u>-</u> | <u>31,313</u> | <u>-</u> | <u>-</u> | <u>3,919,230</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>14,433</u> | <u>1,272,753</u> | <u>28,643</u> | <u>(1,895)</u> | <u>2</u> | <u>(20,542)</u> | <u>224,941</u> | <u>2,529</u> | <u>2,973,183</u> |
| Other financing sources (uses): | | | | | | | | | |
| Transfers out | - | - | - | - | - | - | - | - | (3,924) |
| Sale of assets | - | - | - | - | - | - | - | - | 3,992 |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>68</u> |
| Net change in fund balances | <u>14,433</u> | <u>1,272,753</u> | <u>28,643</u> | <u>(1,895)</u> | <u>2</u> | <u>(20,542)</u> | <u>224,941</u> | <u>2,529</u> | <u>2,973,251</u> |
| Fund balances – beginning | 266,066 | 491,830 | 78,815 | 150,121 | 964 | 191,537 | - | 10,067 | 26,211,692 |
| Fund balances – ending | <u>\$ 280,499</u> | <u>\$ 1,764,583</u> | <u>\$ 107,458</u> | <u>\$ 148,226</u> | <u>\$ 966</u> | <u>\$ 170,995</u> | <u>\$ 224,941</u> | <u>\$ 12,596</u> | <u>\$ 29,184,943</u> |

COLLIN COUNTY, TEXAS

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

Farm to Market Special Revenue Fund

For The Year Ended September 30, 2020

| | <u>Budget</u> | | | Variance with Final Budget positive (negative) |
|--|------------------|------------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | <u>(negative)</u> |
| Revenues: | | | | |
| Interest | \$ 100 | \$ 100 | \$ 245 | \$ 145 |
| Expenditures: | - | - | - | - |
| Excess (deficiency) of revenues over expenditures | 100 | 100 | 245 | <u>\$ 145</u> |
| Fund balance - beginning | <u>21,482</u> | <u>21,482</u> | <u>21,482</u> | |
| Fund balance - ending | <u>\$ 21,582</u> | <u>\$ 21,582</u> | <u>\$ 21,727</u> | |

COLLIN COUNTY, TEXAS

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

Lateral Road Special Revenue Fund

For The Year Ended September 30, 2020

| | <u>Budget</u> | | <u>Actual</u> | Variance with Final Budget positive (negative) |
|--|---------------------|---------------------|---------------------|---|
| | <u>Original</u> | <u>Final</u> | | <u>(negative)</u> |
| Revenues: | | | | |
| State funds - | | | | |
| State lateral road distributions | \$ 50,000 | \$ 50,000 | \$ 50,457 | \$ 457 |
| Interest | - | - | 12,907 | 12,907 |
| Total revenues | <u>50,000</u> | <u>50,000</u> | <u>63,364</u> | <u>13,364</u> |
| Expenditures: | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Excess (deficiency) of revenues over expenditures | 50,000 | 50,000 | 63,364 | <u>\$ 13,364</u> |
| Fund balance - beginning | <u>1,088,383</u> | <u>1,088,383</u> | <u>1,088,383</u> | |
| Fund balance - ending | <u>\$ 1,138,383</u> | <u>\$ 1,138,383</u> | <u>\$ 1,151,747</u> | |

COLLIN COUNTY, TEXAS

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

Judicial Appellate Special Revenue Fund

For The Year Ended September 30, 2020

| | <u>Budget</u> | | | Variance with Final Budget positive (negative) |
|--|------------------|------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Appellate judicial system | \$ 80,000 | \$ 80,000 | \$ 76,588 | \$ (3,412) |
| Interest | <u>3,000</u> | <u>3,000</u> | <u>2,914</u> | <u>(86)</u> |
| Total revenues | <u>83,000</u> | <u>83,000</u> | <u>79,502</u> | <u>(3,498)</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Judicial - maintenance and operating | <u>283,000</u> | <u>283,000</u> | <u>3,469</u> | <u>279,531</u> |
| Total expenditures | <u>283,000</u> | <u>283,000</u> | <u>3,469</u> | <u>279,531</u> |
| Excess (deficiency) of revenues over expenditures | (200,000) | (200,000) | 76,033 | <u>\$ 276,033</u> |
| Fund balance - beginning | <u>256,363</u> | <u>256,363</u> | <u>256,363</u> | |
| Fund balance - ending | <u>\$ 56,363</u> | <u>\$ 56,363</u> | <u>\$ 332,396</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, 2020

| | <u>Budget</u> | | <u>Actual</u> | Variance with Final Budget positive (negative) |
|--|-------------------|-------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Fees and charges for services | \$ 285,000 | \$ 285,000 | \$ 258,719 | \$ (26,281) |
| Total revenues | <u>285,000</u> | <u>285,000</u> | <u>258,719</u> | <u>(26,281)</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Judicial: | | | | |
| Substitute Court Reporters: | | | | |
| District Courts - maintenance and operating | <u>357,140</u> | <u>357,140</u> | <u>264,522</u> | <u>92,618</u> |
| Total expenditures | <u>357,140</u> | <u>357,140</u> | <u>264,522</u> | <u>92,618</u> |
| Excess (deficiency) of revenues over expenditures | (72,140) | (72,140) | (5,803) | <u>\$ 66,337</u> |
| Fund balance - beginning | <u>250,336</u> | <u>250,336</u> | <u>250,336</u> | |
| Fund balance - ending | <u>\$ 178,196</u> | <u>\$ 178,196</u> | <u>\$ 244,533</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, 2020

| | <u>Budget</u> | | | Variance with Final Budget positive (negative) |
|--|---------------------|---------------------|---------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Fees and charges for services | \$ 555,000 | \$ 555,000 | \$ 536,713 | \$ (18,287) |
| Miscellaneous | 20,000 | 20,000 | 13,750 | (6,250) |
| Total revenues | <u>575,000</u> | <u>575,000</u> | <u>550,463</u> | <u>(24,537)</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Judicial: | | | | |
| Salaries and benefits | 195,668 | 196,728 | 196,727 | 1 |
| Training and travel | 2,875 | 1,815 | 235 | 1,580 |
| Maintenance and operating | 234,668 | 234,668 | 181,023 | 53,645 |
| Total Judicial | <u>433,211</u> | <u>433,211</u> | <u>377,985</u> | <u>55,226</u> |
| Total expenditures | <u>433,211</u> | <u>433,211</u> | <u>377,985</u> | <u>55,226</u> |
| Excess (deficiency) of revenues over expenditures | 141,789 | 141,789 | 172,478 | <u>\$ 30,689</u> |
| Fund balance - beginning | <u>3,645,105</u> | <u>3,645,105</u> | <u>3,645,105</u> | |
| Fund balance - ending | <u>\$ 3,786,894</u> | <u>\$ 3,786,894</u> | <u>\$ 3,817,583</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, 2020

| | <u>Budget</u> | | <u>Actual</u> | Variance with Final Budget positive (negative) |
|--|------------------|------------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Interest | \$ - | \$ - | \$ 31 | \$ 31 |
| Miscellaneous | - | - | 80 | 80 |
| Total revenues | <u>-</u> | <u>-</u> | <u>111</u> | <u>111</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Culture and recreation: | | | | |
| Maintenance and operating | - | 3,000 | 534 | 2,466 |
| Total Culture and recreation | <u>-</u> | <u>3,000</u> | <u>534</u> | <u>2,466</u> |
| Expenditures: | <u>-</u> | <u>3,000</u> | <u>534</u> | <u>2,466</u> |
| Excess (deficiency) of revenues over expenditures | - | (3,000) | (423) | <u>\$ 2,577</u> |
| Fund balance - beginning | <u>19,454</u> | <u>19,454</u> | <u>19,454</u> | |
| Fund balance - ending | <u>\$ 19,454</u> | <u>\$ 16,454</u> | <u>\$ 19,031</u> | |

COLLIN COUNTY, TEXAS

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

Open Space Parks Special Revenue Fund

For The Year Ended September 30, 2020

| | <u>Budget</u> | | | Variance with Final Budget positive (negative) |
|--|-----------------|-----------------|-----------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | <u>(negative)</u> |
| Revenues: | | | | |
| Interest | \$ - | \$ - | \$ 5 | \$ 5 |
| Expenditures: | - | - | - | - |
| Excess (deficiency) of revenues over expenditures | - | - | 5 | \$ 5 |
| Fund balance - beginning | 2,804 | 2,804 | 2,804 | |
| Fund balance - ending | <u>\$ 2,804</u> | <u>\$ 2,804</u> | <u>\$ 2,809</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, 2020

| | <u>Budget</u> | | <u>Actual</u> | Variance with Final Budget positive (negative) |
|--|---------------------|---------------------|----------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Fees and charges for services | \$ 1,434,000 | \$ 1,434,000 | \$ 2,147,244 | \$ 713,244 |
| Total revenues | <u>1,434,000</u> | <u>1,434,000</u> | <u>2,147,244</u> | <u>713,244</u> |
| Expenditures: | | | | |
| Current: | | | | |
| General administration: | | | | |
| Salaries and benefits | 435,286 | 441,194 | 398,112 | 43,082 |
| Training and travel | 26,800 | 26,800 | - | 26,800 |
| Maintenance and operating | <u>1,353,767</u> | <u>1,353,767</u> | <u>240,871</u> | <u>1,112,896</u> |
| Total General administration | <u>1,815,853</u> | <u>1,821,761</u> | <u>638,983</u> | <u>1,182,778</u> |
| Total expenditures | <u>1,815,853</u> | <u>1,821,761</u> | <u>638,983</u> | <u>1,182,778</u> |
| Excess (deficiency) of revenues over expenditures | (381,853) | (387,761) | 1,508,261 | <u>\$ 1,896,022</u> |
| Fund balance - beginning | <u>9,203,029</u> | <u>9,203,029</u> | <u>9,203,029</u> | |
| Fund balance - ending | <u>\$ 8,821,176</u> | <u>\$ 8,815,268</u> | <u>\$ 10,711,290</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, 2020

| | <u>Budget</u> | | | Variance with Final Budget positive (negative) |
|--|------------------|------------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Fees and charges for services | \$ 61,500 | \$ 61,500 | \$ 70,820 | \$ 9,320 |
| Total revenues | <u>61,500</u> | <u>61,500</u> | <u>70,820</u> | <u>9,320</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Judicial: | | | | |
| Salaries and benefits | 144,769 | 144,769 | 102,361 | 42,408 |
| Total Judicial | <u>144,769</u> | <u>144,769</u> | <u>102,361</u> | <u>42,408</u> |
| Total expenditures | <u>144,769</u> | <u>144,769</u> | <u>102,361</u> | <u>42,408</u> |
| Excess (deficiency) of revenues over expenditures | (83,269) | (83,269) | (31,541) | <u>\$ 51,728</u> |
| Fund balance - beginning | 105,397 | 105,397 | 105,397 | |
| Fund balance - ending | <u>\$ 22,128</u> | <u>\$ 22,128</u> | <u>\$ 73,856</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, 2020

| | <u>Budget</u> | | <u>Actual</u> | Variance with Final Budget positive (negative) |
|--|-----------------|---------------|---------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | \$ - | \$ - | \$ - | \$ - |
| Expenditures | - | - | - | - |
| Excess (deficiency) of revenues over expenditures | - | - | - | <u>\$ -</u> |
| Fund balance - beginning | <u>411</u> | <u>411</u> | <u>411</u> | |
| Fund balance - ending | <u>\$ 411</u> | <u>\$ 411</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, 2020

| | <u>Budget</u> | | | Variance with Final Budget positive (negative) |
|--|-------------------|-------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Fees and charges for services | \$ 96,000 | \$ 96,000 | \$ 99,745 | \$ 3,745 |
| Total revenues | <u>96,000</u> | <u>96,000</u> | <u>99,745</u> | <u>3,745</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Judicial: | | | | |
| Training and travel | 17,961 | 28,181 | 13,659 | 14,522 |
| Maintenance and operating | <u>142,322</u> | <u>144,286</u> | <u>5,061</u> | <u>139,225</u> |
| Total Judicial | <u>160,283</u> | <u>172,467</u> | <u>18,720</u> | <u>153,747</u> |
| Total expenditures | <u>160,283</u> | <u>172,467</u> | <u>18,720</u> | <u>153,747</u> |
| Excess (deficiency) of revenues over expenditures | <u>(64,283)</u> | <u>(76,467)</u> | <u>81,025</u> | <u>157,492</u> |
| Other financing sources (uses): | | | | |
| Sale of assets | <u>-</u> | <u>-</u> | <u>1,389</u> | <u>1,389</u> |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>1,389</u> | <u>1,389</u> |
| Net change in fund balance | (64,283) | (76,467) | 82,414 | <u>\$ 158,881</u> |
| Fund balance - beginning | <u>794,644</u> | <u>794,644</u> | <u>794,644</u> | |
| Fund balance - ending | <u>\$ 730,361</u> | <u>\$ 718,177</u> | <u>\$ 877,058</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, 2020

| | Budget | | Actual | Variance with Final Budget positive (negative) |
|---|-------------------|-------------------|-------------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Federal and state funds | \$ - | \$ - | \$ 2,584 | \$ 2,584 |
| Interest | <u>500</u> | <u>500</u> | <u>4,071</u> | <u>3,571</u> |
| Total revenues | <u>500</u> | <u>500</u> | <u>6,655</u> | <u>6,155</u> |
| Expenditures: | | | | |
| Current: | | | | |
| General administration - maintenance and operating | <u>85,850</u> | <u>140,850</u> | <u>140,850</u> | <u>-</u> |
| Total expenditures | <u>85,850</u> | <u>140,850</u> | <u>140,850</u> | <u>-</u> |
| Excess (deficiency) of revenues over expenditures | (85,350) | (140,350) | (134,195) | <u>\$ 6,155</u> |
| Fund balance - beginning | <u>407,917</u> | <u>407,917</u> | <u>407,917</u> | |
| Fund balance - ending | <u>\$ 322,567</u> | <u>\$ 267,567</u> | <u>\$ 273,722</u> | |

COLLIN COUNTY, TEXAS

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

Dangerous Wild Animal Special Revenue Fund

For The Year Ended September 30, 2020

| | Budget | | | Variance with Final Budget positive (negative) |
|--|-----------------|-----------------|-----------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Fees and charges for services | \$ 500 | \$ 500 | \$ 500 | \$ - |
| Total revenues | <u>500</u> | <u>500</u> | <u>500</u> | <u>-</u> |
| Expenditures: | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Excess (deficiency) of revenues over expenditures | 500 | 500 | 500 | <u>\$ -</u> |
| Fund balance - beginning | <u>6,944</u> | <u>6,944</u> | <u>6,944</u> | |
| Fund balance - ending | <u>\$ 7,444</u> | <u>\$ 7,444</u> | <u>\$ 7,444</u> | |

COLLIN COUNTY, TEXAS

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

Contract Elections Special Revenue Fund

For The Year Ended September 30, 2020

| | <u>Budget</u> | | <u>Actual</u> | Variance with Final Budget positive (negative) |
|--|---------------------|---------------------|---------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Fees and charges for services | \$ 630,000 | \$ 630,000 | \$ 200,520 | \$ (429,480) |
| Interest | 25,000 | 25,000 | 31,564 | 6,564 |
| Total revenues | <u>655,000</u> | <u>655,000</u> | <u>232,084</u> | <u>(422,916)</u> |
| Expenditures: | | | | |
| Current: | | | | |
| General administration: | | | | |
| Salaries and benefits | 200,000 | 643,219 | 643,219 | - |
| Training and travel | 25,000 | - | - | - |
| Maintenance and operating | 407,561 | 936,298 | 924,350 | 11,948 |
| Total General administration | <u>632,561</u> | <u>1,579,517</u> | <u>1,567,569</u> | <u>11,948</u> |
| Capital outlay - general administration | - | 26,337 | 26,336 | 1 |
| Total expenditures | <u>632,561</u> | <u>1,605,854</u> | <u>1,593,905</u> | <u>11,949</u> |
| Excess (deficiency) of revenues over expenditures | <u>22,439</u> | <u>(950,854)</u> | <u>(1,361,821)</u> | <u>(410,967)</u> |
| Other financing (uses) - transfers out | <u>-</u> | <u>(16,000)</u> | <u>-</u> | <u>16,000</u> |
| Net change in fund balance | 22,439 | (966,854) | (1,361,821) | <u>\$ (394,967)</u> |
| Fund balance - beginning | <u>2,940,909</u> | <u>2,940,909</u> | <u>2,940,909</u> | |
| Fund balance - ending | <u>\$ 2,963,348</u> | <u>\$ 1,974,055</u> | <u>\$ 1,579,088</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, 2020

| | <u>Budget</u> | | <u>Actual</u> | Variance with Final Budget positive (negative) |
|--|------------------|------------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Interest | \$ - | \$ - | \$ 21 | \$ 21 |
| Expenditures: | - | - | - | - |
| Excess (deficiency) of revenues over expenditures | - | - | 21 | 21 |
| Other financing sources - sale of assets | - | - | 617 | 617 |
| Net change in fund balance | - | - | 638 | <u>\$ 638</u> |
| Fund balance - beginning | 13,388 | 13,388 | 13,388 | |
| Fund balance - ending | <u>\$ 13,388</u> | <u>\$ 13,388</u> | <u>\$ 14,026</u> | |

COLLIN COUNTY, TEXAS

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

Myers Park Foundation Special Revenue Fund

For The Year Ended September 30, 2020

| | Budget | | Actual | Variance with Final Budget positive (negative) |
|--|------------------|-----------------|------------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Interest | \$ - | \$ - | \$ 148 | \$ 148 |
| Expenditures: | | | | |
| Capital outlay - Culture and recreation | - | 10,599 | - | 10,599 |
| Total expenditures | - | 10,599 | - | 10,599 |
| Excess (deficiency) of revenues over expenditures | - | (10,599) | 148 | <u>\$ 10,747</u> |
| Fund balance - beginning | 13,201 | 13,201 | 13,201 | |
| Fund balance - ending | <u>\$ 13,201</u> | <u>\$ 2,602</u> | <u>\$ 13,349</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, 2020

| | <u>Budget</u> | | | Variance with Final Budget positive (negative) |
|--|------------------|------------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Fees and charges for services | \$ 5,000 | \$ 5,000 | \$ 5,327 | \$ 327 |
| Total revenues | <u>5,000</u> | <u>5,000</u> | <u>5,327</u> | <u>327</u> |
| Expenditures: | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Excess (deficiency) of revenues over expenditures | 5,000 | 5,000 | 5,327 | <u>\$ 327</u> |
| Fund balance - beginning | <u>37,034</u> | <u>37,034</u> | <u>37,034</u> | |
| Fund balance - ending | <u>\$ 42,034</u> | <u>\$ 42,034</u> | <u>\$ 42,361</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, 2020

| | <u>Budget</u> | | <u>Actual</u> | Variance with Final Budget positive (negative) |
|--|-------------------|-------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | | <u>(negative)</u> |
| Revenues: | | | | |
| Fees and charges for services | \$ 237,000 | \$ 237,000 | \$ 187,345 | \$ (49,655) |
| Total revenues | <u>237,000</u> | <u>237,000</u> | <u>187,345</u> | <u>(49,655)</u> |
| Expenditures: | | | | |
| Current: | | | | |
| General administration: | | | | |
| Maintenance and operating | 364,840 | 364,840 | 92,775 | 272,065 |
| Total General administration | <u>364,840</u> | <u>364,840</u> | <u>92,775</u> | <u>272,065</u> |
| Total expenditures | <u>364,840</u> | <u>364,840</u> | <u>92,775</u> | <u>272,065</u> |
| Excess (deficiency) of revenues over expenditures | <u>(127,840)</u> | <u>(127,840)</u> | <u>94,570</u> | <u>222,410</u> |
| Other financing (uses) - sale of assets | <u>-</u> | <u>-</u> | <u>1,986</u> | <u>1,986</u> |
| Net change in fund balance | (127,840) | (127,840) | 96,556 | <u>\$ 224,396</u> |
| Fund balance - beginning | 304,830 | 304,830 | 304,830 | |
| Fund balance - ending | <u>\$ 176,990</u> | <u>\$ 176,990</u> | <u>\$ 401,386</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, 2020

| | Budget | | | Variance with Final Budget positive (negative) |
|--|------------------------|---------------------|----------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Fees and charges for services | \$ 48,000 | \$ 48,000 | \$ 40,297 | \$ (7,703) |
| Total revenues | <u>48,000</u> | <u>48,000</u> | <u>40,297</u> | <u>(7,703)</u> |
| Expenditures: | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Excess (deficiency) of revenues over expenditures | 48,000 | 48,000 | 40,297 | <u>\$ (7,703)</u> |
| Fund balance - beginning | <u>412,824</u> | <u>412,824</u> | <u>412,824</u> | |
| Fund balance - ending | <u>\$ 460,824</u> | <u>\$ 460,824</u> | <u>\$ 453,121</u> | |

COLLIN COUNTY, TEXAS

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

Alternative Dispute Resoulution Special Revenue Fund

For The Year Ended September 30, 2020

| | <u>Budget</u> | | | Variance with Final Budget positive (negative) |
|--|-----------------|---------------------|----------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Fees and charges for services | \$ - | \$ - | \$ 177,595 | \$ 177,595 |
| Total revenues | <u>-</u> | <u>-</u> | <u>177,595</u> | <u>177,595</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Judicial: | | | | |
| Maintenance and operating | - | 177,540 | 177,540 | - |
| Total Judicial | <u>-</u> | <u>177,540</u> | <u>177,540</u> | <u>-</u> |
| Total expenditures | <u>-</u> | <u>177,540</u> | <u>177,540</u> | <u>-</u> |
| Excess (deficiency) of revenues over expenditures | - | (177,540) | 55 | <u>\$ 177,595</u> |
| Fund balance - beginning | <u>-</u> | <u>-</u> | <u>-</u> | |
| Fund balance - ending | <u>\$ -</u> | <u>\$ (177,540)</u> | <u>\$ 55</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, 2020

| | <u>Budget</u> | | <u>Actual</u> | Variance with Final Budget positive (negative) |
|--|------------------|------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Fees and charges for services | \$ 72,800 | \$ 72,800 | \$ 73,625 | \$ 825 |
| Miscellaneous | - | - | 418 | 418 |
| Total revenues | <u>72,800</u> | <u>72,800</u> | <u>74,043</u> | <u>1,243</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Judicial: | | | | |
| County Courts: | | | | |
| Training and travel | 2,200 | 459 | - | 459 |
| Maintenance and operating | <u>63,800</u> | <u>65,541</u> | <u>15,597</u> | <u>49,944</u> |
| Total County Courts | <u>66,000</u> | <u>66,000</u> | <u>15,597</u> | <u>50,403</u> |
| District Courts: | | | | |
| Training and travel | 1,000 | - | - | - |
| Maintenance and operating | <u>27,800</u> | <u>29,300</u> | <u>16,440</u> | <u>12,860</u> |
| Total District Courts | <u>28,800</u> | <u>29,300</u> | <u>16,440</u> | <u>12,860</u> |
| Total Judicial | <u>94,800</u> | <u>95,300</u> | <u>32,037</u> | <u>63,263</u> |
| Total expenditures | <u>94,800</u> | <u>95,300</u> | <u>32,037</u> | <u>63,263</u> |
| Excess (deficiency) of revenues over expenditures | (22,000) | (22,500) | 42,006 | <u>\$ 64,506</u> |
| Fund balance - beginning | <u>80,679</u> | <u>80,679</u> | <u>80,679</u> | |
| Fund balance - ending | <u>\$ 58,679</u> | <u>\$ 58,179</u> | <u>\$ 122,685</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, 2020

| | <u>Budget</u> | | | Variance with Final Budget positive (negative) |
|--|-------------------|-------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Fees and charges for services | \$ 59,000 | \$ 59,000 | \$ 59,457 | \$ 457 |
| Total revenues | <u>59,000</u> | <u>59,000</u> | <u>59,457</u> | <u>457</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Judicial: | | | | |
| Maintenance and operating | <u>1,568</u> | <u>6,699</u> | <u>5,729</u> | <u>970</u> |
| Total Judicial | <u>1,568</u> | <u>6,699</u> | <u>5,729</u> | <u>970</u> |
| Total expenditures | <u>1,568</u> | <u>6,699</u> | <u>5,729</u> | <u>970</u> |
| Excess (deficiency) of revenues over expenditures | 57,432 | 52,301 | 53,728 | <u>\$ 1,427</u> |
| Fund balance - beginning | <u>419,743</u> | <u>419,743</u> | <u>419,743</u> | |
| Fund balance - ending | <u>\$ 477,175</u> | <u>\$ 472,044</u> | <u>\$ 473,471</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, 2020

| | <u>Budget</u> | | <u>Actual</u> | Variance with Final Budget positive (negative) |
|--|-------------------|-------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | | <u>(negative)</u> |
| Revenues: | | | | |
| Fees and charges for services | \$ 64,000 | \$ 64,000 | \$ 64,748 | \$ 748 |
| Total revenues | <u>64,000</u> | <u>64,000</u> | <u>64,748</u> | <u>748</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Judicial: | | | | |
| Maintenance and operating | <u>2,016</u> | <u>7,146</u> | <u>2,902</u> | <u>4,244</u> |
| Total Judicial | <u>2,016</u> | <u>7,146</u> | <u>2,902</u> | <u>4,244</u> |
| Total expenditures | <u>2,016</u> | <u>7,146</u> | <u>2,902</u> | <u>4,244</u> |
| Excess (deficiency) of revenues over expenditures | 61,984 | 56,854 | 61,846 | <u>\$ 4,992</u> |
| Fund balance - beginning | <u>365,670</u> | <u>365,670</u> | <u>365,670</u> | |
| Fund balance - ending | <u>\$ 427,654</u> | <u>\$ 422,524</u> | <u>\$ 427,516</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, 2020

| | <u>Budget</u> | | <u>Actual</u> | Variance with Final Budget positive (negative) |
|--|-------------------|-------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| State funds | \$ 40,000 | \$ 40,000 | \$ 75,750 | \$ 35,750 |
| Interest | - | - | 7,950 | 7,950 |
| Total revenues | <u>40,000</u> | <u>40,000</u> | <u>83,700</u> | <u>43,700</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Judicial: | | | | |
| Salaries and benefits | 70,214 | 70,214 | 55,877 | 14,337 |
| Training and travel | 10,451 | 10,451 | 1,082 | 9,369 |
| Maintenance and operating | 1,900 | 1,900 | 362 | 1,538 |
| Total Judicial | <u>82,565</u> | <u>82,565</u> | <u>57,321</u> | <u>25,244</u> |
| Total expenditures | <u>82,565</u> | <u>82,565</u> | <u>57,321</u> | <u>25,244</u> |
| Excess (deficiency) of revenues over expenditures | (42,565) | (42,565) | 26,379 | <u>\$ 68,944</u> |
| Fund balance - beginning | <u>701,629</u> | <u>701,629</u> | <u>701,629</u> | |
| Fund balance - ending | <u>\$ 659,064</u> | <u>\$ 659,064</u> | <u>\$ 728,008</u> | |

COLLIN COUNTY, TEXAS

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

County Court-at-Law Clerks Court Records Preservation Special Revenue Fund

For The Year Ended September 30, 2020

| | <u>Budget</u> | | | Variance with Final Budget positive (negative) |
|--|-------------------|-------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | <u>(negative)</u> |
| Revenues: | | | | |
| Fees and charges for services | \$ 55,000 | \$ 55,000 | \$ 54,747 | \$ (253) |
| Total revenues | <u>55,000</u> | <u>55,000</u> | <u>54,747</u> | <u>(253)</u> |
| Expenditures | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Excess (deficiency) of revenues over expenditures | 55,000 | 55,000 | 54,747 | <u>\$ (253)</u> |
| Fund balance - beginning | <u>537,109</u> | <u>537,109</u> | <u>537,109</u> | |
| Fund balance - ending | <u>\$ 592,109</u> | <u>\$ 592,109</u> | <u>\$ 591,856</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, 2020

| | <u>Budget</u> | | | Variance with Final Budget positive (negative) |
|--|-------------------|-------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Fees and charges for services | \$ 85,000 | \$ 85,000 | \$ 101,899 | \$ 16,899 |
| Total revenues | <u>85,000</u> | <u>85,000</u> | <u>101,899</u> | <u>16,899</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Judicial: | | | | |
| Maintenance and operating | 499,699 | 499,699 | - | 499,699 |
| Total Judicial | <u>499,699</u> | <u>499,699</u> | <u>-</u> | <u>499,699</u> |
| Total expenditures | <u>499,699</u> | <u>499,699</u> | <u>-</u> | <u>499,699</u> |
| Excess (deficiency) of revenues over expenditures | (414,699) | (414,699) | 101,899 | <u>\$ 516,598</u> |
| Fund balance - beginning | 607,926 | 607,926 | 607,926 | |
| Fund balance - ending | <u>\$ 193,227</u> | <u>\$ 193,227</u> | <u>\$ 709,825</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, 2020

| | <u>Budget</u> | | | Variance with Final Budget positive (negative) |
|--|-------------------|-------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Fees and charges for services | \$ 13,300 | \$ 13,300 | \$ 14,433 | \$ 1,133 |
| Total revenues | <u>13,300</u> | <u>13,300</u> | <u>14,433</u> | <u>1,133</u> |
| Expenditures: | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Excess (deficiency) of revenues over expenditures | 13,300 | 13,300 | 14,433 | <u>\$ 1,133</u> |
| Fund balance - beginning | <u>266,066</u> | <u>266,066</u> | <u>266,066</u> | |
| Fund balance - ending | <u>\$ 279,366</u> | <u>\$ 279,366</u> | <u>\$ 280,499</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, 2020

| | Budget | | Actual | Variance with Final Budget positive (negative) |
|--|-----------|-----------|------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Fees and charges for services | \$ 13,000 | \$ 13,000 | \$ 28,643 | \$ 15,643 |
| Total revenues | 13,000 | 13,000 | 28,643 | 15,643 |
| Expenditures | - | - | - | - |
| Excess (deficiency) of revenues over expenditures | 13,000 | 13,000 | 28,643 | \$ 15,643 |
| Fund balance - beginning | 78,815 | 78,815 | 78,815 | |
| Fund balance - ending | \$ 91,815 | \$ 91,815 | \$ 107,458 | |

COLLIN COUNTY, TEXAS

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

Veterans Court Program Special Revenue Fund

For The Year Ended September 30, 2020

| | Budget | | Actual | Variance with Final Budget positive (negative) |
|--|-----------|-----------|-----------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Interest | \$ - | \$ - | \$ 113 | \$ 113 |
| Miscellaneous | - | - | 2,416 | 2,416 |
| Total revenues | - | - | 2,529 | 2,529 |
| Expenditures: | - | - | - | - |
| Excess (deficiency) of revenues over expenditures | - | - | 2,529 | \$ 2,529 |
| Fund balance - beginning | 10,067 | 10,067 | 10,067 | |
| Fund balance - ending | \$ 10,067 | \$ 10,067 | \$ 12,596 | |

NON-MAJOR CAPITAL PROJECT FUNDS

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

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

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

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

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

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

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

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

2018 Permanent Improvement Capital Projects - to account for bond projects authorized by voters on November 6, 2018. Total authorized for permanent improvements, facilities, and open space projects is \$750,000,000. Only a portion of the bonds have been issued to-date, beginning 2019. The remainder of the bonds will be sold as needed. The total bonds sold through September 30, 2019 is \$110,655,000.

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

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.

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

Tax Note Capital Projects - to account for tax note projects issued on July 17, 2018. Total authorized for renovating and constructing buildings, acquiring land and constructing and equipping a facility for Precinct 2 Justice of the Peace and Constable offices. The total issued was in the amount of \$18,100,000.

COLLIN COUNTY, TEXAS
Combining Balance Sheet
Nonmajor Governmental Funds
Nonmajor Capital Projects Funds
September 30, 2020

| Assets | 1999 Permanent Improvement Bond | 2001 Permanent Improvement Bond | 2003 Permanent Improvement Bond | 2007 Permanent Improvement Bond | 2018 Permanent Improvement Bond | 1995 Road Bond | 1999 Road Bond | 2003 Road Bond | 2007 Road Bond | Tax Notes | Nonmajor Capital Project Funds Total |
|--------------------------------------|--|--|--|--|--|-------------------|---------------------|---------------------|----------------------|----------------------|--|
| Cash | \$ 483 | \$ 878 | \$ 1,605 | \$ 3,724 | \$ 734 | \$ 558 | \$ 626 | \$ 131,980 | \$ 150,055 | \$ 2,457 | \$ 293,100 |
| Investments | 86,309 | 587,673 | 136,891 | 49,210,877 | 293,608 | 166,880 | 2,136,240 | 2,995,117 | 73,416,960 | 14,191,174 | 143,221,729 |
| Receivables: | | | | | | | | | | | |
| Advance to other funds | - | - | - | - | - | - | 1,340,558 | 14,499 | 7,363,236 | - | 8,718,293 |
| Miscellaneous | - | - | - | - | - | - | - | - | 116 | - | 116 |
| Total assets | <u>\$ 86,792</u> | <u>\$ 588,551</u> | <u>\$ 138,496</u> | <u>\$ 49,214,601</u> | <u>\$ 294,342</u> | <u>\$ 167,438</u> | <u>\$ 3,477,424</u> | <u>\$ 3,141,596</u> | <u>\$ 80,930,367</u> | <u>\$ 14,193,631</u> | <u>\$ 152,233,238</u> |
| Liabilities and Fund Balances | | | | | | | | | | | |
| Liabilities: | | | | | | | | | | | |
| Accounts payable | \$ - | \$ - | \$ 5,807 | \$ 324,527 | \$ - | \$ 1,259 | \$ 19,847 | \$ 900,714 | \$ 5,148,235 | \$ 79,805 | \$ 6,480,194 |
| Total liabilities | <u>-</u> | <u>-</u> | <u>5,807</u> | <u>324,527</u> | <u>-</u> | <u>1,259</u> | <u>19,847</u> | <u>900,714</u> | <u>5,148,235</u> | <u>79,805</u> | <u>6,480,194</u> |
| Fund balances: | | | | | | | | | | | |
| Restricted | <u>86,792</u> | <u>588,551</u> | <u>132,689</u> | <u>48,890,074</u> | <u>294,342</u> | <u>166,179</u> | <u>3,457,577</u> | <u>2,240,882</u> | <u>75,782,132</u> | <u>14,113,826</u> | <u>145,753,044</u> |
| Total fund balances | <u>86,792</u> | <u>588,551</u> | <u>132,689</u> | <u>48,890,074</u> | <u>294,342</u> | <u>166,179</u> | <u>3,457,577</u> | <u>2,240,882</u> | <u>75,782,132</u> | <u>14,113,826</u> | <u>145,753,044</u> |
| Total liabilities and fund balances | <u>\$ 86,792</u> | <u>\$ 588,551</u> | <u>\$ 138,496</u> | <u>\$ 49,214,601</u> | <u>\$ 294,342</u> | <u>\$ 167,438</u> | <u>\$ 3,477,424</u> | <u>\$ 3,141,596</u> | <u>\$ 80,930,367</u> | <u>\$ 14,193,631</u> | <u>\$ 152,233,238</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, 2020

| | 1999 Permanent Improvement Bond | 2001 Permanent Improvement Bond | 2003 Permanent Improvement Bond | 2007 Permanent Improvement Bond | 2018 Permanent Improvement Bond | 1995 Road Bond | 1999 Road Bond | 2003 Road Bond | 2007 Road Bond | Tax Notes | Nonmajor Capital Project Funds Total |
|--|--|--|--|--|--|-------------------|-------------------|-------------------|---------------------|--------------------|--|
| Revenues: | | | | | | | | | | | |
| Taxes – general property ad valorem | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,395 | \$ - | \$ - | \$ - | \$ - | \$ 1,395 |
| Federal and state funds | - | - | - | - | - | - | - | 525,000 | 400,000 | - | 925,000 |
| Other local government funds | - | - | - | - | - | - | - | 129,100 | 203,884 | - | 332,984 |
| Interest | 926 | 6,193 | 1,873 | 529,519 | 18,268 | 2,908 | 22,449 | 29,494 | 946,483 | 174,975 | 1,733,088 |
| Miscellaneous | - | - | - | - | - | - | - | 146,375 | 15,000 | - | 161,375 |
| Total revenues | 926 | 6,193 | 1,873 | 529,519 | 18,268 | 4,303 | 22,449 | 829,969 | 1,565,367 | 174,975 | 3,153,842 |
| Expenditures: | | | | | | | | | | | |
| Capital outlay: | | | | | | | | | | | |
| General administration | - | - | - | - | - | - | - | - | - | 1,677,860 | 1,677,860 |
| Public facilities | 4,858 | - | - | 1,080,216 | - | - | - | - | - | 624,705 | 1,709,779 |
| Public transportation | - | - | - | - | - | 1,259 | 19,847 | 1,190,757 | 20,602,376 | - | 21,814,239 |
| Culture and recreation | - | - | 51,771 | 449,937 | 1,750,000 | - | - | - | - | - | 2,251,708 |
| Total expenditures | 4,858 | - | 51,771 | 1,530,153 | 1,750,000 | 1,259 | 19,847 | 1,190,757 | 20,602,376 | 2,302,565 | 27,453,586 |
| Excess (deficiency) of revenues over (under) expenditures | (3,932) | 6,193 | (49,898) | (1,000,634) | (1,731,732) | 3,044 | 2,602 | (360,788) | (19,037,009) | (2,127,590) | (24,299,744) |
| Other financing sources (uses): | | | | | | | | | | | |
| Transfers out | - | - | - | - | - | - | - | - | (4,354,177) | - | (4,354,177) |
| Sale of assets | - | - | - | - | - | - | - | - | 4,796,231 | - | 4,796,231 |
| Total other financing sources (uses) | - | - | - | - | - | - | - | - | 442,054 | - | 442,054 |
| Net change in fund balance | (3,932) | 6,193 | (49,898) | (1,000,634) | (1,731,732) | 3,044 | 2,602 | (360,788) | (18,594,955) | (2,127,590) | (23,857,690) |
| Fund balance – beginning | 90,724 | 582,358 | 182,587 | 49,890,708 | 2,026,074 | 163,135 | 3,454,975 | 2,601,670 | 94,377,087 | 16,241,416 | 169,610,734 |
| Fund balance – ending | \$ 86,792 | \$ 588,551 | \$ 132,689 | \$ 48,890,074 | \$ 294,342 | \$ 166,179 | \$ 3,457,577 | \$ 2,240,882 | \$ 75,782,132 | \$ 14,113,826 | \$ 145,753,044 |

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, 2020

| | <u>Prior Years</u> | <u>Current Year</u> | <u>Total to Date</u> | <u>Project Authorization</u> |
|--|------------------------|-------------------------|--------------------------|----------------------------------|
| Revenues: | | | | |
| Interest | \$ 3,243,622 | \$ 926 | \$ 3,244,548 | \$ 3,244,548 |
| Miscellaneous | 191,042 | - | 191,042 | 191,042 |
| Total revenues | <u>3,434,664</u> | <u>926</u> | <u>3,435,590</u> | <u>3,435,590</u> |
| Expenditures: | | | | |
| Capital outlay: | | | | |
| Criminal justice and related facilities | 34,972,112 | 4,858 | 34,976,970 | 35,063,762 |
| 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>42,035,693</u> | <u>4,858</u> | <u>42,040,551</u> | <u>42,127,343</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(38,601,029)</u> | <u>(3,932)</u> | <u>(38,604,961)</u> | <u>(38,691,753)</u> |
| 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>\$ 90,724</u> | <u>(3,932)</u> | <u>\$ 86,792</u> | <u>\$ -</u> |
| Fund balance – beginning | | <u>90,724</u> | | |
| Fund balance – ending | | <u>\$ 86,792</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, 2020

| | <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 | 1,589,578 | 6,193 | 1,595,771 | 1,595,771 |
| Miscellaneous | 4,950 | - | 4,950 | 4,950 |
| Total revenues | <u>1,670,591</u> | <u>6,193</u> | <u>1,676,784</u> | <u>1,676,784</u> |
| Expenditures: | | | | |
| Capital outlay: | | | | |
| Youth camp and related outdoor recreation and facilities | 26,985,553 | - | 26,985,553 | 27,574,104 |
| Total expenditures | <u>26,985,553</u> | <u>-</u> | <u>26,985,553</u> | <u>27,574,104</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(25,314,962)</u> | <u>6,193</u> | <u>(25,308,769)</u> | <u>(25,897,320)</u> |
| Other financing sources (uses): | | | | |
| Debt issuance | 25,897,320 | - | 25,897,320 | 25,897,320 |
| 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>\$ 582,358</u> | 6,193 | <u>\$ 588,551</u> | <u>\$ -</u> |
| Fund balance – beginning | | <u>582,358</u> | | |
| Fund balance – ending | | <u>\$ 588,551</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, 2020

| | <u>Prior Years</u> | <u>Current Year</u> | <u>Total to Date</u> | <u>Project Authorization</u> |
|--|------------------------|-------------------------|--------------------------|----------------------------------|
| Revenues: | | | | |
| Interest | \$ 3,798,057 | \$ 1,873 | \$ 3,799,930 | \$ 3,799,930 |
| Total revenues | <u>3,798,057</u> | <u>1,873</u> | <u>3,799,930</u> | <u>3,799,930</u> |
| Expenditures: | | | | |
| Capital outlay: | | | | |
| Adult, juvenile detention, and court facilities | 80,031,653 | - | 80,031,653 | 80,164,342 |
| Land for park and open space | <u>10,591,362</u> | <u>51,771</u> | <u>10,643,133</u> | <u>10,643,133</u> |
| Total expenditures | <u>90,623,015</u> | <u>51,771</u> | <u>90,674,786</u> | <u>90,807,475</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(86,824,958)</u> | <u>(49,898)</u> | <u>(86,874,856)</u> | <u>(87,007,545)</u> |
| 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>\$ 182,587</u> | <u>(49,898)</u> | <u>\$ 132,689</u> | <u>\$ -</u> |
| Fund balance – beginning | | <u>182,587</u> | | |
| Fund balance – ending | | <u>\$ 132,689</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, 2020

| | <u>Prior Years</u> | <u>Current Year</u> | <u>Total to Date</u> | <u>Project Authorization</u> |
|--|------------------------|-------------------------|--------------------------|----------------------------------|
| Revenues: | | | | |
| Interest | \$ 1,256,866 | \$ 529,519 | \$ 1,786,385 | \$ 1,786,385 |
| Total revenues | <u>1,256,866</u> | <u>529,519</u> | <u>1,786,385</u> | <u>1,786,385</u> |
| Expenditures: | | | | |
| Capital outlay: | | | | |
| Adult, juvenile detention, and court facilities | 29,603,312 | 1,080,216 | 30,683,528 | 79,573,602 |
| Land for park and open space including joint county-city projects | <u>14,978,990</u> | <u>449,937</u> | <u>15,428,927</u> | <u>15,428,927</u> |
| Total expenditures | <u>44,582,302</u> | <u>1,530,153</u> | <u>46,112,455</u> | <u>95,002,529</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(43,325,436)</u> | <u>(1,000,634)</u> | <u>(44,326,070)</u> | <u>(93,216,144)</u> |
| Other financing sources (uses): | | | | |
| Debt issuance | 89,148,108 | - | 89,148,108 | 89,148,108 |
| Premium on sale of bonds | <u>4,068,036</u> | <u>-</u> | <u>4,068,036</u> | <u>4,068,036</u> |
| Total other financing sources (uses) | <u>93,216,144</u> | <u>-</u> | <u>93,216,144</u> | <u>93,216,144</u> |
| Net change in fund balance | <u>\$ 49,890,708</u> | <u>(1,000,634)</u> | <u>\$ 48,890,074</u> | <u>\$ -</u> |
| Fund balance – beginning | | <u>49,890,708</u> | | |
| Fund balance – ending | | <u>\$ 48,890,074</u> | | |

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures, and
Changes in Fund Balance – Budget (GAAP Basis) and Actual
2018 Permanent Improvement Bond Capital Projects Fund
From Inception and for the Year Ended September 30, 2020

| | <u>Prior Years</u> | <u>Current Year</u> | <u>Total to Date</u> | <u>Project Authorization</u> |
|--|------------------------|-------------------------|--------------------------|----------------------------------|
| Revenues: | | | | |
| Interest | \$ 26,074 | \$ 18,268 | \$ 44,342 | \$ 44,342 |
| Total revenues | <u>26,074</u> | <u>18,268</u> | <u>44,342</u> | <u>44,342</u> |
| Expenditures: | | | | |
| Capital outlay: | | | | |
| Land for park and open space including joint county-city projects | - | 1,750,000 | 1,750,000 | 2,044,342 |
| Total expenditures | <u>-</u> | <u>1,750,000</u> | <u>1,750,000</u> | <u>2,044,342</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>26,074</u> | <u>(1,731,732)</u> | <u>(1,705,658)</u> | <u>(2,000,000)</u> |
| Other financing sources (uses): | | | | |
| Debt issuance | 1,915,000 | - | 1,915,000 | 1,915,000 |
| Premium on sale of bonds | 85,000 | - | 85,000 | 85,000 |
| Total other financing sources (uses) | <u>2,000,000</u> | <u>-</u> | <u>2,000,000</u> | <u>2,000,000</u> |
| Net change in fund balance | <u>\$ 2,026,074</u> | <u>(1,731,732)</u> | <u>\$ 294,342</u> | <u>\$ -</u> |
| Fund balance – beginning | | <u>2,026,074</u> | | |
| Fund balance – ending | | <u>\$ 294,342</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, 2020

| | Prior Years | Current Year | Total to Date | Project Authorization |
|--|------------------------|-------------------------|--------------------------|----------------------------------|
| Revenues: | | | | |
| Taxes - special assessment | \$ 229,675 | \$ 1,395 | \$ 231,070 | \$ 231,070 |
| Other local government funds | 953,851 | - | 953,851 | 953,851 |
| Interest | 2,056,682 | 2,908 | 2,059,590 | 2,059,590 |
| Miscellaneous | 332,049 | - | 332,049 | 332,049 |
| Total revenues | 3,572,257 | 4,303 | 3,576,560 | 3,576,560 |
| Expenditures: | | | | |
| Capital outlay: | | | | |
| Roads, joint state highway, and joint city projects | 50,447,604 | 1,259 | 50,448,863 | 50,615,042 |
| Total expenditures | 50,447,604 | 1,259 | 50,448,863 | 50,615,042 |
| Excess (deficiency) of revenues over (under) expenditures | (46,875,347) | 3,044 | (46,872,303) | (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) | 47,038,482 | - | 47,038,482 | 47,038,482 |
| Net change in fund balance | \$ 163,135 | 3,044 | \$ 166,179 | \$ - |
| Fund balance – beginning | | 163,135 | | |
| Fund balance – ending | | \$ 166,179 | | |

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, 2020

| | Prior Years | Current Year | Total to Date | Project Authorization |
|--|------------------------|-------------------------|--------------------------|----------------------------------|
| Revenues: | | | | |
| Other local government funds | \$ 2,498,588 | \$ - | \$ 2,498,588 | \$ 2,498,588 |
| Interest | 10,596,116 | 22,449 | 10,618,565 | 10,618,565 |
| Total revenues | 13,094,704 | 22,449 | 13,117,153 | 13,117,153 |
| Expenditures: | | | | |
| Capital outlay: | | | | |
| Roads, joint state highway, and joint city projects | 92,187,812 | 19,847 | 92,207,659 | 95,665,237 |
| Total expenditures | 92,187,812 | 19,847 | 92,207,659 | 95,665,237 |
| Excess (deficiency) of revenues over (under) expenditures | (79,093,108) | 2,602 | (79,090,506) | (82,548,084) |
| Other financing sources (uses): | | | | |
| Debt issuance | 81,207,526 | - | 81,207,526 | 81,207,526 |
| Transfers in | 1,340,558 | - | 1,340,558 | 1,340,558 |
| Total other financing sources (uses) | 82,548,084 | - | 82,548,084 | 82,548,084 |
| Net change in fund balance | \$ 3,454,976 | 2,602 | \$ 3,457,578 | \$ - |
| Fund balance – beginning | | 3,454,975 | | |
| Fund balance – ending | | \$ 3,457,577 | | |

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, 2020

| | <u>Prior Years</u> | <u>Current Year</u> | <u>Total to Date</u> | <u>Project Authorization</u> |
|--|------------------------|-------------------------|--------------------------|----------------------------------|
| Revenues: | | | | |
| Federal and state funds | \$ - | \$ 525,000 | \$ 525,000 | \$ 525,000 |
| Other local government funds | 1,925,666 | 129,100 | 2,054,766 | 2,054,766 |
| Interest | 12,862,138 | 29,494 | 12,891,632 | 12,891,632 |
| Miscellaneous | 35,000 | 146,375 | 181,375 | 181,375 |
| Total revenues | <u>14,822,804</u> | <u>829,969</u> | <u>15,652,773</u> | <u>15,652,773</u> |
| Expenditures: | | | | |
| Capital outlay: | | | | |
| Roads, joint state highway, and joint city projects | <u>154,242,670</u> | <u>1,190,757</u> | <u>155,433,427</u> | <u>157,674,309</u> |
| Total expenditures | <u>154,242,670</u> | <u>1,190,757</u> | <u>155,433,427</u> | <u>157,674,309</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(139,419,866)</u> | <u>(360,788)</u> | <u>(139,780,654)</u> | <u>(142,021,536)</u> |
| Other financing sources (uses): | | | | |
| Debt issuance | 137,988,623 | - | 137,988,623 | 137,988,623 |
| Premium on sale of bonds | 4,018,414 | - | 4,018,414 | 4,018,414 |
| Transfers in | 14,499 | - | 14,499 | 14,499 |
| 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>\$ 2,601,670</u> | <u>(360,788)</u> | <u>\$ 2,240,882</u> | <u>\$ -</u> |
| Fund balance – beginning | | <u>2,601,670</u> | | |
| Fund balance – ending | | <u>\$ 2,240,882</u> | | |

COLLIN COUNTY, TEXAS

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, 2020

| | <u>Prior Years</u> | <u>Current Year</u> | <u>Total to Date</u> | <u>Project Authorization</u> |
|--|------------------------|-------------------------|--------------------------|----------------------------------|
| Revenues: | | | | |
| Federal and state funds | \$ - | \$ 400,000 | \$ 400,000 | \$ 400,000 |
| Other local government funds | 9,804,177 | 203,884 | 10,008,061 | 10,008,061 |
| Interest | 8,797,268 | 946,483 | 9,743,751 | 9,743,751 |
| Miscellaneous | 251,457 | 15,000 | 266,457 | 266,457 |
| Total revenues | <u>18,852,902</u> | <u>1,565,367</u> | <u>20,418,269</u> | <u>20,418,269</u> |
| Expenditures: | | | | |
| Capital outlay: | | | | |
| Roads, joint state highway, and joint city projects | 162,600,145 | 20,602,376 | 183,202,521 | 258,984,653 |
| Total expenditures | <u>162,600,145</u> | <u>20,602,376</u> | <u>183,202,521</u> | <u>258,984,653</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(143,747,243)</u> | <u>(19,037,009)</u> | <u>(162,784,252)</u> | <u>(238,566,384)</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 |
| Transfers out | - | (4,354,177) | (4,354,177) | (4,354,177) |
| Sale of assets | 2,567,006 | 4,796,231 | 7,363,237 | 7,363,237 |
| Total other financing sources (uses) | <u>238,124,330</u> | <u>442,054</u> | <u>238,566,384</u> | <u>238,566,384</u> |
| Net change in fund balance | <u>\$ 94,377,087</u> | <u>(18,594,955)</u> | <u>\$ 75,782,132</u> | <u>\$ -</u> |
| Fund balance – beginning | | <u>94,377,087</u> | | |
| Fund balance – ending | | <u>\$ 75,782,132</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, 2020

| | <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 | 4,655,439 | 174,975 | 4,830,414 | 4,830,414 |
| Miscellaneous | 1,496,954 | - | 1,496,954 | 1,496,954 |
| Total revenues | <u>8,039,765</u> | <u>174,975</u> | <u>8,214,740</u> | <u>8,214,740</u> |
| Expenditures: | | | | |
| Capital outlay: | | | | |
| Computer software, hardware, equipment, vehicles, technology improvements, and related services | <u>58,344,286</u> | <u>2,302,565</u> | <u>60,646,851</u> | <u>74,760,677</u> |
| Total expenditures | <u>58,344,286</u> | <u>2,302,565</u> | <u>60,646,851</u> | <u>74,760,677</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(50,304,521)</u> | <u>(2,127,590)</u> | <u>(52,432,111)</u> | <u>(66,545,937)</u> |
| Other financing sources (uses): | | | | |
| Debt issuance | 66,422,580 | - | 66,422,580 | 66,422,580 |
| Premium on sale of tax notes | 123,357 | - | 123,357 | 123,357 |
| Total other financing sources (uses) | <u>66,545,937</u> | <u>-</u> | <u>66,545,937</u> | <u>66,545,937</u> |
| Net change in fund balance | <u>\$ 16,241,416</u> | <u>(2,127,590)</u> | <u>\$ 14,113,826</u> | <u>\$ -</u> |
| Fund balance – beginning | | <u>16,241,416</u> | | |
| Fund balance – ending | | <u>\$ 14,113,826</u> | | |

INTERNAL SERVICE FUNDS

COUNTY 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, 2020

| Assets | County Insurance | Workers Compensation Insurance | Flexible Benefits | Unemployment Assessment | Employee Insurance | Employee Paid Benefits | Total |
|---------------------------|-----------------------------|---|------------------------------|------------------------------------|-------------------------------|---------------------------------------|----------------------|
| Current assets: | | | | | | | |
| Cash | \$ 44,978 | \$ 116,552 | \$ 80,425 | \$ 25,297 | \$ 6,657,534 | \$ 39,509 | \$ 6,964,295 |
| Investments | 5,020,955 | 4,516,036 | 232,468 | 1,035,549 | 2,194,028 | - | 12,999,036 |
| Receivables: | | | | | | | |
| Miscellaneous receivables | 1,689 | 14,952 | - | - | - | - | 16,641 |
| Total current assets | <u>5,067,622</u> | <u>4,647,540</u> | <u>312,893</u> | <u>1,060,846</u> | <u>8,851,562</u> | <u>39,509</u> | <u>19,979,972</u> |
| Total assets | <u>5,067,622</u> | <u>4,647,540</u> | <u>312,893</u> | <u>1,060,846</u> | <u>8,851,562</u> | <u>39,509</u> | <u>19,979,972</u> |
| Liabilities | | | | | | | |
| Current liabilities: | | | | | | | |
| Accounts payable | 9,295 | - | - | - | 451,410 | 30,963 | 491,668 |
| Payroll payable | - | - | - | - | 7,759 | - | 7,759 |
| Claims payable | 446,232 | 637,974 | - | - | 855,183 | - | 1,939,389 |
| Total current liabilities | <u>455,527</u> | <u>637,974</u> | <u>-</u> | <u>-</u> | <u>1,314,352</u> | <u>30,963</u> | <u>2,438,816</u> |
| Total liabilities | <u>455,527</u> | <u>637,974</u> | <u>-</u> | <u>-</u> | <u>1,314,352</u> | <u>30,963</u> | <u>2,438,816</u> |
| Net Position | | | | | | | |
| Unrestricted | 4,612,095 | 4,009,566 | 312,893 | 1,060,846 | 7,537,210 | 8,546 | 17,541,156 |
| Total net position | <u>\$ 4,612,095</u> | <u>\$ 4,009,566</u> | <u>\$ 312,893</u> | <u>\$ 1,060,846</u> | <u>\$ 7,537,210</u> | <u>\$ 8,546</u> | <u>\$ 17,541,156</u> |

COLLIN COUNTY, TEXAS

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

Internal Service Funds

For The Year Ended September 30, 2020

| | <u>County Insurance</u> | <u>Workers Compensation Insurance</u> | <u>Flexible Benefits</u> | <u>Unemployment Assessment</u> | <u>Employee Insurance</u> | <u>Employee Paid Benefits</u> | <u>Total</u> |
|---|-----------------------------|---|------------------------------|------------------------------------|-------------------------------|---------------------------------------|----------------------|
| Operating revenues: | | | | | | | |
| Premiums | \$ 1,565,000 | \$ 885,000 | \$ 3,990,319 | \$ 111,722 | \$ 29,114,862 | \$ 371,235 | \$ 36,038,138 |
| Other | <u>58,359</u> | <u>98,328</u> | <u>-</u> | <u>-</u> | <u>5,238,999</u> | <u>-</u> | <u>5,395,686</u> |
| Total operating revenues | <u>1,623,359</u> | <u>983,328</u> | <u>3,990,319</u> | <u>111,722</u> | <u>34,353,861</u> | <u>371,235</u> | <u>41,433,824</u> |
| Operating expenses: | | | | | | | |
| Administration | - | 15,565 | - | - | 5,363,415 | - | 5,378,980 |
| Benefits | <u>1,524,867</u> | <u>301,520</u> | <u>3,994,349</u> | <u>91,624</u> | <u>27,061,293</u> | <u>371,730</u> | <u>33,345,383</u> |
| Total operating expenses | <u>1,524,867</u> | <u>317,085</u> | <u>3,994,349</u> | <u>91,624</u> | <u>32,424,708</u> | <u>371,730</u> | <u>38,724,363</u> |
| Operating income (loss) | 98,492 | 666,243 | (4,030) | 20,098 | 1,929,153 | (495) | 2,709,461 |
| Nonoperating revenues (expenses): | | | | | | | |
| Interest income | <u>61,692</u> | <u>52,605</u> | <u>70</u> | <u>11,849</u> | <u>46,696</u> | <u>57</u> | <u>172,969</u> |
| Total nonoperating revenues (expenses) | <u>61,692</u> | <u>52,605</u> | <u>70</u> | <u>11,849</u> | <u>46,696</u> | <u>57</u> | <u>172,969</u> |
| Change in net position | 160,184 | 718,848 | (3,960) | 31,947 | 1,975,849 | (438) | 2,882,430 |
| Total net position – beginning | <u>4,451,911</u> | <u>3,290,718</u> | <u>316,853</u> | <u>1,028,899</u> | <u>5,561,361</u> | <u>8,984</u> | <u>14,658,726</u> |
| Total net position – ending | <u>\$ 4,612,095</u> | <u>\$ 4,009,566</u> | <u>\$ 312,893</u> | <u>\$ 1,060,846</u> | <u>\$ 7,537,210</u> | <u>\$ 8,546</u> | <u>\$ 17,541,156</u> |

COLLIN COUNTY, TEXAS
Combining Statement of Cash Flows
Internal Service Funds
For The Year Ended September 30, 2020

| | County Insurance | Workers Compensation Insurance | Flexible Benefits | Unemployment Assessment | Employee Insurance | Employee Paid Benefits | Total |
|---|-----------------------------|---|------------------------------|------------------------------------|-------------------------------|---------------------------------------|---------------|
| Cash flows from operating activities: | | | | | | | |
| Receipts from customers and users | \$ 1,565,000 | \$ 915,181 | \$ 3,990,319 | \$ 111,722 | \$ 29,114,862 | \$ 371,235 | \$ 36,068,319 |
| Insurance recovery | 58,359 | 98,328 | - | - | 5,238,999 | - | 5,395,686 |
| Administration costs | - | (15,565) | - | - | (5,362,480) | - | (5,378,045) |
| Benefits paid | (1,655,167) | (324,436) | (3,995,123) | (110,682) | (27,218,455) | (370,929) | (33,674,792) |
| Net cash provided (used) by operating activities | (31,808) | 673,508 | (4,804) | 1,040 | 1,772,926 | 306 | 2,411,168 |
| Cash flows from investing activities: | | | | | | | |
| Sales (Purchases) of investments | (25,591) | (706,463) | (69,000) | (11,823) | (1,533,103) | - | (2,345,980) |
| Interest income | 61,692 | 52,605 | 71 | 11,849 | 46,696 | 57 | 172,970 |
| Net cash provided (used) by investing activities | 36,101 | (653,858) | (68,929) | 26 | (1,486,407) | 57 | (2,173,010) |
| Net increase (decrease) in cash and cash equivalents | 4,293 | 19,650 | (73,733) | 1,066 | 286,519 | 363 | 238,158 |
| Cash and cash equivalents – October 1, 2019 | 40,685 | 96,902 | 154,158 | 24,231 | 6,371,015 | 39,146 | 6,726,137 |
| Cash and cash equivalents – September 30, 2020 | 44,978 | 116,552 | 80,425 | 25,297 | 6,657,534 | 39,509 | 6,964,295 |
| Reconciliation of operating income (loss) to net cash provided (used) by operating activities: | | | | | | | |
| Operating income (loss) | 98,492 | 666,243 | (4,030) | 20,098 | 1,929,153 | (495) | 2,709,461 |
| Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities: | | | | | | | |
| Change in intergovernmental receivable | - | 30,181 | - | - | - | - | 30,181 |
| Change in accounts payable | (130,300) | (22,916) | (774) | (19,058) | (156,768) | 801 | (329,015) |
| Change in payroll payable | - | - | - | - | 541 | - | 541 |
| Total adjustments | (130,300) | 7,265 | (774) | (19,058) | (156,227) | 801 | (298,293) |
| Net cash provided (used) by operating activities | \$ (31,808) | \$ 673,508 | \$ (4,804) | \$ 1,040 | \$ 1,772,926 | \$ 306 | \$ 2,411,168 |

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 District 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 deposits from 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, 2020

| | Balance October 1, <u>2019</u> | <u>Additions</u> | <u>Deductions</u> | Balance September 30, <u>2020</u> |
|----------------------------------|--------------------------------------|----------------------|----------------------|---|
| <u>UNCLAIMED HOLDINGS</u> | | | | |
| <u>Assets</u> | | | | |
| Cash | \$ 3,525 | \$ 272,590 | \$ 275,468 | \$ 647 |
| Investments | <u>670,778</u> | <u>86,650</u> | <u>177,650</u> | <u>579,778</u> |
| Total assets | <u>\$ 674,303</u> | <u>\$ 359,240</u> | <u>\$ 453,118</u> | <u>\$ 580,425</u> |
| <u>Liabilities</u> | | | | |
| Due to others/vouchers payable | <u>\$ 674,303</u> | <u>\$ 296,842</u> | <u>\$ 390,720</u> | <u>\$ 580,425</u> |
| Total liabilities | <u>\$ 674,303</u> | <u>\$ 296,842</u> | <u>\$ 390,720</u> | <u>\$ 580,425</u> |
| <u>STATE FEES</u> | | | | |
| <u>Assets</u> | | | | |
| Cash | \$ 152,001 | \$ 9,875,987 | \$ 9,835,912 | \$ 192,076 |
| Investments | <u>1,087,770</u> | <u>5,034,153</u> | <u>5,203,153</u> | <u>918,770</u> |
| Total assets | <u>\$ 1,239,771</u> | <u>\$ 14,910,140</u> | <u>\$ 15,039,065</u> | <u>\$ 1,110,846</u> |
| <u>Liabilities</u> | | | | |
| Due to other governments | \$ 1,239,771 | \$ 4,684,046 | \$ 4,812,971 | \$ 1,110,846 |
| Due to others/vouchers payable | <u>-</u> | <u>4,491,572</u> | <u>4,491,572</u> | <u>-</u> |
| Total liabilities | <u>\$ 1,239,771</u> | <u>\$ 9,175,618</u> | <u>\$ 9,304,543</u> | <u>\$ 1,110,846</u> |

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets
and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2020

| <u>SHERIFF</u> | Balance October 1, <u>2019</u> | <u>Additions</u> | <u>Deductions</u> | Balance September 30, <u>2020</u> |
|--------------------------------|--------------------------------------|-------------------|-------------------|---|
| <u>Assets</u> | | | | |
| Cash | \$ 20,207 | \$ 407,133 | \$ 407,881 | \$ 19,459 |
| Total assets | <u>\$ 20,207</u> | <u>\$ 407,133</u> | <u>\$ 407,881</u> | <u>\$ 19,459</u> |
| <u>Liabilities</u> | | | | |
| Due to other funds | \$ - | \$ 423,295 | \$ 423,295 | \$ - |
| Due to others/vouchers payable | 20,207 | 23,017 | 23,765 | 19,459 |
| Total liabilities | <u>\$ 20,207</u> | <u>\$ 446,312</u> | <u>\$ 447,060</u> | <u>\$ 19,459</u> |

DISTRICT CLERK - TRUST

| | | | | |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|
| <u>Assets</u> | | | | |
| Cash | \$ 4,730,025 | \$ 5,644,205 | \$ 4,759,647 | \$ 5,614,583 |
| Investments | 1,479,790 | 614,367 | 243,160 | 1,850,997 |
| Total assets | <u>\$ 6,209,815</u> | <u>\$ 6,258,572</u> | <u>\$ 5,002,807</u> | <u>\$ 7,465,580</u> |
| <u>Liabilities</u> | | | | |
| Due to others/vouchers payable | \$ 6,209,815 | \$ 6,258,571 | \$ 5,002,806 | \$ 7,465,580 |
| Total liabilities | <u>\$ 6,209,815</u> | <u>\$ 6,258,571</u> | <u>\$ 5,002,806</u> | <u>\$ 7,465,580</u> |

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets
and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2020

| <u>DISTRICT CLERK - OTHER</u> | Balance October 1, <u>2019</u> | <u>Additions</u> | <u>Deductions</u> | Balance September 30, <u>2020</u> |
|---------------------------------|--------------------------------------|----------------------|----------------------|---|
| <u>Assets</u> | | | | |
| Cash | \$ 1,320,056 | \$ 7,587,951 | \$ 6,740,457 | \$ 2,167,550 |
| Total assets | <u>\$ 1,320,056</u> | <u>\$ 7,587,951</u> | <u>\$ 6,740,457</u> | <u>\$ 2,167,550</u> |
| <u>Liabilities</u> | | | | |
| Due to other governments | \$ 831 | \$ 4,457 | \$ 2,220 | \$ 3,068 |
| Due to other funds | - | 6,204,796 | 6,204,796 | - |
| Cash bonds outstanding | 1,305,981 | 1,591,200 | 823,355 | 2,073,826 |
| Cash deposits outstanding | <u>13,244</u> | <u>107,578</u> | <u>30,166</u> | <u>90,656</u> |
| Total liabilities | <u>\$ 1,320,056</u> | <u>\$ 7,908,031</u> | <u>\$ 7,060,537</u> | <u>\$ 2,167,550</u> |
| <u>COUNTY CLERK - TRUST</u> | | | | |
| <u>Assets</u> | | | | |
| Cash | \$ 18,175,630 | \$ 17,052,008 | \$ 24,152,803 | \$ 11,074,835 |
| Investments | <u>3,094,988</u> | <u>954,632</u> | <u>771,839</u> | <u>3,277,781</u> |
| Total assets | <u>\$ 21,270,618</u> | <u>\$ 18,006,640</u> | <u>\$ 24,924,642</u> | <u>\$ 14,352,616</u> |
| <u>Liabilities</u> | | | | |
| Due to others/vouchers payable | \$ 21,270,618 | \$ 18,006,640 | \$ 24,924,642 | \$ 14,352,616 |
| Total liabilities | <u>\$ 21,270,618</u> | <u>\$ 18,006,640</u> | <u>\$ 24,924,642</u> | <u>\$ 14,352,616</u> |

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets
and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2020

| <u>COUNTY CLERK - OTHER</u> | Balance October 1, <u>2019</u> | <u>Additions</u> | <u>Deductions</u> | Balance September 30, <u>2020</u> |
|-----------------------------------|--------------------------------------|-------------------------|-------------------------|---|
| <u>Assets</u> | | | | |
| Cash | \$ 2,147,037 | \$ 17,725,182 | \$ 17,757,030 | \$ 2,115,189 |
| Total assets | <u>\$ 2,147,037</u> | <u>\$ 17,725,182</u> | <u>\$ 17,757,030</u> | <u>\$ 2,115,189</u> |
| <u>Liabilities</u> | | | | |
| Due to other governments | \$ 3,061 | \$ 18,394 | \$ 18,686 | \$ 2,769 |
| Due to other funds | - | 16,518,417 | 16,518,417 | - |
| Due to others/vouchers payable | 6,900 | 16,538 | 15,679 | 7,759 |
| Cash bonds outstanding | <u>2,137,076</u> | <u>1,283,780</u> | <u>1,316,195</u> | <u>2,104,661</u> |
| Total liabilities | <u>\$ 2,147,037</u> | <u>\$ 17,837,129</u> | <u>\$ 17,868,977</u> | <u>\$ 2,115,189</u> |
| <u>TAX ASSESSOR/COLLECTOR</u> | | | | |
| <u>Assets</u> | | | | |
| Cash | \$ 11,643,707 | \$ 4,013,617,144 | \$ 4,007,992,832 | \$ 17,268,019 |
| Investments | 4,534,568 | 41,094 | 48,483 | 4,527,179 |
| Miscellaneous receivables | <u>46,283</u> | <u>22,072,480</u> | <u>22,023,168</u> | <u>95,595</u> |
| Total assets | <u>\$ 16,224,558</u> | <u>\$ 4,035,730,718</u> | <u>\$ 4,030,064,483</u> | <u>\$ 21,890,793</u> |
| <u>Liabilities</u> | | | | |
| Due to other governments | \$ 5,492,767 | \$ 3,384,453,068 | \$ 3,378,623,329 | \$ 11,322,506 |
| Due to other funds | - | 273,710,320 | 273,710,320 | - |
| Due to others/vouchers payable | <u>10,731,791</u> | <u>31,503,660</u> | <u>31,667,164</u> | <u>10,568,287</u> |
| Total liabilities | <u>\$ 16,224,558</u> | <u>\$ 3,689,667,048</u> | <u>\$ 3,684,000,813</u> | <u>\$ 21,890,793</u> |

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets
and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2020

| <u>JUSTICE OF THE PEACE, PRECINCT 1</u> | Balance October 1, <u>2019</u> | <u>Additions</u> | <u>Deductions</u> | Balance September 30, <u>2020</u> |
|--|--------------------------------------|-------------------|-------------------|---|
| <u>Assets</u> | | | | |
| Cash | \$ 28,319 | \$ 859,423 | \$ 866,055 | \$ 21,687 |
| Total assets | <u>\$ 28,319</u> | <u>\$ 859,423</u> | <u>\$ 866,055</u> | <u>\$ 21,687</u> |
| <u>Liabilities</u> | | | | |
| Due to other governments | \$ 212 | \$ 845 | \$ 1,057 | \$ - |
| Due to other funds | - | 829,204 | 829,204 | - |
| Due to others/vouchers payable | <u>28,107</u> | <u>78,927</u> | <u>85,347</u> | <u>21,687</u> |
| Total liabilities | <u>\$ 28,319</u> | <u>\$ 908,976</u> | <u>\$ 915,608</u> | <u>\$ 21,687</u> |
| <u>JUSTICE OF THE PEACE, PRECINCT 2</u> | | | | |
| <u>Assets</u> | | | | |
| Cash | \$ 8,553 | \$ 375,471 | \$ 369,682 | \$ 14,342 |
| Total assets | <u>\$ 8,553</u> | <u>\$ 375,471</u> | <u>\$ 369,682</u> | <u>\$ 14,342</u> |
| <u>Liabilities</u> | | | | |
| Due to other governments | \$ 718 | \$ 11,970 | \$ 12,494 | \$ 194 |
| Due to other funds | - | 361,233 | 361,233 | - |
| Due to others/vouchers payable | <u>7,835</u> | <u>14,690</u> | <u>8,377</u> | <u>14,148</u> |
| Total liabilities | <u>\$ 8,553</u> | <u>\$ 387,893</u> | <u>\$ 382,104</u> | <u>\$ 14,342</u> |

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets
and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2020

| <u>JUSTICE OF THE PEACE, PRECINCT 3-1</u> | Balance October 1, <u>2019</u> | <u>Additions</u> | <u>Deductions</u> | Balance September 30, <u>2020</u> |
|--|--------------------------------------|---------------------|---------------------|---|
| <u>Assets</u> | | | | |
| Cash | \$ 37,371 | \$ 1,136,565 | \$ 1,119,870 | \$ 54,066 |
| Total assets | <u>\$ 37,371</u> | <u>\$ 1,136,565</u> | <u>\$ 1,119,870</u> | <u>\$ 54,066</u> |
| <u>Liabilities</u> | | | | |
| Due to other governments | \$ 45 | \$ 250 | \$ 250 | \$ 45 |
| Due to other funds | - | 1,131,013 | 1,131,013 | - |
| Due to others/vouchers payable | <u>37,326</u> | <u>82,934</u> | <u>66,239</u> | <u>54,021</u> |
| Total liabilities | <u>\$ 37,371</u> | <u>\$ 1,214,197</u> | <u>\$ 1,197,502</u> | <u>\$ 54,066</u> |
| <u>JUSTICE OF THE PEACE, PRECINCT 3-2</u> | | | | |
| <u>Assets</u> | | | | |
| Cash | \$ 69,510 | \$ 487,407 | \$ 486,218 | \$ 70,699 |
| Total assets | <u>\$ 69,510</u> | <u>\$ 487,407</u> | <u>\$ 486,218</u> | <u>\$ 70,699</u> |
| <u>Liabilities</u> | | | | |
| Due to other governments | \$ 95 | \$ 4,478 | \$ 4,572 | \$ 1 |
| Due to other funds | - | 491,183 | 491,183 | - |
| Due to others/vouchers payable | <u>69,415</u> | <u>20,448</u> | <u>19,165</u> | <u>70,698</u> |
| Total liabilities | <u>\$ 69,510</u> | <u>\$ 516,109</u> | <u>\$ 514,920</u> | <u>\$ 70,699</u> |

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets
and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2020

| <u>JUSTICE OF THE PEACE, PRECINCT 4</u> | Balance October 1, <u>2019</u> | <u>Additions</u> | <u>Deductions</u> | Balance September 30, <u>2020</u> |
|---|--------------------------------------|----------------------|----------------------|---|
| <u>Assets</u> | | | | |
| Cash | \$ 77,891 | \$ 1,466,852 | \$ 1,465,024 | \$ 79,719 |
| Total assets | <u>\$ 77,891</u> | <u>\$ 1,466,852</u> | <u>\$ 1,465,024</u> | <u>\$ 79,719</u> |
| <u>Liabilities</u> | | | | |
| Due to other governments | \$ - | \$ 98 | \$ - | \$ 98 |
| Due to other funds | - | 1,366,945 | 1,366,945 | - |
| Due to others/vouchers payable | <u>77,891</u> | <u>170,336</u> | <u>168,606</u> | <u>79,621</u> |
| Total liabilities | <u>\$ 77,891</u> | <u>\$ 1,537,379</u> | <u>\$ 1,535,551</u> | <u>\$ 79,719</u> |
| <u>COMMUNITY SUPERVISION AND CORRECTIONS - OPERATING</u> | | | | |
| <u>Assets</u> | | | | |
| Cash | \$ 1,285,469 | \$ 12,047,919 | \$ 12,408,308 | \$ 925,080 |
| Investments | 2,503,270 | 3,492,276 | 3,798,000 | 2,197,546 |
| Miscellaneous receivables | <u>1,022</u> | <u>5,335</u> | <u>6,357</u> | <u>-</u> |
| Total assets | <u>\$ 3,789,761</u> | <u>\$ 15,545,530</u> | <u>\$ 16,212,665</u> | <u>\$ 3,122,626</u> |
| <u>Liabilities</u> | | | | |
| Due to others/vouchers payable | <u>\$ 3,789,761</u> | <u>\$ 22,900,356</u> | <u>\$ 23,567,491</u> | <u>\$ 3,122,626</u> |
| Total liabilities | <u>\$ 3,789,761</u> | <u>\$ 22,900,356</u> | <u>\$ 23,567,491</u> | <u>\$ 3,122,626</u> |

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets
and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2020

| | Balance October 1, <u>2019</u> | <u>Additions</u> | <u>Deductions</u> | Balance September 30, <u>2020</u> |
|---|--------------------------------------|----------------------|----------------------|---|
| <u>BAIL SECURITY</u> | | | | |
| <u>Assets</u> | | | | |
| Cash | \$ 655,000 | \$ 103,193 | \$ 208,193 | \$ 550,000 |
| Assets held as security deposits | <u>2,549,410</u> | <u>238,978</u> | <u>-</u> | <u>2,788,388</u> |
| Total assets | <u>\$ 3,204,410</u> | <u>\$ 342,171</u> | <u>\$ 208,193</u> | <u>\$ 3,338,388</u> |
| <u>Liabilities</u> | | | | |
| Due to others/vouchers payable | <u>\$ 3,204,410</u> | <u>\$ 550,365</u> | <u>\$ 416,387</u> | <u>\$ 3,338,388</u> |
| Total liabilities | <u>\$ 3,204,410</u> | <u>\$ 550,365</u> | <u>\$ 416,387</u> | <u>\$ 3,338,388</u> |
| <u>JUVENILE PROBATION</u> | | | | |
| <u>Assets</u> | | | | |
| Cash | <u>\$ 2,397</u> | <u>\$ 68,886</u> | <u>\$ 70,141</u> | <u>\$ 1,142</u> |
| Total assets | <u>\$ 2,397</u> | <u>\$ 68,886</u> | <u>\$ 70,141</u> | <u>\$ 1,142</u> |
| <u>Liabilities</u> | | | | |
| Due to other funds | \$ - | \$ 40,323 | \$ 40,323 | \$ - |
| Due to others/vouchers payable | <u>2,397</u> | <u>32,049</u> | <u>33,304</u> | <u>1,142</u> |
| Total liabilities | <u>\$ 2,397</u> | <u>\$ 72,372</u> | <u>\$ 73,627</u> | <u>\$ 1,142</u> |
| <u>COMMUNITY SUPERVISION AND CORRECTIONS</u> | | | | |
| <u>Assets</u> | | | | |
| Cash | <u>\$ 839,123</u> | <u>\$ 11,416,490</u> | <u>\$ 11,353,156</u> | <u>\$ 902,457</u> |
| Total assets | <u>\$ 839,123</u> | <u>\$ 11,416,490</u> | <u>\$ 11,353,156</u> | <u>\$ 902,457</u> |
| <u>Liabilities</u> | | | | |
| Due to other governments | \$ 1,691 | \$ 9,030 | \$ 9,025 | \$ 1,696 |
| Due to other funds | - | 4,460,987 | 4,460,987 | - |
| Due to others/vouchers payable | <u>837,432</u> | <u>7,616,630</u> | <u>7,553,301</u> | <u>900,761</u> |
| Total liabilities | <u>\$ 839,123</u> | <u>\$ 12,086,647</u> | <u>\$ 12,023,313</u> | <u>\$ 902,457</u> |

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets
and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2020

| | Balance October 1, <u>2019</u> | <u>Additions</u> | <u>Deductions</u> | Balance September 30, <u>2020</u> |
|---|--------------------------------------|---------------------|---------------------|---|
| <u>INMATE TRUST</u> | | | | |
| <u>Assets</u> | | | | |
| Cash | \$ 100,569 | \$ 2,753,113 | \$ 2,744,238 | \$ 109,444 |
| Total assets | <u>\$ 100,569</u> | <u>\$ 2,753,113</u> | <u>\$ 2,744,238</u> | <u>\$ 109,444</u> |
| <u>Liabilities</u> | | | | |
| Due to others/vouchers payable | \$ 100,569 | \$ 2,753,113 | \$ 2,744,238 | \$ 109,444 |
| Total liabilities | <u>\$ 100,569</u> | <u>\$ 2,753,113</u> | <u>\$ 2,744,238</u> | <u>\$ 109,444</u> |
| <u>DISTRICT ATTORNEY TRUST</u> | | | | |
| <u>Assets</u> | | | | |
| Cash | \$ 25,002 | \$ 76,583 | \$ 78,549 | \$ 23,036 |
| Total assets | <u>\$ 25,002</u> | <u>\$ 76,583</u> | <u>\$ 78,549</u> | <u>\$ 23,036</u> |
| <u>Liabilities</u> | | | | |
| Due to others/vouchers payable | \$ 25,002 | \$ 76,583 | \$ 78,549 | \$ 23,036 |
| Total liabilities | <u>\$ 25,002</u> | <u>\$ 76,583</u> | <u>\$ 78,549</u> | <u>\$ 23,036</u> |
| <u>JAIL CASE COORDINATOR</u> | | | | |
| <u>Assets</u> | | | | |
| Cash | \$ 16,733 | \$ 215,034 | \$ 231,767 | \$ - |
| Total assets | <u>\$ 16,733</u> | <u>\$ 215,034</u> | <u>\$ 231,767</u> | <u>\$ -</u> |
| <u>Liabilities</u> | | | | |
| Due to other funds | \$ - | \$ 231,767 | \$ 231,767 | \$ - |
| Due to others/vouchers payable | 16,733 | - | 16,733 | - |
| Total liabilities | <u>\$ 16,733</u> | <u>\$ 231,767</u> | <u>\$ 248,500</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, 2020

| | Balance October 1, <u>2019</u> | <u>Additions</u> | <u>Deductions</u> | Balance September 30, <u>2020</u> |
|---|--------------------------------------|-------------------|-------------------|---|
| <u>JAIL COMMISSARY</u> | | | | |
| <u>Assets</u> | | | | |
| Cash | \$ 1,764,365 | \$ 870,618 | \$ 820,165 | \$ 1,814,818 |
| Total assets | <u>\$ 1,764,365</u> | <u>\$ 870,618</u> | <u>\$ 820,165</u> | <u>\$ 1,814,818</u> |
| <u>Liabilities</u> | | | | |
| Due to others/vouchers payable | \$ 1,764,365 | \$ 870,618 | \$ 820,165 | \$ 1,814,818 |
| Total liabilities | <u>\$ 1,764,365</u> | <u>\$ 870,618</u> | <u>\$ 820,165</u> | <u>\$ 1,814,818</u> |
| <u>CONSTABLE, PRECINCT 1</u> | | | | |
| <u>Assets</u> | | | | |
| Cash | \$ 6,711 | \$ 200,705 | \$ 202,463 | \$ 4,953 |
| Total assets | <u>\$ 6,711</u> | <u>\$ 200,705</u> | <u>\$ 202,463</u> | <u>\$ 4,953</u> |
| <u>Liabilities</u> | | | | |
| Due to other funds | \$ - | \$ 151,996 | \$ 151,996 | \$ - |
| Due to others/vouchers payable | 6,711 | 58,946 | 60,704 | 4,953 |
| Total liabilities | <u>\$ 6,711</u> | <u>\$ 210,942</u> | <u>\$ 212,700</u> | <u>\$ 4,953</u> |
| <u>CONSTABLE, PRECINCT 2</u> | | | | |
| <u>Assets</u> | | | | |
| Cash | \$ 27,179 | \$ 328,732 | \$ 353,050 | \$ 2,861 |
| Total assets | <u>\$ 27,179</u> | <u>\$ 328,732</u> | <u>\$ 353,050</u> | <u>\$ 2,861</u> |
| <u>Liabilities</u> | | | | |
| Due to other funds | \$ - | \$ 231,813 | \$ 231,813 | \$ - |
| Due to others/vouchers payable | 27,179 | 111,975 | 136,293 | 2,861 |
| Total liabilities | <u>\$ 27,179</u> | <u>\$ 343,788</u> | <u>\$ 368,106</u> | <u>\$ 2,861</u> |

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets
and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2020

| <u>CONSTABLE, PRECINCT 3</u> | Balance October 1, 2019 | <u>Additions</u> | <u>Deductions</u> | Balance September 30, 2020 |
|--------------------------------|-------------------------------|-------------------|-------------------|----------------------------------|
| <u>Assets</u> | | | | |
| Cash | \$ - | \$ 451,931 | \$ 451,931 | \$ - |
| Total assets | <u>\$ -</u> | <u>\$ 451,931</u> | <u>\$ 451,931</u> | <u>\$ -</u> |
| <u>Liabilities</u> | | | | |
| Due to other funds | \$ - | \$ 341,790 | \$ 341,790 | \$ - |
| Due to others/vouchers payable | - | 110,141 | 110,141 | - |
| Total liabilities | <u>\$ -</u> | <u>\$ 451,931</u> | <u>\$ 451,931</u> | <u>\$ -</u> |

CONSTABLE, PRECINCT 4

| | | | | |
|--------------------------------|-----------------|-------------------|-------------------|-----------------|
| <u>Assets</u> | | | | |
| Cash | \$ 7,032 | \$ 302,892 | \$ 304,622 | \$ 5,302 |
| Total assets | <u>\$ 7,032</u> | <u>\$ 302,892</u> | <u>\$ 304,622</u> | <u>\$ 5,302</u> |
| <u>Liabilities</u> | | | | |
| Due to other funds | \$ - | \$ 250,786 | \$ 250,786 | \$ - |
| Due to others/vouchers payable | 7,032 | 64,249 | 65,979 | 5,302 |
| Total liabilities | <u>\$ 7,032</u> | <u>\$ 315,035</u> | <u>\$ 316,765</u> | <u>\$ 5,302</u> |

DISTRICT ATTORNEY SEIZED FUNDS REGISTRY

| | | | | |
|--------------------------------|---------------|-------------|-------------|---------------|
| <u>Assets</u> | | | | |
| Cash | \$ 203 | \$ 1 | \$ - | \$ 204 |
| Total assets | <u>\$ 203</u> | <u>\$ 1</u> | <u>\$ -</u> | <u>\$ 204</u> |
| <u>Liabilities</u> | | | | |
| Due to others/vouchers payable | \$ 203 | \$ 1 | \$ - | \$ 204 |
| Total liabilities | <u>\$ 203</u> | <u>\$ 1</u> | <u>\$ -</u> | <u>\$ 204</u> |

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets
and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2020

| <u>DETENTION BONDS</u> | Balance October 1, <u>2019</u> | <u>Additions</u> | <u>Deductions</u> | Balance September 30, <u>2020</u> |
|--------------------------------|--------------------------------------|---------------------|---------------------|---|
| <u>Assets</u> | | | | |
| Cash | \$ 9,225 | \$ 3,591,485 | \$ 3,591,200 | \$ 9,510 |
| Total assets | <u>\$ 9,225</u> | <u>\$ 3,591,485</u> | <u>\$ 3,591,200</u> | <u>\$ 9,510</u> |
| <u>Liabilities</u> | | | | |
| Due to other governments | \$ - | \$ 296,325 | \$ 296,325 | \$ - |
| Due to other funds | - | 3,304,384 | 3,304,384 | - |
| Due to others/vouchers payable | <u>9,225</u> | <u>9,510</u> | <u>9,225</u> | <u>9,510</u> |
| Total liabilities | <u>\$ 9,225</u> | <u>\$ 3,610,219</u> | <u>\$ 3,609,934</u> | <u>\$ 9,510</u> |

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets
and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2020

| <u>TOTALS - ALL AGENCY FUNDS</u> | Balance October 1, <u>2019</u> | <u>Additions</u> | <u>Deductions</u> | Balance September 30, <u>2020</u> |
|---|--------------------------------------|-------------------------|-------------------------|---|
| <u>Assets</u> | | | | |
| Cash | \$ 43,152,840 | \$ 4,108,935,500 | \$ 4,109,046,662 | \$ 43,041,678 |
| Investments | 13,371,164 | 10,223,172 | 10,242,285 | 13,352,051 |
| Assets held as security deposits | 2,549,410 | 238,978 | - | 2,788,388 |
| Receivables: | | | | |
| Miscellaneous receivables | 47,305 | 22,077,815 | 22,029,525 | 95,595 |
| Total assets | <u>\$ 59,120,719</u> | <u>\$ 4,141,475,465</u> | <u>\$ 4,141,318,472</u> | <u>\$ 59,277,712</u> |
| <u>Liabilities</u> | | | | |
| Due to other governments | \$ 6,739,191 | \$ 3,389,482,961 | \$ 3,383,780,929 | \$ 12,441,223 |
| Due to other funds | - | 310,050,252 | 310,050,252 | - |
| Due to others/vouchers payable | 48,925,227 | 96,118,711 | 102,476,592 | 42,567,346 |
| Cash bonds outstanding | 3,443,057 | 2,874,980 | 2,139,550 | 4,178,487 |
| Cash deposits outstanding | 13,244 | 107,578 | 30,166 | 90,656 |
| Total liabilities | <u>\$ 59,120,719</u> | <u>\$ 3,798,634,482</u> | <u>\$ 3,798,477,489</u> | <u>\$ 59,277,712</u> |

STATISTICAL SECTION

STATISTICAL SECTION

(unaudited)

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

| Contents | Section |
|--|----------------|
| <u>Financial Trends</u> | 1 |
| <i>Financial trends information is intended to assist readers in understanding and assessing how the County's financial position has changed over time.</i> | |
| Table 1.1 - Position by Component | |
| Table 1.2 - Changes in Net Position | |
| Table 1.3 - Fund Balances, Governmental Funds | |
| Table 1.4 - Changes in Fund Balances, Governmental Funds | |
| <u>Revenue Capacity</u> | 2 |
| <i>Revenue capacity information is intended to assist readers in understanding and assessing the factors affecting the County's ability to generate its own-source revenues.</i> | |
| Table 2.1 - Estimated Market Value and Assessed Taxable Value of Property | |
| Table 2.2 - Property Tax Rates – All Direct and Overlapping Governments | |
| Table 2.3 - Principal Taxpayers and Chart | |
| Table 2.4 - Property Tax Levies and Collections | |
| <u>Debt Capacity</u> | 3 |
| <i>Debt capacity information is intended to assist readers in understanding and assessing the County's debt burden and its ability to issue additional debt in the future.</i> | |
| Table 3.1 - Ratios of Outstanding Debt by Type | |
| Table 3.2 - Ratio of General Bonded Debt Outstanding | |
| Table 3.3 - Direct and Overlapping Governmental Activities Debt | |
| Table 3.4 - Legal Debt Margin Information | |
| <u>Demographic and Economic Information</u> | 4 |
| <i>Demographic and economic information is intended to assist readers in understanding the socioeconomic environment within which the County operates and to provide information to facilitate comparisons of financial statement information.</i> | |
| Table 4.1 - Demographic and Economic Statistics | |
| Table 4.2 - Principal Employers and Chart | |
| <u>Operating Information</u> | 5 |
| <i>Operating information is intended to provide statistical information about the County's operations and resources to assist readers in using financial statement information.</i> | |
| Table 5.1 - County Employees by Function and Chart | |
| Table 5.2 - Operating Indicators by Function/Program | |
| Table 5.3 - Capital Asset Statistics by Function/Program | |

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

FINANCIAL TRENDS

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

| | <u>2011</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Governmental activities | | | | | | | | | | |
| Net Investment in capital assets | \$ 194,173 | \$ 214,253 | \$ 231,894 | \$ 236,185 | \$ 247,994 | \$ 250,280 | \$ 210,025 | \$ 194,822 | \$ 209,752 | \$ 207,833 |
| Restricted | 17,446 | 21,164 | 25,366 | 20,698 | 69,920 | 77,875 | 88,056 | 100,055 | 93,757 | 101,497 |
| Unrestricted | <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> | <u>339,389</u> | <u>405,975</u> |
| Total governmental activities net position | <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> | <u>\$ 642,898</u> | <u>\$ 715,305</u> |
| Business-type activities ⁽²⁾ | | | | | | | | | | |
| Net investment in capital assets | \$ 14,828 | \$ 15,279 | \$ 15,372 | \$ 15,770 | \$ 18,218 | \$ 23,226 | \$ 46,882 | \$ 59,768 | \$ 77,446 | \$ 97,426 |
| Unrestricted | <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> | <u>(66,067)</u> | <u>(86,701)</u> |
| Total business-type activities net position | <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> | <u>\$ 11,379</u> | <u>\$ 10,725</u> |
| Primary government | | | | | | | | | | |
| Net investments in capital assets | \$ 209,001 | \$ 229,532 | \$ 247,266 | \$ 251,955 | \$ 266,212 | \$ 273,506 | \$ 256,907 | \$ 254,590 | \$ 287,198 | \$ 305,259 |
| Restricted | 17,446 | 21,164 | 25,366 | 20,698 | 69,920 | 77,875 | 88,056 | 100,055 | 93,757 | 101,497 |
| Unrestricted | <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> | <u>273,322</u> | <u>319,274</u> |
| Total primary government net position | <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> | <u>\$ 654,277</u> | <u>\$ 726,030</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)

| | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Expenses | | | | | | | | | | |
| <i>Governmental activities:</i> | | | | | | | | | | |
| General Administration | \$ 67,690 | \$ 29,244 | \$ 27,867 | \$ 42,213 | \$ 33,018 | \$ 36,382 | \$ 38,061 | \$ 38,834 | \$ 40,690 | \$ 59,751 |
| Judicial | 14,110 | 16,069 | 16,427 | 16,727 | 16,972 | 19,722 | 21,617 | 21,629 | 23,554 | 22,571 |
| Financial Administration | 8,822 | 10,028 | 10,168 | 10,490 | 10,776 | 11,878 | 12,951 | 13,723 | 14,113 | 13,479 |
| Legal | 9,293 | 10,204 | 10,301 | 10,515 | 10,954 | 12,650 | 13,781 | 13,311 | 16,296 | 14,944 |
| Public facilities | 17,040 | 18,701 | 21,950 | 25,338 | 19,849 | 20,106 | 20,740 | 21,002 | 20,321 | 19,424 |
| Equipment services | 2,495 | 2,859 | 3,236 | 2,855 | 1,896 | 2,539 | 2,828 | 3,152 | 3,364 | 3,047 |
| Public safety | 50,875 | 57,156 | 55,924 | 57,137 | 58,502 | 61,914 | 69,396 | 69,740 | 77,985 | 49,339 |
| Public transportation | 70,789 | 45,515 | 42,393 | 37,670 | 40,523 | 48,460 | 67,506 | 37,649 | 48,415 | 54,013 |
| Health and welfare | 18,074 | 17,188 | 18,130 | 18,933 | 19,319 | 23,104 | 23,911 | 25,345 | 26,310 | 124,584 |
| Culture and recreation | 1,522 | 1,591 | 3,333 | 2,275 | 4,067 | 3,305 | 2,033 | 2,982 | 3,503 | 3,281 |
| Conservation | 235 | 249 | 246 | 256 | 258 | 239 | 245 | 261 | 224 | 244 |
| Debt service, interest and fiscal charges | 17,589 | 22,193 | 21,847 | 14,406 | 14,243 | 15,626 | 13,115 | 11,171 | 7,477 | 12,998 |
| Total governmental activities expenses | <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> | <u>282,252</u> | <u>377,675</u> |
| <i>Business-type Activities:</i> | | | | | | | | | | |
| Public safety | - | - | - | - | 1,243 | 1,326 | 1,330 | 1,439 | 1,498 | 1,557 |
| Public transportation | - | - | - | - | - | - | 74 | 887 | 887 | 887 |
| Total business-type activities expenses | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>1,243</u> | <u>1,326</u> | <u>1,404</u> | <u>2,326</u> | <u>2,385</u> | <u>2,444</u> |
| Total primary government expenses | <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> | <u>\$ 284,637</u> | <u>\$ 380,119</u> |
| Program Revenues | | | | | | | | | | |
| <i>Governmental activities:</i> | | | | | | | | | | |
| Charges for service: | | | | | | | | | | |
| General Administration | \$ 7,339 | \$ 7,934 | \$ 9,189 | \$ 8,254 | \$ 9,919 | \$ 11,252 | \$ 11,580 | \$ 10,543 | \$ 9,809 | \$ 12,092 |
| Judicial | 4,824 | 4,861 | 4,889 | 4,652 | 4,932 | 4,905 | 5,262 | 5,688 | 6,035 | 5,693 |
| Financial Administration | 2,800 | 3,023 | 3,075 | 3,564 | 3,414 | 3,213 | 2,913 | 2,995 | 3,204 | 2,954 |
| Legal | 299 | 280 | 310 | 286 | 281 | 287 | 281 | 332 | 316 | 153 |
| Public facilities | 268 | - | - | - | - | - | - | - | - | - |
| Public safety | 8,975 | 9,678 | 9,832 | 10,117 | 10,296 | 11,461 | 8,822 | 8,593 | 10,250 | 8,859 |
| Public transportation | 13,942 | 14,102 | 15,768 | 16,871 | 17,420 | 19,090 | 19,634 | 20,385 | 21,063 | 20,906 |
| Health and welfare | 513 | 450 | 311 | 275 | 326 | 183 | 202 | 201 | 207 | 160 |
| Culture and Recreation | 24 | 1 | 1 | 1 | 7 | 6 | 5 | 8 | 6 | 4 |
| Debt service, interest and fiscal charges | 516 | - | - | - | - | - | - | - | - | - |
| Operating grants and contributions | 17,903 | 14,516 | 14,384 | 13,926 | 14,582 | 11,270 | 14,193 | 16,229 | 18,009 | 119,249 |
| Capital grants and contributions | 388 | 1,059 | 931 | 522 | 524 | 708 | 816 | 387 | 45 | 6,652 |
| Total governmental activities program revenues | <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> | <u>68,944</u> | <u>176,722</u> |
| <i>Business-type Activities:</i> | | | | | | | | | | |
| Charges for service: | | | | | | | | | | |
| Public safety | - | - | - | - | 1,554 | 1,293 | 1,383 | 1,648 | 1,805 | 1,752 |
| Public transportation | 4 | - | - | - | - | - | 8,995 | - | - | - |
| Operating grants and contributions | 38 | - | - | - | - | - | - | - | - | - |
| Total business-type activities expenses | <u>42</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>1,554</u> | <u>1,293</u> | <u>10,378</u> | <u>1,648</u> | <u>1,805</u> | <u>1,752</u> |
| Total primary government program revenues | <u>\$ 57,833</u> | <u>\$ 55,904</u> | <u>\$ 58,690</u> | <u>\$ 58,468</u> | <u>\$ 63,255</u> | <u>\$ 63,668</u> | <u>\$ 74,086</u> | <u>\$ 67,009</u> | <u>\$ 70,749</u> | <u>\$ 178,474</u> |

COLLIN COUNTY, TEXAS
Table 1.2 - Changes in Net Position
Last Ten Fiscal Years (1)
(amounts expressed in thousands)

| | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Net (Expense)Revenue | | | | | | | | | | |
| <i>Governmental activities:</i> | | | | | | | | | | |
| Primary government | \$ (220,743) | \$ (175,093) | \$ (173,132) | \$ (180,347) | \$ (168,676) | \$ (193,550) | \$ (222,476) | \$ (193,438) | \$ (213,308) | \$ (200,953) |
| Business-type activities | 42 | - | - | - | 311 | (33) | 8,974 | (678) | (580) | (692) |
| Total governmental activities | <u>\$ (220,701)</u> | <u>\$ (175,093)</u> | <u>\$ (173,132)</u> | <u>\$ (180,347)</u> | <u>\$ (168,365)</u> | <u>\$ (193,583)</u> | <u>\$ (213,502)</u> | <u>\$ (194,116)</u> | <u>\$ (213,888)</u> | <u>\$ (201,645)</u> |
| General revenue and other changes in net position | | | | | | | | | | |
| <i>Governmental activities:</i> | | | | | | | | | | |
| Property taxes | \$ 170,774 | \$ 175,549 | \$ 180,403 | \$ 189,588 | \$ 205,740 | \$ 218,979 | \$ 228,428 | \$ 238,546 | \$ 249,135 | \$ 258,529 |
| Mixed beverage tax | 2,420 | 2,213 | 2,613 | 3,406 | 3,714 | 4,204 | 4,250 | 4,836 | 5,120 | 3,913 |
| Unrestricted investment earnings | 1,977 | 2,314 | 1,335 | 1,663 | 1,972 | 3,056 | 4,063 | 6,147 | 17,592 | 9,383 |
| Miscellaneous | 195 | 903 | 142 | 468 | 139 | 1,542 | 137 | 359 | 319 | 1,536 |
| Total governmental activities: | <u>\$ 175,366</u> | <u>\$ 180,979</u> | <u>\$ 184,493</u> | <u>\$ 195,125</u> | <u>\$ 211,565</u> | <u>\$ 227,781</u> | <u>\$ 236,878</u> | <u>\$ 249,888</u> | <u>\$ 272,166</u> | <u>\$ 273,361</u> |
| <i>Business-Type Activities</i> | | | | | | | | | | |
| Unrestricted investment earnings | 3 | 3 | 2 | 1 | 6 | 100 | 142 | 60 | 71 | 38 |
| Total business-type activities | <u>3</u> | <u>3</u> | <u>2</u> | <u>1</u> | <u>6</u> | <u>100</u> | <u>142</u> | <u>60</u> | <u>71</u> | <u>38</u> |
| Total primary government | <u>\$ 175,369</u> | <u>\$ 180,982</u> | <u>\$ 184,495</u> | <u>\$ 195,126</u> | <u>\$ 211,571</u> | <u>\$ 227,881</u> | <u>\$ 237,020</u> | <u>\$ 249,948</u> | <u>\$ 272,237</u> | <u>\$ 273,399</u> |
| Changes in Net Position | | | | | | | | | | |
| Primary government | \$ (45,377) | \$ 5,886 | \$ 11,361 | \$ 14,778 | \$ 42,889 | \$ 34,231 | \$ 14,402 | \$ 56,450 | \$ 58,858 | \$ 72,408 |
| Business-type activities | 45 | 3 | 2 | 1 | 317 | 67 | 9,116 | (618) | (509) | (654) |
| Total Changes in Net Position | <u>\$ (45,332)</u> | <u>\$ 5,889</u> | <u>\$ 11,363</u> | <u>\$ 14,779</u> | <u>\$ 43,206</u> | <u>\$ 34,298</u> | <u>\$ 23,518</u> | <u>\$ 55,832</u> | <u>\$ 58,349</u> | <u>\$ 71,754</u> |

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

| | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <i>General Fund:</i> | | | | | | | | | | |
| Nondisposable | \$ 17,682 | \$ 17,386 | \$ 17,138 | \$ 16,765 | \$ 37,924 | \$ 37,782 | \$ 37,818 | \$ 48,988 | \$ 714 | \$ 61,824 |
| Restricted | 3,172 | 4,117 | 5,139 | 5,722 | 5,902 | 7,240 | 8,942 | 11,319 | 112,879 | 64,583 |
| Committed | 27,237 | 25,252 | 15,362 | 20,273 | 74,038 | 75,556 | 47,697 | 75,694 | 17,231 | 33,714 |
| Unassigned | 105,254 | 118,873 | 148,080 | 153,882 | 106,759 | 129,761 | 178,225 | 154,032 | 170,245 | 161,438 |
| Total general fund | <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> | <u>301,069</u> | <u>321,559</u> |
| <i>All Other Governmental Funds:</i> | | | | | | | | | | |
| Nondisposable | 4,132 | 3,795 | 3,405 | 4,043 | 4,516 | 4,509 | 5,244 | 6,964 | 3,577 | 3,506 |
| Restricted | 139,487 | 162,273 | 175,189 | 197,452 | 236,286 | 250,853 | 228,154 | 245,307 | 372,607 | 515,730 |
| Committed | 9,300 | 8,437 | 8,486 | 7,703 | - | - | - | - | - | - |
| Total all other governmental funds | <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> | <u>\$ 376,184</u> | <u>\$ 519,236</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)

| | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | | | | | |
| Taxes | \$ 171,402 | \$ 175,442 | \$ 180,510 | \$ 189,520 | \$ 205,344 | \$ 219,544 | \$ 228,330 | \$ 238,378 | \$ 249,262 | \$ 258,502 |
| Licenses and permits | 316 * | 284 | 382 | 460 | 536 | 630 | 617 | 765 | 594 | 599 |
| Federal and State funds | 18,631 | 15,696 | 14,381 | 13,544 | 16,093 | 13,386 | 16,074 | 14,945 | 16,206 | 119,109 |
| Fees and Charges for services | 33,327 * | 35,756 | 38,858 | 39,407 | 41,937 | 44,525 | 45,976 | 46,613 | 48,060 | 48,517 |
| Fines and forfeitures | 3,898 | 4,102 | 4,322 | 4,149 | 3,867 | 3,541 | 3,066 | 3,466 | 2,615 | 3,663 |
| Other local government funds | 64 | 172 | 173 | 1,538 | 101 | 227 | 461 | 3,683 | 4,354 | 333 |
| Rental revenues | 1,334 | 1,365 | 1,350 | 1,487 | 1,383 | 1,401 | 1,436 | 1,437 | 1,470 | 1,365 |
| Investment earnings | 3,540 | 2,250 | 1,321 | 1,655 | 1,962 | 3,022 | 3,962 | 5,933 | 17,293 | 9,211 |
| Miscellaneous | 1,319 | 1,267 | 1,899 | 1,583 | 725 | 2,181 | 757 | 915 | 1,462 | 2,469 |
| Total Revenues | 233,831 | 236,334 | 243,196 | 253,343 | 271,948 | 288,457 | 300,679 | 316,135 | 341,316 | 443,768 |
| Expenditures | | | | | | | | | | |
| General administration | 64,567 ** | 26,146 | 24,785 | 38,785 | 29,357 | 32,667 | 31,987 | 35,610 | 35,772 | 55,165 |
| Judicial | 16,305 | 15,866 | 16,287 | 16,715 | 17,404 | 19,385 | 19,999 | 20,727 | 22,767 | 24,172 |
| Financial administration | 10,094 | 9,774 | 9,906 | 10,302 | 10,916 | 11,729 | 12,033 | 13,132 | 13,665 | 14,365 |
| Legal | 10,652 | 10,093 | 10,189 | 10,524 | 11,241 | 12,420 | 12,683 | 13,544 | 14,740 | 15,960 |
| Public facilities | 10,506 | 10,605 | 10,692 | 10,907 | 10,459 | 10,743 | 10,367 | 10,621 | 11,200 | 11,204 |
| Equipment services | 2,095 | 2,218 | 2,639 | 2,218 | 1,665 | 1,621 | 1,718 | 1,886 | 2,021 | 1,945 |
| Public safety | 58,422 | 56,090 | 55,454 | 56,636 | 59,219 | 60,438 | 63,214 | 67,545 | 72,402 | 53,225 |
| Public transportation | 19,019 | 15,499 | 18,647 | 15,853 | 19,516 | 16,037 | 14,839 | 12,331 | 14,907 | 19,821 |
| Health and welfare | 18,490 | 16,926 | 17,756 | 19,024 | 19,416 | 22,999 | 23,430 | 25,335 | 25,834 | 126,846 |
| Culture and recreation | 1,032 | 1,034 | 842 | 937 | 835 | 940 | 868 | 836 | 954 | 934 |
| Conservation | 278 | 246 | 244 | 257 | 263 | 236 | 224 | 208 | 263 | 265 |
| Capital Outlay | 61,633 | 35,190 | 31,165 | 24,569 | 32,677 | 40,488 | 50,359 | 42,824 | 76,327 | 77,625 |
| Debt service | | | | | | | | | | |
| Principal | 26,685 | 26,050 | 28,035 | 27,165 | 29,490 | 35,840 | 43,210 | 50,770 | 78,150 | 59,415 |
| Interest | 16,683 | 16,107 | 16,803 | 16,196 | 16,223 | 16,413 | 16,178 | 14,471 | 12,414 | 17,003 |
| Bond issuance costs | 307 | 349 | 339 | 226 | 272 | 251 | - | 54 | 491 | 3,606 |
| Advance refunding Escrow | 1,941 | 4,678 | 4,181 | 283 | 20 | 1,466 | - | - | - | - |
| Total Expenditures | 318,709 | 246,871 | 247,964 | 250,597 | 258,973 | 283,673 | 301,109 | 309,894 | 381,907 | 481,552 |
| Excess of revenues over (under) expenditures | (84,878) | (10,537) | (4,768) | 2,746 | 12,975 | 4,784 | (430) | 6,241 | (40,591) | (37,784) |

(continued)

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

| | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|--|--------------------|------------------|------------------|------------------|------------------|------------------|---------------|------------------|-------------------|-------------------|
| Other Financing Sources (Uses) | | | | | | | | | | |
| Bonds issued | 53,520 | 71,535 | 74,185 | 48,425 | 70,750 | 55,870 | - | 18,100 | 151,005 | 199,045 |
| Payments to escrow agent | (23,060) | (39,855) | (46,010) | (23,200) | (29,875) | (27,235) | - | - | - | - |
| Premium (discount) on sale of bonds | 2,419 | 12,407 | 5,477 | 4,493 | 5,228 | 6,185 | - | - | 5,949 | 25,701 |
| Refund of escrow | - | - | - | - | - | - | - | - | - | (44,790) |
| Sale of capital assets | 113 | 318 | 3,782 | 577 | 507 | 673 | 809 | 11,883 | 18,586 | 21,370 |
| Transfers in | 1,205 | 445 | 618 | 728 | 496 | 656 | 1,491 | 3,764 | 2,241 | 6,554 |
| Transfers out | (1,195) | (443) | (618) | (728) | (496) | (656) | (1,491) | (3,764) | (2,241) | (6,554) |
| Total other financing sources (uses) | <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> | <u>175,540</u> | <u>201,326</u> |
| Net change in fund balances | <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> | <u>\$ 134,949</u> | <u>\$ 163,542</u> |
| Debt Service as a percentage of noncapital expenditures | 15.97% | 18.96% | 19.21% | 18.47% | 19.43% | 20.10% | 20.45% | 21.81% | 24.40% | 16.23% |

* 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.

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 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 | | | | |
| 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% |
| 2019 | 10,008,881 | 143,149,369 | 11,752,313 | 1,713,347 | 166,623,910 | 0.1750 | 149,632,277 | 89.80% |
| 2020 | 10,778,139 | 149,883,813 | 11,695,398 | 1,750,684 | 174,108,034 | 0.1725 | 157,051,906 | 90.20% |

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 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|-------------------------------------|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Collin County | 100.00% | \$ 0.24000 | \$ 0.24000 | \$ 0.23750 | \$ 0.23500 | \$ 0.22500 | \$ 0.20840 | \$ 0.19225 | \$ 0.18079 | \$ 0.17495 | \$ 0.17253 |
| Cities: | | | | | | | | | | | |
| Allen | 100.00% | 0.55300 | 0.55200 | 0.55000 | 0.54000 | 0.53000 | 0.52000 | 0.51000 | 0.49800 | 0.48900 | 0.48500 |
| Anna | 100.00% | 0.65033 | 0.65033 | 0.65033 | 0.64900 | 0.63900 | 0.62900 | 0.60129 | 0.59129 | 0.59129 | 0.58300 |
| Blue Ridge | 100.00% | 0.61004 | 0.61463 | 0.59337 | 0.58952 | 0.56176 | 0.53865 | 0.50808 | 0.59411 | 0.56500 | 0.55825 |
| Carrollton | 0.45% | 0.61788 | 0.61788 | 0.61788 | 0.61538 | 0.61288 | 0.60370 | 0.59970 | 0.59497 | 0.58997 | 0.58750 |
| 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% | 0.79700 | 0.79700 | 0.79700 | 0.79700 | 0.79700 | 0.78250 | 0.78040 | 0.77670 | 0.77660 | 0.77630 |
| Fairview | 100.00% | 0.36500 | 0.36000 | 0.36000 | 0.35999 | 0.35999 | 0.36000 | 0.36000 | 0.34971 | 0.34716 | 0.34716 |
| Farmersville | 99.98% | 0.64290 | 0.69750 | 0.69750 | 0.78574 | 0.85900 | 0.78756 | 0.78000 | 0.75000 | 0.75000 | 0.71204 |
| Frisco | 62.00% | 0.46191 | 0.46191 | 0.46191 | 0.46000 | 0.46000 | 0.45000 | 0.44660 | 0.44660 | 0.44660 | 0.44660 |
| Garland | 0.86% | N/A | N/A | N/A | 0.70460 | 0.70460 | 0.70460 | 0.70460 | 0.70460 | 0.76960 | 0.76960 |
| Josephine | 93.00% | 0.55268 | 0.57000 | 0.59000 | 0.61500 | 0.60000 | 0.58000 | 0.54000 | 0.58000 | 0.57500 | 0.55908 |
| Lavon | 100.00% | 0.45570 | 0.45570 | 0.45570 | 0.45570 | 0.45570 | 0.45570 | 0.45570 | 0.45570 | 0.47896 | 0.47896 |
| Lowry Crossing | 100.00% | 0.22978 | 0.22978 | 0.22978 | 0.22978 | 0.22977 | 0.22954 | 0.22899 | 0.21412 | 0.19621 | 0.19101 |
| Lucas | 100.00% | 0.37418 | 0.37418 | 0.35562 | 0.32066 | 0.32066 | 0.31795 | 0.31795 | 0.30322 | 0.30322 | 0.29980 |
| McKinney | 100.00% | 0.58550 | 0.58550 | 0.58550 | 0.58300 | 0.58300 | 0.57300 | 0.54020 | 0.52517 | 0.51560 | 0.50865 |
| Melissa | 100.00% | 0.61000 | 0.61000 | 0.61000 | 0.61000 | 0.61000 | 0.61000 | 0.61000 | 0.60954 | 0.60954 | 0.60924 |
| Murphy | 100.00% | 0.56500 | 0.57000 | 0.57000 | 0.55000 | 0.53000 | 0.51000 | 0.50000 | 0.49000 | 0.49500 | 0.49500 |
| Nevada | 100.00% | 0.17698 | 0.19288 | 0.19288 | 0.19125 | 0.20163 | 0.19115 | 0.18500 | 0.17927 | 0.17927 | 0.17444 |
| New Hope | 100.00% | 0.21000 | 0.21000 | 0.21000 | 0.21000 | 0.20600 | 0.19600 | 0.19600 | 0.19600 | 0.23000 | 0.25000 |
| Parker | 100.00% | 0.37708 | 0.37708 | 0.35708 | 0.35098 | 0.35098 | 0.36598 | 0.36598 | 0.36598 | 0.36598 | 0.36598 |
| Plano | 96.00% | 0.48860 | 0.48860 | 0.48860 | 0.48860 | 0.48860 | 0.47860 | 0.46860 | 0.46030 | 0.44820 | 0.44820 |
| Princeton | 100.00% | 0.72839 | 0.75693 | 0.73900 | 0.72180 | 0.69189 | 0.68989 | 0.68989 | 0.68882 | 0.67630 | 0.65122 |
| 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% | 0.63516 | 0.63516 | 0.63516 | 0.63516 | 0.63516 | 0.62516 | 0.62516 | 0.62516 | 0.62516 | 0.62516 |
| Royse City | 33.00% | 0.67290 | 0.68530 | 0.69800 | 0.67710 | 0.67710 | 0.67710 | 0.62150 | 0.62150 | 0.62150 | 0.62150 |
| Sachse | 24.00% | 0.77082 | 0.77082 | 0.77082 | 0.77082 | 0.75728 | 0.75728 | 0.74728 | 0.72000 | 0.72000 | 0.72000 |
| St. Paul | 100.00% | 0.41178 | 0.41178 | 0.40491 | 0.39228 | 0.37500 | 0.36900 | 0.33289 | 0.31731 | 0.29298 | 0.28155 |
| Westminster | 100.00% | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| Weston | 100.00% | 0.30000 | 0.30000 | 0.36000 | 0.36000 | 0.36000 | 0.36000 | 0.36000 | 0.36000 | 0.36000 | 0.36000 |
| Wylie | 97.00% | 0.89890 | 0.88890 | 0.88390 | 0.87890 | 0.86890 | 0.84890 | 0.78100 | 0.72585 | 0.68845 | 0.67198 |

(continued)

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

| Governmental Subdivision | Percent Applicable to Collin County | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|-------------------------------------|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| School Districts: | | | | | | | | | | | |
| Allen I.S.D. | 100.00% | \$ 1.67000 | \$ 1.67000 | \$ 1.67000 | \$ 1.64000 | \$ 1.61000 | \$ 1.59000 | \$ 1.57000 | \$ 1.55000 | \$ 1.45890 | \$ 1.43250 |
| Anna I.S.D. | 100.00% | 1.54000 | 1.54000 | 1.54000 | 1.54000 | 1.67000 | 1.67000 | 1.67000 | 1.67000 | 1.56835 | 1.47460 |
| Bland I.S.D. | 11.45% | N/A | N/A | N/A | 1.51630 | 1.53400 | 1.48800 | 1.42710 | 1.36400 | 1.31000 | 1.15270 |
| Blue Ridge I.S.D. | 100.00% | 1.67000 | 1.61667 | 1.61660 | 1.59750 | 1.57149 | 1.57149 | 1.57149 | 1.57149 | 1.56835 | 1.52400 |
| Celina I.S.D. | 100.00% | 1.64000 | 1.64000 | 1.64000 | 1.64000 | 1.64000 | 1.64000 | 1.64000 | 1.64000 | 1.54890 | 1.48320 |
| Community I.S.D. | 94.45% | 1.49500 | 1.62500 | 1.62500 | 1.61500 | 1.62500 | 1.62500 | 1.62500 | 1.67000 | 1.56835 | 1.48620 |
| Farmersville I.S.D. | 99.98% | 1.34000 | 1.37000 | 1.40000 | 1.43090 | 1.42950 | 1.39000 | 1.32000 | 1.32000 | 1.20943 | 1.14300 |
| Frisco I.S.D. | 67.00% | 1.42000 | 1.46000 | 1.46000 | 1.46000 | 1.46000 | 1.46000 | 1.46000 | 1.44000 | 1.33830 | 1.31020 |
| Gunter I.S.D. | 0.52% | N/A | N/A | N/A | 1.62000 | 1.62000 | 1.62000 | 1.62000 | 1.62000 | 1.51834 | 1.50470 |
| Leonard I.S.D. | 10.98% | N/A | N/A | N/A | 1.27096 | 1.27310 | 1.26620 | 1.25906 | 1.17000 | 1.06835 | 0.98010 |
| Lovejoy I.S.D. | 100.00% | 1.53500 | 1.53500 | 1.53500 | 1.56000 | 1.56000 | 1.67000 | 1.67000 | 1.67000 | 1.56835 | 1.55470 |
| McKinney I.S.D. | 100.00% | 1.54000 | 1.54000 | 1.67000 | 1.67000 | 1.67000 | 1.62000 | 1.62000 | 1.59000 | 1.48835 | 1.47470 |
| Melissa I.S.D. | 100.00% | 1.54000 | 1.54000 | 1.54000 | 1.54000 | 1.67000 | 1.67000 | 1.67000 | 1.67000 | 1.56835 | 1.46300 |
| Plano I.S.D. | 100.00% | 1.37340 | 1.37340 | 1.45300 | 1.44800 | 1.43900 | 1.43900 | 1.43900 | 1.43900 | 1.33735 | 1.32375 |
| Princeton I.S.D. | 100.00% | 1.47360 | 1.48000 | 1.51000 | 1.62000 | 1.62000 | 1.62000 | 1.62000 | 1.62000 | 1.56835 | 1.46980 |
| Prosper I.S.D. | 78.98% | 1.67000 | 1.67000 | 1.67000 | 1.67000 | 1.67000 | 1.67000 | 1.67000 | 1.67000 | 1.56835 | 1.49270 |
| Rockwall I.S.D. | 0.02% | N/A | N/A | N/A | 1.44000 | 1.44000 | 1.46500 | 1.44000 | 1.43000 | 1.35000 | 1.31000 |
| Royse City I.S.D. | 100.00% | N/A | N/A | N/A | 1.67000 | 1.67000 | 1.67000 | 1.67000 | 1.67000 | 1.56835 | 1.46480 |
| Trenton I.S.D. | 3.29% | N/A | N/A | N/A | 1.45140 | 1.46000 | 1.46000 | 1.46000 | 1.42000 | 1.26835 | 1.17490 |
| Van Alstyne I.S.D. | 13.60% | N/A | N/A | N/A | 1.52000 | 1.52000 | 1.52000 | 1.62000 | 1.62000 | 1.53590 | 1.45000 |
| Whitewright I.S.D. | 1.93% | N/A | N/A | N/A | 1.37000 | 1.37000 | 1.35000 | 1.35000 | 1.32000 | 1.24535 | 1.16976 |
| Wylie I.S.D. | 100.00% | 1.64000 | 1.64000 | 1.64000 | 1.64000 | 1.64000 | 1.64000 | 1.64000 | 1.64000 | 1.53840 | 1.52050 |
| Special Districts: | | | | | | | | | | | |
| Seis Lagos | | | | | | | | | | | |
| Utility Dist | 100.00% | 0.46037 | 0.46245 | 0.46929 | 0.43564 | 0.26489 | 0.26573 | 0.26924 | 0.27515 | 0.28220 | 0.29429 |
| Collin College | 100.00% | 0.08630 | 0.08630 | 0.08364 | 0.08196 | 0.08196 | 0.08122 | 0.07981 | 0.081222 | 0.081222 | 0.081222 |
| Collin County | | | | | | | | | | | |
| M.U.D. #1 | 100.00% | N/A | 1.05000 | 1.05000 | 1.05000 | 1.05000 | 1.05000 | 1.05000 | 1.05000 | 1.05000 | 1.05000 |
| Frisco | | | | | | | | | | | |
| M.U.D. #1 | 100.00% | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| McKinney | | | | | | | | | | | |
| M.U.D. #1 | 100.00% | N/A | N/A | N/A | 1.05000 | 1.05000 | 1.05000 | 1.05000 | 1.05000 | 1.05000 | 1.05000 |

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 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Direct Rate Applied by Collin County | | 0.24000 | 0.24000 | 0.23750 | 0.23500 | 0.22500 | 0.20840 | 0.19225 | 0.18079 | 0.17495 | 0.17253 |
| Weighted Average All Entities | | 0.73383 | 0.74609 | 0.75180 | 0.65919 | 0.67727 | 0.67296 | 0.66591 | 0.65197 | 0.63803 | 0.62055 |

Source: Central Appraisal District

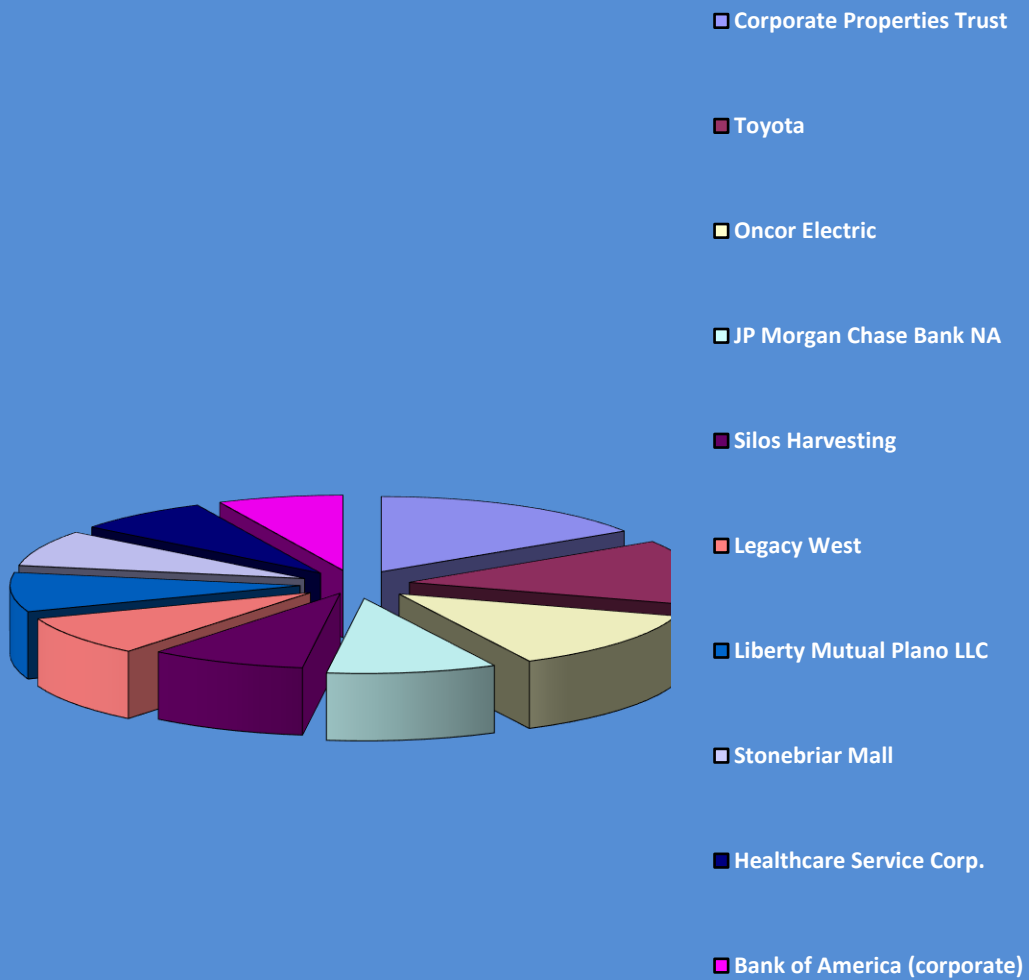
COLLIN COUNTY, TEXAS
Table 2.3 - Principal Taxpayers
Current Year and Nine Years Ago
(amounts expressed in thousands)

| <u>Name of Taxpayer</u> | <u>Nature of Property</u> | <u>Fiscal Year 2020</u> | | <u>Fiscal Year 2011</u> | |
|--|---------------------------|-------------------------------|--|-------------------------------|--|
| | | <u>Taxable Assessed Value</u> | <u>Percent of Total Taxable Assessed Value</u> | <u>Taxable Assessed Value</u> | <u>Percent of Total Taxable Assessed Value</u> |
| Corporate Properties Trust | Investment | \$ 725,887 | 0.46% | \$ - | 0.00% |
| Toyota | Manufacturer | 634,471 | 0.40% | - | 0.00% |
| Oncor Electric | Utility | 586,563 | 0.37% | 451,374 | 0.62% |
| JP Morgan Chase Bank NA | Commercial | 433,884 | 0.28% | - | 0.00% |
| Silos Harvesting | Investment | 397,480 | 0.25% | - | 0.00% |
| Legacy West | Investment | 392,564 | 0.25% | - | 0.00% |
| Liberty Mutual Plano LLC | Commercial | 385,270 | 0.25% | - | 0.00% |
| Stonebriar Mall | Commercial | 354,194 | 0.23% | 226,514 | 0.31% |
| Healcare Service Corporation | Commercial | 342,497 | 0.22% | - | 0.00% |
| Bank of America (corporate) | Commercial | 319,273 | 0.20% | 141,864 | 0.20% |
| No longer eligible for listing | | <u>253,818</u> | <u>0.16%</u> | <u>926,881</u> | <u>1.28%</u> |
| Total | | <u>\$ 4,825,901</u> | <u>3.07%</u> | <u>\$ 1,746,633</u> | <u>2.41%</u> |
| Total Assessed Value and Percentage of Total | | <u>\$ 157,051,906</u> | <u>100.00%</u> | <u>\$ 72,462,519</u> | <u>100.00%</u> |

Source: Central Appraisal District

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

PRINCIPAL TAXPAYERS 2020



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, 2020 | Pct. Of Delinquent Taxes to Total Adjusted Levy |
|-------------|---|--|-----------------------|--|---------------------|---------------------------------|---------------------------|---------------------------|---|---|
| | | Amount | Pct. Of Original Levy | | | | Amount | Pct. Of Adjusted Levy (3) | | |
| 2011 | 169,597 | 169,258 | 99.80% | 884 | 170,481 | 406 | 169,664 | 99.52% | 333 | 0.20% |
| 2012 | 170,579 | 170,180 | 99.77% | 2,731 | 173,310 | 351 | 170,531 | 98.40% | 399 | 0.23% |
| 2013 | 176,489 | 175,853 | 99.64% | 1,809 | 178,298 | 381 | 176,234 | 98.84% | 636 | 0.36% |
| 2014 | 185,623 | 184,821 | 99.57% | 2,055 | 187,678 | 530 | 185,351 | 98.76% | 802 | 0.43% |
| 2015 | 200,571 | 199,643 | 99.54% | 1,870 | 202,441 | - | 199,643 | 98.62% | 928 | 0.46% |
| 2016 | 212,130 | 211,433 | 99.67% | 3,613 | 215,743 | - | 211,433 | 98.00% | 697 | 0.32% |
| 2017 | 219,829 | 219,174 | 99.70% | 4,639 | 224,468 | - | 219,174 | 97.64% | 655 | 0.29% |
| 2018 | 232,110 | 231,378 | 99.68% | 3,582 | 235,692 | - | 231,378 | 98.17% | 732 | 0.31% |
| 2019 | 242,175 | 241,308 | 99.64% | 4,837 | 247,012 | - | 241,308 | 97.69% | 867 | 0.35% |
| 2020 | 251,866 | 251,250 | 99.76% | 5,658 | 257,524 | - | 251,250 | 97.56% | 616 | 0.24% |

- (1) Taxes are levied on assessed property values as of January 1 of prior calendar year (i.e., in 2020, taxes are levied on calendar year 2019).
- (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 known 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 | | Unamortized Premium | Total Primary Government | Percentage of Personal Income* | Per Capita* |
|--------------------|---------------------------------|------------------|----------------------------|---------------------------------|---------------------------------------|--------------------|
| | General Obligation Bonds | Tax Notes | | | | |
| 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 |
| 2019 | 392,565 | - | 32,798 | 425,363 | 0.64% | 423 |
| 2020 | 487,405 | - | 49,726 | 537,131 | 0.78% | 519 |

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

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

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

| <u>Fiscal Year</u> | <u>General Obligation Bonds</u> | <u>Less: Amounts Available in Debt Service Fund</u> | <u>Total</u> | <u>Percentage of Estimated Actual Taxable Value* of Property</u> | <u>Per Capita^</u> | <u>Property Value</u> | <u>Population</u> |
|--------------------|---------------------------------|---|--------------|--|--------------------|-----------------------|-------------------|
| 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 |
| 2019 | 425,363 | 6,356 | 419,007 | 0.28% | 417 | 149,632,277 | 1,005,146 |
| 2020 | 537,131 | 6,710 | 530,421 | 0.34% | 513 | 157,051,906 | 1,034,730 |

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, 2020

(amounts expressed in thousands)

| Governmental Unit | Debt Outstanding | Estimated Percentage Applicable* | Estimated Share of Overlapping Debt |
|---|-----------------------------|---|--|
| Debt repaid with property taxes: County | \$ 537,131 | 100% | \$ 537,131 |
| Total direct and overlapping debt | | | \$ 537,131 |

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 County. 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)

| | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Debt Limit | \$ 18,115,630 | \$ 19,200,965 | \$ 19,809,692 | \$ 21,717,863 | \$ 24,201,893 | \$ 27,260,356 | \$ 31,008,977 | \$ 34,606,832 | \$ 37,408,069 | \$ 39,262,977 |
| Total net debt applicable to limit | <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> | <u>386,209</u> | <u>530,421</u> |
| Legal debt margin | <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> | <u>\$ 37,021,860</u> | <u>\$ 38,732,556</u> |
| Total net debt applicable to the limit as percent of debt limit. | 2.13% | 2.02% | 1.94% | 1.75% | 1.71% | 1.38% | 1.07% | 0.86% | 1.03% | 1.35% |
| | | | | | | | | | | 157,051,906 |
| | | | | | | | | | | \$ 39,262,977 |
| Amount of debt applicable to debt limit: | | | | | | | | | | |
| Total gross bonded debt | | | | | | | | | \$ 537,131 | |
| Less amount available in debt service to retire general obligation bonds and certificates of obligation | | | | | | | | | \$ 6,710 | |
| Total amount of net debt applicable to debt limit | | | | | | | | | | <u>530,421</u> |
| Legal debt margin | | | | | | | | | | <u>\$ 38,732,556</u> |

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

**DEMOGRAPHIC AND
ECONOMIC INFORMATION**

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 |
|--------------------|-------------------|---|---|-----------------------|------------------------------|
| 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% |
| 2019 | 1,005,146 | 66,212,712 | 65,874 | 36.6 | 2.90% |
| 2020 | 1,034,730 | 70,852,208 | 68,474 | 36.9 | 6.40% |

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

* Unavailable

Note: Per Capita Personal income*Population=Personal Income

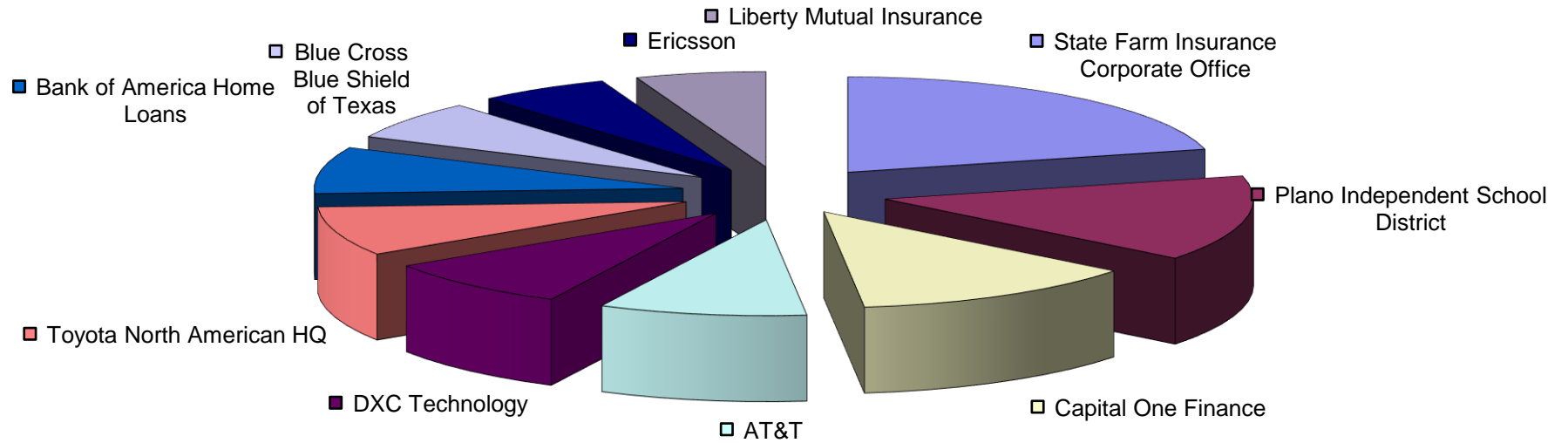
COLLIN COUNTY, TEXAS
Table 4.2 - Principal Employers
Current Year and Ten Years Ago
(amounts expressed in thousands)

| Employer | 2020 | | 2011 | |
|---|-----------|--------------------------------------|-----------|--------------------------------------|
| | Employees | Percentage of Total County Employees | Employees | Percentage of Total County Employees |
| State Farm Insurance Corporate Office | 9,985 | 1.89% | - | 0.00% |
| Plano Independent School District | 6,854 | 1.30% | 6,892 | 1.74% |
| Capital One Finance | 5,979 | 1.13% | 3,500 | 0.88% |
| AT&T | 4,300 | 0.81% | - | 0.00% |
| DXC Technology | 4,000 | 0.76% | - | 0.00% |
| Toyota North American HQ | 3,937 | 0.75% | - | 0.00% |
| Bank of America Home Loans | 3,729 | 0.71% | 5,400 | 1.36% |
| Blue Cross Blue Shield of Texas | 3,100 | 0.59% | - | 0.00% |
| Ericsson | 2,713 | 0.51% | - | 0.00% |
| Liberty Mutual Insurance | 2,700 | 0.51% | - | 0.00% |
| No longer eligible for listing | - | 0.00% | 26,782 | 6.75% |
| Total | 47,297 | 8.96% | 42,574 | 10.72% |
| Total Employed in the County ⁽¹⁾ | 527,632 | | 397,033 | |

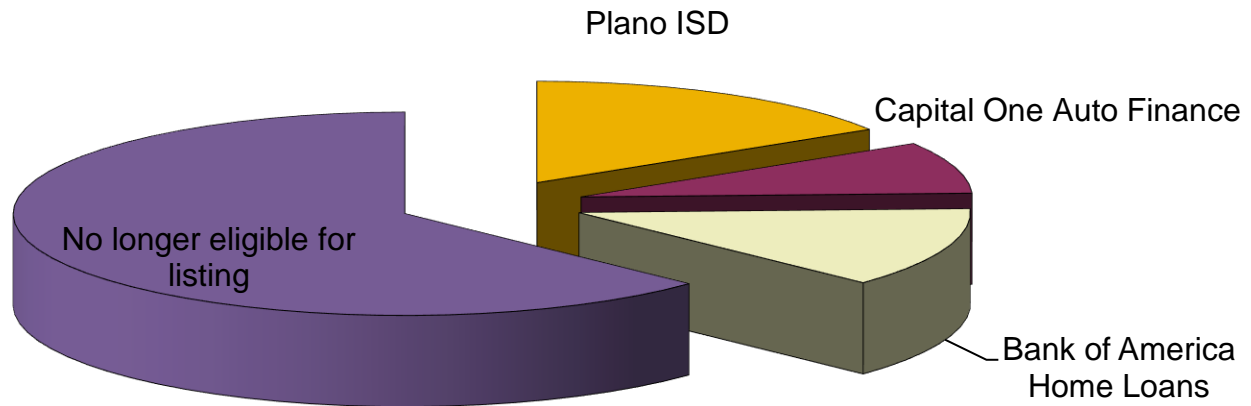
Source: North Central Texas Council of Governments

(1) Texas A&M University

Principal Employers 2020



Principal Employers 2011



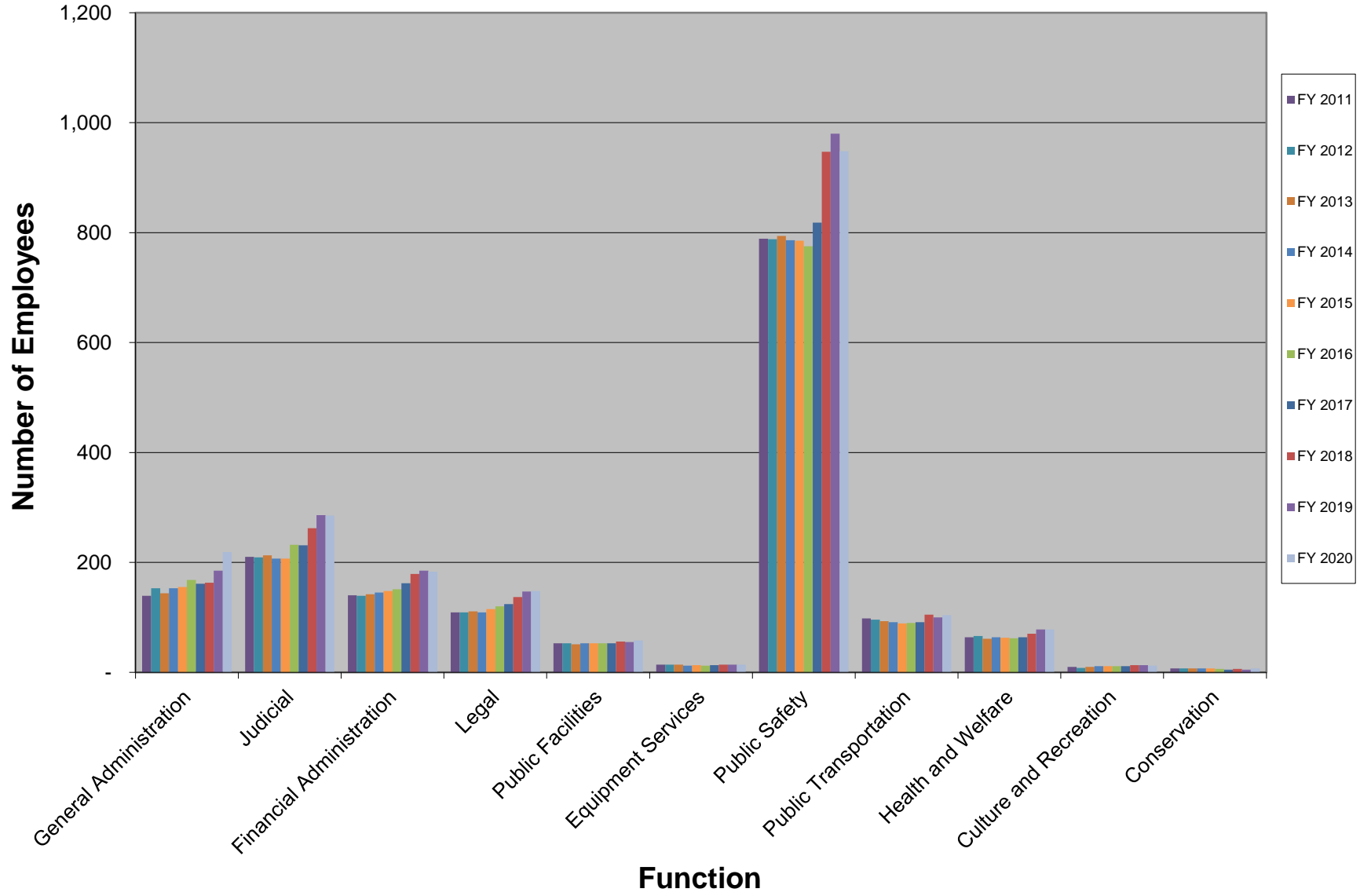
OPERATING INFORMATION

COLLIN COUNTY, TEXAS
Table 5.1 - County Employees by Function*
Last Ten Fiscal Years
September 30, 2020

| Function | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|-------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| General Administration | 139 | 153 | 144 | 153 | 155 | 168 | 161 | 163 | 185 | 219 |
| Judicial | 210 | 209 | 213 | 207 | 207 | 232 | 231 | 262 | 286 | 285 |
| Financial Administration | 140 | 139 | 142 | 145 | 148 | 151 | 162 | 179 | 185 | 183 |
| Legal | 109 | 109 | 111 | 109 | 115 | 120 | 124 | 137 | 147 | 148 |
| Public Facilities | 53 | 53 | 51 | 53 | 53 | 53 | 53 | 56 | 55 | 58 |
| Equipment Services | 14 | 14 | 14 | 12 | 13 | 12 | 13 | 14 | 14 | 14 |
| Public Safety | 789 | 788 | 794 | 786 | 785 | 775 | 818 | 947 | 980 | 948 |
| Public Transportation | 98 | 96 | 93 | 91 | 89 | 90 | 91 | 105 | 100 | 104 |
| Health and Welfare | 64 | 66 | 61 | 64 | 63 | 62 | 64 | 70 | 78 | 78 |
| Culture and Recreation | 10 | 8 | 10 | 11 | 11 | 11 | 11 | 13 | 13 | 12 |
| Conservation | 7 | 7 | 7 | 7 | 7 | 6 | 5 | 6 | 5 | 7 |
| Total County Employees | 1,633 | 1,642 | 1,640 | 1,638 | 1,646 | 1,680 | 1,733 | 1,952 | 2,048 | 2,056 |

* 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, 2020

| Function/Program | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|-------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| General Administration | | | | | | | | | | |
| Number of registered voters | 423,312 | 449,120 | 456,834 | 470,795 | 498,688 | 540,084 | 549,039 | 573,099 | 600,000 | 636,332 |
| Vital statistics filed | 15,372 | 16,016 | 16,673 | 18,263 | 17,507 | 18,850 | 18,603 | 19,027 | 20,083 | 21,329 |
| Judicial | | | | | | | | | | |
| Number of civil cases | 14,293 | 13,763 | 14,733 | 14,072 | 15,556 | 15,578 | 16,384 | 17,119 | 18,153 | 17,157 |
| Number of criminal cases | 4,231 | 4,473 | 4,335 | 4,371 | 4,531 | 5,486 | 5,858 | 6,139 | 7,148 | 6,180 |
| Financial Administration | | | | | | | | | | |
| Number of property tax transactions | 344,030 | 367,595 | 375,463 | 378,955 | 351,261 | 390,034 | 431,538 | 439,838 | 464,708 | 418,751 |
| Number of registered vehicles | 791,934 | 797,234 | 827,408 | 845,965 | 852,511 | 906,167 | 857,194 | 903,109 | 930,525 | 907,290 |
| Legal | | | | | | | | | | |
| Number of new felony cases | 3,028 | 3,002 | 2,870 | 2,852 | 3,425 | 3,836 | 3,934 | 4,166 | 4,787 | 3,544 |
| Number of convictions | 4,264 | 4,394 | 4,243 | 4,398 | 4,177 | 5,085 | 5,663 | 6,042 | 6,316 | 4,935 |
| Public Facilities | | | | | | | | | | |
| Number of work orders completed | 40,647 | 39,855 | 40,090 | 39,958 | 40,032 | 39,263 | 37,428 | 42,511 | 22,057 | 21,831 |
| Number of construction projects | 24 | 40 | 36 | 58 | 65 | 46 | 44 | 50 | 35 | 63 |
| Equipment Services | | | | | | | | | | |
| Number of job orders | 5,778 | 5,850 | 5,935 | 5,844 | 4,858 | 4,207 | 4,028 | 3,050 | 3,327 | 3,800 |
| Public Safety | | | | | | | | | | |
| Number of autopsies performed | 528 | 512 | 330 | 320 | 324 | 373 | 346 | 337 | 301 | 296 |
| Number of inspections | 1,933 | 1,668 | 1,868 | 2,032 | 2,264 | 2,416 | 2,814 | 2,850 | 2,245 | 2,115 |
| Number of emergency responses | 28,906 | 30,092 | 34,649 | 34,238 | 34,205 | 34,836 | 30,736 | 25,074 | 25,093 | 68,021 |
| Number of book-ins | 18,730 | 18,568 | 18,765 | 17,332 | 19,051 | 19,680 | 17,150 | 18,534 | 19,103 | 13,890 |
| Public Transportation | | | | | | | | | | |
| Miles of road resurfaced | 30 | 37 | 45 | 51 | 8 | 10 | 6 | 5 | 10 | 32 |
| Health and Welfare | | | | | | | | | | |
| Number of immunizations | 31,394 | 18,180 | 16,150 | 16,733 | 13,004 | 12,446 | 13,380 | 15,121 | 15,375 | 13,626 |
| Number of clinic visits | 16,770 | 10,925 | 10,014 | 9,933 | 9,621 | 10,929 | 8,611 | 2,548 | 11,959 | 8,908 |
| WIC participants | 11,802 | 11,698 | 11,199 | 10,867 | 10,084 | 9,332 | 9,117 | 8,246 | 7,230 | 7,354 |
| Substance abuse assessments | 1,077 | 1,012 | 911 | 874 | 950 | 1,096 | 1,484 | 1,346 | 1,429 | 976 |
| Culture and Recreation | | | | | | | | | | |
| Number of events | 200 | 280 | 322 | 369 | 378 | 358 | 394 | 389 | 359 | 271 |
| Conservation | | | | | | | | | | |
| Number of seminars | 341 | 502 | 493 | 535 | 1,395 | 481 | 337 | 882 | 180 | 185 |
| News releases | 218 | 232 | 273 | 256 | 565 | 173 | 41 | 11 | 10 | 25 |
| Volunteers trained | 3,263 | 4,119 | 4,357 | 4,130 | 166 | 3,859 | 3,139 | 3,048 | 4,265 | 4,170 |
| County Extension newsletters | 90,516 | 160,965 | 168,429 | 203,428 | 174,100 | 96,216 | 85,785 | 62,728 | 74,274 | 129,933 |

* 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

COLLIN COUNTY, TEXAS
Table 5.3 - Capital Asset Statistics by Function/Program*
Last Ten Fiscal Years
September 30, 2020

| Function/Program | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| General Administration | | | | | | | | | | |
| Number of voting machines | 1,420 | 1,420 | 1,420 | 1,420 | 1,420 | 986 | 1,420 | 1,800 | 2,000 | 2,260 |
| Financial Administration | | | | | | | | | | |
| Formax folder system | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Public Facilities | | | | | | | | | | |
| Number of county facilities | 31 | 31 | 30 | 30 | 30 | 30 | 30 | 32 | 32 | 32 |
| Equipment Services | | | | | | | | | | |
| Number of vehicles in county fleet | 322 | 325 | 349 | 366 | 333 | 329 | 341 | 329 | 332 | 337 |
| Public Safety | | | | | | | | | | |
| Number of patrol units | 16 | 15 | 19 | 28 | 28 | 27 | 28 | 29 | 29 | 30 |
| Number of illegal dumping surveillance cameras | 5 | 6 | 3 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| Public Transportation | | | | | | | | | | |
| Miles of county asphalt roads | 610 | 625 | 670 | 686 | 679 | 647 | 648 | 649 | 645 | 637 |
| Number of county bridges maintained | 90 | 100 | 106 | 108 | 109 | 107 | 112 | 111 | 111 | 111 |
| Health and Welfare | | | | | | | | | | |
| Number of medical tables | 10 | 13 | 12 | 12 | 12 | 12 | 12 | 12 | 15 | 15 |
| 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