

COLLIN COUNTY, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021



LINDA RIGGS
COUNTY AUDITOR

COLLIN COUNTY, TEXAS

Annual Comprehensive Financial Report

For the fiscal year ended

September 30, 2021

Prepared by:

Office of County Auditor
Collin County

COLLIN COUNTY, TEXAS

**ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

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INTRODUCTORY SECTION



COLLIN COUNTY

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

March 31, 2022

Honorable District Judges
Honorable County Judge
Honorable County Commissioners, Collin County, Texas

The Annual Comprehensive Financial Report of Collin County, Texas, for the fiscal year ended September 30, 2021, 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, 2021, 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, 2021, 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 1,125,999 is up 5.78% over the population of the 2020 census population of 1,064,465, 42.2% over the 2010 census population of 791,631, and 622% 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 5.7% as of January 1, 2021, from the prior calendar year. The population increased by 5.78% in 2021 and 2.87% in 2020. 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 contributed to the growth of the local economy 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 AT&T Byron Nelson Golf Tournament announced they will be returning for a second year, part of a five-year agreement with McKinney TPC Craig Ranch. The unemployment rate decreased to 4.2% as of September 30, 2021, from 6.5% on the same date in 2020. The unemployment rate remains below the national average rate of 4.8% as of September 30, 2021. 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 2021 increased by 3.93% 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 2022 and well beyond.

Long-term financial planning: The Commissioners Court continues to be very active in infrastructure development to help insure continued economic growth. The Court is continuously studying transportation and facility needs so that the County will remain a viable option for both industry and its employees. In November of 2007, the Court proposed and received approval from the taxpayers of Collin County to issue bonds totaling \$328.9 million for roads, facilities and parks. The County issued the final 2007 bond issue in 2016. The Commissioners Court authorized a bond election in November of 2018 which was overwhelmingly approved by voters to fund future transportation and park projects. This authorized bond funding of \$740 million for future transportation projects and \$10 million for future park projects. The County issued \$131,505,000 in June 2021 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 \$29,010,000 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 Annual Comprehensive Financial Report (ACFR) for the fiscal year ended September 30, 2020. This is the forty-second 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 ACFR, 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 ACFR 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,



Linda Riggs, County Auditor



Government Finance Officers Association

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

Presented to

**Collin County
Texas**

For its Annual Comprehensive
Financial Report
for the Fiscal Year Ended

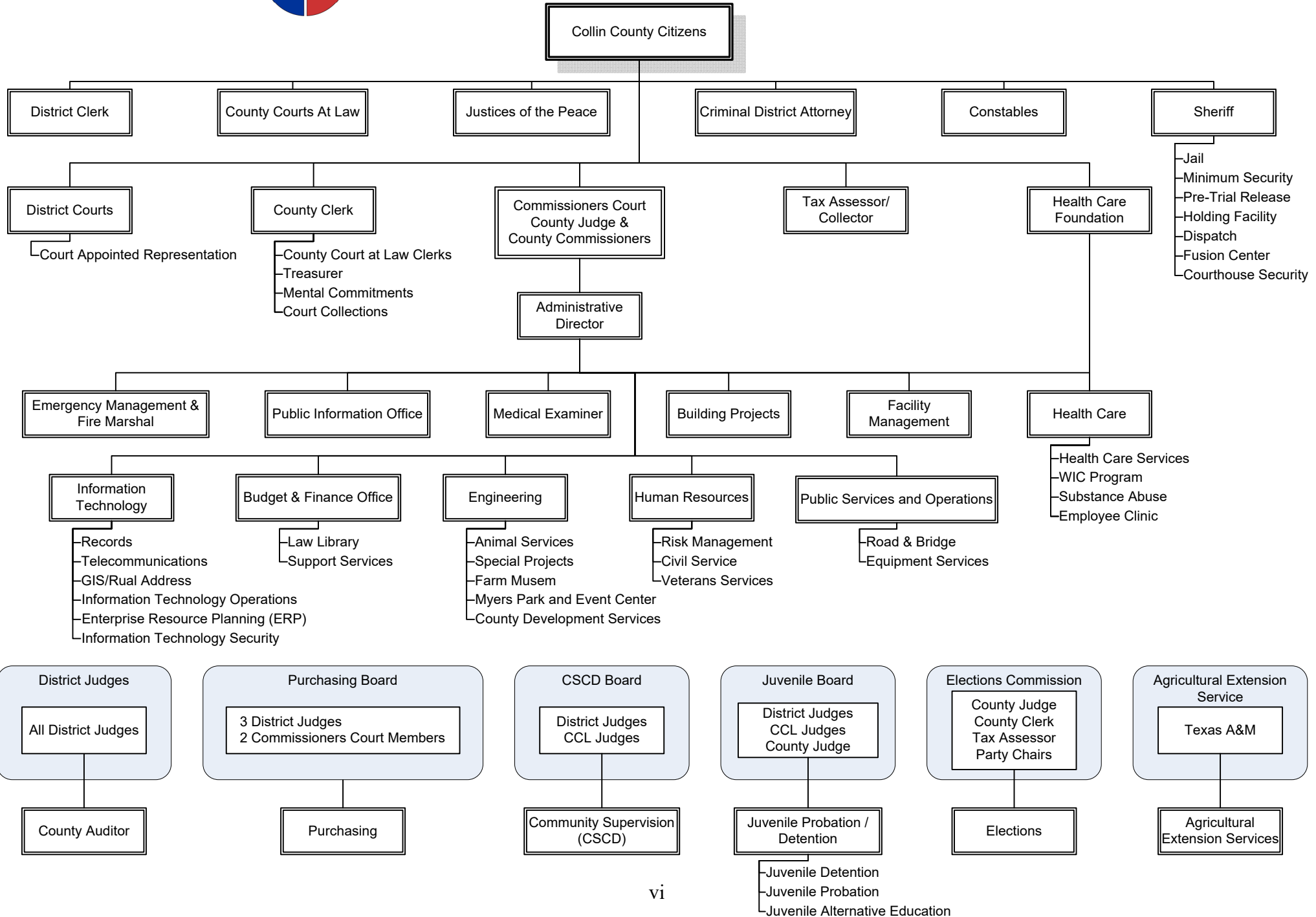
September 30, 2020

Christopher P. Morill

Executive Director/CEO



Collin County Organizational Chart



COLLIN COUNTY, TEXAS

DIRECTORY OF OFFICIALS

SEPTEMBER 30, 2021

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
George Flint	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
Mike Missildine	J.P., Precinct III
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, 2021

Other County Officials

Linda Riggs
H. Lynn Hadnot
Gary Jackson
Amanda Parks
Jon Kleinheksel
Bill Bilyeu
Bruce Sherbet
Michelle Charnoski
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, 2021, 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

Emphasis of Matter – Change in Accounting Principle

As described in the notes to the financial statements, in fiscal year 2021 the County adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. Our opinion is not modified with respect to this matter.

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, 2021, 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, 2022, 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, 2022

**MANAGEMENT'S
DISCUSSION AND ANALYSIS**

MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the Collin County, Texas (the County) Annual Comprehensive Financial Report (ACFR) presents our discussion and analysis of the County's financial performance during the fiscal year ended September 30, 2021. 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 \$809 million on a government-wide basis at September 30, 2021, an increase of \$82.6 million from 2020.
- For 2021, revenues of the County amounted to \$455 million. The main revenue sources were property (ad valorem) and mixed beverage taxes (\$273.8 million), operating grants and contributions (\$114.4 million), and charges for services (\$61.7 million). These three revenue sources accounted for 60.1%, 25.1%, and 13.5%, respectively, or 98.7% of total governmental activity revenues.
- Total expenses were \$368.5 million. The functional areas with the largest expense amounts were health and welfare (\$114.0 million), general administration (\$44.5 million), public safety (\$64.6), and public transportation (\$49.8 million).
- Net capital assets were \$467.3 million as of September 30, 2021. Net depreciation expense attributable to assets of government-wide activities amounted to \$32.1 million for 2021.

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 a current operational increase in fund balances of \$128.3 million during fiscal year 2021, as compared to an increase of \$163.5 million during fiscal year 2020. The 2021 increase was primarily due to debt issuance of \$132.5 million.
- The General Fund reported a fund balance of \$349.1 million as of September 30, 2021, an increase of \$27.5 million from September 30, 2020. General Fund revenues of \$223.9 million increased by \$4 million (1.8%), and General Fund expenditures of \$194.1 million decreased by \$4.2 million (2.12%) from 2020. As a result, General Fund revenues exceeded expenditures by \$29.8 million before considering net additional financing uses of (\$2.3) 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 2021, the County transferred a net of \$17.5 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 2021, the County issued Limited Tax Refunding Bonds in the amount of \$28,930,000 and Limited Tax Permanent Improvement and Refunding Bonds in the amount of \$103,520,000. 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.

Authoritative accounting standards establish 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*.

Accounting standards 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 2021.

- **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 Special Revenue Fund
- Debt Service Fund
- 2020 Permanent Improvement Capital Projects Fund
- 2021 Permanent Improvement Capital Projects Fund

Each of these funds is classified as a major fund for 2021. 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 Custodial Funds consist of several fiduciary funds. Fiduciary 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. Fiduciary 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

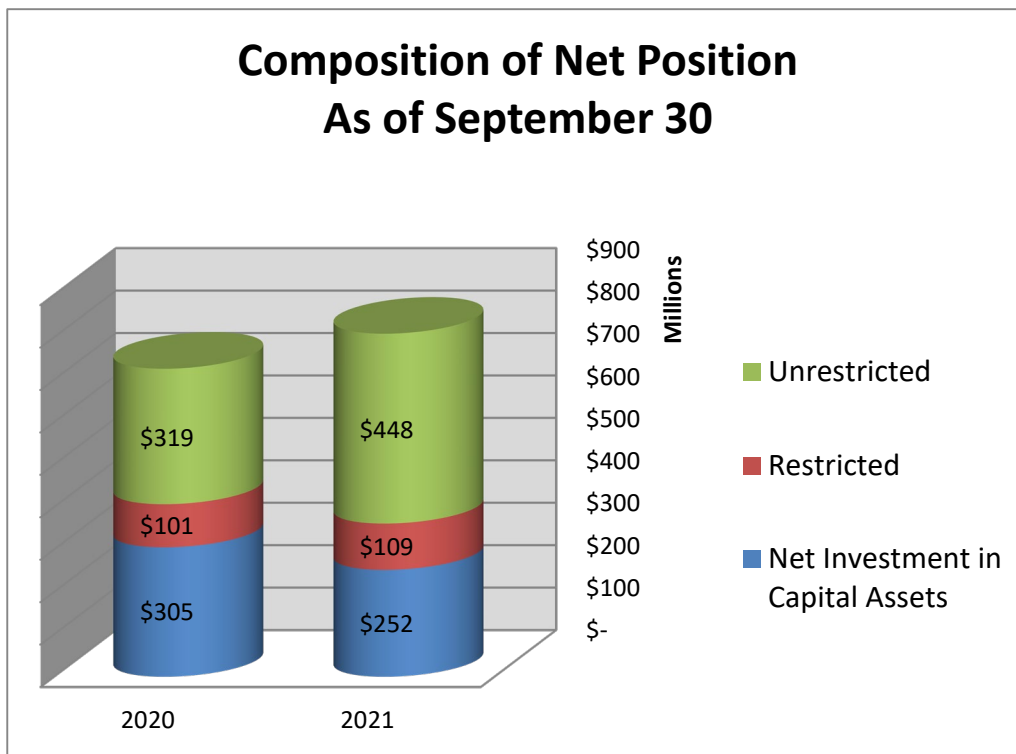
In addition to the basic financial statements and accompanying notes to those financial statements, certain required supplementary information schedules are also presented in this report with additional information regarding the results of the County's financial activities.

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

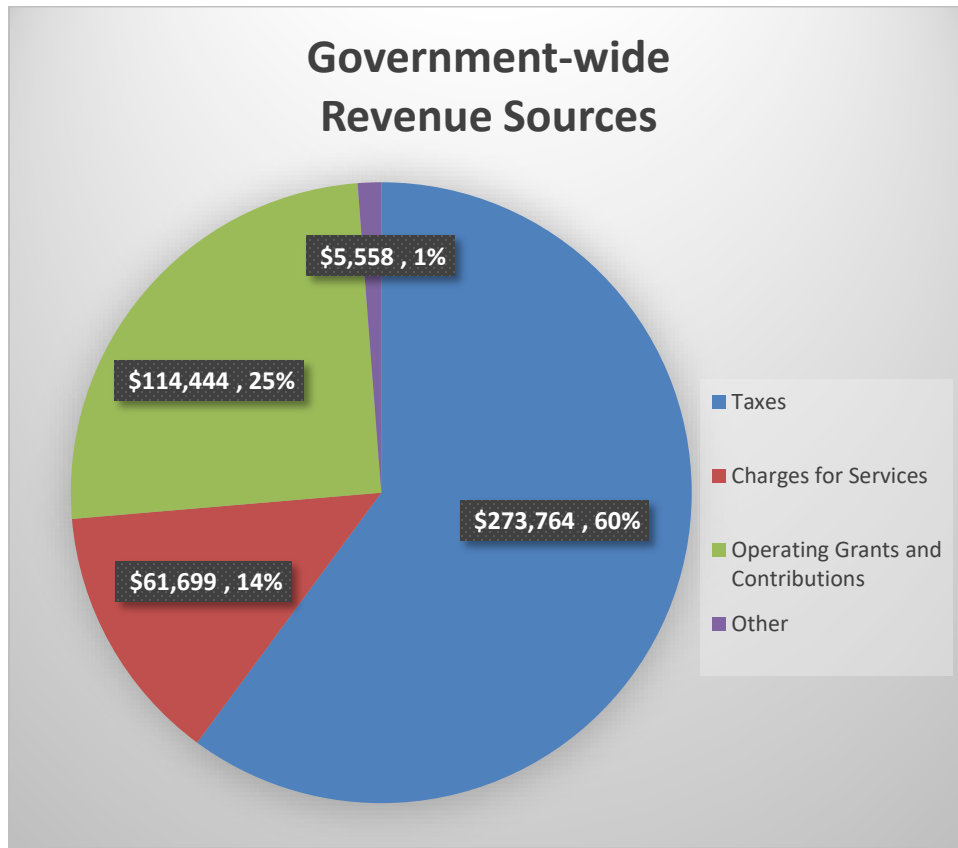
Net position of the County as of September 30, 2021, and 2020, is summarized and analyzed below:



Statement of Net Position						
As of September 30						
(\$ in thousands)						
	2021			2020		
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total
Assets:						
Current Assets	\$ 1,136,809	\$ (104,955)	\$ 1,031,854	\$ 986,096	\$ (86,627)	\$ 899,469
Long-term Assets	367,700	115,280	482,980	394,507	97,427	491,934
Total Assets	1,504,509	10,325	1,514,834	1,380,603	10,800	1,391,403
Deferred Outflow of Resources	40,796	-	40,796	15,721	-	15,721
Liabilities:						
Current Liabilities	131,949	84	132,033	116,535	75	116,610
Long-term Liabilities	592,836	-	592,836	548,907	-	548,907
Total Liabilities	724,785	84	724,869	665,442	75	665,517
Deferred Inflow of Resources	22,096	-	22,096	15,577	-	15,577
Net Position:						
Net Investment in Capital Assets	136,699	115,280	251,979	207,833	97,426	305,259
Restricted	109,186	-	109,186	101,497	-	101,497
Unrestricted	552,540	(105,039)	447,501	405,975	(86,701)	319,274
Total Net Position	\$ 798,425	\$ 10,241	\$ 808,666	\$ 715,305	\$ 10,725	\$ 726,030

- Net position serves as a useful indicator of financial position. Assets and deferred outflow of resources exceeded liabilities and deferred inflow of resources by \$809 million as of September 30, 2021, and by \$726 million as of September 30, 2020, a net increase of \$83 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 31.16% of Net Position. 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 (13.50% of total net position) represents resources subject to external restrictions. Of these restricted net assets, 59.3% are restricted for county roads and bridges, 6.2% is to repay long-term debt, 15.0% is for administration and elections, and 12.0% is restricted to the judicial system.
- The remaining portion of the County's net position (55.34%) is unrestricted and may be used to meet ongoing obligations.

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

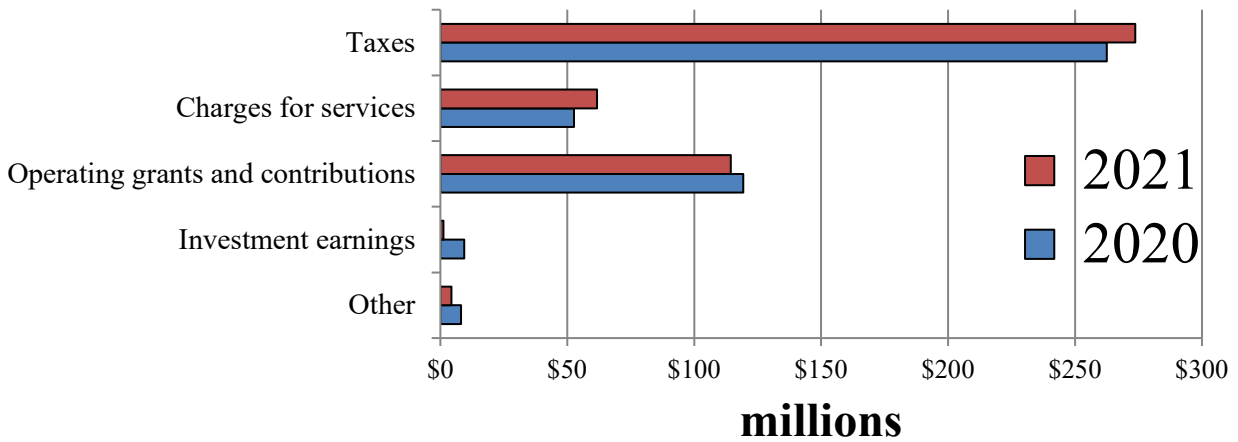


Overall government-wide revenues increased in 2021 over 2020 by \$3.6 million (0.80%), due primarily to an increase in taxes (\$11.3 million, or 4.31%), and an increase in charges for services (\$9.1 million, or 17.36%). Capital grants and contributions decreased by \$2.5 million or 37.87%. A summary of the amounts and a more detailed explanation is provided in the following table:

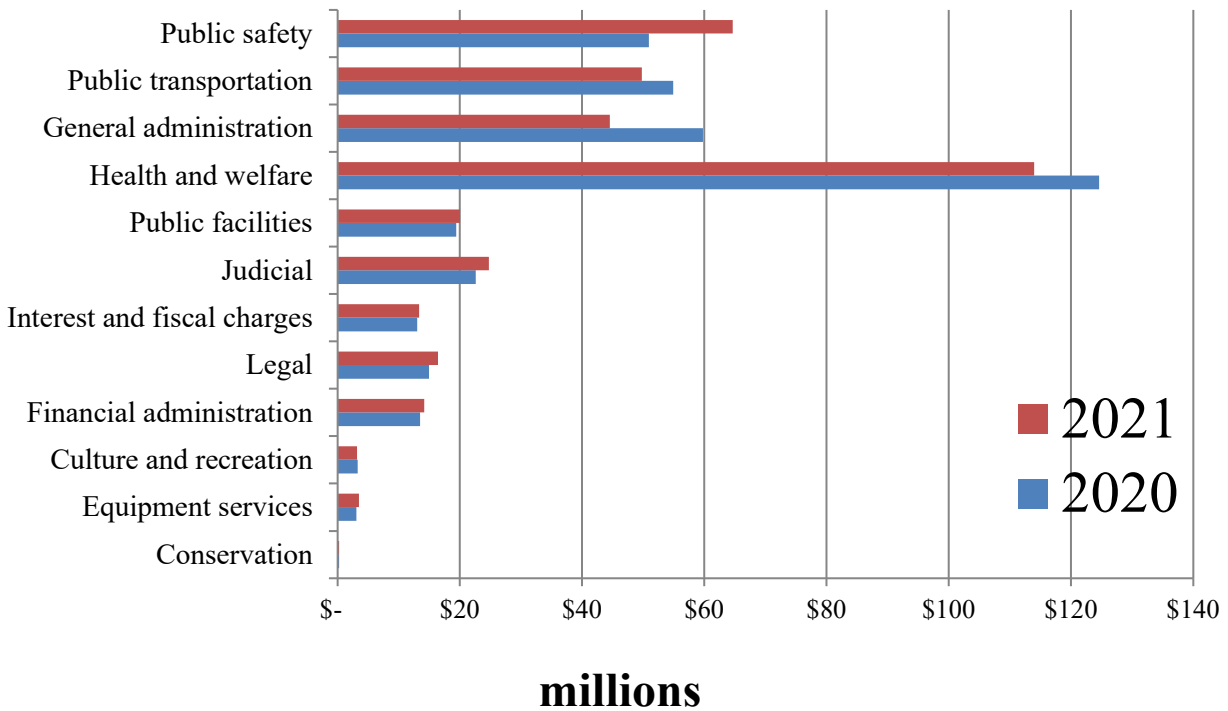
Summary of Changes in Net Position
For the Fiscal Years Ended September 30
(\$ in thousands)

	2021			2020		
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total
Revenues						
<i>Program Revenues:</i>						
Charges for services	\$ 59,833	\$ 1,866	\$ 61,699	\$ 50,821	\$ 1,752	\$ 52,573
Operating grants and contributions	114,444	-	114,444	119,249	-	119,249
Capital grants and contributions	4,133	-	4,133	6,652	-	6,652
Total Program Revenues	<u>178,410</u>	<u>1,866</u>	<u>180,276</u>	<u>176,722</u>	<u>1,752</u>	<u>178,474</u>
<i>General Revenues:</i>						
Taxes	273,764	-	273,764	262,441	-	262,441
Investment earnings	1,192	5	1,197	9,383	38	9,421
Miscellaneous	205	24	229	1,536	-	1,536
Total General Revenues	<u>275,161</u>	<u>29</u>	<u>275,190</u>	<u>273,360</u>	<u>38</u>	<u>273,398</u>
Total Revenues	<u>453,571</u>	<u>1,895</u>	<u>455,466</u>	<u>450,082</u>	<u>1,790</u>	<u>451,872</u>
Expenses						
General administration	44,533	-	44,533	59,751	-	59,751
Judicial	24,756	-	24,756	22,571	-	22,571
Financial administration	14,180	-	14,180	13,479	-	13,479
Legal	16,400	-	16,400	14,944	-	14,944
Public facilities	20,043	-	20,043	19,424	-	19,424
Equipment services	3,477	-	3,477	3,047	-	3,047
Public safety	63,115	1,492	64,607	49,339	1,557	50,896
Public transportation	48,878	887	49,765	54,013	887	54,900
Health and welfare	113,968	-	113,968	124,584	-	124,584
Culture and recreation	3,150	-	3,150	3,281	-	3,281
Conservation	257	-	257	244	-	244
Interest and fiscal charges	13,340	-	13,340	12,998	-	12,998
Total Expenses	<u>366,097</u>	<u>2,379</u>	<u>368,476</u>	<u>377,675</u>	<u>2,444</u>	<u>380,119</u>
Change in Net Position	<u>87,474</u>	<u>(484)</u>	<u>86,990</u>	<u>72,407</u>	<u>(654)</u>	<u>71,753</u>
Net position, beginning (restated)	710,951	10,725	721,676	642,898	11,379	654,277
Net position at end of year	<u>\$ 798,425</u>	<u>\$ 10,241</u>	<u>\$ 808,666</u>	<u>\$ 715,305</u>	<u>\$ 10,725</u>	<u>\$ 726,030</u>

Governmental Activities Revenues by Source



Governmental Activities Expenses by Functional Area



Summarized above are details of government-wide activities of the County for 2021 and 2020.

- Program revenues include charges for services as well as both operating and capital grants and contributions. Program revenues from government-wide activities increased by \$1.8 million or 1.01%. Most of this increase is due to an increase in charges for services of 9.1 million or 17.36%.
- 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 \$11.3 million or 4.3%.
- Public safety expenses increased by \$13.7 million in 2021, mostly due to the following:
 1. Increased salaries and overtime expenses.
 2. Increased food cost for the detention center.
 3. Increased inmate housing cost.
- Public transportation expenses decreased by \$5.1 million in 2021, mostly due to decreases in contributions (deferred expenses) to other entities within the County.
- Judicial expenses increased by \$2.2 million primarily due to the increase in salaries and benefits.
- Health and welfare decreased by \$10.6 million primarily due to Covid-19 related activities.
- Financial administration increased by \$701 thousand due primarily to the County’s contribution to the employee insurance premiums.
- Pension expense of \$7.5 million (\$16.2 million in 2020) was allocated to all functional areas other than conservation, interest and fiscal charges. Of this amount, \$6.3 million was attributed to public safety since this functional area alone accounts for 39% 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	
	2021	2020	2021	2020
Health and welfare	\$ 113,968	\$ 124,584	\$ 21,678	\$ 15,597
Public Safety	64,606	50,896	48,556	34,231
Public transportation	49,765	54,900	7,560	26,078
General administration	44,533	59,751	26,403	46,822
Judicial	24,756	22,571	17,397	15,521
Public facilities	20,043	19,424	19,869	19,248
Other	50,804	47,993	46,737	44,148
Total	\$ 368,475	\$ 380,119	\$ 188,200	\$ 201,645

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 2021, the County’s governmental funds reported a combined ending fund balance of \$964.7 million which was an increase of \$123.9 million or 14.7%. A large portion of fund balance (80.7%, or \$778.9 million) of the governmental funds has been designated as non-spendable, restricted, or committed. The remaining \$185.8 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, 2021 (in thousands)			
Fund Balance:		Major Purposes for Classification:	
Nonspendable	\$ 64,933	6.7%	Inventories, receivables from other funds and organizations
Restricted	628,445	65.1%	bond proceeds, debt service tax collections, other legal or contractual restrictions
Committed	85,491	8.9%	road projects, funds set aside for unanticipated cost increases
Unassigned	<u>185,873</u>	<u>19.3%</u>	General Fund
Total Fund Balance	<u>\$ 964,742</u>	<u>100.0%</u>	

Changes in Fund Balance – Major Funds

In 2021, 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
- 2020 Permanent Improvement Bond Fund
- 2021 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 2021, the unassigned fund balance of the General Fund was \$185.9 million. The total fund balance in the General Fund was \$349.1 million, an increase of \$27.5 million or 8.6% from 2020.

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 million 3.3% from the prior year.
- Federal and state funds increased by \$634 thousand due to the pandemic crisis and federal and state funding processing.
- Fees and Charges for Services increased by \$3.1 million or 13.4% from 2020.
- Fine collections decreased by \$136 thousand or (11.3%) from 2020.
- Investment revenues decreased by \$4.5 million or (90.71%) due to decreased interest rates.

General Fund Expenditure Highlights

- General Fund expenditures decreased by \$4.2 million or 2.13%.
- Payroll costs increased in the General Fund by \$10.7 million largely due to the Sheriff's Office and Jail Operations.

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 3.9 miles in 2021. As of September 30, 2021, the County had upgraded 482 miles of roads or an average of 28.4 miles per year.

At the end of 2021, the fund balance of the General Road and Bridge Fund was \$66.7 million, an increase of \$8.3 million (14.2%) 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 2021 or in 2020.
- Revenues from Fees and Charges for Services increased by \$302 thousand primarily due to increased vehicle registrations, road & bridge fees, and subdivision fees.

- Fines revenues increased by \$299 thousand or 31.54%.
- Investment revenues decreased by \$503 thousand or (55.28%) due to decreased interest rates.

General Road and Bridge Fund Expenditure Highlights

- Road construction and maintenance expenditures decreased by \$1.8 million or 10% due to a decrease in road projects.
- A decrease in capital outlay of \$1.7 million or 54% occurred due to supply chain challenges.

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 76.6% of the funding for the Health Care Foundation Fund in 2021.

The total fund balance of \$4.8 million represents a decrease of \$508 thousand (or 9.5%) from 2020 of which \$2.650 million was due to a transfer in from the General Fund. Highlights of changes in fund balance in the Health Care Foundation Fund were:

Health Care Fund Revenues

- Federal and state funds decreased by \$18.4 thousand (8.07%) in 2021 due to less Medicaid funding.
- Fees and charges for services decreased by \$3.6 thousand (3.01%).
- Rental revenues decreased by \$40 thousand (3.42%) in 2021.
- Investment revenues decreased by \$68 thousand or (85.29%) due to decreased interest rates.

Health Care Fund Expenditure Highlights

Expenditures increased by \$777 thousand or 20.2% in 2021.

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 2021. Total grant revenues decreased by \$14.5 million (13.05%). Fund balance increased by \$792 from operations as a result of grant revenues closely matching grant expenditures.

Debt Service

The Debt Service fund ended the year with a fund balance of \$5.8 million, a decrease of \$55 thousand. Current year tax revenues and interest revenues of \$81 million were \$361 thousand less than debt services costs for the previous year.

2021 Permanent Improvement Fund

The 2021 Permanent Improvement Fund is used to account for proceeds of the Limited Tax Permanent Improvement Bonds Series 2021 issued on June 15, 2021. The authorized amount is for the purpose of (1) constructing, improving and maintaining non-tolled, high-speed highways and freeways, (2) constructing, improving and maintaining roads and bridges; (3) acquiring and improving land for park and open space purposes; (4) refunding a portion of the County's outstanding unlimited tax debt for debt service savings (5) paying the costs of issuance associated with the sale of Permanent Improvement and Refunding Bonds. Issued for \$103.5 million on June 15, 2021. The fund balance was \$109.1 million at September 30, 2021.

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 \$151.2 million at September 30, 2021. The fund balance decreased by \$11.4 million (7%) in FY 2021.

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 \$271,868,528 or \$29,523 more than the original budget of \$271,839,005 (excluding transfers). Actual expenditures for 2021 were \$194.1 million or \$77.7 million (28.6%) less than the final amended budget.

General Fund revenues for 2021 exceeded the estimate by \$6.2 million. This is highlighted as follows:

- Taxes - \$1.2 million higher than budgeted
- Federal and state funds - \$696 thousand higher than budgeted
- Fees and Charges for Services - \$5.5 million higher than budgeted
- Interest - \$1.4 million lower than budgeted

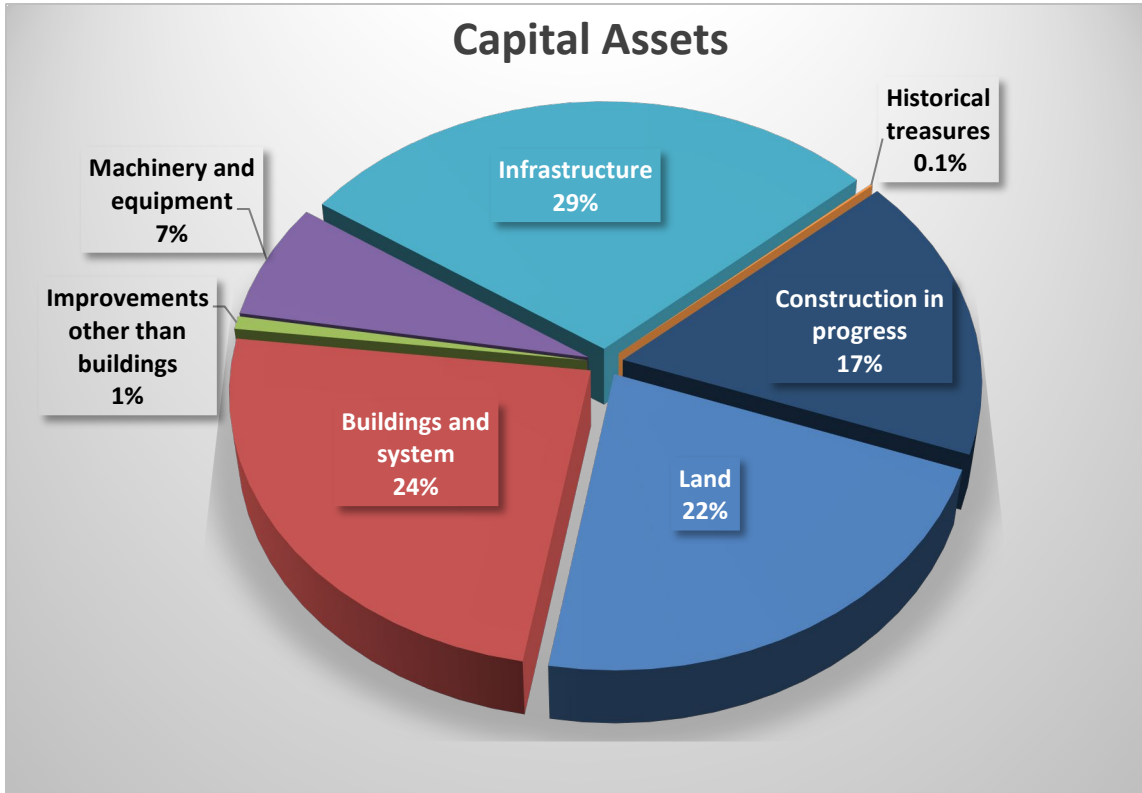
The General Fund is the primary source for expenditures related to the overall operation and administration of the County. In 2021, the departments that contributed to actual expenditures being \$77.7 million less than budgeted expenditures were as follows:

- General administration expenditures were less than budget by \$32.2 million. Highlights are as follows:
 - Actual expenditures for the County Clerk were \$945 thousand 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 \$601 thousand in the salaries and benefits category due to unused budget for temporary workers.

- Actual expenditures were \$25.6 million under budget for Non-Departmental in the maintenance and operating category, due to unused project budgets.
- Actual expenditures for Non-Departmental Capital Replacement were under budget by \$2.1 million.
- Actual expenditures for Information Technology were \$400 thousand under budget in the maintenance and operating category as well as \$163 thousand in the training and travel category.
- Actual expenditures for Telecommunications in the maintenance and operating category were under budget by \$1.2 million.
- Judicial expenditures were less than budget by \$2.0 million. Highlights are as follows:
 - The County Courts-at-Law utilized all but \$166 thousand of their \$4.5 million total budget.
 - The County Court-at-Law Clerks had \$52 thousand remaining in their \$2.5 million salaries and benefits budget at year end.
 - The District Courts had \$388 thousand unspent of their \$6.0 million combined budget at year end.
 - The Jury Services – District Clerk Department had \$467 thousand of their \$916 thousand budget remaining at year end.
 - The Justice of the Peace departments left \$292 thousand of their combined \$2.8 million budget unspent.
- Financial administration expenditures were less than budget by \$819 thousand. Highlights are as follows:
 - The Treasury Department was \$3 thousand under the \$499 thousand budget.
 - The Tax Assessor-Collector was \$550 thousand under the \$6.7 million budget of which \$521 thousand was remaining in salaries and benefits.
 - The County Auditor was \$75 thousand under the \$3.6 million budget.
- Legal expenditures were \$858 thousand under budget. Highlights are as follows:
 - The \$411 thousand Court-Appointed Prosecutor budget was not utilized in 2021.
 - District Attorney salaries and benefits were \$263 thousand below budget and the maintenance and operating expenditures were \$117 thousand below budget.
- Public facilities expenditures were less than budget by \$1.7 million. Highlights are as follows:
 - The Building Superintendent was \$912 thousand less than budget in the maintenance and operating category.
 - Courthouse Security was \$48 thousand less than budget in the maintenance and operating category.

- Permanent Improvement was \$606 thousand under budget in the maintenance and operating category.
- Equipment services expenditures were lower than budget by \$1.5 million primarily due to the maintenance and operating category coming in under budget.
- Public safety expenditures were lower than budget by \$10.5 million. Highlights of this budget variance are as follows:
 - The Ambulance expenditures were \$290 thousand under budget.
 - The Constables expenditures were \$418 thousand under budget primarily in the salaries and benefits category.
 - The Sheriff's Office expenditures were \$1.6 million under budget mostly in the salaries and benefits category.
 - The Jail Operations were \$5.1 million under budget mostly in the salaries and benefits category.
 - The Fusion Center was \$254 thousand under budget mostly in the salaries and benefits category.
 - The Sheriff's Office Dispatch was \$540 thousand under budget mostly in the maintenance and operating category.
 - The 911 Addressing Department was \$120 thousand under budget mostly in the maintenance and operating category.
 - The Medical Examiner was \$193 thousand under budget mostly in the salaries and benefits category.
 - The Juvenile Board utilized all but \$1.1 million of the \$13.6 million budget.
 - The Courthouse Security was \$215 thousand under budget mostly in the maintenance and operating category.
- Health and welfare expenditures were \$2.6 million under budget, of which most was due to Indigent Criminal Defendants coming in under budget \$2.2 million as well as Mental Health and Retardation Department \$328 thousand.
- Capital outlay, which is presented separately from functional activities, was \$25.4 million under budget, of which most was for projects that were not completed in 2021 and were rolled over into 2022. Most of the variance is accounted for as follows: \$13.2 million for technology projects, \$1.9 million for the radio system project, \$5.0 million for permanent improvement building projects, and \$2.5 million for road projects.

Capital Asset and Debt Administration



Capital Assets As of September 30 (\$ in thousands)		
	2021	2020
Land	\$ 103,573	\$ 94,199
Buildings and system	266,918	266,128
Historical treasures	515	470
Improvements other than buildings	9,485	9,485
Machinery and equipment	101,671	96,888
Infrastructure	331,100	329,221
Construction in progress	79,552	61,669
Total capital assets	892,813	858,060
Less: Accumulated Depreciation	(425,560)	(398,650)
Total capital assets	\$ 467,253	\$ 459,410

Capital Assets

The County's investment in capital assets for governmental activities (including business-type activities), net of accumulated depreciation at September 30, 2021, was \$467.3 million, an increase of \$7.8 million from 2020.

Details by type of activity are summarized below:

Major changes in capital assets for 2021 are as follows:

- Land increased by \$9.4 million due to right-of-way acquisitions mostly for the Outer Loop road project.
- Construction in Progress increased by a net of \$17.9 million due to transportation projects in progress.
- Accumulated depreciation increased by \$26.9 million partially due to Infrastructure increasing by \$1.9 million and Machinery & Equipment increasing by \$4.8 million from 2020.

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, 2021, the County had \$526.975 million in outstanding bonded debt, an increase of \$39.570 million (8.1%). The County issued \$103.52 million in limited tax permanent improvement and refunding bonds and \$28.930 million in Limited Tax Refunding Bonds in 2021. Principal was paid down by \$62.125 million and interest payments totaled \$17.536 million.

Long-Term Debt by Intended Use of Proceeds As of September 30 (\$ in thousands)		
	<u>2021</u>	<u>2020</u>
Road and Bridge Projects	\$ 75,905	\$ 84,220
Public Facilities/Park Projects	<u>451,070</u>	<u>403,185</u>
Total Long-Term Debt	<u>\$ 526,975</u>	<u>\$ 487,405</u>

More detailed information about long-term debt activity can be found in the Notes to the Financial Statements beginning on page 53.

Economic Factors

The following economic factors are reflected in the 2021 General Fund and other budgets:

- The percentage increase in net taxable real property assessed value during 2021 (for 2022 tax assessments) was 6.8% (2020 increase was 5.0%).
- Unemployment decreased in 2021 to 3.4 % from 6.4% in 2020.

Collin County relies primarily on property taxes for operations. Over 59.8% 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 2021 the County experienced a 6.8% 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 2021, 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 2021, there were 29,735 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) in 2022. 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 2011 to 2021 the County added 262,725 people, an increase of 32.8%. The rate and absolute numbers of growth continue to provide challenges in keeping up with roads and other infrastructure needs.

The 2010 Census showed the County population at 782,341 as of April 1, 2011. 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, 2021, is 1,064,465 according to the Bureau of Economic Analysis, which is an increase of 282,124 or 36.1% over the 2010 Census. Collin County is currently the 6th most populous county of the 254 counties in the State of Texas.

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

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

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

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 \$378.5 million, an increase of 3.4% over the 2020 adopted budgeted revenue estimates. Property taxes of \$268.7 million account for 59.81% of the County's revenue estimates for 2021.

The County's expenditure budget for 2022, which includes expenditures and transfers out, totals \$412 million. The General Fund expenditure budget for 2022 is \$237.3 million or 58% of the total adopted budget. An amount of \$84.7 million or 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, 2021, the unassigned fund balance for the General Fund was \$185.9 million, which is 68.4% of the General Fund expenditure budget for 2021, which represents 250 operating days of fund balance. When combined with committed funds, which the Commissioners Court controls, the fund balance is \$219.5 million or 80.7% of the General Fund budget, or 295 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 position 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 \$104 million were issued in 2021 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 \$0.172531 per \$100 from \$0.174951 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.

FOR INFORMATION REQUESTS

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, 2021

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	
Assets:				
Cash and cash equivalents	\$ 62,365,925	\$ 459,941	\$ 62,825,866	\$ 220,664
Investments	936,336,309	3,665,636	940,001,945	-
Receivables (net of allowance for uncollectibles)	7,843,764	-	7,843,764	-
Prepaid expenses	17,489,092	-	17,489,092	-
Internal balances	109,080,462	(109,080,462)	-	-
Inventories	3,693,011	-	3,693,011	-
Net pension asset	15,726,894	-	15,726,894	-
Capital assets (net of accumulated depreciation):				
Land	33,296,249	70,276,999	103,573,248	-
Buildings and system	111,531,563	1,400,021	112,931,584	-
Historical treasures	514,813	-	514,813	-
Improvements other than buildings	3,570,276	-	3,570,276	-
Machinery and equipment	32,141,049	123,392	32,264,441	-
Infrastructure	127,825,720	7,021,138	134,846,858	-
Construction in progress	43,093,652	36,458,058	79,551,710	-
Total assets	<u>1,504,508,779</u>	<u>10,324,723</u>	<u>1,514,833,502</u>	<u>220,664</u>
Deferred outflows of resources:				
Deferred outflows related to pension	40,796,351	-	40,796,351	-
Total deferred outflows of resources	<u>40,796,351</u>	<u>-</u>	<u>40,796,351</u>	<u>-</u>
Liabilities:				
Accounts payable and other current liabilities	23,538,371	41,966	23,580,337	14,251
Due to other governments	18,148	-	18,148	-
Unearned revenue	108,392,174	41,844	108,434,018	-
Noncurrent liabilities:				
Due within one year	72,365,006	-	72,365,006	-
Due in more than one year	520,470,935	-	520,470,935	-
Total liabilities	<u>724,784,634</u>	<u>83,810</u>	<u>724,868,444</u>	<u>14,251</u>
Deferred inflows of resources:				
Deferred inflows	22,095,763	-	22,095,763	-
Total deferred inflows of resources	<u>22,095,763</u>	<u>-</u>	<u>22,095,763</u>	<u>-</u>
Net position:				
Net investment in capital assets	136,699,373	115,279,608	251,978,981	-
Restricted for:				
Debt service	6,742,511	-	6,742,511	-
Health Care Foundation	4,831,143	-	4,831,143	-
Parks	23,146	-	23,146	-
Grant programs	1,312,223	-	1,312,223	-
County Roads and Bridges	64,762,296	-	64,762,296	-
Judicial System	13,152,395	-	13,152,395	-
Law Enforcement	2,036,353	-	2,036,353	-
Administration and Elections	16,325,695	-	16,325,695	-
Unrestricted (deficit)	552,539,598	(105,038,695)	447,500,903	206,413
Total net position	<u>\$ 798,424,733</u>	<u>\$ 10,240,913</u>	<u>\$ 808,665,646</u>	<u>\$ 206,413</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, 2021

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	Governmental Activities	Business-type Activities	Total	
Primary Government:								
Governmental activities:								
General administration	\$ 44,533,445	\$ 17,183,702	\$ 938,929	\$ 8,028	\$ (26,402,786)	\$ -	\$ (26,402,786)	
Judicial	24,755,616	5,966,600	1,391,596	-	(17,397,420)	-	(17,397,420)	
Financial administration	14,180,025	3,145,037	-	-	(11,034,988)	-	(11,034,988)	
Legal	16,400,340	159,206	375,284	-	(15,865,850)	-	(15,865,850)	
Public facilities	20,042,990	-	115,987	58,063	(19,868,940)	-	(19,868,940)	
Equipment services	3,477,123	-	25,372	123,959	(3,327,792)	-	(3,327,792)	
Public safety	63,114,644	10,044,426	4,091,366	47,762	(48,931,090)	-	(48,931,090)	
Public transportation	48,878,057	23,153,928	15,155,770	3,894,874	(6,673,485)	-	(6,673,485)	
Health and welfare	113,967,832	170,145	92,119,434	-	(21,678,253)	-	(21,678,253)	
Culture and recreation	3,150,401	10,195	230,419	-	(2,909,787)	-	(2,909,787)	
Conservation	257,448	-	-	-	(257,448)	-	(257,448)	
Interest and fiscal charges	13,340,219	-	-	-	(13,340,219)	-	(13,340,219)	
Total governmental activities	366,098,140	59,833,239	114,444,157	4,132,686	(187,688,058)	-	(187,688,058)	
Business-type activities:								
Public safety	1,491,047	1,865,701	-	-	-	374,654	374,654	
Public transportation	886,881	-	-	-	-	(886,881)	(886,881)	
Total business-type activities	2,377,928	1,865,701	-	-	-	(512,227)	(512,227)	
Total primary government	368,476,068	61,698,940	114,444,157	4,132,686	(187,688,058)	(512,227)	(188,200,285)	
Component unit:								
Health and welfare	62,290	-	215,080	-	-	-	-	152,790
Total component unit	62,290	-	215,080	-	-	-	-	152,790
General revenues:								
Property taxes					268,922,483	-	268,922,483	-
Mixed beverage tax					4,841,893	-	4,841,893	-
Unrestricted investment earnings					1,191,756	4,572	1,196,328	191
Miscellaneous					205,397	23,608	229,005	314
Total general revenues					275,161,529	28,180	275,189,709	505
Change in net position					87,473,471	(484,047)	86,989,424	153,295
Net position - beginning of year, as previously stated					715,305,439	10,724,960	726,030,399	53,118
Prior period adjustment					(4,354,177)	-	(4,354,177)	-
Net position - beginning of year					710,951,262	10,724,960	721,676,222	53,118
Net position - end of year					\$ 798,424,733	\$ 10,240,913	\$ 808,665,646	\$ 206,413

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

COLLIN COUNTY, TEXAS

Balance Sheet

Governmental Funds

September 30, 2021

	General Fund	General Road and Bridge	Health Care Foundation
Assets			
Cash	\$ 37,085,389	\$ 1,222,292	\$ 239,629
Investments	257,545,478	63,375,750	4,791,525
Receivables:			
Taxes (net of allowance for uncollectibles)	2,159,929	-	-
Fines and fees	613,158	464,418	-
Due from other governments	779,059	63,202	-
Due from other funds	1,285,401	-	-
Advance to other funds	61,239,819	-	-
Interest	417,264	-	-
Miscellaneous	687,894	-	33
Inventories	495,818	3,197,193	-
Total assets	<u>\$ 362,309,209</u>	<u>\$ 68,322,855</u>	<u>\$ 5,031,187</u>
Liabilities:			
Accounts payable	\$ 4,687,756	\$ 909,571	\$ 36,490
Payroll related costs payable	5,823,141	228,959	138,223
Lease deposits payable	23,969	-	25,331
Due to other governments	17,714	9	-
Due to other funds	-	-	-
Unearned revenue	-	-	-
Total liabilities	<u>10,552,580</u>	<u>1,138,539</u>	<u>200,044</u>
Deferred Inflows of Resources:			
Unavailable revenue - fines and fees	613,158	464,418	-
Unavailable revenue - property taxes	2,080,281	-	-
Total deferred inflows of resources	<u>2,693,439</u>	<u>464,418</u>	<u>-</u>
Fund Balances:			
Nonspendable	61,735,637	3,197,193	-
Restricted	15,963,005	63,522,705	4,831,143
Committed	85,491,831	-	-
Unassigned	185,872,717	-	-
Total fund balances	<u>349,063,190</u>	<u>66,719,898</u>	<u>4,831,143</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 362,309,209</u>	<u>\$ 68,322,855</u>	<u>\$ 5,031,187</u>

Grants	Debt Service	2020 Permanent Improvement	2021 Permanent Improvement	Other Governmental Funds	Total
\$ 103,948	\$ 196,986	\$ 934	\$ 54,312	\$ 14,799,021	\$ 53,702,511
108,811,099	5,598,056	146,086,420	111,042,744	224,612,218	921,863,290
-	947,469	-	-	-	3,107,398
-	-	-	-	-	1,077,576
1,626,870	-	-	-	-	2,469,131
-	-	-	-	-	1,285,401
-	-	5,938,839	-	41,901,804	109,080,462
-	-	-	74,822	-	492,086
1,471	-	-	-	178	689,576
-	-	-	-	-	3,693,011
<u>\$ 110,543,388</u>	<u>\$ 6,742,511</u>	<u>\$ 152,026,193</u>	<u>\$ 111,171,878</u>	<u>\$ 281,313,221</u>	<u>\$ 1,097,460,442</u>
\$ 709,806	\$ -	\$ 852,051	\$ 2,092,922	\$ 3,315,289	\$ 12,603,885
52,394	-	-	-	56,197	6,298,914
-	-	-	-	-	49,300
425	-	-	-	-	18,148
1,285,401	-	-	-	-	1,285,401
108,392,174	-	-	-	-	108,392,174
<u>110,440,200</u>	<u>-</u>	<u>852,051</u>	<u>2,092,922</u>	<u>3,371,486</u>	<u>128,647,822</u>
-	-	-	-	-	1,077,576
-	913,079	-	-	-	2,993,360
-	913,079	-	-	-	4,070,936
-	-	-	-	-	64,932,830
103,188	5,829,432	151,174,142	109,078,956	277,941,735	628,444,306
-	-	-	-	-	85,491,831
-	-	-	-	-	185,872,717
<u>103,188</u>	<u>5,829,432</u>	<u>151,174,142</u>	<u>109,078,956</u>	<u>277,941,735</u>	<u>964,741,684</u>
<u>\$ 110,543,388</u>	<u>\$ 6,742,511</u>	<u>\$ 152,026,193</u>	<u>\$ 111,171,878</u>	<u>\$ 281,313,221</u>	<u>\$ 1,097,460,442</u>

COLLIN COUNTY, TEXAS

Reconciliation of the Balance Sheet of the
Governmental Funds to the Statement of Net Position
September 30, 2021

Total fund balances – governmental funds		\$ 964,741,684
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.		17,489,092
The net pension asset is not an available resource and, therefore, is not reported in the funds.		15,726,894
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	\$ 33,296,249	
Buildings and systems	111,531,563	
Historical treasures	514,813	
Improvements other than buildings	3,570,276	
Machinery and equipment	32,141,049	
Infrastructure	127,825,720	
Construction in progress	<u>43,093,652</u>	
Total capital assets		351,973,322
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.	1,077,576	
Property taxes earned in the current fiscal year but are not available to provide for current financial resources, and therefore are deferred in the funds.	<u>2,993,360</u>	
Total deferred revenues		4,070,936
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.		20,592,411
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	(4,549,163)	
Bonds, notes and loans payable	(526,975,000)	
Compensated absences	(9,913,181)	
Unamortized bond premiums	<u>(53,432,850)</u>	
Total liabilities		(594,870,194)
Deferred outflows and inflows of resources related to pensions are not reported in the funds.		
Deferred outflows related to pensions	40,796,351	
Deferred inflows related to pensions	<u>(22,095,763)</u>	
Total deferred outflows/inflows		18,700,588
Net position of governmental activities		<u><u>\$ 798,424,733</u></u>

COLLIN COUNTY, TEXAS

Statement of Revenues, Expenditures, and Changes in Fund Balances

Governmental Funds

For The Year Ended September 30, 2021

	General Fund	General Road and Bridge	Health Care Foundation
Revenues:			
Property taxes	\$ 187,658,045	\$ -	\$ -
Licenses and permits	766,451	9,495	-
Federal and state funds	6,942,038	-	210,077
Fees and charges for services	26,354,342	21,117,505	116,826
Fines and forfeitures	1,066,906	1,246,463	-
Other local government funds	-	2,189,853	-
Rental revenues	286,632	-	1,117,508
Interest and unrealized gains (losses)	463,854	407,306	11,700
Miscellaneous	396,502	2,181,364	3,412
Total revenues	<u>223,934,770</u>	<u>27,151,986</u>	<u>1,459,523</u>
Expenditures:			
Current:			
General administration	37,344,678	-	-
Judicial	23,144,368	-	-
Financial administration	14,490,056	-	-
Legal	16,132,687	-	-
Public facilities	11,323,173	-	59,002
Equipment services	2,126,987	-	-
Public safety	60,028,499	-	-
Public transportation	-	17,807,772	-
Health and welfare	20,349,473	-	4,556,403
Culture and recreation	909,854	-	-
Conservation	256,865	6,024	-
Capital outlay:	8,017,158	1,382,563	2,100
Debt service:			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
Bond issuance costs	-	-	-
Total expenditures	<u>194,123,798</u>	<u>19,196,359</u>	<u>4,617,505</u>
Excess (deficiency) of revenues over (under) expenditures	<u>29,810,972</u>	<u>7,955,627</u>	<u>(3,157,982)</u>
Other financing sources (uses):			
Transfers in	473,288	-	2,650,000
Transfers out	(3,111,718)	(68,000)	-
Sale of assets	331,968	424,014	-
Debt issuance	-	-	-
Refunding debt issued	-	-	-
Refunding escrow payments	-	-	-
Premium (discount) on sale of bonds	-	-	-
Total other financing sources (uses)	<u>(2,306,462)</u>	<u>356,014</u>	<u>2,650,000</u>
Net change in fund balances	27,504,510	8,311,641	(507,982)
Fund balances – beginning	321,558,680	58,408,257	5,339,125
Prior period adjustment	-	-	-
Fund balances – beginning, restated	<u>321,558,680</u>	<u>58,408,257</u>	<u>5,339,125</u>
Fund balances – ending	<u>\$ 349,063,190</u>	<u>\$ 66,719,898</u>	<u>\$ 4,831,143</u>

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

Grants	Debt Service	2020 Permanent Improvement	2021 Permanent Improvement	Other Governmental Funds	Total
\$ -	\$ 80,969,207	\$ -	\$ -	\$ 45,293	\$ 268,672,545
-	-	-	-	-	775,946
96,413,057	-	-	-	420,921	103,986,093
19,997	-	-	-	7,074,244	54,682,914
-	-	-	-	107,031	2,420,400
-	-	-	-	10,941,487	13,131,340
-	-	-	-	-	1,404,140
21,890	72,041	112,647	(169,434)	246,986	1,166,990
113,075	-	-	-	247,621	2,941,974
<u>96,568,019</u>	<u>81,041,248</u>	<u>112,647</u>	<u>(169,434)</u>	<u>19,083,583</u>	<u>449,182,342</u>
491,687	-	-	-	1,819,456	39,655,821
624,954	-	-	-	1,413,122	25,182,444
-	-	-	-	-	14,490,056
274,917	-	-	-	371,272	16,778,876
-	-	-	-	-	11,382,175
-	-	-	-	-	2,126,987
3,275,947	-	-	-	359,705	63,664,151
-	-	-	-	99,170	17,906,942
89,229,244	-	-	-	-	114,135,120
-	-	-	-	1,474	911,328
-	-	-	-	-	262,889
2,725,854	-	17,421,415	2,092,922	32,625,064	64,267,076
-	62,125,000	-	-	-	62,125,000
-	18,773,443	-	-	-	18,773,443
-	504,243	-	-	-	504,243
<u>96,622,603</u>	<u>81,402,686</u>	<u>17,421,415</u>	<u>2,092,922</u>	<u>36,689,263</u>	<u>452,166,551</u>
<u>(54,584)</u>	<u>(361,438)</u>	<u>(17,308,768)</u>	<u>(2,262,356)</u>	<u>(17,605,680)</u>	<u>(2,984,209)</u>
55,376	-	-	-	68,000	3,246,664
-	-	-	-	(66,946)	(3,246,664)
-	-	5,938,839	-	12,942,682	19,637,503
-	-	-	100,300,000	-	100,300,000
-	32,150,000	-	-	-	32,150,000
-	(32,159,261)	-	-	-	(32,159,261)
-	315,422	-	11,041,312	-	11,356,734
<u>55,376</u>	<u>306,161</u>	<u>5,938,839</u>	<u>111,341,312</u>	<u>12,943,736</u>	<u>131,284,976</u>
792	(55,277)	(11,369,929)	109,078,956	(4,661,944)	128,300,767
4,456,573	5,884,709	162,544,071	-	282,603,679	840,795,094
(4,354,177)	-	-	-	-	(4,354,177)
<u>102,396</u>	<u>5,884,709</u>	<u>162,544,071</u>	<u>-</u>	<u>282,603,679</u>	<u>836,440,917</u>
<u>\$ 103,188</u>	<u>\$ 5,829,432</u>	<u>\$ 151,174,142</u>	<u>\$ 109,078,956</u>	<u>\$ 277,941,735</u>	<u>\$ 964,741,684</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, 2021

Net change in fund balances – governmental funds		\$ 128,300,767
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	\$ 52,602,888	
Capital assets decreases	(22,244,845)	
Depreciation expense for all capital assets	<u>(32,117,762)</u>	
Total change in capital assets activity		(1,759,719)
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.	(132,450,000)	
Debt repayment is expenditure in governmental funds, but reduces long-term liabilities in the statement of net position.	92,880,000	
Bond premiums and bond discounts require the use of current financial resources but are amortized over the life of the bond in the statement of activities.	<u>(3,706,686)</u>	
Total long-term debt		(43,276,686)
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.		
		3,051,255
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	249,939	
Fines and forfeitures	<u>(4,584)</u>	
Total changes in revenues		245,355
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	(308,320)	
Pension	1,760,077	
Compensated absences	<u>(539,258)</u>	
Total changes in long-term liabilities		912,499
Change in net position of governmental activities		<u><u>\$ 87,473,471</u></u>

COLLIN COUNTY, TEXAS

Statement of Net Position

Proprietary Funds

September 30, 2021

	Business-Type Activities			Governmental
	Collin County		Total	Activities
	Toll Road Authority	Animal Safety	Enterprise Funds	Internal Service Funds
Assets:				
Current assets:				
Cash	\$ 18,581	\$ 441,360	\$ 459,941	\$ 8,663,413
Investments	1,042,178	2,623,458	3,665,636	14,473,020
Receivables:				
Due from other governments	-	-	-	6,307
Miscellaneous receivables	-	-	-	1,689
Total current assets	<u>1,060,759</u>	<u>3,064,818</u>	<u>4,125,577</u>	<u>23,144,429</u>
Capital assets (net of accumulated depreciation):				
Land	70,276,999	-	70,276,999	-
Buildings and systems	-	1,400,021	1,400,021	-
Machinery and equipment	-	123,392	123,392	-
Infrastructure	7,021,138	-	7,021,138	-
Construction in progress	36,458,058	-	36,458,058	-
Total capital assets	<u>113,756,195</u>	<u>1,523,413</u>	<u>115,279,608</u>	<u>-</u>
Total assets	<u>114,816,954</u>	<u>4,588,231</u>	<u>119,405,185</u>	<u>23,144,429</u>
Liabilities:				
Current liabilities:				
Accounts payable	-	18,796	18,796	601,155
Payroll payable	-	23,170	23,170	11,474
Claims payable	-	-	-	1,939,389
Due to other funds	-	-	-	-
Unearned revenue	-	41,844	41,844	-
Total current liabilities	<u>-</u>	<u>83,810</u>	<u>83,810</u>	<u>2,552,018</u>
Noncurrent liabilities:				
Advance from other funds	109,080,462	-	109,080,462	-
Total noncurrent liabilities	<u>109,080,462</u>	<u>-</u>	<u>109,080,462</u>	<u>-</u>
Total liabilities	<u>109,080,462</u>	<u>83,810</u>	<u>109,164,272</u>	<u>2,552,018</u>
Net position:				
Net investment in capital assets	113,756,195	1,523,413	115,279,608	-
Unrestricted (deficit)	<u>(108,019,703)</u>	<u>2,981,008</u>	<u>(105,038,695)</u>	<u>20,592,411</u>
Total net position	<u>\$ 5,736,492</u>	<u>\$ 4,504,421</u>	<u>\$ 10,240,913</u>	<u>\$ 20,592,411</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, 2021

	Business-Type Activities			Governmental
	Collin County Toll Road Authority	Animal Safety	Total Enterprise Funds	Internal Service Funds
Operating revenues:				
Premiums	\$ -	\$ -	\$ -	\$ 38,668,381
Charges for services	-	1,784,939	1,784,939	-
Other	-	80,762	80,762	8,513,563
Total operating revenues	<u>-</u>	<u>1,865,701</u>	<u>1,865,701</u>	<u>47,181,944</u>
Operating expenses:				
Administration	-	1,349,259	1,349,259	5,906,707
Benefits	-	-	-	38,248,747
Depreciation	886,881	141,788	1,028,669	-
Total operating expenses	<u>886,881</u>	<u>1,491,047</u>	<u>2,377,928</u>	<u>44,155,454</u>
Operating income (loss)	(886,881)	374,654	(512,227)	3,026,490
Nonoperating revenues (expenses):				
Gain(loss) on sale of asset	-	23,608	23,608	-
Interest income	1,352	3,220	4,572	24,765
Total nonoperating revenues (expenses)	<u>1,352</u>	<u>26,828</u>	<u>28,180</u>	<u>24,765</u>
Change in net position	(885,529)	401,482	(484,047)	3,051,255
Total net position – beginning	6,622,021	4,102,939	10,724,960	17,541,156
Total net position – ending	<u>\$ 5,736,492</u>	<u>\$ 4,504,421</u>	<u>\$ 10,240,913</u>	<u>\$ 20,592,411</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, 2021

	Business-Type Activities			Governmental
	Collin County	Total		Activities
	Toll Road Authority	Animal Safety	Enterprise Funds	Internal Service Funds
Cash flows from operating activities:				
Receipts from customers and users	\$ -	\$ 1,883,718	\$ 1,883,718	\$ 38,677,026
Insurance recovery	-	-	-	8,513,562
Administration costs	-	(1,344,220)	(1,344,220)	(5,905,851)
Benefits paid	-	-	-	(38,136,401)
Net cash provided by operating activities	<u>-</u>	<u>539,498</u>	<u>539,498</u>	<u>3,148,336</u>
Cash flows from capital financing activities:				
Sales (Purchases) of capital assets	(13,775)	-	(13,775)	-
Net gain on sale of capital assets	-	23,608	23,608	-
Net cash provided (used) by capital financing activities	<u>(13,775)</u>	<u>23,608</u>	<u>9,833</u>	<u>-</u>
Cash flows from investing activities:				
Sales (Purchases) of investments	(1,247)	(437,827)	(439,074)	(1,473,982)
Interest income	1,351	3,220	4,571	24,764
Net cash provided (used) by investing activities	<u>104</u>	<u>(434,607)</u>	<u>(434,503)</u>	<u>(1,449,218)</u>
Net increase (decrease) in cash and cash equivalents	(13,671)	128,499	114,828	1,699,118
Cash and cash equivalents – October 1, 2020	32,252	312,861	345,113	6,964,295
Cash and cash equivalents – September 30, 2021	<u>\$ 18,581</u>	<u>\$ 441,360</u>	<u>\$ 459,941</u>	<u>\$ 8,663,413</u>
Reconciliation of operating gain(loss) to net cash provided (used) by operating activities:				
Operating gain(loss)	<u>\$ (886,881)</u>	<u>\$ 374,654</u>	<u>\$ (512,227)</u>	<u>\$ 3,026,490</u>
Adjustments to reconcile operating gain(loss) to net cash provided (used) by operating activities:				
Depreciation expense	886,881	141,787	1,028,668	-
Change in intergovernmental receivable	-	-	-	8,645
Change in accounts payable	-	4,807	4,807	109,486
Change in payroll payable	-	233	233	3,715
Change in unearned revenue	-	18,017	18,017	-
Total adjustments	<u>886,881</u>	<u>164,844</u>	<u>1,051,725</u>	<u>121,846</u>
Net cash used in operating activities	<u>\$ -</u>	<u>\$ 539,498</u>	<u>\$ 539,498</u>	<u>\$ 3,148,336</u>
Schedule of non-cash capital and related financing activities:				
Contributions of capital assets	\$ 18,881,867	\$ -	\$ 18,881,867	\$ -

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

COLLIN COUNTY, TEXAS
Statement of Fiduciary Net Position
September 30, 2021

	Investment Trust Funds	Custodial Funds
Assets:		
Cash	\$ 16,031,442	\$ 29,310,500
Investments	5,378,230	8,246,325
Accounts receivable, net	-	2,843,812
Due from other governments	-	350,484
Total assets	21,409,672	40,751,121
Liabilities:		
Due to others/vouchers payable	\$ -	\$ 1,246,640
Due to other governments	-	1,249,424
Total liabilities	-	2,496,064
Net Position:		
Individuals, organizations, other governments	21,409,672	38,255,057
Total net position	\$ 21,409,672	\$ 38,255,057

COLLIN COUNTY, TEXAS
Statement of Changes in Fiduciary Net Position
For the Year Ended September 30, 2021

	Investment Trust Funds	Custodial Funds
Additions:		
Investment earnings:		
Interest	\$ 78,522	\$ 8,166
Total investment earnings	78,522	8,166
Tax collections for other governments	-	24,572,083
License, fees, and fines collected for other governments	-	3,574,303,916
Collections for individuals and other entities	24,979,518	61,467,660
Total additions	25,058,040	3,660,351,825
Deductions:		
Payments to other governments	-	3,609,579,688
Payments to individuals and other entities	25,466,564	48,538,358
Total deductions	25,466,564	3,658,118,046
Net increase (decrease) in fiduciary net position	(408,524)	2,233,779
Net Position -- beginning of the year (Prior period adjustment)	21,818,196	36,021,278
Net Position -- end of the year	\$ 21,409,672	\$ 38,255,057

**NOTES TO THE
FINANCIAL STATEMENTS**

COLLIN COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

SEPTEMBER 30, 2021

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 Commissioner's 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. These blended component units do not have separate 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. This discretely presented component unit does not have a separate financial statement.

(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 2021 Permanent Improvement 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, 2021, which were levied October 1, 2020, have been assessed to finance the budget of the fiscal year beginning October 1, 2020. In accordance with the modified accrual basis of accounting, the balances outstanding at November 30, 2021, 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 2020-2021.

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 Capital Projects 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.

2021 Permanent Improvement Capital Projects is used to account for bond projects authorized by voters on November 6, 2018. Total issued on June 15, 2021, for highways, roads, bridges, parks and open spaces was \$100,005,000 and \$32,445,000 for refunding a portion of the County's outstanding tax debt.

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 2020 census population.

Fiduciary Funds are used to account for situations where the County's role is strictly fiduciary in nature. These funds are held for various reasons including legal, contractual or operational.

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.

(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 \$17,489,092. 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 the Governmental Accounting Standards Board, these fund balance amounts are reported as non-spendable, restricted, committed, or unassigned. Collin County has no assigned fund balances.

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.

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	\$ 61,239,819	
Inventories	<u>495,818</u>	

Total General Fund

61,735,637

General Road and Bridge Fund:

Inventories

3,197,193

Total Nonspendable

\$ 64,932,830

2. Restricted Fund Balance

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

Restricted:

General Fund:

Housing Finance Corporation	\$ 36,604	
Records Archive	14,174,018	
District Court Records Technology	690,730	
Courthouse Security	<u>1,061,653</u>	

Total General Fund

\$ 15,963,005

General Road and Bridge Fund:

Public transportation

63,522,705

Health Care Foundation:

Indigent health care

4,831,143

Grants

Grant Programs

103,188

Debt Service Fund:

Debt service activity

5,829,432

2020 Permanent Improvement:

Road and bridge projects

151,174,142

2021 Permanent Improvement:

Road and bridge projects

109,078,956

Other Governmental Funds

General administration 120,386,971

Judicial 10,367,720

Financial administration 3

Legal 3,985,193

Public facilities 59,031,478

Public safety 779,442

Public transportation 83,035,990

Culture and recreation 354,938

Total other governmental funds

277,941,735

Total Restricted

\$ 628,444,306

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 commitments 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:

General Fund:	
Encumbrances	\$ 51,898,130
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>24,293,701</u>
Total	<u>\$ 85,491,831</u>

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

(a) Budgetary Information

Annual budgets are adopted for all governmental funds with the exception of capital project funds and the following special revenue funds: Grants Fund, LEOSE Fund, Tax Assessor/Collector Motor Vehicle Tax Fund, Sheriff Forfeiture Fund, District Attorney State Forfeiture Fund, District Attorney Service Fee Fund, Juvenile Case Manager Fund, District Attorney Pretrial Intervention Program Fund, SCAAP Fund, District Attorney Apportionment Fund, District Attorney Federal Treasury Forfeiture Fund, District Attorney Federal Justice Forfeiture Fund, the 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. Encumbered amounts for specific purposes for which amounts have not been previously restricted, committed, or assigned are included within committed or assigned fund balance. Encumbrances at year end do not constitute expenditures or liabilities because 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 AAAf/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: \$155,162,922 valued using a documented trade history in exact security (Level 1); \$27,815,196 valued using a documented trade history in exact security (Level 2 inputs); \$55,855,961 are valued using an option-adjusted discounted cash-flow model (Level 2); \$42,339,625 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, 2021, are as follows:

<u>Type of Investment</u>	<u>Carrying Value</u>	<u>WAM (years)</u>
Local government investment pools	\$ 433,860,921	0.003
Federal agency bonds	171,889,495	1.072
Certificates of deposits	107,706,679	0.964
Municipal bonds	27,737,445	2.778
Money market/cash equivalents	<u>198,807,405</u>	0.003
Total investments	<u>\$ 940,001,945</u>	
Portfolio		0.390

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, 2021, the local government pools (46.2% of the portfolio) were rated AAAM by Standard and Poor’s, or AAAf/S1 by Fitch. The federal agency bonds (18.3% of the portfolio) were rated AA+ by Standards and Poor’s. The Municipal Bonds (3.0% of the portfolio) were rated AA or better by Standard and Poor’s. The Certificates of Deposits (11.5% 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 (21.1% 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 0.390 years. All investments are normally held to maturity or until called.

(b) Deposits

The September 30, 2021, carrying amount of deposits was as follows:

	<u>Bank Deposits</u>
Governmental activities	\$ 62,365,925
Business-type activities	<u>459,941</u>
Total	<u><u>\$ 62,825,866</u></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, 2021. All other funds are insured by the FDIC.

(c) Property Taxes and Other Receivables

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

1. Cities of Allen, Anna, Blue Ridge, Celina, Fairview, Farmersville, Frisco, Josephine, Lavon, Lowry Crossing, Lucas, McKinney, Melissa, Murphy, Nevada, New Hope, Parker, Plano, Princeton, Prosper, Richardson, Sachse, St. Paul, Weston and Wylie;
2. Independent School Districts of Allen, Anna, Blue Ridge, Celina, Community, Farmersville, Frisco, Lovejoy, McKinney, Melissa, Plano, Princeton, Prosper, and Wylie;
3. Seis Lago's Utility District, CCWCD #3, Collin County MUD #2, Magnolia Pointe MUD #1 and CC Trails of Blue Ridge RD District;
4. Collin County Community College and McKinney CED;
5. Neighborhoods of Creeks of Legacy, Glen Crossing, Lakes at Mustang Ranch, Ownsby Farms, Wells North, Wells South, The Columns, Arcadia Farms, Crossroads, Brookside, Lakepointe IA #1, Cambridge Crossing, Heritage PID Zone 1, Heritage PID Zone 2, Winchester PID, Hurricane Creek MIA, and Hurricane Creek #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 Custodial Fund. Tax collections are recorded net of the entities' related collection commission paid to the County in this Custodial 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, 2021, the various components of unavailable revenue and unearned revenue reported in the governmental funds were as follows:

Deferred inflows of resources:	
Taxes:	
General Fund	\$ 2,080,281
Debt Service Fund	<u>913,079</u>
Total taxes	<u>2,993,360</u>
Fines and Fees:	
General Fund	613,158
General Road and Bridge Fund	<u>464,418</u>
Total fines and fees	<u>1,077,576</u>
Total deferred inflows of resources:	<u>\$ 4,070,936</u>
Unearned Revenues:	
Grant Funds	<u>108,392,174</u>
Total unearned revenue:	<u>\$ 108,392,174</u>

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

(d) Receivables

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

	General Fund	General Road and Bridge Special Revenue Fund	Health Care Foundation Special Revenue Fund	Grants Fund	Debt Service Fund	2020 Permanent Improvement	2021 Permanent Improvement	Non-Major Funds
Receivables:								
Taxes	\$ 2,289,109	\$ -	\$ -	\$ -	\$ 1,004,135	\$ -	\$ -	\$ -
Fines and Fees	2,676,033	2,026,883	-	-	-	-	-	-
Due from other governments	779,059	63,202	-	1,626,870	-	-	-	-
Due from other funds	1,285,401	-	-	-	-	-	-	-
Advance to other funds	61,239,819	-	-	-	-	5,938,839	-	41,901,804
Interest	417,264	-	-	-	-	-	74,822	-
Miscellaneous	<u>687,894</u>	<u>-</u>	<u>33</u>	<u>1,471</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>178</u>
Gross receivables	69,374,579	2,090,085	33	1,628,341	1,004,135	5,938,839	74,822	41,901,982
Less allowance for uncollectible	<u>(2,192,055)</u>	<u>(1,562,465)</u>	<u>-</u>	<u>-</u>	<u>(56,666)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net receivables	<u>\$ 67,182,524</u>	<u>\$ 527,620</u>	<u>\$ 33</u>	<u>\$ 1,628,341</u>	<u>\$ 947,469</u>	<u>\$ 5,938,839</u>	<u>\$ 74,822</u>	<u>\$ 41,901,982</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. Depreciation policies have been 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 2021. A summary of changes in capital assets follows:

	Beginning balance	Increases	Decreases	Transfers	Ending balance
Governmental activities:					
Capital assets, not depreciated:					
Land	\$ 31,171,324	\$ 9,722,724	\$ (348,433)	\$ (7,249,366)	\$ 33,296,249
Construction in progress	36,843,719	21,584,164	-	(15,334,231)	43,093,652
Historical treasures	469,813	45,000	-	-	514,813
Total capital assets, not depreciated	<u>68,484,856</u>	<u>31,351,888</u>	<u>(348,433)</u>	<u>(22,583,597)</u>	<u>76,904,714</u>
Capital assets, being depreciated:					
Buildings	263,281,087	-	-	790,124	264,071,211
Improvements other than buildings	9,485,206	-	-	-	9,485,206
Machinery and equipment	96,445,693	6,886,863	(2,968,686)	1,020,331	101,384,201
Infrastructure	318,578,141	4,831,584	(4,844,016)	1,891,275	320,456,984
Total assets being depreciated	<u>687,790,127</u>	<u>11,718,447</u>	<u>(7,812,702)</u>	<u>3,701,730</u>	<u>695,397,602</u>
Less accumulated depreciation for:					
Buildings	(144,878,793)	(7,660,855)	-	-	(152,539,648)
Improvements other than buildings	(5,465,073)	(449,857)	-	-	(5,914,930)
Machinery and equipment	(61,444,369)	(10,633,994)	2,835,211	-	(69,243,152)
Infrastructure	(182,503,377)	(13,373,056)	3,245,169	-	(192,631,264)
Total accumulated depreciation	<u>(394,291,612)</u>	<u>(32,117,762)</u>	<u>6,080,380</u>	<u>-</u>	<u>(420,328,994)</u>
Net capital assets, being depreciated	293,498,515	(20,399,315)	(1,732,322)	3,701,730	275,068,608
Governmental activities, capital assets	<u>\$ 361,983,371</u>	<u>\$ 10,952,573</u>	<u>\$ (2,080,755)</u>	<u>\$ (18,881,867)</u>	<u>\$ 351,973,322</u>
	Beginning balance	Increases	Decreases	Transfers	Ending balance
Business-type activities:					
Capital assets, not depreciated:					
Land	\$ 63,027,633	-	\$ -	\$ 7,249,366	\$ 70,276,999
Construction in progress	24,825,557	-	-	11,632,501	36,458,058
Total capital assets, not depreciated	<u>87,853,190</u>	<u>-</u>	<u>-</u>	<u>18,881,867</u>	<u>106,735,057</u>
Capital assets, being depreciated:					
Buildings	2,846,799	-	-	-	2,846,799
Machinery and equipment	441,981	-	(155,450)	-	286,531
Infrastructure	10,642,567	-	-	-	10,642,567
Total assets being depreciated	<u>13,931,347</u>	<u>-</u>	<u>(155,450)</u>	<u>-</u>	<u>13,775,897</u>
Less accumulated depreciation for:					
Buildings	(1,351,885)	(94,893)	-	-	(1,446,778)
Machinery and equipment	(271,694)	(46,895)	155,450	-	(163,139)
Infrastructure	(2,734,548)	(886,881)	-	-	(3,621,429)
Total accumulated depreciation	<u>(4,358,127)</u>	<u>(1,028,669)</u>	<u>155,450</u>	<u>-</u>	<u>(5,231,346)</u>
Net capital assets, being depreciated	9,573,220	(1,028,669)	-	-	8,544,551
Business-type activities, capital assets	<u>\$ 97,426,410</u>	<u>\$ (1,028,669)</u>	<u>\$ -</u>	<u>\$ 18,881,867</u>	<u>\$ 115,279,608</u>

Depreciation expense for FY 2021 was charged to functions/programs of the primary government as follows:

Governmental activities:	
General administration	\$ 5,680,255
Judicial	76,710
Financial administration	51,918
Public facilities	8,361,295
Equipment services	1,226,867
Public safety	557,849
Public transportation	15,666,800
Health and welfare	343,051
Culture and recreation	<u>153,017</u>
Total governmental activities	<u>\$ 32,117,762</u>
Proprietary activities	
Outer loop:	
Public transportation	\$ 886,881
Animal safety:	
Public facilities	94,893
Public safety	<u>46,895</u>
Total business-type activities	<u>\$ 1,028,669</u>

Construction Commitments

Collin County has active construction projects as of September 30, 2021. 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	\$ 62,373,586
Public facilities	<u>5,450,337</u>
Total	<u>\$ 67,823,923</u>

(f) Long-term Debt

New Bond Issues

Collin County issues general obligation bonds and tax notes to finance major capital projects. The total bonded debt is \$526,975,000 as of September 30, 2021. Of this amount, \$132,450,000 was issued in 2021.

The following are general obligation bonds and tax notes outstanding at September 30, 2021, and are for governmental activities only:

Fund Name	Interest Rates	Date		Due as of	
		Issued	Maturity	September 30, 2021	
Limited Tax Refunding and Permanent Improvement Bond 2009	2.000% to 5.000%	2009	2025	\$	2,065,000
Limited Tax Refunding and Permanent Improvement Bond 2012	2.000% to 5.000%	2012	2025		1,895,000
Limited Tax Permanent Improvement Bond 2013A	2.500% to 4.000%	2013	2033		210,000
Limited Tax Refunding Bonds 2013B	0.450% to 3.189%	2013	2025		5,055,000
Limited Tax Refunding and Permanent Improvement Bond 2014	2.000% to 5.000%	2014	2034		12,405,000
Limited Tax Refunding and Permanent Improvement Bond 2015	2.000% to 4.000%	2015	2035		2,610,000
Limited Tax Refunding and Permanent Improvement Bond 2016	2.000% to 5.000%	2016	2036		2,840,000
Limited Tax Permanent Improvement Bond 2019	3.000% to 5.000%	2019	2039		113,885,000
Limited Tax Permanent Improvement Bond 2020	3.000% to 5.000%	2020	2040		119,035,000
Limited Tax Refunding Bond 2020	0.540% to 1.884%	2020	2032		46,455,000
Limited Tax Permanent Improvement Refunding Bond 2021	2.250% to 5.000%	2021	2041		103,520,000
Limited Tax Refunding Bond 2021	0.302% to 1.963%	2021	2033		28,930,000
Unlimited Tax Road and Refunding Bond 2012	2.000% to 5.000%	2012	2032		4,290,000
Unlimited Tax Refunding Bond 2013A	1.000% to 5.000%	2013	2033		4,295,000
Unlimited Tax Refunding Bond 2013B	0.650% to 4.000%	2013	2025		3,580,000
Unlimited Tax Road Bond 2014	2.000% to 5.000%	2014	2034		18,735,000
Unlimited Tax Road and Refunding Bond 2015	2.000% to 5.000%	2015	2035		40,570,000
Unlimited Tax Road and Refunding Bond 2016	2.000% to 5.000%	2016	2028		16,600,000
Total:				\$	<u>526,975,000</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, 2022. 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.

New Issue	\$	17,420,000
Refunding		<u>12,660,000</u>
Total principal to be paid to bondholders	\$	<u>30,080,000</u>
Liability as of September 30, 2021	\$	<u>2,065,000</u>

Limited Tax Permanent Improvement Bonds, Series 2012

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

\$20,735,000 Limited Tax Permanent Improvement Bonds, Series 2012 were issued to (i) acquire and improve land for park and open space purposes, including joint county-city projects and (ii) pay the cost of issuance associated with the sale of the these bonds. Principal maturities will occur annually beginning on February 15, 2013 with installments ranging from \$80,000 to \$2,535,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 2.0 to 5.0%. The final principal and interest payment is due on February 15, 2022. 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.

New Issue	\$ 3,270,000
Refunding	<u>17,465,000</u>
Total principal to be paid to bondholders	<u>\$ 20,735,000</u>
Liability as of September 30, 2021	<u>\$ 1,895,000</u>

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, 2023. 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.

New Issue	\$ <u>2,200,000</u>
Total principal to be paid to bondholders	<u>\$ 2,200,000</u>
Liability as of September 30, 2021	<u>\$ 210,000</u>

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.

New Issue	\$ <u>15,720,000</u>
Total principal to be paid to bondholders	<u>\$ 15,720,000</u>
Liability as of September 30, 2021	<u>\$ 5,055,000</u>

Limited Tax Refunding and Improvement Bonds, Series 2014

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

\$23,380,000 Limited Tax Refunding and Improvement Bonds, Series 2014 were issued to (i) acquire and improve land for park and open space purposes, including joint county-city projects; (ii) acquire, construct, improve, renovate, and equip juvenile and adult detention facilities, including courts facilities, juvenile probation facilities and juvenile justice alternative education program facilities and the acquisition of land thereof; (iii) refund a portion of the County's outstanding debt for debt savings; and (iv) pay the cost of issuance associated with the sale of the these bonds. Principal maturities will occur annually beginning on February 15, 2015 with installments ranging from \$115,000 to \$2,385,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 2.0 to 5.0%. The final principal and interest payment is due on February 15, 2034. This bond issue is subject to rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

New Issue	\$ 2,200,000
Refunding	<u>21,180,000</u>
Total principal to be paid to bondholders	<u>\$ 23,380,000</u>
Liability as of September 30, 2021	<u>\$ 12,405,000</u>

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.

New Issue	\$ 2,295,000
Refunding	<u>1,380,000</u>
Total principal to be paid to bondholders	<u>\$ 3,675,000</u>
Liability as of September 30, 2021	<u>\$ 2,610,000</u>

Limited Tax Refunding and Improvement Bonds, Series 2016

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

\$4,045,000 Limited Tax Refunding and Improvement Bonds, Series 2016 were issued for (i) acquiring and improving land for park and open space purposes, including joint city-county projects, (ii) refunding a portion of the County’s outstanding limited tax debt for debt service savings, and (iii) paying the cost of issuance associated with the sale of the bonds. Principal maturities will occur annually beginning on February 15, 2017 with installments ranging from \$70,000 to \$655,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 2.0% to 5.0%. The final principal and interest payment is due on February 15, 2036. This bond issue is subject to rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

New Issue	\$ 2,145,000
Refunding	<u>1,900,000</u>
Total principal to be paid to bondholders	<u>\$ 4,045,000</u>
Liability as of September 30, 2021	<u>\$ 2,840,000</u>

Limited Tax Refunding and 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.

New Issue	\$ 151,005,000
Total principal to be paid to bondholders	<u>\$ 151,005,000</u>
Liability as of September 30, 2021	<u>\$ 113,885,000</u>

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.

New Issue	\$ 151,765,000
Total principal to be paid to bondholders	<u>\$ 151,765,000</u>
Liability as of September 30, 2021	<u>\$ 119,035,000</u>

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 .540% to 1.884% 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.

New Issue	\$ 47,280,000
Total principal to be paid to bondholders	<u>\$ 47,280,000</u>
Liability as of September 30, 2021	<u>\$ 46,455,000</u>

Limited Tax Permanent Improvement and Refunding Bonds, Series 2021

(authorized by Commissioners Court and issued on June 15, 2021)

\$103,520,000 Limited Tax Permanent Improvement and Refunding Bonds, Series 2021 were issued for (i) constructing, improving, and maintaining non-tolled, high-speed highways and freeways; (ii) constructing, improving and maintaining roads and bridges; (iii) acquiring and improving of land for park and open space purposes; (iv) refunding a portion of the County’s outstanding unlimited tax debt for debt service savings (v) paying the costs of issuance associated with the sale of the Permanent Improvement and Refunding Bonds. Principal maturities will occur annually beginning February 15, 2022, with installments ranging from \$2,695,000 to \$33,320,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 2.25% to 5.0%. The final principal and interest payment is due on February 15, 2041. 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.

New Issue	\$ 100,005,000
Refunding	<u>3,515,000</u>
Total principal to be paid to bondholders	<u>\$ 103,520,000</u>
Liability as of September 30, 2021	<u>\$ 103,520,000</u>

Limited Tax Refunding Bonds, Series 2021

(authorized by Commissioners Court and issued on June 15, 2021)

\$28,930,000 Limited Tax Refunding Bonds, Series 2021 were issued to (i) refund a portion of the County’s outstanding limited and unlimited tax debt for debt service savings; and (ii) pay cost of issuance associated with the sale of the Taxable Bonds. Principal maturities will occur annually beginning February 15, 2022, with installments ranging from \$625,000 to \$4,955,000. Interest payments occur semi-annually on February 15th and August 15th ranging from .302% to 1.963%. 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.

Refunding	<u>\$ 28,930,000</u>
Total principal to be paid to bondholders	<u>\$ 28,930,000</u>
Liability as of September 30, 2021	<u>\$ 28,930,000</u>

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, 2022. 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.

New Issue	\$ 31,365,000
Refunding	<u>19,435,000</u>
Total principal to be paid to bondholders	<u>\$ 50,800,000</u>
Liability as of September 30, 2021	<u>\$ 4,290,000</u>

Unlimited Tax Road and Refunding Bonds, Series 2013A

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

\$40,295,000 Unlimited Tax Road, Series 2013A were issued to (i) construct, maintain and operate macadamized, graveled or paved roads and turnpikes, or in the aid thereof, throughout the County, including participation in the cost of joint state highway and joint city-county projects; and (ii) pay costs of issuance associated with the sale of Unlimited Tax Road Bonds. Principal maturities will occur annually beginning February 15, 2014, with installments ranging from \$655,000 to \$2,760,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 1.0% to 5.0%. The final principal and interest payment is due on February 15, 2023. 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.

New Issue	\$ 25,665,000
Refunding	<u>14,630,000</u>
Total principal to be paid to bondholders	<u>\$ 40,295,000</u>
Liability as of September 30, 2021	<u>\$ 4,295,000</u>

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.

Refunding	\$ 15,970,000
Total principal to be paid to bondholders	<u>\$ 15,970,000</u>
Liability as of September 30, 2021	<u>\$ 3,580,000</u>

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.

New Issue	\$ 25,045,000
Total principal to be paid to bondholders	<u>\$ 25,045,000</u>
Liability as of September 30, 2021	<u>\$ 18,735,000</u>

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.

New Issue	\$ 40,455,000
Refunding	<u>26,620,000</u>
Total principal to be paid to bondholders	<u>\$ 67,075,000</u>
Liability as of September 30, 2021	<u><u>\$ 40,570,000</u></u>

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.

New Issue	\$ 29,715,000
Refunding	<u>22,110,000</u>
Total principal to be paid to bondholders	<u>\$ 51,825,000</u>
Liability as of September 30, 2021	<u><u>\$ 16,600,000</u></u>

(g) Defeased Bonds

In prior years the County defeased certain general obligation bonds by placing the proceeds of new bonds into irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the County's financial statements. As of September 30, 2021, \$53.150 million of bonds are considered defeased.

(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 Noncurrent Liabilities

Noncurrent liabilities for the year ended September 30, 2021, were as follows:

Changes in Noncurrent Liabilities (in thousands)

Governmental activities:	Beginning Balance	Additions	Deductions	Ending Balance	Due within one year
General obligation	\$ 487,405	\$ 132,450	\$ 92,880	\$ 526,975	\$ 66,200
Compensated absences	9,374	11,036	10,497	9,913	5,620
Claims and judgements	2,402	35,009	34,896	2,515	545
Unamortized bond premium	49,726	11,357	7,650	53,433	-
Total	<u>\$ 548,907</u>	<u>\$ 189,852</u>	<u>\$ 145,923</u>	<u>\$ 592,836</u>	<u>\$ 72,365</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
2022	66,200,000	18,477,929	84,677,929
2023	35,160,000	16,169,704	51,329,704
2024	36,430,000	14,928,554	51,358,554
2025	33,540,000	13,692,570	47,232,570
2026	30,440,000	12,417,204	42,857,204
2027-2031	131,280,000	45,648,870	176,928,870
2032-2036	113,060,000	22,621,275	135,681,275
2037-2041	80,865,000	4,940,341	85,805,341
Total	<u>\$ 526,975,000</u>	<u>\$ 148,896,447</u>	<u>\$ 675,871,447</u>

The Debt Service Fund has \$5,829,432 to service the general long-term bond retirement as of September 30, 2021. 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) Interfund 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 interfund balances as of September 30, 2021, is as follows:

	<u>Due from</u>	<u>Due to</u>
General Fund	\$ 1,285,401	\$ -
Grants Fund	<u>-</u>	<u>1,285,401</u>
Total	<u>\$ 1,285,401</u>	<u>\$ 1,285,401</u>

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

The composition of interfund advances is as follows:

	<u>Advance to</u>	<u>Advance from</u>
General Fund	\$ 61,239,819	\$ -
2020 Permanent Improvement Bond	5,938,839	-
Nonmajor Funds	41,901,804	-
Collin County Toll Road Authority Fund	<u>-</u>	<u>109,080,462</u>
Total	<u>\$ 109,080,462</u>	<u>\$ 109,080,462</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 interfund transfers for the fiscal year ending September 30, 2021, is as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 473,288	\$ 3,111,718
General Road and Bridge Fund	-	68,000
Health Care Foundation	2,650,000	-
Grant Fund	55,376	-
Nonmajor Funds	<u>68,000</u>	<u>66,946</u>
Total	<u>\$ 3,246,664</u>	<u>\$ 3,246,664</u>

The General Fund transfers in consists of a transfer of \$410,000 to move the Courthouse Security Fund into the General Fund because it was not supporting itself, a transfer of \$24,372 from the District Attorney Apportionment Fund and a transfer of \$11,605 from the District Attorney Federal Treasury Forfeiture to supplement District Attorney salaries and a transfer of \$27,311 from the Sheriff Federal Forfeiture to supplement salaries. Transfers out from the General Fund consists of a \$2,650,000 transfer to the Health Care Foundation Fund to support operations of the fund, a transfer of \$51,718 for grant matching funds as well as \$410,000 for Courthouse Security for combined reporting purposes in the General Fund.

(m) Capital Contributions

Assets were transferred to the Collin County Toll Road Authority Enterprise Fund from the 2008 Road Bond Fund (\$1,242,239), 2012 Road Bond Fund (\$56,253), 2013 Road Bond Fund (\$639,054), 2019 Road Bond Fund (\$10,997,108), 2020 Road Bond Fund (\$5,938,839), and the General Fund (\$8,375) 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 \$1,847,277. The buildings are carried at a book value of \$7,152,450 with accumulated depreciation of \$6,133,242.

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 \$310,973 for the year ended September 30, 2021.

The following table reports future minimum rental revenues and future minimum rental obligations related to operating leases:

Fiscal Year:	HCF Contractual Future Rental Revenues	Contractual Future Rental Obligations
2022	\$ 1,124,544	\$ 207,381
2023	327,429	76,091
2024	263,536	27,501
2025	131,768	-
Total	<u>\$ 1,847,277</u>	<u>\$ 310,973</u>

(o) Encumbrances

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 committed fund balance in an amount of \$51,898,130. The Commissioner’s Court has taken action to commit 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	\$ 3,306,182
Radio tower project	1,903,554
Outer Loop project	15,428,200
Information technology projects	12,755,544
Road projects	32,225,152
Document preservations	1,550,587
Total	<u>\$ 67,169,219</u>

Encumbrances in an amount of \$6,138,892 were rolled over in the General Road and Bridge Fund. Of this amount, \$1,306,714 was for equipment for which the purchase was not completed in 2021, and \$3,651,340 of encumbrances were rolled over for road maintenance projects.

The Health Care Foundation Fund had \$329,137 of restricted encumbrances roll over from 2021 to 2022. Of these amounts \$38,151 was rolled over for grant programs to non-profit organizations, \$155,497 was for administrative consulting, and \$110,000 for medical supplies.

Encumbrances in an amount of \$8,142,227 were rolled over in Grant Funds. Of this amount \$8,083,090 were related to RTR-Frontier Parkway.

The 2020 Permanent Improvement Bond Fund had \$19,082,364 of encumbrances roll over from 2021 to 2022. Of this amount \$17,068,208 was rolled over for road construction and \$2,014,156 for consulting.

An encumbered amount of \$49,469,667 was rolled over in all other governmental funds. These encumbrances were \$41,614,447 for infrastructure, \$2,019,055 for buildings, \$1,711,699 for machinery and equipment, and \$72,231 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, 2021, the County paid \$1,300 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 \$4.9 million in benefits paid in 2021 after experiencing a decrease of \$1.9 million in 2020 compared to 2019. Total net position increased by \$1.9 million. 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 2021 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 2021 and 2020 are as follows (in thousands):

	Prior Year <u>Liability</u>	<u>Estimates</u>	<u>Payments</u>	Current Year <u>Liability</u>
2021 Employee Medical	855	31,683	31,683	855
2020 Employee Medical	855	27,061	27,061	855
2021 Workers' Compensation	638	301	301	638
2020 Workers' Compensation	638	302	302	638
2021 Liability Insurance	446	1,684	1,684	446
2020 Liability Insurance	446	1,525	1,525	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, 2021, 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 2021.

(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 an annual comprehensive financial report (ACFR) on a calendar year basis. The ACFR 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, 2020, the plan had 3,808 members of which 1,761 are depositing members and 1,158 are inactive members entitled but not yet receiving benefits. As of December 31, 2020 there were 889 retired employees receiving benefits from the program averaging \$2,391 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, 2020, was 6.86%. However, the County contributed an amount of 8.0% in 2021 which was the same as 2020. 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 2021 and 2020 was 7.0% as adopted by the governing body of the County. The employee contribution rate and the County's contribution rate may be changed by the governing body of the County within the options available in the TCDRS Act. If a plan has had adverse experience, the TCDRS Act has provisions that allow the employer to contribute a fixed supplemental contribution rate determined by the System's actuary above the regular rate for 25 years or to reduce benefits earned in the future.

(f) Net Pension Liability (Asset)

The County's net pension asset was measured as of December 31, 2020, 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, 2020, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Real rate of return	5.00%
Inflation	2.50%
Investment rate of return	7.50%
Salary increases	3.00%

Updated mortality assumptions were adopted in the actuarial valuation of December 31, 2020. All other actuarial assumptions that determined the total pension liability as of December 31, 2020, 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.

All actuarial assumptions that determined the total pension liability as of December 31, 2020 were based on the results of an actuarial experience study for the period January 1, 2013 – December 31, 2016, except where required to be different by GASB 68. The economic assumptions were reviewed at the March 2021 TCDRS Board of Trustees meeting and revised assumptions were adopted. These revisions included reductions in the investment return, wage growth, and maximum payroll growth assumptions. The assumptions are reviewed annually for continued compliance with the relevant actuarial standards of practice.

The long-term expected rate of return on pension plan investments is 7.50%. 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 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 2021 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 TCDRS Board of Trustees adopted the current assumption at their March 2021 meeting.

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	11.50 %	4.25 %
Global Equities	MSCI World (net) Index	2.50 %	4.55 %
International Equities - Developed	MSCI World Ex USA (net)	5.00 %	4.25 %
International Equities - Emerging Markets	MSCI EM Standard (net) Index	6.00 %	4.75 %
Investment-Grade Bonds	Bloomberg Barclays Aggregate Bond Index	3.00 %	(0.85)%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	9.00 %	2.11 %
Direct Lending	S&P/LSTA Leveraged Loan Index	16.00 %	6.70 %
Distressed Debt	Cambridge Associates Distressed Securities Index ⁽³⁾	4.00 %	5.70 %
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	2.00 %	3.45 %
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00 %	5.10 %
Private Real Estate Partnerships	Cambridge Associates Real Estate Index ⁽⁴⁾	6.00 %	4.90 %
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index ⁽⁵⁾	25.00 %	7.25 %
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00 %	1.85 %
Cash Equivalents	90-Day U.S. Treasury	2.00 %	(0.70)%

⁽¹⁾ Target asset allocation adopted at the March 2021 TCDRS Board meeting.

⁽²⁾ Geometric real rates of return equal the expected return for the asset class minus the assumed inflation rate of 2.0%, per Cliffwater's 2021 capital market assumptions.

⁽³⁾ Includes vintage years 2005-present of Quarter Pooled Horizon IRRs.

⁽⁴⁾ Includes vintage years 2007-present of Quarter Pooled Horizon IRRs.

⁽⁵⁾ Includes vintage years 2006-present of Quarter Pooled Horizon IRRs.

Discount Rate

The Discount rate used to calculate the total pension asset was 7.60%. This rate reflects the long-term rate of return funding valuation assumption of 7.50% plus a 0.10% adjustment to be gross of the administration expenses. The plan's fiduciary net position is projected to be available to make all projected future benefit payments of current active, inactive, and retired members. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return, and the municipal bond rate does not apply.

Changes in the Net Pension Liability (Asset)

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability/(Asset)
	(a)	(b)	(a) - (b)
Balance at 12/31/2019	\$ 579,292,106	\$ 611,816,006	\$(32,523,900)
Changes for the year:			
Service cost	15,427,640	-	15,427,640
Interest on total pension liability ⁽¹⁾	47,078,994	-	47,078,994
Effect of economic/demographic gains or losses	1,268,796	-	1,268,796
Effect of assumptions changes or inputs	37,854,276	-	37,854,276
Refund of contributions	(1,373,022)	(1,373,022)	-
Benefit payments	(26,158,190)	(26,158,190)	-
Administrative expenses	-	(489,605)	489,605
Member contributions	-	8,597,980	(8,597,980)
Net investment income	-	63,193,855	(63,193,855)
Employer contributions	-	13,626,805	(13,626,805)
Other ⁽²⁾	-	(96,335)	96,335
Balance at 12/31/2020	<u>\$ 653,390,600</u>	<u>\$ 669,117,494</u>	<u>\$(15,726,894)</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 Liability (Asset) to Changes in the Discount Rate

The following presents the net pension liability (asset) of the County, calculated using the discount rate of 7.60%, 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 (6.60%) or 1 percentage point higher (8.60%) than the current rate.

	Current		
	1% Decrease	Discount Rate	1% Increase
Total pension liability	\$ 742,562,356	\$ 653,390,600	\$ 578,706,044
Fiduciary net position	<u>669,117,495</u>	<u>669,117,494</u>	<u>669,117,495</u>
Net pension liability/(asset)	<u>\$ 73,444,861</u>	<u>\$ (15,726,894)</u>	<u>\$ (90,411,451)</u>

Pension Plan Fiduciary Net Position

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

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

For the year ended September 30, 2021, the County recognized pension expense of \$7,522,195. At September 30, 2021, 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	\$ 212,717	\$ 2,818,604
Changes of assumptions	-	31,202,512
Net difference between projected and actual experience	21,883,046	-
Contributions made subsequent to measurement date	<u>-</u>	<u>6,775,235</u>
Total	<u>\$ 22,095,763</u>	<u>\$ 40,796,351</u>

An amount of \$6,775,235 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, 2022. 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>	
2022	\$ 1,810,242
2023	8,232,264
2024	(3,167,619)
2025	<u>5,050,466</u>
Total	<u>\$ 11,925,353</u>

(h) Payable to the Pension Plan

In 2021 the County reported a payable of \$942,033 for the outstanding amount of employer contributions to the pension plan required for the year ending September 30, 2021.

(i) Tax Abatements

Collin County occasionally will piggyback on tax abatements which are negotiated by cities within the County to promote economic activity and attract new businesses into the County to grow the tax base. As of September 30, 2021, 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%
Cole of Plano TX LLC	56,068	50%
FedEx Office & Print Servies Inc.	5,000	50%
Texas Instruments Inc.	<u>345,633</u>	100%
Total	<u>\$ 429,484</u>	

(j) Prior Period Adjustment

In the current fiscal year, the County restated beginning fund balance in the Grant Fund in the amount of \$4,354,177. Grant funding receipted in a prior year was improperly recognized as revenue due to an error in the documentation provided by the non-federal pass-through entity.

In the current fiscal year, fiduciary net position was restated by \$57,839,474 due to the implementation of Governmental Accounting Standards Board (GASB) Statement Number 84, *Fiduciary Activities*.

**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, 2021

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget positive (negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Taxes:				
Property taxes	\$ 186,448,201	\$ 186,448,201	\$ 187,658,045	\$ 1,209,844
Licenses and permits	505,000	505,000	766,451	261,451
Federal and state funds	6,246,000	6,246,000	6,942,038	696,038
Fees and charges for services	20,897,880	20,897,880	26,354,342	5,456,462
Fines and forfeitures	1,240,000	1,240,000	1,066,906	(173,094)
Rental revenues	289,480	289,480	286,632	(2,848)
Interest	1,910,500	1,910,500	463,854	(1,446,646)
Miscellaneous	184,000	184,000	396,502	212,502
Total revenues	<u>217,721,061</u>	<u>217,721,061</u>	<u>223,934,770</u>	<u>6,213,709</u>
Expenditures:				
Current:				
General administration	66,825,928	69,588,228	37,344,678	32,243,550
Judicial	25,287,067	25,185,343	23,144,368	2,040,975
Financial administration	15,305,369	15,309,430	14,490,056	819,374
Legal	16,943,865	16,990,723	16,132,687	858,036
Public facilities	13,021,551	13,051,451	11,323,173	1,728,278
Equipment services	3,613,830	3,613,830	2,126,987	1,486,843
Public safety	77,130,687	70,502,560	60,028,499	10,474,061
Health and welfare	22,859,475	22,918,375	20,349,473	2,568,902
Culture and recreation	1,010,749	1,010,749	909,854	100,895
Conservation	323,826	323,826	256,865	66,961
Capital outlay:	29,516,658	33,374,013	8,017,158	25,356,855
Total expenditures	<u>271,839,005</u>	<u>271,868,528</u>	<u>194,123,798</u>	<u>77,744,730</u>
Excess of revenues over expenditures	<u>(54,117,944)</u>	<u>(54,147,467)</u>	<u>29,810,972</u>	<u>83,958,439</u>
Other financing sources (uses):				
Transfers in	410,000	461,683	473,288	11,605
Transfers out	(3,060,000)	(3,121,237)	(3,111,718)	9,519
Sale of assets	-	-	331,968	331,968
Total other financing sources (uses)	<u>(2,650,000)</u>	<u>(2,659,554)</u>	<u>(2,306,462)</u>	<u>353,092</u>
Net change in fund balance	<u>(56,767,944)</u>	<u>(56,807,021)</u>	<u>27,504,510</u>	<u>84,311,531</u>
Fund balance – beginning	<u>321,558,680</u>	<u>321,558,680</u>	<u>321,558,680</u>	<u>-</u>
Fund balance – ending	<u>\$ 264,790,736</u>	<u>\$ 264,751,659</u>	<u>\$ 349,063,190</u>	<u>\$ 84,311,531</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, 2021

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget positive (negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Licenses and permits	\$ 5,500	\$ 5,500	\$ 9,495	\$ 3,995
Fees & charges for services	21,140,000	21,140,000	21,117,505	(22,495)
Fines and forfeitures	1,203,450	1,203,450	1,246,463	43,013
Other local government funds	-	-	2,189,853	2,189,853
Interest	400,000	400,000	407,306	7,306
Miscellaneous	191,100	2,191,100	2,181,364	(9,736)
Total revenues	<u>22,940,050</u>	<u>24,940,050</u>	<u>27,151,986</u>	<u>2,211,936</u>
Expenditures:				
Current:				
Public Transportation:				
Road and Bridge Maintenance:				
Salaries and benefits	6,974,127	6,974,127	6,402,894	571,233
Training and travel	16,616	16,616	3,977	12,639
Maintenance and operating	15,141,033	17,141,033	9,943,440	7,197,593
Total Road and Bridge Maintenance	<u>22,131,776</u>	<u>24,131,776</u>	<u>16,350,311</u>	<u>7,781,465</u>
Engineering:				
Salaries and benefits	669,701	669,701	652,867	16,834
Training and travel	13,785	13,785	1,460	12,325
Maintenance and operating	515,865	515,865	36,155	479,710
Total Engineering	<u>1,199,351</u>	<u>1,199,351</u>	<u>690,482</u>	<u>508,869</u>
Services and Operations:				
Salaries and benefits	605,045	609,317	609,316	1
Training and travel	10,493	6,221	407	5,814
Maintenance and operating	28,590	28,590	541	28,049
Total Services and Operations	<u>644,128</u>	<u>644,128</u>	<u>610,264</u>	<u>33,864</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, 2021

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Special Projects:				
Salaries and benefits	\$ 194,652	\$ 194,652	\$ 118,646	\$ 76,006
Training and travel	1,425	1,425	550	875
Maintenance and operating	600	600	549	51
Total Special Projects	<u>196,677</u>	<u>196,677</u>	<u>119,745</u>	<u>76,932</u>
Non-departmental:				
Maintenance and operating	1,639,515	1,639,515	36,970	1,602,545
Total public transportation	<u>25,811,447</u>	<u>27,811,447</u>	<u>17,807,772</u>	<u>10,003,675</u>
Conservation:				
Soil Conservation:				
Maintenance and operating	44,035	44,035	6,024	38,011
Total conservation	<u>44,035</u>	<u>44,035</u>	<u>6,024</u>	<u>38,011</u>
Capital Outlay:				
Public Transportation:				
Road and Bridge				
Maintenance	3,176,273	3,176,273	1,382,563	1,793,710
Total capital outlay	<u>3,176,273</u>	<u>3,176,273</u>	<u>1,382,563</u>	<u>1,793,710</u>
Total expenditures	<u>29,031,755</u>	<u>31,031,755</u>	<u>19,196,359</u>	<u>11,835,396</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(6,091,705)</u>	<u>(6,091,705)</u>	<u>7,955,627</u>	<u>14,047,332</u>
Other financing sources (uses):				
Transfers out	-	(68,000)	(68,000)	-
Sale of assets	-	-	424,014	424,014
Total other financing sources (uses)	<u>-</u>	<u>(68,000)</u>	<u>356,014</u>	<u>424,014</u>
Net change in fund balance	<u>(6,091,705)</u>	<u>(6,159,705)</u>	<u>8,311,641</u>	<u>14,471,346</u>
Fund balance – beginning	<u>58,408,257</u>	<u>58,408,257</u>	<u>58,408,257</u>	<u>-</u>
Fund balance – ending	<u>\$ 52,316,552</u>	<u>\$ 52,248,552</u>	<u>\$ 66,719,898</u>	<u>\$ 14,471,346</u>

COLLIN COUNTY, TEXAS

Required Supplementary Information
 Schedule of Revenues, Expenditures, and Changes
 in Fund Balance – Budget (GAAP Basis) and Actual
 Health Care Foundation Special Revenue Fund
 For The Year Ended September 30, 2021

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Federal and state funds	\$ 40,000	\$ 40,000	\$ 210,077	\$ 170,077
Fees and charges for services	122,200	122,200	116,826	(5,374)
Rental revenues	1,209,454	1,209,454	1,117,508	(91,946)
Interest	40,000	40,000	11,700	(28,300)
Miscellaneous	1,000	1,000	3,412	2,412
Total revenues	<u>1,412,654</u>	<u>1,412,654</u>	<u>1,459,523</u>	<u>46,869</u>
Expenditures:				
Current:				
Health and Welfare:				
Salaries and benefits	3,747,049	3,747,049	2,605,844	1,141,205
Training and travel	53,000	53,000	12,642	40,358
Maintenance and operating	2,266,034	2,266,034	1,937,917	328,117
Total health and welfare	<u>6,066,083</u>	<u>6,066,083</u>	<u>4,556,403</u>	<u>1,509,680</u>
Public Facilities:				
Maintenance and operating	172,514	172,514	59,002	113,512
Total public facilities	<u>172,514</u>	<u>172,514</u>	<u>59,002</u>	<u>113,512</u>
Capital Outlay:				
Health and Welfare	17,000	17,000	2,100	14,900
Total capital outlay	<u>17,000</u>	<u>17,000</u>	<u>2,100</u>	<u>14,900</u>
Total expenditures	<u>6,255,597</u>	<u>6,255,597</u>	<u>4,617,505</u>	<u>1,638,092</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,842,943)</u>	<u>(4,842,943)</u>	<u>(3,157,982)</u>	<u>1,684,961</u>
Other financing sources (uses):				
Transfers in	2,650,000	2,650,000	2,650,000	-
Total other financing sources (uses)	<u>2,650,000</u>	<u>2,650,000</u>	<u>2,650,000</u>	<u>-</u>
Net change in fund balance	(2,192,943)	(2,192,943)	(507,982)	1,684,961
Fund balance – beginning	5,339,125	5,339,125	5,339,125	-
Fund balance – ending	<u>\$ 3,146,182</u>	<u>\$ 3,146,182</u>	<u>\$ 4,831,143</u>	<u>\$ 1,684,961</u>

COLLIN COUNTY, TEXAS

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

SEPTEMBER 30, 2021

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 do not constitute expenditures or liabilities because the expenditures are not recognized until 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 in Net Pension
Liability and Related Ratios
For the Year Ended September 30, 2021

Measurement Date December 31,	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total Pension Liability			
Service cost	\$ 15,427,640	\$ 14,976,089	\$ 13,951,288
Interest total pension liability	47,078,994	44,382,086	41,638,300
Effect of plan changes	-	-	-
Effect of assumption changes or inputs	37,854,276	-	-
Effect of economic/demographic (gains) or losses	1,268,796	395,327	2,235,811
Benefit payments/refunds of contributions	(27,531,212)	(26,312,316)	(23,691,304)
Net change in total pension liability	74,098,494	33,441,186	34,134,095
Total pension liability - beginning	<u>579,292,106</u>	<u>545,850,920</u>	<u>511,716,825</u>
Total pension liability - ending (a)	<u>\$ 653,390,600</u>	<u>\$ 579,292,106</u>	<u>\$ 545,850,920</u>
Plan Fiduciary Net Position			
Employer contributions	\$ 13,626,805	\$ 22,115,145	\$ 9,627,741
Member contributions	8,597,980	7,878,558	7,408,713
Investment income net of investment expenses	63,193,855	85,813,645	(10,133,067)
Benefit payments refunds of contributions	(27,531,212)	(26,312,317)	(23,691,303)
Administrative expenses	(489,605)	(466,227)	(419,735)
Other	(96,335)	211,271	(143,811)
Net change in plan fiduciary net position	57,301,488	89,240,075	(17,351,462)
Plan fiduciary net position - beginning	<u>611,816,006</u>	<u>522,575,931</u>	<u>539,927,393</u>
Plan fiduciary net position - ending (b)	<u>669,117,494</u>	<u>611,816,006</u>	<u>522,575,931</u>
Net pension liability(asset) - ending (a) - (b)	<u>\$(15,726,894)</u>	<u>\$(32,523,900)</u>	<u>\$ 23,274,989</u>
Fiduciary net position as a percentage of total pension liability	102.41%	105.61%	95.74%
Pensionable covered payroll	\$ 122,828,292	\$ 110,509,961	\$ 105,838,753
Net pension liability(asset) as a percentage of covered payroll	-12.80%	-29.43%	21.99%

Note: This schedule is required to include 10 years of information, but information prior to 2014 is not available.

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
\$	13,628,780	\$ 13,724,564	\$ 13,068,419	\$ 12,751,521
	38,707,619	35,938,168	33,995,281	31,777,414
	2,245,910	-	(2,585,536)	-
	2,757,271	-	4,458,386	-
	1,345,392	(1,276,298)	(4,696,582)	(351,099)
	<u>(21,994,196)</u>	<u>(20,231,700)</u>	<u>(19,104,645)</u>	<u>(16,683,122)</u>
	36,690,776	28,154,734	25,135,323	27,494,714
	<u>475,026,049</u>	<u>446,871,315</u>	<u>421,735,992</u>	<u>394,241,278</u>
\$	<u><u>511,716,825</u></u>	<u><u>475,026,049</u></u>	<u><u>446,871,315</u></u>	<u><u>421,735,992</u></u>
\$	10,279,538	\$ 7,410,845	\$ 7,144,995	\$ 6,994,962
	6,831,932	6,485,996	6,251,871	6,123,006
	69,380,108	33,239,797	(10,637,387)	29,115,380
	(21,994,197)	(20,231,700)	(19,104,645)	(16,683,122)
	(359,069)	(361,548)	(329,569)	(349,826)
	<u>(68,820)</u>	<u>(291,377)</u>	<u>14,870</u>	<u>1,494</u>
	64,069,492	26,252,013	(16,659,865)	25,201,894
	<u>475,857,901</u>	<u>449,605,888</u>	<u>466,265,753</u>	<u>441,063,859</u>
	<u>539,927,393</u>	<u>475,857,901</u>	<u>449,605,888</u>	<u>466,265,753</u>
\$	<u><u>(28,210,568)</u></u>	<u><u>(831,852)</u></u>	<u><u>(2,734,573)</u></u>	<u><u>(44,529,761)</u></u>
	105.51%	100.18%	100.61%	110.56%
\$	97,599,035	\$ 92,657,082	\$ 89,312,442	\$ 87,437,029
	-28.90%	-0.90%	-3.06%	-50.93%

COLLIN COUNTY, TEXAS
Schedule of Employer Pension Contributions
For the Year Ended September 30, 2021

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
2016	7,605,056	7,605,056	-	95,063,203	8.0%
2017	7,712,184	7,712,184	-	96,402,295	8.0%
2018	8,297,299	10,768,915	(2,471,616)	103,716,240	10.4%
2019	8,736,291	9,896,932	(1,160,641)	109,203,637	9.1%
2020	9,392,281	26,467,183	(17,074,902)	117,403,519	22.5%
2021	9,282,271	9,282,271	-	116,028,391	8.0%

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

Note: This schedule is required to include 10 years of information, but information prior to 2016 is not available.

COLLIN COUNTY, TEXAS

Notes to Required Supplementary Information - Texas County and District Retirement System For the Year Ended September 30, 2021

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	2.5%
Salary Increases	Varies by age and service. 4.6% average over career including inflation.
Investment Rate of Return	7.50%, net of administrative and investment expenses, including inflation
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. 2019: New inflation, mortality and other 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, 2020: 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, 2021

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Current:				
General Administration:				
County Judge:				
Salaries and benefits	\$ 204,825	\$ 204,825	\$ 203,124	\$ 1,701
Training and travel	11,000	11,000	4,997	6,003
Maintenance and operating	6,300	6,300	3,000	3,300
Total County Judge	<u>222,125</u>	<u>222,125</u>	<u>211,121</u>	<u>11,004</u>
Commissioners Court:				
Commissioners Court Precinct 1:				
Salaries and benefits	170,234	170,234	169,903	331
Training and travel	12,400	12,400	2,502	9,898
Maintenance and operating	1,550	1,550	84	1,466
Total Commissioners Court Precinct 1	<u>184,184</u>	<u>184,184</u>	<u>172,489</u>	<u>11,695</u>
Commissioners Court Precinct 2:				
Salaries and benefits	170,234	170,551	170,550	1
Training and travel	11,000	10,683	360	10,323
Maintenance and operating	2,950	2,950	-	2,950
Total Commissioners Court Precinct 2	<u>184,184</u>	<u>184,184</u>	<u>170,910</u>	<u>13,274</u>
Commissioners Court Precinct 3:				
Salaries and benefits	170,234	170,234	170,090	144
Training and travel	11,000	11,000	4,362	6,638
Maintenance and operating	2,950	2,950	231	2,719
Total Commissioners Court Precinct 3	<u>184,184</u>	<u>184,184</u>	<u>174,683</u>	<u>9,501</u>
Commissioners Court Precinct 4:				
Salaries and benefits	170,234	170,466	170,466	-
Training and travel	11,000	10,768	1,345	9,423
Maintenance and operating	2,950	2,950	684	2,266
Total Commissioners Court Precinct 4	<u>184,184</u>	<u>184,184</u>	<u>172,495</u>	<u>11,689</u>
Total Commissioners Court	<u>736,736</u>	<u>736,736</u>	<u>690,577</u>	<u>46,159</u>
County Clerk:				
Salaries and benefits	2,285,720	2,285,720	2,220,113	65,607
Training and travel	35,200	35,200	6,411	28,789
Maintenance and operating	2,651,908	2,663,600	1,813,212	850,388
Total County Clerk	<u>4,972,828</u>	<u>4,984,520</u>	<u>4,039,736</u>	<u>944,784</u>

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2021

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Support Services:				
Salaries and benefits	\$ 234,034	\$ 235,181	\$ 235,180	\$ 1
Maintenance and operating	1,969,673	1,968,853	1,321,980	646,873
Total Support Services	<u>2,203,707</u>	<u>2,204,034</u>	<u>1,557,160</u>	<u>646,874</u>
Human Resources:				
Salaries and benefits	2,010,408	2,010,408	1,942,021	68,387
Training and travel	41,100	41,100	7,736	33,364
Maintenance and operating	109,412	109,412	68,683	40,729
Total Human Resources	<u>2,160,920</u>	<u>2,160,920</u>	<u>2,018,440</u>	<u>142,480</u>
Civil Services:				
Salaries and benefits	79,912	79,912	69,690	10,222
Training and travel	1,500	1,500	-	1,500
Maintenance and operating	10,500	10,500	98	10,402
Total Civil Services	<u>91,912</u>	<u>91,912</u>	<u>69,788</u>	<u>22,124</u>
Veterans Services:				
Salaries and benefits	235,788	235,788	198,827	36,961
Training and travel	13,500	13,500	128	13,372
Maintenance and operating	1,721	1,721	698	1,023
Total Veterans' Service Officer	<u>251,009</u>	<u>251,009</u>	<u>199,653</u>	<u>51,356</u>
Enterprise Resource Planning:				
Salaries and benefits	553,174	553,174	544,893	8,281
Total Enterprise Resource Planning	<u>553,174</u>	<u>553,174</u>	<u>544,893</u>	<u>8,281</u>
Non-Departmental:				
Salaries and benefits	850,000	875,765	274,338	601,427
Training and travel	35,000	35,000	2,537	32,463
Maintenance and operating	38,181,381	38,763,243	13,208,252	25,554,991
Total Non-Departmental	<u>39,066,381</u>	<u>39,674,008</u>	<u>13,485,127</u>	<u>26,188,881</u>
Non-Departmental Capital Replacement:				
Maintenance and operating	550,000	2,388,898	246,727	2,142,171
Total Non-Departmental Capital Replacement	<u>550,000</u>	<u>2,388,898</u>	<u>246,727</u>	<u>2,142,171</u>

COLLIN COUNTY, TEXAS
 Additional Supplementary Information
 Schedule of Expenditures, Compared to Budget (GAAP Basis)
 General Fund, continued
 For The Year Ended September 30, 2021

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Administrative Services:				
Salaries and benefits	1,129,571	1,129,571	1,121,274	8,297
Training and travel	18,420	18,420	3,425	14,995
Maintenance and operating	9,243	9,243	1,752	7,491
Total Administrative Services	<u>1,157,234</u>	<u>1,157,234</u>	<u>1,126,451</u>	<u>30,783</u>
Risk Management:				
Salaries and benefits	208,599	208,599	162,177	46,422
Training and travel	4,908	4,908	734	4,174
Maintenance and operating	2,617,082	2,617,082	2,451,767	165,315
Total Risk Management	<u>2,830,589</u>	<u>2,830,589</u>	<u>2,614,678</u>	<u>215,911</u>
Information Technology:				
Salaries and benefits	5,027,194	5,075,297	5,075,297	-
Training and travel	241,575	193,472	30,903	162,569
Maintenance and operating	625,022	608,122	208,438	399,684
Total Information Technology	<u>5,893,791</u>	<u>5,876,891</u>	<u>5,314,638</u>	<u>562,253</u>
Elections:				
Salaries and benefits	1,775,524	2,131,572	2,131,572	-
Training and travel	15,000	8,798	8,798	-
Maintenance and operating	523,495	494,305	490,945	3,360
Total Elections	<u>2,314,019</u>	<u>2,634,675</u>	<u>2,631,315</u>	<u>3,360</u>
Records:				
Salaries and benefits	597,806	609,755	609,755	-
Training and travel	14,201	14,201	2,269	11,932
Maintenance and operating	52,035	40,086	39,085	1,001
Total Records	<u>664,042</u>	<u>664,042</u>	<u>651,109</u>	<u>12,933</u>
Telecommunications:				
Salaries and benefits	936,398	936,398	927,308	9,090
Training and travel	53,000	53,000	1,977	51,023
Maintenance and operating	2,168,063	2,168,063	1,013,980	1,154,083
Total Telecommunications	<u>3,157,461</u>	<u>3,157,461</u>	<u>1,943,265</u>	<u>1,214,196</u>
Total General Administration	<u>66,825,928</u>	<u>69,588,228</u>	<u>37,344,678</u>	<u>32,243,550</u>
Judicial:				
Magistrate Department:				
Salaries and benefits	410,259	410,882	410,882	-
Training and travel	2,500	1,877	-	1,877
Maintenance and operating	79,599	79,599	36,665	42,934
Total Magistrate Department	<u>492,358</u>	<u>492,358</u>	<u>447,547</u>	<u>44,811</u>

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2021

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Court Appointed Representation:				
Salaries and benefits	639,269	602,813	579,804	23,009
Training and travel	11,100	11,100	4,917	6,183
Maintenance and operating	14,900	14,900	10,727	4,173
Total Court Appointed Representation	<u>665,269</u>	<u>628,813</u>	<u>595,448</u>	<u>33,365</u>
County Court Probate:				
Salaries and benefits	554,565	564,890	564,889	1
Training and travel	10,200	1,047	1,046	1
Maintenance and operating	483,303	482,131	378,770	103,361
Total County Court Probate	<u>1,048,068</u>	<u>1,048,068</u>	<u>944,705</u>	<u>103,363</u>
County Courts-Shared:				
County Courts-Combined:				
Training and travel	2,000	2,000	-	2,000
Maintenance and operating	204,300	204,300	104,994	99,306
Total County Courts-Shared	<u>206,300</u>	<u>206,300</u>	<u>104,994</u>	<u>101,306</u>
County Court-at-Law I:				
Salaries and benefits	600,329	603,297	603,296	1
Training and travel	8,350	5,382	576	4,806
Maintenance and operating	5,273	5,273	2,494	2,779
Total County Court-at-Law I	<u>613,952</u>	<u>613,952</u>	<u>606,366</u>	<u>7,586</u>
County Court-at-Law II:				
Salaries and benefits	614,840	616,505	616,505	-
Training and travel	6,650	4,985	4,007	978
Maintenance and operating	6,070	6,070	4,006	2,064
Total County Court-at-Law II	<u>627,560</u>	<u>627,560</u>	<u>624,518</u>	<u>3,042</u>

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2021

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
County Court-at-Law III:				
Salaries and benefits	598,266	598,391	598,391	-
Training and travel	7,100	6,975	1,129	5,846
Maintenance and operating	3,668	3,668	1,860	1,808
Total County				
Court-at-Law III	609,034	609,034	601,380	7,654
County Court-at-Law IV:				
Salaries and benefits	608,448	608,448	590,061	18,387
Training and travel	7,453	5,653	765	4,888
Maintenance and operating	3,365	5,165	4,305	860
Total County				
Court-at-Law IV	619,266	619,266	595,131	24,135
County Court-at-Law V:				
Salaries and benefits	611,208	611,208	611,056	152
Training and travel	7,350	7,350	956	6,394
Maintenance and operating	3,118	3,118	1,152	1,966
Total County				
Court-at-Law V	621,676	621,676	613,164	8,512
County Court-at-Law VI:				
Salaries and benefits	585,691	586,193	586,192	1
Training and travel	8,038	7,536	2,773	4,763
Maintenance and operating	2,859	2,859	1,193	1,666
Total County				
Court-at-Law VI	596,588	596,588	590,158	6,430
County Court-at-Law VII:				
Salaries and benefits	584,592	585,387	585,387	-
Training and travel	7,750	6,955	2,318	4,637
Maintenance and operating	3,500	3,500	868	2,632
Total County				
Court-at-Law VII	595,842	595,842	588,573	7,269
Total County				
Courts-at-Law	4,490,218	4,490,218	4,324,284	165,934
County Court-at-Law Clerks:				
Salaries and benefits	2,503,031	2,503,031	2,451,000	52,031
Training and travel	17,238	17,238	3,736	13,502
Maintenance and operating	11,990	11,990	4,271	7,719
Total County Court- at-Law Clerks	2,532,259	2,532,259	2,459,007	73,252

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2021

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
County Clerks - Probate/Mental:				
Salaries and benefits	497,168	497,168	495,007	2,161
Training and travel	9,500	9,500	1,249	8,251
Maintenance and operating	17,838	17,838	3,771	14,067
Total County Clerks - Probate/Mental	<u>524,506</u>	<u>524,506</u>	<u>500,027</u>	<u>24,479</u>
District Courts:				
District Courts Shared:				
Salaries and benefits	401,790	403,052	403,051	1
Training and travel	11,850	10,588	3,595	6,993
Maintenance and operating	483,567	483,210	193,803	289,407
Total District Courts Shared	<u>897,207</u>	<u>896,850</u>	<u>600,449</u>	<u>296,401</u>
199th District Court:				
Salaries and benefits	373,622	374,929	374,929	-
Training and travel	7,050	5,743	1,901	3,842
Maintenance and operating	5,208	4,493	1,782	2,711
Total 199th District Court	<u>385,880</u>	<u>385,165</u>	<u>378,612</u>	<u>6,553</u>
219th District Court:				
Salaries and benefits	385,672	392,004	392,003	1
Training and travel	6,150	1,422	1,422	-
Maintenance and operating	4,878	3,274	872	2,402
Total 219th District Court	<u>396,700</u>	<u>396,700</u>	<u>394,297</u>	<u>2,403</u>
296th District Court:				
Salaries and benefits	357,535	357,535	353,854	3,681
Training and travel	7,209	7,209	3,286	3,923
Maintenance and operating	4,378	4,378	2,148	2,230
Total 296th District Court	<u>369,122</u>	<u>369,122</u>	<u>359,288</u>	<u>9,834</u>
366th District Court:				
Salaries and benefits	394,211	394,607	394,606	1
Training and travel	7,200	6,803	2,923	3,880
Maintenance and operating	4,308	4,308	1,596	2,712
Total 366th District Court	<u>405,719</u>	<u>405,718</u>	<u>399,125</u>	<u>6,593</u>

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2021

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
380th District Court:				
Salaries and benefits	391,702	396,208	396,208	-
Training and travel	7,650	3,144	207	2,937
Maintenance and operating	4,393	4,393	658	3,735
Total 380th District Court	<u>403,745</u>	<u>403,745</u>	<u>397,073</u>	<u>6,672</u>
401st District Court:				
Salaries and benefits	390,622	402,800	402,799	1
Training and travel	7,750	4,042	4,041	1
Maintenance and operating	5,523	4,903	4,902	1
Total 401st District Court	<u>403,895</u>	<u>411,745</u>	<u>411,742</u>	<u>3</u>
416th District Court:				
Salaries and benefits	370,935	372,332	372,332	-
Training and travel	8,250	6,853	1,347	5,506
Maintenance and operating	3,278	3,278	2,061	1,217
Total 416th District Court	<u>382,463</u>	<u>382,463</u>	<u>375,740</u>	<u>6,723</u>
417th District Court:				
Salaries and benefits	416,602	420,856	420,856	-
Training and travel	7,050	3,730	3,729	1
Maintenance and operating	5,193	3,902	2,252	1,650
Total 417th District Court	<u>428,845</u>	<u>428,488</u>	<u>426,837</u>	<u>1,651</u>
429th District Court:				
Salaries and benefits	372,521	372,521	369,997	2,524
Training and travel	7,343	7,343	3,140	4,203
Maintenance and operating	4,975	4,975	1,360	3,615
Total 429th District Court	<u>384,839</u>	<u>384,839</u>	<u>374,497</u>	<u>10,342</u>
468th District Court:				
Salaries and benefits	379,838	379,951	379,950	1
Training and travel	9,350	9,237	1,740	7,497
Maintenance and operating	46,875	12,516	6,802	5,714
Total 468th District Court	<u>436,063</u>	<u>401,704</u>	<u>388,492</u>	<u>13,212</u>

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2021

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
469th District Court:				
Salaries and benefits	369,516	370,711	370,710	1
Training and travel	7,850	6,655	1,538	5,117
Maintenance and operating	6,606	6,606	2,052	4,554
Total 469th District Court	383,972	383,972	374,300	9,672
470th District Court:				
Salaries and benefits	352,989	358,506	358,506	-
Training and travel	8,500	3,394	3,393	1
Maintenance and operating	4,605	4,194	1,632	2,562
Total 470th District Court	366,094	366,094	363,531	2,563
471st District Court:				
Salaries and benefits	371,616	372,972	372,972	-
Training and travel	7,050	5,694	537	5,157
Maintenance and operating	51,325	13,996	3,786	10,210
Total 471st District Court	429,991	392,662	377,295	15,367
Total District Courts	6,074,535	6,009,267	5,621,278	387,989
District Clerk:				
Salaries and benefits	5,202,890	5,202,890	5,043,070	159,820
Training and travel	35,500	35,500	16,769	18,731
Maintenance and operating	67,993	67,993	18,083	49,910
Total District Clerk	5,306,383	5,306,383	5,077,922	228,461
District Clerk Document Preservation:				
Maintenance and operating	454,345	454,345	234,344	220,001
Jury Services - District Clerk:				
Salaries and benefits	275,561	275,561	266,482	9,079
Training and travel	10,000	10,000	-	10,000
Maintenance and operating	630,246	630,246	181,836	448,410
Total Jury Services - District Clerk	915,807	915,807	448,318	467,489
Justices of the Peace:				
Justice of the Peace, Shared:				
Salaries and benefits	100,422	105,724	105,723	1
Training and travel	1,300	1,300	-	1,300
Maintenance and operating	39,690	34,388	3,830	30,558
Total Justice of the Peace, Shared	141,412	141,412	109,553	31,859

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2021

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Justice of the Peace, Precinct 1:				
Salaries and benefits	574,593	577,039	577,038	1
Training and travel	8,200	5,754	2,367	3,387
Maintenance and operating	3,350	3,350	2,615	735
Total Justice of the Peace, Precinct 1	<u>586,143</u>	<u>586,143</u>	<u>582,020</u>	<u>4,123</u>
Justice of the Peace, Precinct 2:				
Salaries and benefits	429,156	429,767	429,766	1
Training and travel	9,759	9,148	6,139	3,009
Maintenance and operating	6,400	6,400	6,224	176
Total Justice of the Peace, Precinct 2	<u>445,315</u>	<u>445,315</u>	<u>442,129</u>	<u>3,186</u>
Justice of the Peace, Precinct 3:				
Salaries and benefits	1,042,987	1,042,987	865,004	177,983
Training and travel	16,200	16,200	1,663	14,537
Maintenance and operating	15,527	15,527	7,156	8,371
Total Justice of the Peace, Precinct 3	<u>1,074,714</u>	<u>1,074,714</u>	<u>873,823</u>	<u>200,891</u>
Justice of the Peace, Precinct 4:				
Salaries and benefits	521,299	521,299	480,902	40,397
Training and travel	7,500	7,500	150	7,350
Maintenance and operating	6,936	6,936	2,911	4,025
Total Justice of the Peace, Precinct 4	<u>535,735</u>	<u>535,735</u>	<u>483,963</u>	<u>51,772</u>
Total Justices of the Peace	<u>2,783,319</u>	<u>2,783,319</u>	<u>2,491,488</u>	<u>291,831</u>
Total Judicial	<u>25,287,067</u>	<u>25,185,343</u>	<u>23,144,368</u>	<u>2,040,975</u>
Financial Administration:				
County Auditor:				
Salaries and benefits	3,501,329	3,501,329	3,462,432	38,897
Training and travel	46,850	46,850	19,545	27,305
Maintenance and operating	21,567	21,567	12,367	9,200
Total County Auditor	<u>3,569,746</u>	<u>3,569,746</u>	<u>3,494,344</u>	<u>75,402</u>
Budget Director:				
Salaries and benefits	757,028	757,028	747,552	9,476
Training and travel	16,880	16,880	9,129	7,751
Maintenance and operating	1,720	1,720	799	921
Total Budget Director	<u>775,628</u>	<u>775,628</u>	<u>757,480</u>	<u>18,148</u>

COLLIN COUNTY, TEXAS
 Additional Supplementary Information
 Schedule of Expenditures, Compared to Budget (GAAP Basis)
 General Fund, continued
 For The Year Ended September 30, 2021

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
County Court-at-Law Clerks Collections:				
Salaries and benefits	378,977	378,977	378,445	532
Training and travel	7,200	7,200	429	6,771
Maintenance and operating	9,766	9,766	3,908	5,858
Total County Court-at-Law Clerks Collections	395,943	395,943	382,782	13,161
Tax Assessor-Collector:				
Salaries and benefits	6,455,570	6,455,570	5,934,214	521,356
Training and travel	29,600	29,600	23,529	6,071
Maintenance and operating	172,183	176,244	153,188	23,056
Total Tax Assessor- Collector	6,657,353	6,661,414	6,110,931	550,483
Treasury:				
Salaries and benefits	488,729	494,768	494,768	-
Training and travel	7,200	1,161	1,116	45
Maintenance and operating	3,517	3,517	836	2,681
Total Treasury	499,446	499,446	496,720	2,726
Tax Appraiser:				
Maintenance and operating	1,794,780	1,794,780	1,792,691	2,089
Purchasing Department:				
Salaries and benefits	1,581,158	1,581,158	1,432,361	148,797
Training and travel	23,555	23,555	16,682	6,873
Maintenance and operating	7,760	7,760	6,065	1,695
Total Purchasing Department	1,612,473	1,612,473	1,455,108	157,365
Total Financial Administration	15,305,369	15,309,430	14,490,056	819,374
Legal:				
District Attorney:				
Salaries and benefits	16,000,671	16,025,043	15,762,285	262,758
Training and travel	116,603	116,603	49,218	67,385
Maintenance and operating	415,780	438,266	321,184	117,082
Total District Attorney	16,533,054	16,579,912	16,132,687	447,225
Court-Appointed Prosecutor:				
Maintenance and operating	410,811	410,811	-	410,811
Total Legal	16,943,865	16,990,723	16,132,687	858,036

COLLIN COUNTY, TEXAS
 Additional Supplementary Information
 Schedule of Expenditures, Compared to Budget (GAAP Basis)
 General Fund, continued
 For The Year Ended September 30, 2021

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Public Facilities:				
Facilities Management:				
Salaries and benefits	549,486	549,486	531,682	17,804
Training and travel	3,700	3,700	1,711	1,989
Maintenance and operating	1,445,293	1,445,293	1,389,309	55,984
Total Facilities				
Management	1,998,479	1,998,479	1,922,702	75,777
Building Superintendent:				
Salaries and benefits	4,220,386	4,219,740	4,133,148	86,592
Training and travel	20,572	4,260	4,259	1
Maintenance and operating	5,804,165	5,821,123	4,909,229	911,894
Total Building				
Superintendent	10,045,123	10,045,123	9,046,636	998,487
Courthouse Security:				
Maintenance and operating	69,430	69,430	21,712	47,718
Permanent Improvement:				
Maintenance and operating	908,519	938,419	332,123	606,296
Total Public Facilities	13,021,551	13,051,451	11,323,173	1,728,278
Equipment Services:				
Service Center:				
Salaries and benefits	1,236,914	1,236,914	1,194,376	42,538
Training and travel	13,000	13,000	4,362	8,638
Maintenance and operating	2,363,916	2,363,916	928,249	1,435,667
Total Equipment				
Services	3,613,830	3,613,830	2,126,987	1,486,843
Public Safety:				
Ambulance:				
Maintenance and operating	1,004,862	1,004,862	715,162	289,700
Fire Marshal:				
Salaries and benefits	523,038	480,234	380,746	99,488
Training and travel	9,000	9,000	1,395	7,605
Maintenance and operating	1,005,876	1,013,913	1,005,212	8,701
Total Fire Marshal	1,537,914	1,503,147	1,387,353	115,794
Breathalyzer Program:				
Maintenance and operating	30,000	30,000	24,675	5,325
Total Breathalyzer				
Program	30,000	30,000	24,675	5,325

COLLIN COUNTY, TEXAS
 Additional Supplementary Information
 Schedule of Expenditures, Compared to Budget (GAAP Basis)
 General Fund, continued
 For The Year Ended September 30, 2021

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Constables:				
Constable, Precinct 1:				
Salaries and benefits	930,034	806,152	699,346	106,806
Training and travel	5,812	5,812	1,590	4,222
Maintenance and operating	23,718	23,404	20,622	2,782
Total Constable, Precinct 1	<u>959,564</u>	<u>835,368</u>	<u>721,558</u>	<u>113,810</u>
Constable, Precinct 2:				
Salaries and benefits	528,929	469,077	430,623	38,454
Training and travel	2,310	2,310	852	1,458
Maintenance and operating	11,821	11,821	8,259	3,562
Total Constable, Precinct 2	<u>543,060</u>	<u>483,208</u>	<u>439,734</u>	<u>43,474</u>
Constable, Precinct 3:				
Salaries and benefits	1,473,768	1,275,785	1,140,486	135,299
Training and travel	12,379	12,379	5,990	6,389
Maintenance and operating	69,921	68,949	49,907	19,042
Total Constable, Precinct 3	<u>1,556,068</u>	<u>1,357,113</u>	<u>1,196,383</u>	<u>160,730</u>
Constable, Precinct 4:				
Salaries and benefits	884,760	791,208	696,419	94,789
Training and travel	9,393	9,393	5,617	3,776
Maintenance and operating	25,197	23,965	22,547	1,418
Total Constable, Precinct 4	<u>919,350</u>	<u>824,566</u>	<u>724,583</u>	<u>99,983</u>
Total Constables	<u>3,978,042</u>	<u>3,500,255</u>	<u>3,082,258</u>	<u>417,997</u>
Sheriff:				
Salaries and benefits	15,287,917	13,194,656	11,892,531	1,302,125
Training and travel	292,945	292,945	231,355	61,590
Maintenance and operating	687,154	684,981	474,315	210,666
Total Sheriff	<u>16,268,016</u>	<u>14,172,582</u>	<u>12,598,201</u>	<u>1,574,381</u>
Jail Operations:				
Salaries and benefits	27,692,062	24,129,330	19,456,511	4,672,819
Training and travel	76,800	76,800	65,217	11,583
Maintenance and operating	2,539,676	2,303,644	1,852,319	451,325
Total Jail Operations	<u>30,308,538</u>	<u>26,509,774</u>	<u>21,374,047</u>	<u>5,135,727</u>

COLLIN COUNTY, TEXAS
 Additional Supplementary Information
 Schedule of Expenditures, Compared to Budget (GAAP Basis)
 General Fund, continued
 For The Year Ended September 30, 2021

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Minimum Security Operations:				
Maintenance and operating	157,296	157,296	-	157,296
Total Minimum				
Security Operations	157,296	157,296	-	157,296
Sheriff's Office Fusion Center:				
Salaries and benefits	345,780	345,780	110,838	234,942
Training and travel	15,000	15,000	1,483	13,517
Maintenance and operating	5,620	5,620	433	5,187
Total Sheriff's Office				
Fusion Center	366,400	366,400	112,754	253,646
Medical Examiner:				
Salaries and benefits	1,732,810	1,427,194	1,237,691	189,503
Training and travel	10,500	4,119	1,546	2,573
Maintenance and operating	580,931	587,312	586,541	771
Total Medical				
Examiner	2,324,241	2,018,625	1,825,778	192,847
Highway Patrol:				
Salaries and benefits	40,787	40,787	28,395	12,392
Total Highway Patrol	40,787	40,787	28,395	12,392
County Corrections Center:				
Salaries and benefits	346,643	350,391	350,391	-
Total County				
Corrections Center	346,643	350,391	350,391	-
Child Abuse Task Force:				
Salaries and benefits	629,527	516,546	341,423	175,123
Training and travel	5,000	5,000	3,144	1,856
Maintenance and operating	5,240	5,240	1,747	3,493
Total Child Abuse				
Task Force	639,767	526,786	346,314	180,472
Sheriffs Office Dispatch:				
Salaries and benefits	2,426,913	2,426,913	2,327,772	99,141
Training and travel	11,000	11,000	3,582	7,418
Maintenance and operating	986,003	986,003	552,947	433,056
Total Sheriffs Office				
Dispatch	3,423,916	3,423,916	2,884,301	539,615

COLLIN COUNTY, TEXAS
 Additional Supplementary Information
 Schedule of Expenditures, Compared to Budget (GAAP Basis)
 General Fund, continued
 For The Year Ended September 30, 2021

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
911 Addressing:				
Salaries and benefits	721,490	721,901	721,901	-
Training and travel	30,900	30,489	2,355	28,134
Maintenance and operating	52,032	102,477	10,901	91,576
Total 911 Addressing	<u>804,422</u>	<u>854,867</u>	<u>735,157</u>	<u>119,710</u>
Jail Cafeteria:				
Maintenance and operating	40,300	40,300	25,981	14,319
Total Jail Cafeteria	<u>40,300</u>	<u>40,300</u>	<u>25,981</u>	<u>14,319</u>
Juvenile Board:				
Juvenile Probation:				
Salaries and benefits	3,390,929	3,390,929	2,723,898	667,031
Training and travel	62,080	52,080	24,486	27,594
Maintenance and operating	555,012	544,012	470,554	73,458
Total Juvenile Probation	<u>4,008,021</u>	<u>3,987,021</u>	<u>3,218,938</u>	<u>768,083</u>
Juvenile Detention:				
Salaries and benefits	7,759,063	7,759,063	7,664,179	94,884
Training and travel	39,027	39,027	35,499	3,528
Maintenance and operating	846,063	867,063	771,381	95,682
Total Juvenile Detention	<u>8,644,153</u>	<u>8,665,153</u>	<u>8,471,059</u>	<u>194,094</u>
Juvenile Alternative Education:				
Salaries and benefits	544,229	465,691	385,407	80,284
Training and travel	6,000	6,000	1,240	4,760
Maintenance and operating	434,837	434,837	338,052	96,785
Total Juvenile Alternative Education	<u>985,066</u>	<u>906,528</u>	<u>724,699</u>	<u>181,829</u>
Total Juvenile Board	<u>13,637,240</u>	<u>13,558,702</u>	<u>12,414,696</u>	<u>1,144,006</u>
Pretrial Release:				
Maintenance and operating	340,173	590,173	521,310	68,863
Total Pretrial Release	<u>340,173</u>	<u>590,173</u>	<u>521,310</u>	<u>68,863</u>
Development Service:				
Salaries and benefits	834,764	834,764	814,706	20,058
Training and travel	10,175	10,175	-	10,175
Maintenance and operating	10,140	10,140	3,376	6,764
Total Development Service	<u>855,079</u>	<u>855,079</u>	<u>818,082</u>	<u>36,997</u>

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2021

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Emergency Management:				
Salaries and benefits	229,121	210,354	210,353	1
Training and travel	7,000	-	-	-
Maintenance and operating	3,120	454	454	-
Total Emergency Management	239,241	210,808	210,807	1
Courthouse Security:				
Salaries and benefits	784,060	784,060	571,944	212,116
Maintenance and operating	3,750	3,750	893	2,857
Total Courthouse Security	787,810	787,810	572,837	214,973
Total Public Safety	77,130,687	70,502,560	60,028,499	10,474,061
Health and welfare:				
Mental Health and Retardation:				
Maintenance and operating	2,791,303	2,791,303	2,463,303	328,000
Child Protective Board:				
Maintenance and operating	46,330	46,330	46,330	-
Inmate Health:				
Maintenance and operating	8,410,000	8,468,900	8,468,900	-
Pauper Care and Charity:				
Maintenance and operating	3,000	3,000	300	2,700
Substance Abuse:				
Salaries and benefits	250,007	252,322	252,321	1
Training and travel	4,500	2,185	1,881	304
Maintenance and operating	2,545	2,545	2,322	223
Total Substance Abuse	257,052	257,052	256,524	528
Indigent Criminal Defendants:				
Maintenance and operating	11,351,790	11,351,790	9,114,116	2,237,674
Total Health and Welfare	22,859,475	22,918,375	20,349,473	2,568,902
Culture and Recreation:				
Open space:				
Salaries and benefits	16,800	16,800	16,800	-
Maintenance and operating	15,550	15,550	11,656	3,894
Total Open Space	32,350	32,350	28,456	3,894
Historical Commission:				
Maintenance and operating	49,900	49,900	42,459	7,441
Total Historical Commission	49,900	49,900	42,459	7,441

COLLIN COUNTY, TEXAS
 Additional Supplementary Information
 Schedule of Expenditures, Compared to Budget (GAAP Basis)
 General Fund, continued
 For The Year Ended September 30, 2021

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Myers Park Operating:				
Salaries and benefits	807,769	809,496	734,496	75,000
Training and travel	4,100	3,020	830	2,190
Maintenance and operating	116,630	115,983	103,613	12,370
Total Myers Park				
Operating	928,499	928,499	838,939	89,560
Total Culture and				
Recreation	1,010,749	1,010,749	909,854	100,895
Conservation:				
Agriculture Extension Services:				
Salaries and benefits	306,756	306,756	241,400	65,356
Training and travel	11,100	11,100	9,705	1,395
Maintenance and operating	5,970	5,970	5,760	210
Total Agriculture				
Extension Service	323,826	323,826	256,865	66,961
Total Conservation	323,826	323,826	256,865	66,961
Capital outlay:				
General administration:				
Human Resources	250,000	250,000	-	250,000
Support Services	56,302	56,302	34,519	21,783
ERP	203,652	203,652	-	203,652
Non-Departmental	4,145,723	4,175,508	2,274,896	1,900,612
Non-Departmental Capital				
Replacement	-	96,398	34,942	61,456
Information Technology	2,076,864	3,422,829	146,052	3,276,777
County Clerk	6,000,000	6,000,000	-	6,000,000
Telecommunications	3,073,734	4,962,397	1,036,305	3,926,092
Total General				
Administration	15,806,275	19,167,086	3,526,714	15,640,372
Judicial:				
County Court Probate	40,000	40,000	36,532	3,468
District Clerk	251,122	251,122	14,898	236,224
Total Judicial	291,122	291,122	51,430	239,692
Financial administration:				
Tax Assessor-Collector	239,690	244,727	235,054	9,673
Collin County Treasury	17,804	17,804	15,643	2,161
Total Financial				
Administration	257,494	262,531	250,697	11,834

COLLIN COUNTY, TEXAS
 Additional Supplementary Information
 Schedule of Expenditures, Compared to Budget (GAAP Basis)
 General Fund, continued
 For The Year Ended September 30, 2021

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Public Facilities:				
Facilities and Parks	\$ 506,324	\$ 873,573	\$ 160,990	\$ 712,583
Permanent Improvement	6,275,523	6,245,623	1,259,924	4,985,699
Total Public Facilities	<u>6,781,847</u>	<u>7,119,196</u>	<u>1,420,914</u>	<u>5,698,282</u>
Equipment Services:				
Equipment Services	2,807,580	2,807,580	1,895,614	911,966
Total Equipment Services	<u>2,807,580</u>	<u>2,807,580</u>	<u>1,895,614</u>	<u>911,966</u>
Public Safety:				
Constable, Precinct 1	78,196	78,196	42,590	35,606
Constable, Precinct 2	12,169	12,169	-	12,169
Constable, Precinct 3	109,663	109,663	51,815	57,848
Constable, Precinct 4	94,140	94,140	58,779	35,361
Sheriff	443,694	479,259	397,646	81,613
Fire Marshal	-	70,876	-	70,876
Community Supervision	-	47,717	-	47,717
Juvenile Detention Admin	89,422	89,422	66,058	23,364
Total Public Safety	<u>827,284</u>	<u>981,442</u>	<u>616,888</u>	<u>364,554</u>
Public Transportation:				
Engineering	2,745,056	2,745,056	254,901	2,490,155
Total Public Transportation	<u>2,745,056</u>	<u>2,745,056</u>	<u>254,901</u>	<u>2,490,155</u>
Total Capital Outlay	<u>29,516,658</u>	<u>33,374,013</u>	<u>8,017,158</u>	<u>25,356,855</u>
Total Expenditures	<u><u>\$ 271,839,005</u></u>	<u><u>\$ 271,868,528</u></u>	<u><u>\$ 194,123,798</u></u>	<u><u>\$ 77,744,730</u></u>

COLLIN COUNTY, TEXAS
 Additional Supplementary Information
 Schedule of Revenues, Expenditures, and Changes
 in Fund Balance - Budget (GAAP Basis) and Actual
 Debt Service Funds
 For The Year Ended September 30, 2021

	<u>Budget</u>		<u>Actual</u>	Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Taxes - general property ad valorem	\$ 80,470,183	\$ 80,470,183	\$ 80,969,207	\$ 499,024
Interest	260,000	260,000	72,041	(187,959)
Total revenues	<u>80,730,183</u>	<u>80,730,183</u>	<u>81,041,248</u>	<u>311,065</u>
Expenditures:				
Debt service:				
Principal retirement	62,125,000	62,125,000	62,125,000	-
Interest and fiscal charges	18,270,153	18,773,443	18,773,443	-
Bond issuance costs	-	504,243	504,243	-
Total debt service	<u>80,395,153</u>	<u>81,402,686</u>	<u>81,402,686</u>	<u>-</u>
Total expenditures	<u>80,395,153</u>	<u>81,402,686</u>	<u>81,402,686</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	335,030	(672,503)	(361,438)	311,065
Other financing sources (uses):				
Refunding debt issued	-	32,150,000	32,150,000	-
Refunding escrow payments	-	(32,159,261)	(32,159,261)	-
Premium (discount) on sale of bonds	-	315,422	315,422	-
Total other financing sources (uses)	<u>-</u>	<u>306,161</u>	<u>306,161</u>	<u>-</u>
Net change in fund balance	335,030	(366,342)	(55,277)	<u>\$ 311,065</u>
Fund balance - beginning	<u>5,884,709</u>	<u>5,884,709</u>	<u>5,884,709</u>	
Fund balance - ending	<u>\$ 6,219,739</u>	<u>\$ 5,518,367</u>	<u>\$ 5,829,432</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, 2021

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ 76,901	\$ 112,647	\$ 189,548	\$ 189,548
Total revenues	<u>76,901</u>	<u>112,647</u>	<u>189,548</u>	<u>189,548</u>
Expenditures:				
Capital outlay:				
Freeways, thoroughfares, and funding for Open Space.	14,998,755	17,421,415	32,420,170	183,594,312
Total expenditures	<u>14,998,755</u>	<u>17,421,415</u>	<u>32,420,170</u>	<u>183,594,312</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(14,921,854)</u>	<u>(17,308,768)</u>	<u>(32,230,622)</u>	<u>(183,404,764)</u>
Other financing sources (uses):				
Sale of assets	-	5,938,839	5,938,839	5,938,839
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>177,465,925</u>	<u>5,938,839</u>	<u>183,404,764</u>	<u>183,404,764</u>
Net change in fund balance	<u>\$ 162,544,071</u>	<u>(11,369,929)</u>	<u>\$ 151,174,142</u>	<u>\$ -</u>
Fund balance – beginning		<u>162,544,071</u>		
Fund balance – ending		<u>\$ 151,174,142</u>		

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget (GAAP Basis) and Actual
2021 Permanent Improvement Bond Capital Projects Fund
From Inception and for the Year Ended September 30, 2021

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ -	\$ (169,434)	\$ (169,434)	\$ (169,434)
Total revenues	<u>-</u>	<u>(169,434)</u>	<u>(169,434)</u>	<u>(169,434)</u>
Expenditures:				
Capital outlay:				
Freeways, thoroughfares, and funding for Open Space.	-	2,092,922	2,092,922	111,171,878
Total expenditures	<u>-</u>	<u>2,092,922</u>	<u>2,092,922</u>	<u>111,171,878</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(2,262,356)</u>	<u>(2,262,356)</u>	<u>(111,341,312)</u>
Other financing sources (uses):				
Debt issuance	-	100,300,000	100,300,000	100,300,000
Premium on sale of bonds	-	11,041,312	11,041,312	11,041,312
Total other financing sources (uses)	<u>-</u>	<u>111,341,312</u>	<u>111,341,312</u>	<u>111,341,312</u>
Net change in fund balance	<u>\$ -</u>	<u>109,078,956</u>	<u>\$ 109,078,956</u>	<u>\$ -</u>
Fund balance – beginning		-		
Fund balance – ending		<u>\$ 109,078,956</u>		

**COMBINING AND INDIVIDUAL
FUND STATEMENTS AND SCHEDULES**

COLLIN COUNTY, TEXAS

Combining Balance Sheet
Nonmajor Governmental Funds
September 30, 2021

	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Total</u>
Assets:			
Cash	\$ 1,025,022	\$ 13,773,999	\$ 14,799,021
Investments	31,928,680	192,683,538	224,612,218
Receivables:			
Advance to other funds	-	41,901,804	41,901,804
Miscellaneous	166	12	178
Total assets	<u>\$ 32,953,868</u>	<u>\$ 248,359,353</u>	<u>\$ 281,313,221</u>
Liabilities:			
Accounts payable	\$ 120,489	\$ 3,194,800	\$ 3,315,289
Payroll related costs payable	56,197	-	56,197
Total liabilities	<u>176,686</u>	<u>3,194,800</u>	<u>3,371,486</u>
Fund Balances:			
Restricted	32,777,182	245,164,553	277,941,735
Total fund balances	<u>32,777,182</u>	<u>245,164,553</u>	<u>277,941,735</u>
Total liabilities and fund balances	<u>\$ 32,953,868</u>	<u>\$ 248,359,353</u>	<u>\$ 281,313,221</u>

COLLIN COUNTY, TEXAS

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

Nonmajor Governmental Funds

For The Year Ended September 30, 2021

	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Total</u>
Revenues:			
Property taxes	\$ 45,293	\$ -	\$ 45,293
Federal and state funds	420,921	-	420,921
Fees and charges for services	7,074,244	-	7,074,244
Fines and forfeitures	107,031	-	107,031
Other local government funds	-	10,941,487	10,941,487
Interest	10,900	236,086	246,986
Miscellaneous	247,621	-	247,621
Total revenues	<u>7,906,010</u>	<u>11,177,573</u>	<u>19,083,583</u>
Expenditures:			
Current:			
General administration	1,819,456	-	1,819,456
Judicial	1,413,122	-	1,413,122
Legal	371,272	-	371,272
Public safety	359,705	-	359,705
Public transportation	99,170	-	99,170
Culture and recreation	1,474	-	1,474
Capital outlay:	250,626	32,374,438	32,625,064
Total expenditures	<u>4,314,825</u>	<u>32,374,438</u>	<u>36,689,263</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,591,185</u>	<u>(21,196,865)</u>	<u>(17,605,680)</u>
Other financing sources (uses):			
Transfers in	68,000	-	68,000
Transfers out	(66,946)	-	(66,946)
Sale of assets	-	12,942,682	12,942,682
Total other financing sources (uses)	<u>1,054</u>	<u>12,942,682</u>	<u>12,943,736</u>
Net change in fund balances	3,592,239	(8,254,183)	(4,661,944)
Fund balances – beginning	<u>29,184,943</u>	<u>253,418,736</u>	<u>282,603,679</u>
Fund balances – ending	<u>\$ 32,777,182</u>	<u>\$ 245,164,553</u>	<u>\$ 277,941,735</u>

NON-MAJOR 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 court costs collected and related expenditures to establish and maintain the alternate dispute resolution system.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SHERIFF FEDERAL JUSTICE FORFEITURE FUND: to account for forfeited funds awarded by courts to the Sheriff's Office related to Federal Justice Department 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.

TRAILS OF BLUE RIDGE SPECIAL ROAD DISTRICT: To account for funds with the intent of assisting the residents of the Trails of Blue Ridge.

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, 2021

	<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>
Assets:								
Cash	\$ 3	\$ 952	\$ 13,100	\$ 34,116	\$ 1,899	\$ 3	\$ 53,249	\$ 17,579
Investments	21,750	1,202,664	409,426	256,333	124,592	-	4,088,380	-
Receivables:								
Miscellaneous	-	-	-	-	-	-	-	-
Total assets	<u>\$ 21,753</u>	<u>\$ 1,203,616</u>	<u>\$ 422,526</u>	<u>\$ 290,449</u>	<u>\$ 126,491</u>	<u>\$ 3</u>	<u>\$ 4,141,629</u>	<u>\$ 17,579</u>
Liabilities:								
Accounts payable	\$ -	\$ -	\$ -	\$ 29,387	\$ 370	\$ -	\$ 2,899	\$ -
Payroll related costs payable	-	-	-	-	-	-	4,602	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>29,387</u>	<u>370</u>	<u>-</u>	<u>7,501</u>	<u>-</u>
Fund Balances:								
Restricted	21,753	1,203,616	422,526	261,062	126,121	3	4,134,128	17,579
Total fund balances	<u>21,753</u>	<u>1,203,616</u>	<u>422,526</u>	<u>261,062</u>	<u>126,121</u>	<u>3</u>	<u>4,134,128</u>	<u>17,579</u>
Total liabilities and fund balances	<u>\$ 21,753</u>	<u>\$ 1,203,616</u>	<u>\$ 422,526</u>	<u>\$ 290,449</u>	<u>\$ 126,491</u>	<u>\$ 3</u>	<u>\$ 4,141,629</u>	<u>\$ 17,579</u>

COLLIN COUNTY, TEXAS
Combining Balance Sheet
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds
September 30, 2021

	<u>Open Space Parks</u>	<u>County Clerk Records Management and Preservation</u>	<u>District Clerk Records Management and Preservation</u>	<u>Juvenile Delinquency Prevention</u>	<u>Justice Court Technology</u>	<u>Economic Development</u>	<u>Dangerous Wild Animal</u>	<u>Contract Elections</u>	<u>Election Equipment</u>
Assets:									
Cash	\$ 2,812	\$ 179,341	\$ 24,445	\$ 461	\$ 12,610	\$ 9,248	\$ 7,444	\$ 11,708	\$ 14,043
Investments	-	12,418,498	81,399	-	949,677	396,393	-	2,790,295	-
Receivables:									
Miscellaneous	-	-	-	-	-	-	-	166	-
Total assets	<u>\$ 2,812</u>	<u>\$ 12,597,839</u>	<u>\$ 105,844</u>	<u>\$ 461</u>	<u>\$ 962,287</u>	<u>\$ 405,641</u>	<u>\$ 7,444</u>	<u>\$ 2,802,169</u>	<u>\$ 14,043</u>
Liabilities:									
Accounts payable	\$ -	\$ 21,777	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payroll related costs payable	-	14,258	1,455	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>36,035</u>	<u>1,455</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances									
Restricted	2,812	12,561,804	104,389	461	962,287	405,641	7,444	2,802,169	14,043
Total fund balances	<u>2,812</u>	<u>12,561,804</u>	<u>104,389</u>	<u>461</u>	<u>962,287</u>	<u>405,641</u>	<u>7,444</u>	<u>2,802,169</u>	<u>14,043</u>
Total liabilities and fund balances	<u>\$ 2,812</u>	<u>\$ 12,597,839</u>	<u>\$ 105,844</u>	<u>\$ 461</u>	<u>\$ 962,287</u>	<u>\$ 405,641</u>	<u>\$ 7,444</u>	<u>\$ 2,802,169</u>	<u>\$ 14,043</u>

COLLIN COUNTY, TEXAS
Combining Balance Sheet
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds
September 30, 2021

	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
Assets:									
Cash	\$ 7,186	\$ 5,079	\$ 3,003	\$ 638	\$ 48,949	\$ 85,637	\$ 331	\$ 2,214	\$ 26,074
Investments	37,796	944,646	247,790	2,117	-	464,651	465,262	498,270	-
Receivables:									
Miscellaneous	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 44,982</u>	<u>\$ 949,725</u>	<u>\$ 250,793</u>	<u>\$ 2,755</u>	<u>\$ 48,949</u>	<u>\$ 550,288</u>	<u>\$ 465,593</u>	<u>\$ 500,484</u>	<u>\$ 26,074</u>
Liabilities:									
Accounts payable	\$ 26,794	\$ -	\$ -	\$ -	\$ -	\$ 8,252	\$ -	\$ -	\$ 26,019
Payroll related costs payable	-	-	-	-	-	-	-	-	-
Total liabilities	<u>26,794</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,252</u>	<u>-</u>	<u>-</u>	<u>26,019</u>
Fund Balances									
Restricted	18,188	949,725	250,793	2,755	48,949	542,036	465,593	500,484	55
Total fund balances	<u>18,188</u>	<u>949,725</u>	<u>250,793</u>	<u>2,755</u>	<u>48,949</u>	<u>542,036</u>	<u>465,593</u>	<u>500,484</u>	<u>55</u>
Total liabilities and fund balances	<u>\$ 44,982</u>	<u>\$ 949,725</u>	<u>\$ 250,793</u>	<u>\$ 2,755</u>	<u>\$ 48,949</u>	<u>\$ 550,288</u>	<u>\$ 465,593</u>	<u>\$ 500,484</u>	<u>\$ 26,074</u>

COLLIN COUNTY, TEXAS
Combining Balance Sheet
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds
September 30, 2021

	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
Assets:									
Cash	\$ 16,471	\$ 37,254	\$ 264	\$ 3,310	\$ 4,339	\$ 1,797	\$ 2,594	\$ 6,627	\$ 12,524
Investments	939,134	160,202	291,654	527,884	495,055	712,525	664,066	445,466	88,715
Receivables:									
Miscellaneous	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 955,605</u>	<u>\$ 197,456</u>	<u>\$ 291,918</u>	<u>\$ 531,194</u>	<u>\$ 499,394</u>	<u>\$ 714,322</u>	<u>\$ 666,660</u>	<u>\$ 452,093</u>	<u>\$ 101,239</u>
Liabilities:									
Accounts payable	\$ -	\$ 4,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payroll related costs payable	3,486	-	-	-	-	1,735	-	-	-
Total liabilities	<u>3,486</u>	<u>4,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,735</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:									
Restricted	952,119	192,956	291,918	531,194	499,394	712,587	666,660	452,093	101,239
Total fund balances	<u>952,119</u>	<u>192,956</u>	<u>291,918</u>	<u>531,194</u>	<u>499,394</u>	<u>712,587</u>	<u>666,660</u>	<u>452,093</u>	<u>101,239</u>
Total liabilities and fund balances	<u>\$ 955,605</u>	<u>\$ 197,456</u>	<u>\$ 291,918</u>	<u>\$ 531,194</u>	<u>\$ 499,394</u>	<u>\$ 714,322</u>	<u>\$ 666,660</u>	<u>\$ 452,093</u>	<u>\$ 101,239</u>

COLLIN COUNTY, TEXAS

Combining Balance Sheet

Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

September 30, 2021

	Justice Court Building Security	District Attorney Federal Treasury Forfeiture	Tuancy Prevention and Diversion	District Attorney Federal Justice Forfeiture	Constable Precinct 3 Forfeiture	Sheriff Forfeiture Federal	Sheriffs Office Treasury Forfeiture	Trails of Blue Ridge Special Road District	Veterans Court Program	Nonmajor Special Revenue Funds Total
Assets:										
Cash	\$ 1,393	\$ 20,570	\$ 153,879	\$ 145,218	\$ 967	\$ 43,139	\$ 5,577	\$ 5,141	\$ 1,834	\$ 1,025,022
Investments	292,443	1,596,191	-	-	-	86,768	207,256	9,081	12,301	31,928,680
Receivables:										
Miscellaneous	-	-	-	-	-	-	-	-	-	166
Total assets	<u>\$ 293,836</u>	<u>\$ 1,616,761</u>	<u>\$ 153,879</u>	<u>\$ 145,218</u>	<u>\$ 967</u>	<u>\$ 129,907</u>	<u>\$ 212,833</u>	<u>\$ 14,222</u>	<u>\$ 14,135</u>	<u>\$ 32,953,868</u>
Liabilities:										
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 491	\$ -	\$ -	\$ -	\$ 120,489
Payroll related costs payable	-	30,661	-	-	-	-	-	-	-	56,197
Total liabilities	<u>-</u>	<u>30,661</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>491</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>176,686</u>
Fund Balances:										
Restricted	293,836	1,586,100	153,879	145,218	967	129,416	212,833	14,222	14,135	32,777,182
Total fund balances	<u>293,836</u>	<u>1,586,100</u>	<u>153,879</u>	<u>145,218</u>	<u>967</u>	<u>129,416</u>	<u>212,833</u>	<u>14,222</u>	<u>14,135</u>	<u>32,777,182</u>
Total liabilities and fund balances	<u>\$ 293,836</u>	<u>\$ 1,616,761</u>	<u>\$ 153,879</u>	<u>\$ 145,218</u>	<u>\$ 967</u>	<u>\$ 129,907</u>	<u>\$ 212,833</u>	<u>\$ 14,222</u>	<u>\$ 14,135</u>	<u>\$ 32,953,868</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, 2021

	<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:								
Taxes:								
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal and state funds	-	50,391	-	-	34,415	-	-	-
Fees and charges for services	-	-	89,679	292,958	-	-	627,773	-
Fines and forfeitures	-	-	-	-	-	-	-	-
Interest	26	1,478	451	-	168	-	-	22
Miscellaneous	-	-	-	-	-	-	11,546	-
Total revenues	<u>26</u>	<u>51,869</u>	<u>90,130</u>	<u>292,958</u>	<u>34,583</u>	<u>-</u>	<u>639,319</u>	<u>22</u>
Expenditures:								
Current:								
General administration	-	-	-	-	-	-	-	-
Judicial	-	-	-	276,429	-	-	322,774	-
Legal	-	-	-	-	3,352	-	-	-
Public safety	-	-	-	-	36,267	-	-	-
Public transportation	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	1,474
Capital outlay:	-	-	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>276,429</u>	<u>39,619</u>	<u>-</u>	<u>322,774</u>	<u>1,474</u>
Excess (deficiency) of revenues over (under) expenditures	<u>26</u>	<u>51,869</u>	<u>90,130</u>	<u>16,529</u>	<u>(5,036)</u>	<u>-</u>	<u>316,545</u>	<u>(1,452)</u>
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	26	51,869	90,130	16,529	(5,036)	-	316,545	(1,452)
Fund balances – beginning	<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>
Fund balances – ending	<u>\$ 21,753</u>	<u>\$ 1,203,616</u>	<u>\$ 422,526</u>	<u>\$ 261,062</u>	<u>\$ 126,121</u>	<u>\$ 3</u>	<u>\$ 4,134,128</u>	<u>\$ 17,579</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, 2021

	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:									
Taxes:									
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal and state funds	-	-	-	-	-	272,467	-	-	-
Fees and charges for services	-	2,715,443	95,517	50	93,652	-	-	2,022,698	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Interest	3	-	-	-	-	302	-	2,701	17
Miscellaneous	-	-	-	-	-	-	-	-	-
Total revenues	<u>3</u>	<u>2,715,443</u>	<u>95,517</u>	<u>50</u>	<u>93,652</u>	<u>272,769</u>	<u>-</u>	<u>2,025,399</u>	<u>17</u>
Expenditures:									
Current:									
General administration	-	864,929	-	-	-	140,850	-	798,660	-
Judicial	-	-	64,984	-	5,663	-	-	-	-
Legal	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-
Capital outlay:	-	-	-	-	2,760	-	-	-	-
Total expenditures	<u>-</u>	<u>864,929</u>	<u>64,984</u>	<u>-</u>	<u>8,423</u>	<u>140,850</u>	<u>-</u>	<u>798,660</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3</u>	<u>1,850,514</u>	<u>30,533</u>	<u>50</u>	<u>85,229</u>	<u>131,919</u>	<u>-</u>	<u>1,226,739</u>	<u>17</u>
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	(3,658)	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,658)</u>	<u>-</u>
Net change in fund balances	3	1,850,514	30,533	50	85,229	131,919	-	1,223,081	17
Fund balances – beginning	<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>
Fund balances – ending	<u>\$ 2,812</u>	<u>\$ 12,561,804</u>	<u>\$ 104,389</u>	<u>\$ 461</u>	<u>\$ 962,287</u>	<u>\$ 405,641</u>	<u>\$ 7,444</u>	<u>\$ 2,802,169</u>	<u>\$ 14,043</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, 2021

	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:									
Taxes:									
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal and state funds	-	-	-	-	-	-	-	-	-
Fees and charges for services	-	-	4,256	-	6,588	183,950	6,283	47,363	298,836
Fines and forfeitures	4,363	75,690	-	-	-	-	-	-	-
Interest	64	1,141	-	5	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Total revenues	<u>4,427</u>	<u>76,831</u>	<u>4,256</u>	<u>5</u>	<u>6,588</u>	<u>183,950</u>	<u>6,283</u>	<u>47,363</u>	<u>298,836</u>
Expenditures:									
Current:									
General administration	-	-	-	-	-	15,017	-	-	-
Judicial	-	-	-	-	-	-	-	-	298,836
Legal	-	55,700	5,473	-	-	-	-	-	-
Public safety	16,901	-	-	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-
Capital outlay:	-	-	-	10,599	-	28,283	-	-	-
Total expenditures	<u>16,901</u>	<u>55,700</u>	<u>5,473</u>	<u>10,599</u>	<u>-</u>	<u>43,300</u>	<u>-</u>	<u>-</u>	<u>298,836</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(12,474)</u>	<u>21,131</u>	<u>(1,217)</u>	<u>(10,594)</u>	<u>6,588</u>	<u>140,650</u>	<u>6,283</u>	<u>47,363</u>	<u>-</u>
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(12,474)</u>	<u>21,131</u>	<u>(1,217)</u>	<u>(10,594)</u>	<u>6,588</u>	<u>140,650</u>	<u>6,283</u>	<u>47,363</u>	<u>-</u>
Fund balances – beginning	<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>
Fund balances – ending	<u>\$ 18,188</u>	<u>\$ 949,725</u>	<u>\$ 250,793</u>	<u>\$ 2,755</u>	<u>\$ 48,949</u>	<u>\$ 542,036</u>	<u>\$ 465,593</u>	<u>\$ 500,484</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, 2021

	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 Court Records Preservation	District Attorney Apportionment
Revenues:									
Taxes:									
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal and state funds	-	-	-	-	-	41,148	-	-	22,500
Fees and charges for services	125,624	90,732	-	58,322	72,047	-	74,804	107,911	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Interest	-	-	644	-	-	895	-	-	140
Miscellaneous	-	100	-	-	-	-	-	-	-
Total revenues	<u>125,624</u>	<u>90,832</u>	<u>644</u>	<u>58,322</u>	<u>72,047</u>	<u>42,043</u>	<u>74,804</u>	<u>107,911</u>	<u>22,640</u>
Expenditures:									
Current:									
General administration	-	-	-	-	-	-	-	-	-
Judicial	-	20,561	-	599	169	57,464	-	365,643	-
Legal	131,470	-	-	-	-	-	-	-	3,126
Public safety	-	-	227,253	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-	-	-	-
Total expenditures	<u>131,470</u>	<u>20,561</u>	<u>227,253</u>	<u>599</u>	<u>169</u>	<u>57,464</u>	<u>-</u>	<u>365,643</u>	<u>3,126</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,846)</u>	<u>70,271</u>	<u>(226,609)</u>	<u>57,723</u>	<u>71,878</u>	<u>(15,421)</u>	<u>74,804</u>	<u>(257,732)</u>	<u>19,514</u>
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	(24,372)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(24,372)</u>
Net change in fund balances	(5,846)	70,271	(226,609)	57,723	71,878	(15,421)	74,804	(257,732)	(4,858)
Fund balances – beginning	<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>
Fund balances – ending	<u>\$ 952,119</u>	<u>\$ 192,956</u>	<u>\$ 291,918</u>	<u>\$ 531,194</u>	<u>\$ 499,394</u>	<u>\$ 712,587</u>	<u>\$ 666,660</u>	<u>\$ 452,093</u>	<u>\$ 101,239</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, 2021

	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	Trails of Blue Ridge Special Road District	Veterans Court Program	Nonmajor Special Revenue Funds Total
Revenues:										
Taxes:										
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,293	\$ -	\$ 45,293
Federal and state funds	-	-	-	-	-	-	-	-	-	420,921
Fees and charges for services	13,337	-	46,421	-	-	-	-	-	-	7,074,244
Fines and forfeitures	-	-	-	-	-	26,978	-	-	-	107,031
Interest	-	2,088	-	177	1	196	267	99	15	10,900
Miscellaneous	-	-	-	-	-	-	234,451	-	1,524	247,621
Total revenues	<u>13,337</u>	<u>2,088</u>	<u>46,421</u>	<u>177</u>	<u>1</u>	<u>27,174</u>	<u>234,718</u>	<u>45,392</u>	<u>1,539</u>	<u>7,906,010</u>
Expenditures:										
Current:										
General administration	-	-	-	-	-	-	-	-	-	1,819,456
Judicial	-	-	-	-	-	-	-	-	-	1,413,122
Legal	-	168,966	-	3,185	-	-	-	-	-	371,272
Public safety	-	-	-	-	-	41,442	37,842	-	-	359,705
Public transportation	-	-	-	-	-	-	-	99,170	-	99,170
Culture and recreation	-	-	-	-	-	-	-	-	-	1,474
Capital outlay:	-	-	-	-	-	-	208,984	-	-	250,626
Total expenditures	<u>-</u>	<u>168,966</u>	<u>-</u>	<u>3,185</u>	<u>-</u>	<u>41,442</u>	<u>246,826</u>	<u>99,170</u>	<u>-</u>	<u>4,314,825</u>
Excess (deficiency) of revenues over (under) expenditures	<u>13,337</u>	<u>(166,878)</u>	<u>46,421</u>	<u>(3,008)</u>	<u>1</u>	<u>(14,268)</u>	<u>(12,108)</u>	<u>(53,778)</u>	<u>1,539</u>	<u>3,591,185</u>
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	68,000	-	68,000
Transfers out	-	(11,605)	-	-	-	(27,311)	-	-	-	(66,946)
Total other financing sources (uses)	<u>-</u>	<u>(11,605)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(27,311)</u>	<u>-</u>	<u>68,000</u>	<u>-</u>	<u>1,054</u>
Net change in fund balances	13,337	(178,483)	46,421	(3,008)	1	(41,579)	(12,108)	14,222	1,539	3,592,239
Fund balances – beginning	<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>-</u>	<u>12,596</u>	<u>29,184,943</u>
Fund balances – ending	<u>\$ 293,836</u>	<u>\$ 1,586,100</u>	<u>\$ 153,879</u>	<u>\$ 145,218</u>	<u>\$ 967</u>	<u>\$ 129,416</u>	<u>\$ 212,833</u>	<u>\$ 14,222</u>	<u>\$ 14,135</u>	<u>\$ 32,777,182</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, 2021

	<u>Budget</u>		<u>Actual</u>	Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Interest	\$ 100	\$ 100	\$ 26	\$ (74)
Expenditures:	-	-	-	-
Excess (deficiency) of revenues over expenditures	100	100	26	<u>\$ (74)</u>
Fund balance - beginning	<u>21,727</u>	<u>21,727</u>	<u>21,727</u>	
Fund balance - ending	<u>\$ 21,827</u>	<u>\$ 21,827</u>	<u>\$ 21,753</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, 2021

	<u>Budget</u>		<u>Actual</u>	Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
State funds -				
State lateral road distributions	\$ 50,000	\$ 50,000	\$ 50,391	\$ 391
Interest	<u>10,000</u>	<u>10,000</u>	<u>1,478</u>	<u>(8,522)</u>
Total revenues	<u>60,000</u>	<u>60,000</u>	<u>51,869</u>	<u>(8,131)</u>
Expenditures:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	60,000	60,000	51,869	<u>\$ (8,131)</u>
Fund balance - beginning	<u>1,151,747</u>	<u>1,151,747</u>	<u>1,151,747</u>	
Fund balance - ending	<u>\$ 1,211,747</u>	<u>\$ 1,211,747</u>	<u>\$ 1,203,616</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, 2021

	<u>Budget</u>		<u>Actual</u>	Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Appellate judicial system	\$ 80,000	\$ 80,000	\$ 89,679	\$ 9,679
Interest	3,000	3,000	451	(2,549)
Total revenues	<u>83,000</u>	<u>83,000</u>	<u>90,130</u>	<u>7,130</u>
Expenditures:				
Current:				
Judicial - maintenance and operating	<u>362,531</u>	<u>362,531</u>	-	<u>362,531</u>
Total expenditures	<u>362,531</u>	<u>362,531</u>	-	<u>362,531</u>
Excess (deficiency) of revenues over expenditures	(279,531)	(279,531)	90,130	<u>\$ 369,661</u>
Fund balance - beginning	<u>332,396</u>	<u>332,396</u>	<u>332,396</u>	
Fund balance - ending	<u>\$ 52,865</u>	<u>\$ 52,865</u>	<u>\$ 422,526</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, 2021

	<u>Budget</u>		<u>Actual</u>	Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fees and charges for services	\$ 270,000	\$ 270,000	\$ 292,958	\$ 22,958
Total revenues	<u>270,000</u>	<u>270,000</u>	<u>292,958</u>	<u>22,958</u>
Expenditures:				
Current:				
Judicial:				
Substitute Court Reporters:				
District Courts - maintenance and operating	<u>357,140</u>	<u>357,140</u>	<u>276,429</u>	<u>80,711</u>
Total expenditures	<u>357,140</u>	<u>357,140</u>	<u>276,429</u>	<u>80,711</u>
Excess (deficiency) of revenues over expenditures	(87,140)	(87,140)	16,529	<u>\$ 103,669</u>
Fund balance - beginning	<u>244,533</u>	<u>244,533</u>	<u>244,533</u>	
Fund balance - ending	<u>\$ 157,393</u>	<u>\$ 157,393</u>	<u>\$ 261,062</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, 2021

	<u>Budget</u>		<u>Actual</u>	Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fees and charges for services	\$ 530,000	\$ 530,000	\$ 627,773	\$ 97,773
Miscellaneous	15,000	15,000	11,546	(3,454)
Total revenues	<u>545,000</u>	<u>545,000</u>	<u>639,319</u>	<u>94,319</u>
Expenditures:				
Current:				
Judicial:				
Salaries and benefits	202,263	202,263	162,179	40,084
Training and travel	2,950	2,950	162	2,788
Maintenance and operating	220,843	220,843	160,433	60,410
Total expenditures	<u>426,056</u>	<u>426,056</u>	<u>322,774</u>	<u>103,282</u>
Excess (deficiency) of revenues over expenditures	118,944	118,944	316,545	<u>\$ 197,601</u>
Fund balance - beginning	<u>3,817,583</u>	<u>3,817,583</u>	<u>3,817,583</u>	
Fund balance - ending	<u>\$ 3,936,527</u>	<u>\$ 3,936,527</u>	<u>\$ 4,134,128</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, 2021

	<u>Budget</u>		<u>Actual</u>	Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Interest	\$ -	\$ -	\$ 22	\$ 22
Total revenues	<u>-</u>	<u>-</u>	<u>22</u>	<u>22</u>
Expenditures:				
Current:				
Culture and recreation:				
Maintenance and operating	<u>2,466</u>	<u>2,466</u>	<u>1,474</u>	<u>992</u>
Total expenditures	<u>2,466</u>	<u>2,466</u>	<u>1,474</u>	<u>992</u>
Excess (deficiency) of revenues over expenditures	(2,466)	(2,466)	(1,452)	<u>\$ 1,014</u>
Fund balance - beginning	<u>19,031</u>	<u>19,031</u>	<u>19,031</u>	
Fund balance - ending	<u>\$ 16,565</u>	<u>\$ 16,565</u>	<u>\$ 17,579</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, 2021

	<u>Budget</u>		<u>Actual</u>	Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Interest	\$ -	\$ -	\$ 3	\$ 3
Expenditures:	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	3	<u>\$ 3</u>
Fund balance - beginning	<u>2,809</u>	<u>2,809</u>	<u>2,809</u>	
Fund balance - ending	<u>\$ 2,809</u>	<u>\$ 2,809</u>	<u>\$ 2,812</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, 2021

	<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	\$ 2,715,443	\$ 1,281,443
Total revenues	<u>1,434,000</u>	<u>1,434,000</u>	<u>2,715,443</u>	<u>1,281,443</u>
Expenditures:				
Current:				
General administration:				
Salaries and benefits	533,141	569,348	475,857	93,491
Training and travel	27,810	27,810	5,730	22,080
Maintenance and operating	<u>1,382,548</u>	<u>1,395,534</u>	<u>383,342</u>	<u>1,012,192</u>
Total General administration	<u>1,943,499</u>	<u>1,992,692</u>	<u>864,929</u>	<u>1,127,763</u>
Total expenditures	<u>1,943,499</u>	<u>1,992,692</u>	<u>864,929</u>	<u>1,127,763</u>
Excess (deficiency) of revenues over expenditures	(509,499)	(558,692)	1,850,514	<u>\$ 2,409,206</u>
Fund balance - beginning	<u>10,711,290</u>	<u>10,711,290</u>	<u>10,711,290</u>	
Fund balance - ending	<u>\$ 10,201,791</u>	<u>\$ 10,152,598</u>	<u>\$ 12,561,804</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, 2021

	<u>Budget</u>		<u>Actual</u>	Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fees and charges for services	\$ 63,000	\$ 63,000	\$ 95,517	\$ 32,517
Total revenues	<u>63,000</u>	<u>63,000</u>	<u>95,517</u>	<u>32,517</u>
Expenditures:				
Current:				
Judicial:				
Salaries and benefits	<u>64,786</u>	<u>64,984</u>	<u>64,984</u>	<u>-</u>
Total Judicial	<u>64,786</u>	<u>64,984</u>	<u>64,984</u>	<u>-</u>
Total expenditures	<u>64,786</u>	<u>64,984</u>	<u>64,984</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(1,786)	(1,984)	30,533	<u>\$ 32,517</u>
Fund balance - beginning	<u>73,856</u>	<u>73,856</u>	<u>73,856</u>	
Fund balance - ending	<u>\$ 72,070</u>	<u>\$ 71,872</u>	<u>\$ 104,389</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, 2021

	<u>Budget</u>		<u>Actual</u>	Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fees and charges for services	\$ -	\$ -	\$ 50	\$ 50
Total revenues	<u>-</u>	<u>-</u>	<u>50</u>	<u>50</u>
Expenditures:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	-	-	50	<u>\$ 50</u>
Fund balance - beginning	<u>411</u>	<u>411</u>	<u>411</u>	
Fund balance - ending	<u>\$ 411</u>	<u>\$ 411</u>	<u>\$ 461</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, 2021

	<u>Budget</u>		<u>Actual</u>	Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fees and charges for services	\$ 90,000	\$ 90,000	\$ 93,652	\$ 3,652
Total revenues	<u>90,000</u>	<u>90,000</u>	<u>93,652</u>	<u>3,652</u>
Expenditures:				
Current:				
Judicial:				
Training and travel	35,735	35,735	3,202	32,533
Maintenance and operating	116,897	119,884	2,461	117,423
Total Judicial	<u>152,632</u>	<u>155,619</u>	<u>5,663</u>	<u>149,956</u>
Capital outlay - judicial	8,436	8,436	2,760	5,676
Total expenditures	<u>161,068</u>	<u>164,055</u>	<u>8,423</u>	<u>155,632</u>
Excess (deficiency) of revenues over expenditures	(71,068)	(74,055)	85,229	<u>\$ 159,284</u>
Fund balance - beginning	877,058	877,058	877,058	
Fund balance - ending	<u>\$ 805,990</u>	<u>\$ 803,003</u>	<u>\$ 962,287</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, 2021

	<u>Budget</u>		<u>Actual</u>	Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Federal and state funds	\$ -	\$ -	\$ 272,467	\$ 272,467
Interest	<u>500</u>	<u>500</u>	<u>302</u>	<u>(198)</u>
Total revenues	<u>500</u>	<u>500</u>	<u>272,769</u>	<u>272,269</u>
Expenditures:				
Current:				
General administration - maintenance and operating	<u>140,850</u>	<u>140,850</u>	<u>140,850</u>	<u>-</u>
Total expenditures	<u>140,850</u>	<u>140,850</u>	<u>140,850</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(140,350)	(140,350)	131,919	<u>\$ 272,269</u>
Fund balance - beginning	<u>273,722</u>	<u>273,722</u>	<u>273,722</u>	
Fund balance - ending	<u>\$ 133,372</u>	<u>\$ 133,372</u>	<u>\$ 405,641</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, 2021

	<u>Budget</u>		<u>Actual</u>	Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fees and charges for services	\$ 500	\$ 500	\$ -	\$ (500)
Total revenues	<u>500</u>	<u>500</u>	<u>-</u>	<u>(500)</u>
Expenditures:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	500	500	-	<u>\$ (500)</u>
Fund balance - beginning	7,444	7,444	7,444	
Fund balance - ending	<u>\$ 7,944</u>	<u>\$ 7,944</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, 2021

	<u>Budget</u>		<u>Actual</u>	Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fees and charges for services	\$ 500,000	\$ 500,000	\$ 2,022,698	\$ 1,522,698
Interest	<u>25,000</u>	<u>25,000</u>	<u>2,701</u>	<u>(22,299)</u>
Total revenues	<u>525,000</u>	<u>525,000</u>	<u>2,025,399</u>	<u>1,500,399</u>
Expenditures:				
Current:				
General administration:				
Salaries and benefits	400,000	400,000	400,000	-
Training and travel	25,000	25,000	-	25,000
Maintenance and operating	<u>419,509</u>	<u>590,509</u>	<u>398,660</u>	<u>191,849</u>
Total expenditures	<u>844,509</u>	<u>1,015,509</u>	<u>798,660</u>	<u>216,849</u>
Excess (deficiency) of revenues over expenditures	<u>(319,509)</u>	<u>(490,509)</u>	<u>1,226,739</u>	<u>1,717,248</u>
Other financing (uses) - transfers out	<u>-</u>	<u>(3,659)</u>	<u>(3,658)</u>	<u>1</u>
Net change in fund balance	(319,509)	(494,168)	1,223,081	<u>\$ 1,717,249</u>
Fund balance - beginning	<u>1,579,088</u>	<u>1,579,088</u>	<u>1,579,088</u>	
Fund balance - ending	<u>\$ 1,259,579</u>	<u>\$ 1,084,920</u>	<u>\$ 2,802,169</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, 2021

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget positive (negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Interest	\$ -	\$ -	\$ 17	\$ 17
Expenditures:	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	17	<u>\$ 17</u>
Fund balance - beginning	<u>14,026</u>	<u>14,026</u>	<u>14,026</u>	
Fund balance - ending	<u>\$ 14,026</u>	<u>\$ 14,026</u>	<u>\$ 14,043</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, 2021

	<u>Budget</u>		<u>Actual</u>	Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Interest	\$ -	\$ -	\$ 5	\$ 5
Expenditures:				
Capital outlay - Culture and recreation	10,599	10,599	10,599	-
Total expenditures	10,599	10,599	10,599	-
Excess (deficiency) of revenues over expenditures	(10,599)	(10,599)	(10,594)	<u>\$ 5</u>
Fund balance - beginning	13,349	13,349	13,349	
Fund balance - ending	<u>\$ 2,750</u>	<u>\$ 2,750</u>	<u>\$ 2,755</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, 2021

	<u>Budget</u>		<u>Actual</u>	Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fees and charges for services	\$ 5,000	\$ 5,000	\$ 6,588	\$ 1,588
Total revenues	<u>5,000</u>	<u>5,000</u>	<u>6,588</u>	<u>1,588</u>
Expenditures:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	5,000	5,000	6,588	<u>\$ 1,588</u>
Fund balance - beginning	<u>42,361</u>	<u>42,361</u>	<u>42,361</u>	
Fund balance - ending	<u>\$ 47,361</u>	<u>\$ 47,361</u>	<u>\$ 48,949</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, 2021

	<u>Budget</u>		<u>Actual</u>	Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fees and charges for services	\$ 224,000	\$ 224,000	\$ 183,950	\$ (40,050)
Total revenues	<u>224,000</u>	<u>224,000</u>	<u>183,950</u>	<u>(40,050)</u>
Expenditures:				
Current:				
General administration:				
Maintenance and operating	396,290	365,174	15,017	350,157
Total General administration	<u>396,290</u>	<u>365,174</u>	<u>15,017</u>	<u>350,157</u>
Capital outlay - general administration	-	31,116	28,283	2,833
Total expenditures	<u>396,290</u>	<u>396,290</u>	<u>43,300</u>	<u>352,990</u>
Excess (deficiency) of revenues over expenditures	(172,290)	(172,290)	140,650	<u>\$ 312,940</u>
Fund balance - beginning	<u>401,386</u>	<u>401,386</u>	<u>401,386</u>	
Fund balance - ending	<u>\$ 229,096</u>	<u>\$ 229,096</u>	<u>\$ 542,036</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, 2021

	<u>Budget</u>		<u>Actual</u>	Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fees and charges for services	\$ 45,000	\$ 45,000	\$ 47,363	\$ 2,363
Total revenues	<u>45,000</u>	<u>45,000</u>	<u>47,363</u>	<u>2,363</u>
Expenditures:	-	-	-	-
Excess (deficiency) of revenues over expenditures	45,000	45,000	47,363	<u>\$ 2,363</u>
Fund balance - beginning	<u>453,121</u>	<u>453,121</u>	<u>453,121</u>	
Fund balance - ending	<u>\$ 498,121</u>	<u>\$ 498,121</u>	<u>\$ 500,484</u>	

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (GAAP Basis) and Actual
Alternative Dispute Resolution Special Revenue Fund
For The Year Ended September 30, 2021

	<u>Budget</u>		<u>Actual</u>	Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fees and charges for services	\$ 127,000	\$ 127,000	\$ 298,836	\$ 171,836
Total revenues	<u>127,000</u>	<u>127,000</u>	<u>298,836</u>	<u>171,836</u>
Expenditures:				
Current:				
Judicial:				
Maintenance and operating	-	298,836	298,836	-
Total Judicial	-	<u>298,836</u>	<u>298,836</u>	-
Total expenditures	-	<u>298,836</u>	<u>298,836</u>	-
Excess (deficiency) of revenues over expenditures	127,000	(171,836)	-	<u>\$ 171,836</u>
Fund balance - beginning	<u>55</u>	<u>55</u>	<u>55</u>	
Fund balance - ending	<u>\$ 127,055</u>	<u>\$ (171,781)</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, 2021

	<u>Budget</u>		<u>Actual</u>	Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fees and charges for services	\$ 58,000	\$ 58,000	\$ 90,732	\$ 32,732
Miscellaneous	-	-	100	100
Total revenues	<u>58,000</u>	<u>58,000</u>	<u>90,832</u>	<u>32,832</u>
Expenditures:				
Current:				
Judicial:				
County Courts:				
Maintenance and operating	76,944	76,944	11,219	65,725
Total County Courts	<u>76,944</u>	<u>76,944</u>	<u>11,219</u>	<u>65,725</u>
District Courts:				
Training and travel	-	71	70	1
Maintenance and operating	43,860	48,261	9,272	38,989
Total District Courts	<u>43,860</u>	<u>48,332</u>	<u>9,342</u>	<u>38,990</u>
Total Judicial	<u>120,804</u>	<u>125,276</u>	<u>20,561</u>	<u>104,715</u>
Total expenditures	<u>120,804</u>	<u>125,276</u>	<u>20,561</u>	<u>104,715</u>
Excess (deficiency) of revenues over expenditures	(62,804)	(67,276)	70,271	<u>\$ 137,547</u>
Fund balance - beginning	<u>122,685</u>	<u>122,685</u>	<u>122,685</u>	
Fund balance - ending	<u>\$ 59,881</u>	<u>\$ 55,409</u>	<u>\$ 192,956</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, 2021

	<u>Budget</u>		<u>Actual</u>	Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fees and charges for services	\$ 54,000	\$ 54,000	\$ 58,322	\$ 4,322
Total revenues	<u>54,000</u>	<u>54,000</u>	<u>58,322</u>	<u>4,322</u>
Expenditures:				
Current:				
Judicial:				
Maintenance and operating	1,568	1,568	599	969
Total Judicial	<u>1,568</u>	<u>1,568</u>	<u>599</u>	<u>969</u>
Total expenditures	<u>1,568</u>	<u>1,568</u>	<u>599</u>	<u>969</u>
Excess (deficiency) of revenues over expenditures	52,432	52,432	57,723	<u>\$ 5,291</u>
Fund balance - beginning	<u>473,471</u>	<u>473,471</u>	<u>473,471</u>	
Fund balance - ending	<u>\$ 525,903</u>	<u>\$ 525,903</u>	<u>\$ 531,194</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, 2021

	<u>Budget</u>		<u>Actual</u>	Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fees and charges for services	\$ 58,000	\$ 58,000	\$ 72,047	\$ 14,047
Total revenues	<u>58,000</u>	<u>58,000</u>	<u>72,047</u>	<u>14,047</u>
Expenditures:				
Current:				
Judicial:				
Maintenance and operating	2,016	2,016	169	1,847
Total Judicial	<u>2,016</u>	<u>2,016</u>	<u>169</u>	<u>1,847</u>
Total expenditures	<u>2,016</u>	<u>2,016</u>	<u>169</u>	<u>1,847</u>
Excess (deficiency) of revenues over expenditures	55,984	55,984	71,878	<u>\$ 15,894</u>
Fund balance - beginning	<u>427,516</u>	<u>427,516</u>	<u>427,516</u>	
Fund balance - ending	<u>\$ 483,500</u>	<u>\$ 483,500</u>	<u>\$ 499,394</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, 2021

	<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	\$ 41,148	\$ 1,148
Interest	-	-	895	895
Total revenues	<u>40,000</u>	<u>40,000</u>	<u>42,043</u>	<u>2,043</u>
Expenditures:				
Current:				
Judicial:				
Salaries and benefits	72,938	72,938	57,370	15,568
Training and travel	10,451	10,451	-	10,451
Maintenance and operating	1,900	1,900	94	1,806
Total Judicial	<u>85,289</u>	<u>85,289</u>	<u>57,464</u>	<u>27,825</u>
Total expenditures	<u>85,289</u>	<u>85,289</u>	<u>57,464</u>	<u>27,825</u>
Excess (deficiency) of revenues over expenditures	(45,289)	(45,289)	(15,421)	<u>\$ 29,868</u>
Fund balance - beginning	<u>728,008</u>	<u>728,008</u>	<u>728,008</u>	
Fund balance - ending	<u>\$ 682,719</u>	<u>\$ 682,719</u>	<u>\$ 712,587</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, 2021

	<u>Budget</u>		<u>Actual</u>	Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fees and charges for services	\$ 55,000	\$ 55,000	\$ 74,804	\$ 19,804
Total revenues	<u>55,000</u>	<u>55,000</u>	<u>74,804</u>	<u>19,804</u>
Expenditures:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	55,000	55,000	74,804	<u>\$ 19,804</u>
Fund balance - beginning	<u>591,856</u>	<u>591,856</u>	<u>591,856</u>	
Fund balance - ending	<u>\$ 646,856</u>	<u>\$ 646,856</u>	<u>\$ 666,660</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, 2021

	<u>Budget</u>		<u>Actual</u>	Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fees and charges for services	\$ 85,000	\$ 85,000	\$ 107,911	\$ 22,911
Total revenues	<u>85,000</u>	<u>85,000</u>	<u>107,911</u>	<u>22,911</u>
Expenditures:				
Current:				
Judicial:				
Maintenance and operating	599,699	599,699	365,643	234,056
Total Judicial	<u>599,699</u>	<u>599,699</u>	<u>365,643</u>	<u>234,056</u>
Total expenditures	<u>599,699</u>	<u>599,699</u>	<u>365,643</u>	<u>234,056</u>
Excess (deficiency) of revenues over expenditures	(514,699)	(514,699)	(257,732)	<u>\$ 256,967</u>
Fund balance - beginning	<u>709,825</u>	<u>709,825</u>	<u>709,825</u>	
Fund balance - ending	<u>\$ 195,126</u>	<u>\$ 195,126</u>	<u>\$ 452,093</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, 2021

	<u>Budget</u>		<u>Actual</u>	Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fees and charges for services	\$ 13,100	\$ 13,100	\$ 13,337	\$ 237
Total revenues	<u>13,100</u>	<u>13,100</u>	<u>13,337</u>	<u>237</u>
Expenditures:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	13,100	13,100	13,337	<u>\$ 237</u>
Fund balance - beginning	<u>280,499</u>	<u>280,499</u>	<u>280,499</u>	
Fund balance - ending	<u>\$ 293,599</u>	<u>\$ 293,599</u>	<u>\$ 293,836</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, 2021

	<u>Budget</u>		<u>Actual</u>	Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fees and charges for services	\$ 15,500	\$ 15,500	\$ 46,421	\$ 30,921
Total revenues	<u>15,500</u>	<u>15,500</u>	<u>46,421</u>	<u>30,921</u>
Expenditures:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	15,500	15,500	46,421	<u>\$ 30,921</u>
Fund balance - beginning	<u>107,458</u>	<u>107,458</u>	<u>107,458</u>	
Fund balance - ending	<u>\$ 122,958</u>	<u>\$ 122,958</u>	<u>\$ 153,879</u>	

COLLIN COUNTY, TEXAS
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (GAAP Basis) and Actual
Trails of Blue Ridge Special Revenue Fund
For The Year Ended September 30, 2021

	<u>Budget</u>		<u>Actual</u>	Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Property taxes	\$ -	\$ -	\$ 45,293	\$ 45,293
Interest	-	-	99	99
Total revenues	<u>-</u>	<u>-</u>	<u>45,392</u>	<u>45,392</u>
Expenditures:				
Current:				
Public transportation:				
Maintenance and operating	<u>500,000</u>	<u>500,000</u>	<u>99,170</u>	<u>400,830</u>
Total Public transportation	<u>500,000</u>	<u>500,000</u>	<u>99,170</u>	<u>400,830</u>
Total expenditures	<u>500,000</u>	<u>500,000</u>	<u>99,170</u>	<u>400,830</u>
Excess (deficiency) of revenues over expenditures	<u>(500,000)</u>	<u>(500,000)</u>	<u>(53,778)</u>	<u>446,222</u>
Other financing sources - transfers in	<u>-</u>	<u>68,000</u>	<u>68,000</u>	<u>-</u>
Net change in fund balance	<u>(500,000)</u>	<u>(432,000)</u>	<u>14,222</u>	<u>\$ 446,222</u>
Fund balance - beginning	<u>-</u>	<u>-</u>	<u>-</u>	
Fund balance - ending	<u>\$ (500,000)</u>	<u>\$ (432,000)</u>	<u>\$ 14,222</u>	

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, 2021

	<u>Budget</u>		<u>Actual</u>	Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Interest	\$ -	\$ -	\$ 15	\$ 15
Miscellaneous	-	-	1,524	1,524
Total revenues	<u>-</u>	<u>-</u>	<u>1,539</u>	<u>1,539</u>
Expenditures:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	-	-	1,539	<u>\$ 1,539</u>
Fund balance - beginning	<u>12,596</u>	<u>12,596</u>	<u>12,596</u>	
Fund balance - ending	<u>\$ 12,596</u>	<u>\$ 12,596</u>	<u>\$ 14,135</u>	

CAPITAL PROJECT FUNDS

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

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

MAJOR CAPITAL PROJECT FUNDS

2021 PERMANENT IMPROVEMENT CAPITAL PROJECTS: to account for bond projects authorized by voters on November 6, 2018. Total issued on June 15, 2021 for roads and highways is \$103,520,000 and \$28,930,000 for refunding a portion of the County's outstanding tax debt.

2020 PERMANENT IMPROVEMENT CAPITAL PROJECTS: 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.

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.

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

2018 ROAD BOND CAPITAL PROJECTS: to account for bond projects authorized by voters on November 6, 2018. Total authorized for roads and highways is \$750,000,000.

Series 2019: \$151,005,000 issued March 20, 2019
Series 2020: \$151,765,000 issued July 29, 2020
Series 2021: \$103,520,000 issued July 29, 2021

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, 2021

	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	2018 Road Bond	Tax Notes	Nonmajor Capital Project Funds Total
Assets:												
Cash	\$ 483	\$ 282	\$ 1,687	\$ 3,739	\$ 736	\$ 198	\$ 1,823	\$ 3,284	\$ 4,359,497	\$ 9,398,894	\$ 3,376	\$ 13,773,999
Investments	86,402	586,297	101,033	46,804,761	233,885	159,053	2,005,443	2,390,608	63,657,496	64,609,029	12,049,531	192,683,538
Receivables:												
Advance to other funds	-	-	-	-	-	-	1,340,558	14,499	9,300,782	31,245,965	-	41,901,804
Miscellaneous	-	-	-	-	-	-	-	-	-	12	-	12
Total assets	<u>\$ 86,885</u>	<u>\$ 586,579</u>	<u>\$ 102,720</u>	<u>\$ 46,808,500</u>	<u>\$ 234,621</u>	<u>\$ 159,251</u>	<u>\$ 3,347,824</u>	<u>\$ 2,408,391</u>	<u>\$ 77,317,775</u>	<u>\$ 105,253,900</u>	<u>\$ 12,052,907</u>	<u>\$ 248,359,353</u>
Liabilities:												
Accounts payable	\$ -	\$ -	\$ 5,549	\$ 79,383	\$ -	\$ 240	\$ 3,769	\$ 73,451	\$ 1,359,383	\$ 1,249,016	\$ 424,009	\$ 3,194,800
Total liabilities	<u>-</u>	<u>-</u>	<u>5,549</u>	<u>79,383</u>	<u>-</u>	<u>240</u>	<u>3,769</u>	<u>73,451</u>	<u>1,359,383</u>	<u>1,249,016</u>	<u>424,009</u>	<u>3,194,800</u>
Fund balances:												
Restricted	86,885	586,579	97,171	46,729,117	234,621	159,011	3,344,055	2,334,940	75,958,392	104,004,884	11,628,898	245,164,553
Total fund balances	<u>86,885</u>	<u>586,579</u>	<u>97,171</u>	<u>46,729,117</u>	<u>234,621</u>	<u>159,011</u>	<u>3,344,055</u>	<u>2,334,940</u>	<u>75,958,392</u>	<u>104,004,884</u>	<u>11,628,898</u>	<u>245,164,553</u>
Total liabilities and fund balances	<u>\$ 86,885</u>	<u>\$ 586,579</u>	<u>\$ 102,720</u>	<u>\$ 46,808,500</u>	<u>\$ 234,621</u>	<u>\$ 159,251</u>	<u>\$ 3,347,824</u>	<u>\$ 2,408,391</u>	<u>\$ 77,317,775</u>	<u>\$ 105,253,900</u>	<u>\$ 12,052,907</u>	<u>\$ 248,359,353</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, 2021

	1999	2001	2003	2007	2018	1995	1999	2003	2007	2018	Tax Notes	Nonmajor Capital Project Funds Total
	Permanent Improvement Bond	Permanent Improvement Bond	Permanent Improvement Bond	Permanent Improvement Bond	Permanent Improvement Bond	Road Bond	Road Bond	Road Bond	Road Bond	Road Bond		
Revenues:												
Other local government funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 260,571	\$ 10,622,480	\$ 55,836	\$ 2,600	\$ 10,941,487
Interest	93	624	145	50,903	279	173	2,204	2,533	78,846	85,924	14,362	236,086
Total revenues	93	624	145	50,903	279	173	2,204	263,104	10,701,326	141,760	16,962	11,177,573
Expenditures:												
Capital outlay:												
General administration	-	-	-	-	-	-	-	-	-	-	354,470	354,470
Public facilities	-	2,596	-	1,728,074	-	-	-	-	-	-	2,155,448	3,886,118
Public transportation	-	-	-	-	-	7,341	115,726	169,046	12,462,612	14,799,676	-	27,554,401
Culture and recreation	-	-	35,663	483,786	60,000	-	-	-	-	-	-	579,449
Total expenditures	-	2,596	35,663	2,211,860	60,000	7,341	115,726	169,046	12,462,612	14,799,676	2,509,918	32,374,438
Excess (deficiency) of revenues over (under) expenditures	93	(1,972)	(35,518)	(2,160,957)	(59,721)	(7,168)	(113,522)	94,058	(1,761,286)	(14,657,916)	(2,492,956)	(21,196,865)
Other financing sources (uses):												
Sale of assets	-	-	-	-	-	-	-	-	1,937,546	10,997,108	8,028	12,942,682
Total other financing sources (uses)	-	-	-	-	-	-	-	-	1,937,546	10,997,108	8,028	12,942,682
Net change in fund balance	93	(1,972)	(35,518)	(2,160,957)	(59,721)	(7,168)	(113,522)	94,058	176,260	(3,660,808)	(2,484,928)	(8,254,183)
Fund balance – beginning	86,792	588,551	132,689	48,890,074	294,342	166,179	3,457,577	2,240,882	75,782,132	107,665,692	14,113,826	253,418,736
Fund balance – ending	\$ 86,885	\$ 586,579	\$ 97,171	\$ 46,729,117	\$ 234,621	\$ 159,011	\$ 3,344,055	\$ 2,334,940	\$ 75,958,392	\$ 104,004,884	\$ 11,628,898	\$ 245,164,553

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, 2021

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ 3,244,548	\$ 93	\$ 3,244,641	\$ 3,244,641
Miscellaneous	191,042	-	191,042	191,042
Total revenues	<u>3,435,590</u>	<u>93</u>	<u>3,435,683</u>	<u>3,435,683</u>
Expenditures:				
Capital outlay:				
Criminal justice and related facilities	34,976,970	-	34,976,970	35,063,855
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>42,040,551</u>	<u>-</u>	<u>42,040,551</u>	<u>42,127,436</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(38,604,961)</u>	<u>93</u>	<u>(38,604,868)</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>\$ 86,792</u>	<u>93</u>	<u>\$ 86,885</u>	<u>\$ -</u>
Fund balance – beginning		<u>86,792</u>		
Fund balance – ending		<u>\$ 86,885</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, 2021

	<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	1,595,771	624	1,596,395	1,596,395
Miscellaneous	4,950	-	4,950	4,950
Total revenues	<u>1,676,784</u>	<u>624</u>	<u>1,677,408</u>	<u>1,677,408</u>
Expenditures:				
Capital outlay:				
Youth camp and related outdoor recreation and facilities	<u>26,985,553</u>	<u>2,596</u>	<u>26,988,149</u>	<u>27,574,728</u>
Total expenditures	<u>26,985,553</u>	<u>2,596</u>	<u>26,988,149</u>	<u>27,574,728</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(25,308,769)</u>	<u>(1,972)</u>	<u>(25,310,741)</u>	<u>(25,897,320)</u>
Other financing sources (uses):				
Debt issuance	<u>25,897,320</u>	<u>-</u>	<u>25,897,320</u>	<u>25,897,320</u>
Total other financing sources (uses)	<u>25,897,320</u>	<u>-</u>	<u>25,897,320</u>	<u>25,897,320</u>
Net change in fund balance	<u>\$ 588,551</u>	<u>(1,972)</u>	<u>\$ 586,579</u>	<u>\$ -</u>
Fund balance – beginning		<u>588,551</u>		
Fund balance – ending		<u>\$ 586,579</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, 2021

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ 3,799,930	\$ 145	\$ 3,800,075	\$ 3,800,075
Total revenues	<u>3,799,930</u>	<u>145</u>	<u>3,800,075</u>	<u>3,800,075</u>
Expenditures:				
Capital outlay:				
Adult, juvenile detention, and court facilities	80,031,653	-	80,031,653	80,128,824
Land for park and open space	10,643,133	35,663	10,678,796	10,678,796
Total expenditures	<u>90,674,786</u>	<u>35,663</u>	<u>90,710,449</u>	<u>90,807,620</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(86,874,856)</u>	<u>(35,518)</u>	<u>(86,910,374)</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	2,369,575	-	2,369,575	2,369,575
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>\$ 132,689</u>	<u>(35,518)</u>	<u>\$ 97,171</u>	<u>\$ -</u>
Fund balance – beginning		<u>132,689</u>		
Fund balance – ending		<u>\$ 97,171</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, 2021

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ 1,786,385	\$ 50,903	\$ 1,837,288	\$ 1,837,288
Total revenues	<u>1,786,385</u>	<u>50,903</u>	<u>1,837,288</u>	<u>1,837,288</u>
Expenditures:				
Capital outlay:				
Adult, juvenile detention, and court facilities	30,683,528	1,728,074	32,411,602	79,140,719
Land for park and open space including joint county-city projec	15,428,927	483,786	15,912,713	15,912,713
Total expenditures	<u>46,112,455</u>	<u>2,211,860</u>	<u>48,324,315</u>	<u>95,053,432</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(44,326,070)</u>	<u>(2,160,957)</u>	<u>(46,487,027)</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	4,068,036	-	4,068,036	4,068,036
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>\$ 48,890,074</u>	<u>(2,160,957)</u>	<u>\$ 46,729,117</u>	<u>\$ -</u>
Fund balance – beginning		48,890,074		
Fund balance – ending		<u>\$ 46,729,117</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, 2021

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ 44,342	\$ 279	\$ 44,621	\$ 44,621
Total revenues	<u>44,342</u>	<u>279</u>	<u>44,621</u>	<u>44,621</u>
Expenditures:				
Capital outlay:				
Land for park and open space including joint county-city projec	1,750,000	60,000	1,810,000	2,044,621
Total expenditures	<u>1,750,000</u>	<u>60,000</u>	<u>1,810,000</u>	<u>2,044,621</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,705,658)</u>	<u>(59,721)</u>	<u>(1,765,379)</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>\$ 294,342</u>	<u>(59,721)</u>	<u>\$ 234,621</u>	<u>\$ -</u>
Fund balance – beginning		<u>294,342</u>		
Fund balance – ending		<u>\$ 234,621</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, 2021

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Taxes - special assessment	\$ 231,070	\$ -	\$ 231,070	\$ 231,070
Other local government funds	953,851	-	953,851	953,851
Interest	2,059,590	173	2,059,763	2,059,763
Miscellaneous	332,049	-	332,049	332,049
Total revenues	<u>3,576,560</u>	<u>173</u>	<u>3,576,733</u>	<u>3,576,733</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>50,448,863</u>	<u>7,341</u>	<u>50,456,204</u>	<u>50,615,215</u>
Total expenditures	<u>50,448,863</u>	<u>7,341</u>	<u>50,456,204</u>	<u>50,615,215</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(46,872,303)</u>	<u>(7,168)</u>	<u>(46,879,471)</u>	<u>(47,038,482)</u>
Other financing sources (uses):				
Debt issuance	45,432,419	-	45,432,419	45,432,419
Sale of assets	810,366	-	810,366	810,366
Transfers in	99,950	-	99,950	99,950
Refund of escrow	695,747	-	695,747	695,747
Total other financing sources (uses)	<u>47,038,482</u>	<u>-</u>	<u>47,038,482</u>	<u>47,038,482</u>
Net change in fund balance	<u>\$ 166,179</u>	<u>(7,168)</u>	<u>\$ 159,011</u>	<u>\$ -</u>
Fund balance – beginning		<u>166,179</u>		
Fund balance – ending		<u>\$ 159,011</u>		

COLLIN COUNTY, TEXAS
Schedule of Revenues, Expenditures, and
Changes in Fund Balance – Budget (GAAP Basis) and Actual
1999 Road Bond Capital Projects Fund
From Inception and for the Year Ended September 30, 2021

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Other local government funds	\$ 2,498,588	\$ -	\$ 2,498,588	\$ 2,498,588
Interest	10,618,564	2,204	10,620,768	10,620,768
Total revenues	<u>13,117,152</u>	<u>2,204</u>	<u>13,119,356</u>	<u>13,119,356</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	92,207,659	115,726	92,323,385	95,667,440
Total expenditures	<u>92,207,659</u>	<u>115,726</u>	<u>92,323,385</u>	<u>95,667,440</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(79,090,507)</u>	<u>(113,522)</u>	<u>(79,204,029)</u>	<u>(82,548,084)</u>
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)	<u>82,548,084</u>	<u>-</u>	<u>82,548,084</u>	<u>82,548,084</u>
Net change in fund balance	<u>\$ 3,457,577</u>	<u>(113,522)</u>	<u>\$ 3,344,055</u>	<u>\$ -</u>
Fund balance – beginning		<u>3,457,577</u>		
Fund balance – ending		<u>\$ 3,344,055</u>		

COLLIN COUNTY, TEXAS
Schedule of Revenues, Expenditures, and
Changes in Fund Balance – Budget (GAAP Basis) and Actual
2003 Road Bond Capital Projects Fund
From Inception and for the Year Ended September 30, 2021

	<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	2,054,766	260,571	2,315,337	2,315,337
Interest	12,891,632	2,533	12,894,165	12,894,165
Miscellaneous	181,375	-	181,375	181,375
Total revenues	<u>15,652,773</u>	<u>263,104</u>	<u>15,915,877</u>	<u>15,915,877</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>155,433,427</u>	<u>169,046</u>	<u>155,602,473</u>	<u>157,937,413</u>
Total expenditures	<u>155,433,427</u>	<u>169,046</u>	<u>155,602,473</u>	<u>157,937,413</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(139,780,654)</u>	<u>94,058</u>	<u>(139,686,596)</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>\$ 2,240,882</u>	<u>94,058</u>	<u>\$ 2,334,940</u>	<u>\$ -</u>
Fund balance – beginning		<u>2,240,882</u>		
Fund balance – ending		<u>\$ 2,334,940</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, 2021

	<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	10,008,061	10,622,480	20,630,541	20,630,541
Interest	9,743,752	78,846	9,822,598	9,822,598
Miscellaneous	266,457	-	266,457	266,457
Total revenues	<u>20,418,270</u>	<u>10,701,326</u>	<u>31,119,596</u>	<u>31,119,596</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>183,202,521</u>	<u>12,462,611</u>	<u>195,665,132</u>	<u>271,623,525</u>
Total expenditures	<u>183,202,521</u>	<u>12,462,611</u>	<u>195,665,132</u>	<u>271,623,525</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(162,784,251)</u>	<u>(1,761,285)</u>	<u>(164,545,536)</u>	<u>(240,503,929)</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	<u>7,363,236</u>	<u>1,937,546</u>	<u>9,300,782</u>	<u>9,300,782</u>
Total other financing sources (uses)	<u>238,566,383</u>	<u>1,937,546</u>	<u>240,503,929</u>	<u>240,503,929</u>
Net change in fund balance	<u>\$ 75,782,132</u>	176,261	<u>\$ 75,958,393</u>	<u>\$ -</u>
Fund balance – beginning		<u>75,782,132</u>		
Fund balance – ending		<u>\$ 75,958,393</u>		

COLLIN COUNTY, TEXAS
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, 2021

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Other local government funds	\$ -	\$ 55,836	\$ 55,836	\$ 55,836
Interest	2,483,270	85,924	2,569,194	2,569,194
Total revenues	<u>2,483,270</u>	<u>141,760</u>	<u>2,625,030</u>	<u>2,625,030</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>23,721,435</u>	<u>14,799,676</u>	<u>38,521,111</u>	<u>142,525,995</u>
Total expenditures	<u>23,721,435</u>	<u>14,799,676</u>	<u>38,521,111</u>	<u>142,525,995</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(21,238,165)</u>	<u>(14,657,916)</u>	<u>(35,896,081)</u>	<u>(139,900,965)</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>20,248,857</u>	<u>10,997,108</u>	<u>31,245,965</u>	<u>31,245,965</u>
Total other financing sources (uses)	<u>128,903,857</u>	<u>10,997,108</u>	<u>139,900,965</u>	<u>139,900,965</u>
Net change in fund balance	<u>\$ 107,665,692</u>	<u>(3,660,808)</u>	<u>\$ 104,004,884</u>	<u>\$ -</u>
Fund balance – beginning		<u>107,665,692</u>		
Fund balance – ending		<u>\$ 104,004,884</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, 2021

	<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	\$ 2,600	\$ 1,889,972	\$ 1,889,972
Interest	4,830,414	14,362	4,844,776	4,844,776
Miscellaneous	1,496,954	-	1,496,954	1,496,954
Total revenues	<u>8,214,740</u>	<u>16,962</u>	<u>8,231,702</u>	<u>8,231,702</u>
Expenditures:				
Capital outlay:				
Computer software, hardware, equipment, vehicles, technology improvements, and related services	<u>60,646,851</u>	<u>2,509,918</u>	<u>63,156,769</u>	<u>74,785,667</u>
Total expenditures	<u>60,646,851</u>	<u>2,509,918</u>	<u>63,156,769</u>	<u>74,785,667</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(52,432,111)</u>	<u>(2,492,956)</u>	<u>(54,925,067)</u>	<u>(66,553,965)</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
Sale of assets	-	8,028	8,028	8,028
Total other financing sources (uses)	<u>66,545,937</u>	<u>8,028</u>	<u>66,553,965</u>	<u>66,553,965</u>
Net change in fund balance	<u>\$ 14,113,826</u>	<u>(2,484,928)</u>	<u>\$ 11,628,898</u>	<u>\$ -</u>
Fund balance – beginning		<u>14,113,826</u>		
Fund balance – ending		<u>\$ 11,628,898</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, 2021

Assets:	County Insurance	Workers Compensation Insurance	Flexible Benefits	Unemployment Assessment	Employee Insurance	Employee Paid Benefits	Total
Current assets:							
Cash	\$ 41,138	\$ 110,189	\$ 81,953	\$ 35,073	\$ 8,355,285	\$ 39,775	\$ 8,663,413
Investments	5,469,402	5,151,293	232,469	1,118,834	2,501,022	-	14,473,020
Receivables:							
Due from other governments	-	-	-	-	6,307	-	6,307
Miscellaneous receivables	1,689	-	-	-	-	-	1,689
Total current assets	<u>5,512,229</u>	<u>5,261,482</u>	<u>314,422</u>	<u>1,153,907</u>	<u>10,862,614</u>	<u>39,775</u>	<u>23,144,429</u>
Total assets	<u>5,512,229</u>	<u>5,261,482</u>	<u>314,422</u>	<u>1,153,907</u>	<u>10,862,614</u>	<u>39,775</u>	<u>23,144,429</u>
Liabilities:							
Current liabilities:							
Accounts payable	17,143	158	-	-	552,433	31,421	601,155
Payroll payable	-	-	-	-	11,474	-	11,474
Claims payable	446,232	637,974	-	-	855,183	-	1,939,389
Total current liabilities	<u>463,375</u>	<u>638,132</u>	<u>-</u>	<u>-</u>	<u>1,419,090</u>	<u>31,421</u>	<u>2,552,018</u>
Net Position:							
Unrestricted	5,048,854	4,623,350	314,422	1,153,907	9,443,524	8,354	20,592,411
Total net position	<u>\$ 5,048,854</u>	<u>\$ 4,623,350</u>	<u>\$ 314,422</u>	<u>\$ 1,153,907</u>	<u>\$ 9,443,524</u>	<u>\$ 8,354</u>	<u>\$ 20,592,411</u>

COLLIN COUNTY, TEXAS

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

Internal Service Funds

For The Year Ended September 30, 2021

	County Insurance	Workers Compensation Insurance	Flexible Benefits	Unemployment Assessment	Employee Insurance	Employee Paid Benefits	Total
Operating revenues:							
Premiums	\$ 1,565,000	\$ 885,000	\$ 4,068,544	\$ 114,845	\$ 31,653,918	\$ 381,074	\$ 38,668,381
Other	549,015	39,456	-	-	7,925,092	-	8,513,563
Total operating revenues	<u>2,114,015</u>	<u>924,456</u>	<u>4,068,544</u>	<u>114,845</u>	<u>39,579,010</u>	<u>381,074</u>	<u>47,181,944</u>
Operating expenses:							
Administration	125	16,002	-	-	5,890,580	-	5,906,707
Benefits	1,683,670	301,145	4,067,134	23,104	31,792,387	381,307	38,248,747
Total operating expenses	<u>1,683,795</u>	<u>317,147</u>	<u>4,067,134</u>	<u>23,104</u>	<u>37,682,967</u>	<u>381,307</u>	<u>44,155,454</u>
Operating income (loss)	430,220	607,309	1,410	91,741	1,896,043	(233)	3,026,490
Nonoperating revenues (expenses):							
Interest income	6,539	6,475	119	1,320	10,271	41	24,765
Total nonoperating revenues (expenses)	<u>6,539</u>	<u>6,475</u>	<u>119</u>	<u>1,320</u>	<u>10,271</u>	<u>41</u>	<u>24,765</u>
Change in net position	436,759	613,784	1,529	93,061	1,906,314	(192)	3,051,255
Total net position – beginning	4,612,095	4,009,566	312,893	1,060,846	7,537,210	8,546	17,541,156
Total net position – ending	<u>\$ 5,048,854</u>	<u>\$ 4,623,350</u>	<u>\$ 314,422</u>	<u>\$ 1,153,907</u>	<u>\$ 9,443,524</u>	<u>\$ 8,354</u>	<u>\$ 20,592,411</u>

COLLIN COUNTY, TEXAS
Combining Statement of Cash Flows
Internal Service Funds
For The Year Ended September 30, 2021

	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	\$ 899,952	\$4,068,544	\$ 114,845	\$ 31,647,611	\$ 381,074	\$ 38,677,026
Insurance recovery	549,015	39,455	-	-	7,925,092	-	8,513,562
Administration costs	(125)	(16,001)	-	-	(5,889,725)	-	(5,905,851)
Benefits paid	(1,675,822)	(300,987)	(4,067,134)	(23,104)	(31,688,505)	(380,849)	(38,136,401)
Net cash provided (used) by operating activities	<u>438,068</u>	<u>622,419</u>	<u>1,410</u>	<u>91,741</u>	<u>1,994,473</u>	<u>225</u>	<u>3,148,336</u>
Cash flows from investing activities:							
Sales (Purchases) of investments	(448,447)	(635,257)	-	(83,285)	(306,993)	-	(1,473,982)
Interest income	6,539	6,475	118	1,320	10,271	41	24,764
Net cash provided (used) by investing activities	<u>(441,908)</u>	<u>(628,782)</u>	<u>118</u>	<u>(81,965)</u>	<u>(296,722)</u>	<u>41</u>	<u>(1,449,218)</u>
Net increase (decrease) in cash and cash equivalents	(3,840)	(6,363)	1,528	9,776	1,697,751	266	1,699,118
Cash and cash equivalents – October 1, 2020	44,978	116,552	80,425	25,297	6,657,534	39,509	6,964,295
Cash and cash equivalents – September 30, 2021	<u>41,138</u>	<u>110,189</u>	<u>81,953</u>	<u>35,073</u>	<u>8,355,285</u>	<u>39,775</u>	<u>8,663,413</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:							
Operating income (loss)	430,220	607,309	1,410	91,741	1,896,043	(233)	3,026,490
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:							
Change in intergovernmental receivable	-	14,952	-	-	(6,307)	-	8,645
Change in accounts payable	7,848	158	-	-	101,022	458	109,486
Change in payroll payable	-	-	-	-	3,715	-	3,715
Total adjustments	<u>7,848</u>	<u>15,110</u>	<u>-</u>	<u>-</u>	<u>98,430</u>	<u>458</u>	<u>121,846</u>
Net cash provided (used) by operating activities	<u>\$ 438,068</u>	<u>\$ 622,419</u>	<u>\$ 1,410</u>	<u>\$ 91,741</u>	<u>\$ 1,994,473</u>	<u>\$ 225</u>	<u>\$ 3,148,336</u>

FIDUCIARY FUNDS

INVESTMENT TRUST FUNDS

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

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

CUSTODIAL FUNDS

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

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.

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

BAIL SECURITY FUND: to account for the statutory mandated deposits from bail bond firms licensed for appearance bonding in Collin County.

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

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

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

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

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.)

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.

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

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

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

DISTRICT ATTORNEY HOT CHECK FUND: to account for collection and disbursement of fines and fees.

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

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

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

COLLIN COUNTY, TEXAS
Combining Statement of Fiduciary Net Position
Investment Trust Funds
September 30, 2021

	County Clerk Trust	District Clerk Trust	Total
Assets:			
Cash	\$ 10,166,163	\$ 5,865,279	\$ 16,031,442
Investments	3,227,596	2,150,634	5,378,230
Total assets	<u>13,393,759</u>	<u>8,015,913</u>	<u>21,409,672</u>
Liabilities:			
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Net Position:			
Individuals, organizations, other governments	13,393,759	8,015,913	21,409,672
Total net position	<u>\$ 13,393,759</u>	<u>\$ 8,015,913</u>	<u>\$ 21,409,672</u>

COLLIN COUNTY, TEXAS
Combining Statement of Changes in Fiduciary Net Position
Investment Trust Funds
For the Year Ended September 30, 2021

	County Clerk Trust	District Clerk Trust	Total
Additions:			
Interest	\$ 62,013	\$ 16,509	\$ 78,522
Collections for individuals and other entities	16,995,247	7,984,271	24,979,518
Total additions	<u>17,057,260</u>	<u>8,000,780</u>	<u>25,058,040</u>
Deductions:			
Payments to individuals and other entities	18,016,117	7,450,447	25,466,564
Total deductions	<u>18,016,117</u>	<u>7,450,447</u>	<u>25,466,564</u>
Net increase (decrease) in fiduciary net position	(958,857)	550,333	(408,524)
Net Position -- beginning of the year (Prior period adjustment)	14,352,616	7,465,580	21,818,196
Net Position -- end of the year	<u>\$ 13,393,759</u>	<u>\$ 8,015,913</u>	<u>\$ 21,409,672</u>

COLLIN COUNTY, TEXAS
Combining Statement of Fiduciary Net Position
Custodial Funds
September 30, 2021

	Community Supervision and Corrections - Operating	State Fees	Unclaimed Holdings	Bail Security	District Attorney Seized Fund Registry	County Clerk - Other	District Clerk - Other	Juvenile Probation Restitution	Justice of the Peace, Precinct 1
ASSETS									
Cash	\$ 945,461	\$ 122,654	\$ 1,793	\$ 598,198	\$ 204	\$ 2,112,652	\$ 2,544,498	\$ 1,153	\$ 10,870
Investments	2,030,036	1,126,770	562,778	-	-	-	-	-	-
Assets held as security deposit	-	-	-	2,843,812	-	-	-	-	-
Due from other governments	350,484	-	-	-	-	-	-	-	-
Total assets	<u>3,325,981</u>	<u>1,249,424</u>	<u>564,571</u>	<u>3,442,010</u>	<u>204</u>	<u>2,112,652</u>	<u>2,544,498</u>	<u>1,153</u>	<u>10,870</u>
LIABILITIES									
Due to others/vouchers payable	\$ 377,456	\$ -	\$ -	\$ 15,198	\$ -	\$ -	\$ 97,146	\$ 363	\$ 6,701
Due to other governments	-	1,249,424	-	-	-	-	-	-	-
Total liabilities	<u>377,456</u>	<u>1,249,424</u>	<u>-</u>	<u>15,198</u>	<u>-</u>	<u>-</u>	<u>97,146</u>	<u>363</u>	<u>6,701</u>
NET POSITION									
Restricted for:									
Individuals, organizations, other governments	2,948,525	-	564,571	3,426,812	204	2,112,652	2,447,352	790	4,169
Total net position	<u>\$ 2,948,525</u>	<u>\$ -</u>	<u>\$ 564,571</u>	<u>\$ 3,426,812</u>	<u>\$ 204</u>	<u>\$ 2,112,652</u>	<u>\$ 2,447,352</u>	<u>\$ 790</u>	<u>\$ 4,169</u>

COLLIN COUNTY, TEXAS
Combining Statement of Fiduciary Net Position
Custodial Funds
September 30, 2021

	Justice of the Peace, Precinct 2	Justice of the Peace, Precinct 3	Justice of the Peace, Precinct 4	Jail Case Coordinator	Jail Commissary	Inmate Escrow	Sheriff	Detention Bonds	District Attorney Hot Check
ASSETS									
Cash	\$ 17,937	\$ 76,920	\$ 53,036	\$ 26,504	\$ 1,999,802	\$ 140,821	\$ 16,928	\$ 9,105	\$ 31,578
Investments	-	-	-	-	-	-	-	-	-
Assets held as security deposit	-	-	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-	-	-
Total assets	<u>17,937</u>	<u>76,920</u>	<u>53,036</u>	<u>26,504</u>	<u>1,999,802</u>	<u>140,821</u>	<u>16,928</u>	<u>9,105</u>	<u>31,578</u>
LIABILITIES									
Due to others/vouchers payable	\$ 9,564	\$ 13,427	\$ 9,322	\$ 26,504	\$ -	\$ -	\$ 16,917	\$ -	\$ -
Due to other governments	-	-	-	-	-	-	-	-	-
Total liabilities	<u>9,564</u>	<u>13,427</u>	<u>9,322</u>	<u>26,504</u>	<u>-</u>	<u>-</u>	<u>16,917</u>	<u>-</u>	<u>-</u>
NET POSITION									
Restricted for:									
Individuals, organizations, other governments	8,373	63,493	43,714	-	1,999,802	140,821	11	9,105	31,578
Total net position	<u>\$ 8,373</u>	<u>\$ 63,493</u>	<u>\$ 43,714</u>	<u>\$ -</u>	<u>\$ 1,999,802</u>	<u>\$ 140,821</u>	<u>\$ 11</u>	<u>\$ 9,105</u>	<u>\$ 31,578</u>

COLLIN COUNTY, TEXAS
Combining Statement of Fiduciary Net Position
Custodial Funds
September 30, 2021

	<u>Constable, Precinct 1</u>	<u>Constable, Precinct 2</u>	<u>Constable, Precinct 3</u>	<u>Constable, Precinct 4</u>	<u>Tax Assessor / Collector</u>	<u>Community Supervision and Corrections</u>	<u>Total</u>
ASSETS							
Cash	\$ 4,931	\$ -	\$ 12,244	\$ 9,463	\$ 19,356,099	\$ 1,217,649	\$ 29,310,500
Investments	-	-	-	-	4,526,741	-	8,246,325
Assets held as security deposit	-	-	-	-	-	-	2,843,812
Due from other governments	-	-	-	-	-	-	350,484
Total assets	<u>4,931</u>	<u>-</u>	<u>12,244</u>	<u>9,463</u>	<u>23,882,840</u>	<u>1,217,649</u>	<u>40,751,121</u>
LIABILITIES							
Due to others/vouchers payable	\$ 4,881	\$ -	\$ 12,244	\$ 9,463	\$ 586,327	\$ 61,127	\$ 1,246,640
Due to other governments	-	-	-	-	-	-	1,249,424
Total liabilities	<u>4,881</u>	<u>-</u>	<u>12,244</u>	<u>9,463</u>	<u>586,327</u>	<u>61,127</u>	<u>2,496,064</u>
NET POSITION							
Restricted for:							
Individuals, organizations, other governments	50	-	-	-	23,296,513	1,156,522	38,255,057
Total net position	<u>\$ 50</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,296,513</u>	<u>\$ 1,156,522</u>	<u>\$ 38,255,057</u>

COLLIN COUNTY, TEXAS
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended September 30, 2021

	Community Supervision and Corrections - Operating	State Fees	Unclaimed Holdings	Bail Security	District Attorney Seized Fund Registry	County Clerk - Other	District Clerk - Other	Juvenile Probation Restitution	Justice of the Peace, Precinct 1
ADDITIONS									
Interest	\$ -	\$ -	\$ -	\$ 5,920	\$ -	\$ -	\$ -	\$ -	\$ -
Tax collections for other governments	-	-	-	-	-	-	-	-	-
License, fees, and fines collected for other governments	8,216,949	5,229,216	-	-	-	1,836,232	2,101,522	3,600	242,991
Collections for individuals and other entities	-	-	78,772	223,198	-	1,711,162	1,759,606	38,800	70,959
Total additions	<u>8,216,949</u>	<u>5,229,216</u>	<u>78,772</u>	<u>229,118</u>	<u>-</u>	<u>3,547,394</u>	<u>3,861,128</u>	<u>42,400</u>	<u>313,950</u>
DEDUCTIONS									
Payments to other governments	8,159,253	5,229,216	-	-	-	1,837,629	2,070,776	3,195	262,402
Payments to individuals and other entities	-	-	94,626	140,694	-	1,712,302	1,510,550	39,557	69,066
Total deductions	<u>8,159,253</u>	<u>5,229,216</u>	<u>94,626</u>	<u>140,694</u>	<u>-</u>	<u>3,549,931</u>	<u>3,581,326</u>	<u>42,752</u>	<u>331,468</u>
Net increase (decrease) in fiduciary net position	57,696	-	(15,854)	88,424	-	(2,537)	279,802	(352)	(17,518)
Net Position -- beginning of the year (Prior period adjustment)	<u>2,890,829</u>	<u>-</u>	<u>580,425</u>	<u>3,338,388</u>	<u>204</u>	<u>2,115,189</u>	<u>2,167,550</u>	<u>1,142</u>	<u>21,687</u>
Net Position -- end of the year	<u><u>\$ 2,948,525</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 564,571</u></u>	<u><u>\$ 3,426,812</u></u>	<u><u>\$ 204</u></u>	<u><u>\$ 2,112,652</u></u>	<u><u>\$ 2,447,352</u></u>	<u><u>\$ 790</u></u>	<u><u>\$ 4,169</u></u>

COLLIN COUNTY, TEXAS
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended September 30, 2021

	Justice of the Peace, Precinct 2	Justice of the Peace, Precinct 3	Justice of the Peace, Precinct 4	Jail Case Coordinator	Jail Commissary	Inmate Escrow	Sheriff	Detention Bonds	District Attorney Hot Check
ADDITIONS									
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tax collections for other governments	-	-	-	-	-	-	-	-	-
License, fees, and fines collected for other governments	132,905	385,094	419,627	-	-	-	-	-	-
Collections for individuals and other entities	9,422	90,201	163,535	-	1,028,526	3,155,792	9,271	4,301,900	101,969
Total additions	<u>142,327</u>	<u>475,295</u>	<u>583,162</u>	<u>-</u>	<u>1,028,526</u>	<u>3,155,792</u>	<u>9,271</u>	<u>4,301,900</u>	<u>101,969</u>
DEDUCTIONS									
Payments to other governments	142,005	504,254	493,393	-	-	-	19,459	-	-
Payments to individuals and other entities	6,291	32,313	125,774	-	843,542	3,124,415	9,260	4,302,305	93,427
Total deductions	<u>148,296</u>	<u>536,567</u>	<u>619,167</u>	<u>-</u>	<u>843,542</u>	<u>3,124,415</u>	<u>28,719</u>	<u>4,302,305</u>	<u>93,427</u>
Net increase (decrease) in fiduciary net position	(5,969)	(61,272)	(36,005)	-	184,984	31,377	(19,448)	(405)	8,542
Net Position -- beginning of the year (Prior period adjustment)	14,342	124,765	79,719	-	1,814,818	109,444	19,459	9,510	23,036
Net Position -- end of the year	<u>\$ 8,373</u>	<u>\$ 63,493</u>	<u>\$ 43,714</u>	<u>\$ -</u>	<u>\$ 1,999,802</u>	<u>\$ 140,821</u>	<u>\$ 11</u>	<u>\$ 9,105</u>	<u>\$ 31,578</u>

COLLIN COUNTY, TEXAS
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended September 30, 2021

	Constable, Precinct 1	Constable, Precinct 2	Constable, Precinct 3	Constable, Precinct 4	Tax Assessor / Collector	Community Supervision and Corrections	Total
ADDITIONS							
Interest	\$ -	\$ -	\$ -	\$ -	\$ 2,246	\$ -	\$ 8,166
Tax collections for other governments	-	-	-	-	24,572,083	-	24,572,083
License, fees, and fines collected for other governments	-	-	-	-	3,553,055,961	2,679,819	3,574,303,916
Collections for individuals and other entities	137,549	168,552	168,447	123,643	46,983,964	1,142,392	61,467,660
Total additions	<u>137,549</u>	<u>168,552</u>	<u>168,447</u>	<u>123,643</u>	<u>3,624,614,254</u>	<u>3,822,211</u>	<u>3,660,351,825</u>
DEDUCTIONS							
Payments to other governments	-	-	-	-	3,588,328,373	2,529,733	3,609,579,688
Payments to individuals and other entities	142,452	171,413	168,447	128,945	34,784,566	1,038,413	48,538,358
Total deductions	<u>142,452</u>	<u>171,413</u>	<u>168,447</u>	<u>128,945</u>	<u>3,623,112,939</u>	<u>3,568,146</u>	<u>3,658,118,046</u>
Net increase (decrease) in fiduciary net position	(4,903)	(2,861)	-	(5,302)	1,501,315	254,065	2,233,779
Net Position -- beginning of the year (Prior period adjustment)	4,953	2,861	-	5,302	21,795,198	902,457	36,021,278
Net Position -- end of the year	<u>\$ 50</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,296,513</u>	<u>\$ 1,156,522</u>	<u>\$ 38,255,057</u>

STATISTICAL SECTION

STATISTICAL SECTION

(unaudited)

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

Contents	Section
<u>Financial Trends</u>	1
<i>Financial trends information is intended to assist readers in understanding and assessing how the County's financial position has changed over time.</i>	
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Table 1.3 - Fund Balances, Governmental Funds	
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Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive 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>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>	<u>2021</u>
Governmental activities										
Net Investment in capital assets	\$ 214,253	\$ 231,894	\$ 236,185	\$ 247,994	\$ 250,280	\$ 210,025	\$ 194,822	\$ 209,752	\$ 207,833	\$ 136,699
Restricted	21,164	25,366	20,698	69,920	77,875	88,056	100,055	93,757	101,497	109,186
Unrestricted	126,451	115,970	131,125	163,968	187,959	232,434	289,163	339,389	405,975	552,540
Total governmental activities net position	<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>	<u>\$ 798,425</u>
Business-type activities ⁽²⁾										
Net investment in capital assets	\$ 15,279	\$ 15,372	\$ 15,770	\$ 18,218	\$ 23,226	\$ 46,882	\$ 59,768	\$ 77,446	\$ 97,426	\$ 115,280
Unrestricted	(15,217)	(15,308)	(15,705)	(14,895)	(19,836)	(34,376)	(47,880)	(66,067)	(86,701)	(105,039)
Total business-type activities net position	<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>	<u>\$ 10,241</u>
Primary government										
Net investments in capital assets	\$ 229,532	\$ 247,266	\$ 251,955	\$ 266,212	\$ 273,506	\$ 256,907	\$ 254,590	\$ 287,198	\$ 305,259	\$ 251,979
Restricted	21,164	25,366	20,698	69,920	77,875	88,056	100,055	93,757	101,497	109,186
Unrestricted	111,234	100,662	115,420	149,073	168,123	198,058	241,283	273,322	319,274	447,501
Total primary government net position	<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>	<u>\$ 808,666</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)

	<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>	<u>2021</u>
Expenses										
<i>Governmental activities:</i>										
General Administration	\$ 29,244	\$ 27,867	\$ 42,213	\$ 33,018	\$ 36,382	\$ 38,061	\$ 38,834	\$ 40,690	\$ 59,751	\$ 44,534
Judicial	16,069	16,427	16,727	16,972	19,722	21,617	21,629	23,554	22,571	24,756
Financial Administration	10,028	10,168	10,490	10,776	11,878	12,951	13,723	14,113	13,479	14,180
Legal	10,204	10,301	10,515	10,954	12,650	13,781	13,311	16,296	14,944	16,400
Public facilities	18,701	21,950	25,338	19,849	20,106	20,740	21,002	20,321	19,424	20,043
Equipment services	2,859	3,236	2,855	1,896	2,539	2,828	3,152	3,364	3,047	3,477
Public safety	57,156	55,924	57,137	58,502	61,914	69,396	69,740	77,985	49,339	63,115
Public transportation	45,515	42,393	37,670	40,523	48,460	67,506	37,649	48,415	54,013	48,878
Health and welfare	17,188	18,130	18,933	19,319	23,104	23,911	25,345	26,310	124,584	113,968
Culture and recreation	1,591	3,333	2,275	4,067	3,305	2,033	2,982	3,503	3,281	3,150
Conservation	249	246	256	258	239	245	261	224	244	257
Debt service, interest and fiscal charges	22,193	21,847	14,406	14,243	15,626	13,115	11,171	7,477	12,998	13,340
Total governmental activities expenses	<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>	<u>366,098</u>
<i>Business-type Activities:</i>										
Public safety	-	-	-	1,243	1,326	1,330	1,439	1,498	1,557	1,491
Public transportation	-	-	-	-	-	74	887	887	887	887
Total business-type activities expenses	<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>	<u>2,378</u>
Total primary government expenses	<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>	<u>\$ 368,476</u>
Program Revenues										
<i>Governmental activities:</i>										
Charges for service:										
General Administration	\$ 7,934	\$ 9,189	\$ 8,254	\$ 9,919	\$ 11,252	\$ 11,580	\$ 10,543	\$ 9,809	\$ 12,092	\$ 17,184
Judicial	4,861	4,889	4,652	4,932	4,905	5,262	5,688	6,035	5,693	5,967
Financial Administration	3,023	3,075	3,564	3,414	3,213	2,913	2,995	3,204	2,954	3,145
Legal	280	310	286	281	287	281	332	316	153	159
Public safety	9,678	9,832	10,117	10,296	11,461	8,822	8,593	10,250	8,859	10,044
Public transportation	14,102	15,768	16,871	17,420	19,090	19,634	20,385	21,063	20,906	23,154
Health and welfare	450	311	275	326	183	202	201	207	160	170
Culture and Recreation	1	1	1	7	6	5	8	6	4	10
Operating grants and contributions	14,516	14,384	13,926	14,582	11,270	14,193	16,229	18,009	119,249	114,444
Capital grants and contributions	1,059	931	522	524	708	816	387	45	6,652	4,133
Total governmental activities program revenues	<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>	<u>178,410</u>
<i>Business-type Activities:</i>										
Charges for service:										
Public safety	-	-	-	1,554	1,293	1,383	1,648	1,805	1,752	1,866
Public transportation	-	-	-	-	-	8,995	-	-	-	-
Total business-type activities expenses	<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>	<u>1,866</u>
Total primary government program revenues	<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>	<u>\$ 180,276</u>

COLLIN COUNTY, TEXAS

Table 1.2 - Changes in Net Position

Last Ten Fiscal Years (1)

(amounts expressed in thousands)

	<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>	<u>2021</u>
Net (Expense)Revenue										
<i>Governmental activities:</i>										
Primary government	\$ (175,093)	\$ (173,132)	\$ (180,347)	\$ (168,676)	\$ (193,550)	\$ (222,476)	\$ (193,438)	\$ (213,308)	\$ (200,953)	\$ (187,688)
Business-type activities	-	-	-	311	(33)	8,974	(678)	(580)	(692)	(512)
Total governmental activities	<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>	<u>\$ (188,200)</u>
General revenue and other changes in net position										
<i>Governmental activities:</i>										
Property taxes	\$ 175,549	\$ 180,403	\$ 189,588	\$ 205,740	\$ 218,979	\$ 228,428	\$ 238,546	\$ 249,135	\$ 258,529	\$ 268,922
Mixed beverage tax	2,213	2,613	3,406	3,714	4,204	4,250	4,836	5,120	3,913	4,842
Unrestricted investment earnings	2,314	1,335	1,663	1,972	3,056	4,063	6,147	17,592	9,383	1,192
Miscellaneous	903	142	468	139	1,542	137	359	319	1,536	205
Total governmental activities:	<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>	<u>\$ 275,161</u>
<i>Business-Type Activities</i>										
Unrestricted investment earnings	3	2	1	6	100	142	60	71	38	4
Miscellaneous	-	-	-	-	-	-	-	-	-	24
Total business-type activities	<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>	<u>28</u>
Total primary government	<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>	<u>\$ 275,189</u>
Changes in Net Position										
Primary government	\$ 5,886	\$ 11,361	\$ 14,778	\$ 42,889	\$ 34,231	\$ 14,402	\$ 56,450	\$ 58,858	\$ 72,408	\$ 87,473
Business-type activities	3	2	1	317	67	9,116	(618)	(509)	(654)	(484)
Total Changes in Net Position	<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>	<u>\$ 86,989</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)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<i>General Fund:</i>										
Nonspendable	\$ 17,386	\$ 17,138	\$ 16,765	\$ 37,924	\$ 37,782	\$ 37,818	\$ 48,988	\$ 714	\$ 61,824	\$ 61,736
Restricted	4,117	5,139	5,722	5,902	7,240	8,942	11,319	112,879	64,583	15,962
Committed	25,252	15,362	20,273	74,038	75,556	47,697	75,694	17,231	33,714	85,492
Unassigned	118,873	148,080	153,882	106,759	129,761	178,225	154,032	170,245	161,438	185,873
Total general fund	<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>	<u>\$ 349,063</u>
<i>All Other Governmental Funds:</i>										
Nonspendable	3,795	3,405	4,043	4,516	4,509	5,244	6,964	3,577	3,506	3,197
Restricted	162,273	175,189	197,452	236,286	250,853	228,154	245,307	372,607	515,730	612,482
Committed	8,437	8,486	7,703	-	-	-	-	-	-	-
Total all other governmental funds	<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>	<u>\$ 615,679</u>

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Revenues										
Taxes	\$ 175,442	\$ 180,510	\$ 189,520	\$ 205,344	\$ 219,544	\$ 228,330	\$ 238,378	\$ 249,262	\$ 258,502	\$ 268,673
Licenses and permits	284	382	460	536	630	617	765	594	599	776
Federal and State funds	15,696	14,381	13,544	16,093	13,386	16,074	14,945	16,206	119,109	103,986
Fees and Charges for services	35,756	38,858	39,407	41,937	44,525	45,976	46,613	48,060	48,517	54,683
Fines and forfeitures	4,102	4,322	4,149	3,867	3,541	3,066	3,466	2,615	3,663	2,420
Other local government funds	172	173	1,538	101	227	461	3,683	4,354	333	13,131
Rental revenues	1,365	1,350	1,487	1,383	1,401	1,436	1,437	1,470	1,365	1,404
Investment earnings	2,250	1,321	1,655	1,962	3,022	3,962	5,933	17,293	9,211	1,167
Miscellaneous	1,267	1,899	1,583	725	2,181	757	915	1,462	2,469	2,942
Total Revenues	236,334	243,196	253,343	271,948	288,457	300,679	316,135	341,316	443,768	449,182
Expenditures										
General administration	26,146	24,785	38,785	29,357	32,667	31,987	35,610	35,772	55,165	39,656
Judicial	15,866	16,287	16,715	17,404	19,385	19,999	20,727	22,767	24,172	25,182
Financial administration	9,774	9,906	10,302	10,916	11,729	12,033	13,132	13,665	14,365	14,490
Legal	10,093	10,189	10,524	11,241	12,420	12,683	13,544	14,740	15,960	16,779
Public facilities	10,605	10,692	10,907	10,459	10,743	10,367	10,621	11,200	11,205	11,382
Equipment services	2,218	2,639	2,218	1,665	1,621	1,718	1,886	2,021	1,945	2,127
Public safety	56,090	55,454	56,636	59,219	60,438	63,214	67,545	72,402	53,225	63,664
Public transportation	15,499	18,647	15,853	19,516	16,037	14,839	12,331	14,907	19,821	17,907
Health and welfare	16,926	17,756	19,024	19,416	22,999	23,430	25,335	25,834	126,846	114,135
Culture and recreation	1,034	842	937	835	940	868	836	954	934	911
Conservation	246	244	257	263	236	224	208	263	265	263
Capital Outlay	35,190	31,165	24,569	32,677	40,488	50,359	42,824	76,327	77,625	64,267
Debt service										
Principal	26,050	28,035	27,165	29,490	35,840	43,210	50,770	78,150	59,415	62,125
Interest	16,107	16,803	16,196	16,223	16,413	16,178	14,471	12,414	17,003	18,773
Bond issuance costs	349	339	226	272	251	-	54	491	3,606	505
Advance refunding Escrow	4,678	4,181	283	20	1,466	-	-	-	-	-
Total Expenditures	246,871	247,964	250,597	258,973	283,673	301,109	309,894	381,907	481,552	452,167
Excess of revenues over (under) expenditures	(10,537)	(4,768)	2,746	12,975	4,784	(430)	6,241	(40,591)	(37,784)	(2,985)

(continued)

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Other Financing Sources (Uses)										
Bonds issued	71,535	74,185	48,425	70,750	55,870	-	18,100	151,005	151,225	100,300
Refunding bonds issued	-	-	-	-	-	-	-	-	47,820	32,150
Payments to escrow agent	(39,855)	(46,010)	(23,200)	(29,875)	(27,235)	-	-	-	(44,790)	(32,159)
Premium (discount) on sale of bonds	12,407	5,477	4,493	5,228	6,185	-	-	5,949	25,701	11,357
Sale of capital assets	318	3,782	577	507	673	809	11,883	18,586	21,370	19,638
Transfers in	445	618	728	496	656	1,491	3,764	2,241	6,554	3,247
Transfers out	(443)	(618)	(728)	(496)	(656)	(1,491)	(3,764)	(2,241)	(6,554)	(3,247)
Total other financing sources (uses)	44,407	37,434	30,295	46,610	35,493	809	29,983	175,540	201,326	131,286
Net change in fund balances	<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>	<u>\$ 128,301</u>
Debt Service as a percentage of noncapital expenditures	18.96%	19.21%	18.47%	19.43%	20.10%	20.45%	23.63%	28.21%	18.54%	20.25%

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				
2012	7,944,762	69,805,761	6,688,508	1,163,062	85,602,093	0.2400	76,803,859	89.72%
2013	7,191,586	74,789,159	7,168,208	1,182,787	90,331,740	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	110,400,554	0.2250	96,807,570	87.69%
2016	8,640,176	105,893,191	8,802,125	1,328,248	124,663,740	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	155,153,485	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%
2021	11,553,135	160,671,487	11,608,094	1,896,606	185,729,322	0.1681	167,755,086	90.32%

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	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Collin County	100.00%	\$ 0.24000	\$ 0.23750	\$ 0.23500	\$ 0.22500	\$ 0.20840	\$ 0.19225	\$ 0.18079	\$ 0.17495	\$ 0.17253	\$ 0.16809
Cities:											
Allen	100.00%	0.55200	0.55000	0.54000	0.53000	0.52000	0.51000	0.49800	0.48900	0.48500	0.47000
Anna	100.00%	0.65033	0.65033	0.64900	0.63900	0.62900	0.60129	0.59129	0.59129	0.58300	0.56950
Blue Ridge	100.00%	0.61463	0.59337	0.58952	0.56176	0.53865	0.50808	0.59411	0.56500	0.55825	0.52515
Carrollton	0.45%	0.61788	0.61788	0.61538	0.61288	0.60370	0.59970	0.59497	0.58997	0.58750	0.58250
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	0.78250	0.78040	0.77670	0.77660	0.77630	0.77330
Fairview	100.00%	0.36000	0.36000	0.35999	0.35999	0.36000	0.36000	0.34971	0.34716	0.34716	0.34558
Farmersville	99.98%	0.69750	0.69750	0.78574	0.85900	0.78756	0.78000	0.75000	0.75000	0.71204	0.71204
Frisco	62.00%	0.46191	0.46191	0.46000	0.46000	0.45000	0.44660	0.44660	0.44660	0.44660	0.44660
Garland	0.86%	-	-	0.70460	0.70460	0.70460	0.70460	0.70460	0.76960	0.76960	0.75697
Josephine	93.00%	0.57000	0.59000	0.61500	0.60000	0.58000	0.54000	0.58000	0.57500	0.55908	0.51670
Lavon	100.00%	0.45570	0.45570	0.45570	0.45570	0.45570	0.45570	0.45570	0.47896	0.47896	0.47896
Lowry Crossing	100.00%	0.22978	0.22978	0.22978	0.22977	0.22954	0.22899	0.21412	0.19621	0.19101	0.17698
Lucas	100.00%	0.37418	0.35562	0.32066	0.32066	0.31795	0.31795	0.30322	0.30322	0.29980	0.28840
McKinney	100.00%	0.58550	0.58550	0.58300	0.58300	0.57300	0.54020	0.52517	0.51560	0.50865	0.49766
Melissa	100.00%	0.61000	0.61000	0.61000	0.61000	0.61000	0.61000	0.60954	0.60954	0.60924	0.56816
Murphy	100.00%	0.57000	0.57000	0.55000	0.53000	0.51000	0.50000	0.49000	0.49500	0.49500	0.49500
Nevada	100.00%	0.19288	0.19288	0.19125	0.20163	0.19115	0.18500	0.17927	0.17927	0.17444	0.26608
New Hope	100.00%	0.21000	0.21000	0.21000	0.20600	0.19600	0.19600	0.19600	0.23000	0.25000	0.23311
Parker	100.00%	0.37708	0.35708	0.35098	0.35098	0.36598	0.36598	0.36598	0.36598	0.36598	0.36598
Plano	96.00%	0.48860	0.48860	0.48860	0.48860	0.47860	0.46860	0.46030	0.44820	0.44820	0.44650
Princeton	100.00%	0.75693	0.73900	0.72180	0.69189	0.68989	0.68989	0.68882	0.67630	0.65122	0.60255
Prosper	72.00%	0.52000	0.52000	0.52000	0.52000	0.52000	0.52000	0.52000	0.52000	0.52000	0.51000
Richardson	35.00%	0.63516	0.63516	0.63516	0.63516	0.62516	0.62516	0.62516	0.62516	0.62516	0.61516
Royse City	33.00%	0.68530	0.69800	0.67710	0.67710	0.67710	0.62150	0.62150	0.62150	0.62150	0.62150
Sachse	24.00%	0.77082	0.77082	0.77082	0.75728	0.75728	0.74728	0.72000	0.72000	0.72000	0.70073
St. Paul	100.00%	0.41178	0.40491	0.39228	0.37500	0.36900	0.33289	0.31731	0.29298	0.28155	0.26597
Weston	100.00%	0.30000	0.36000	0.36000	0.36000	0.36000	0.36000	0.36000	0.36000	0.36000	0.29500
Wylie	97.00%	0.88890	0.88390	0.87890	0.86890	0.84890	0.78100	0.72585	0.68845	0.67198	0.64375

(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	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
School Districts:											
Allen I.S.D.	100.00%	\$ 1.67000	\$ 1.67000	\$ 1.64000	\$ 1.61000	\$ 1.59000	\$ 1.57000	\$ 1.55000	\$ 1.45890	\$ 1.43250	\$ 1.40680
Anna I.S.D.	100.00%	1.54000	1.54000	1.54000	1.67000	1.67000	1.67000	1.67000	1.56835	1.47460	1.46030
Bland I.S.D.	11.45%	-	-	1.51630	1.53400	1.48800	1.42710	1.36400	1.31000	1.15270	1.11200
Blue Ridge I.S.D.	100.00%	1.61667	1.61660	1.59750	1.57149	1.57149	1.57149	1.57149	1.56835	1.52400	1.46030
Celina I.S.D.	100.00%	1.64000	1.64000	1.64000	1.64000	1.64000	1.64000	1.64000	1.54890	1.48320	1.44090
Community I.S.D.	94.45%	1.62500	1.62500	1.61500	1.62500	1.62500	1.62500	1.67000	1.56835	1.48620	1.46030
Farmersville I.S.D.	99.98%	1.37000	1.40000	1.43090	1.42950	1.39000	1.32000	1.32000	1.20943	1.14300	1.35330
Frisco I.S.D.	67.00%	1.46000	1.46000	1.46000	1.46000	1.46000	1.46000	1.44000	1.33830	1.31020	1.26720
Gunter I.S.D.	0.52%	-	-	1.62000	1.62000	1.62000	1.62000	1.62000	1.51834	1.50470	1.46860
Leonard I.S.D.	10.98%	-	-	1.27096	1.27310	1.26620	1.25906	1.17000	1.06835	0.98010	0.96030
Lovejoy I.S.D.	100.00%	1.53500	1.53500	1.56000	1.56000	1.67000	1.67000	1.67000	1.56835	1.55470	1.50500
McKinney I.S.D.	100.00%	1.54000	1.67000	1.67000	1.67000	1.62000	1.62000	1.59000	1.48835	1.47470	1.37670
Melissa I.S.D.	100.00%	1.54000	1.54000	1.54000	1.67000	1.67000	1.67000	1.67000	1.56835	1.46300	1.46030
Plano I.S.D.	100.00%	1.37340	1.45300	1.44800	1.43900	1.43900	1.43900	1.43900	1.33735	1.32375	1.32075
Princeton I.S.D.	100.00%	1.48000	1.51000	1.62000	1.62000	1.62000	1.62000	1.62000	1.56835	1.46980	1.46030
Prosper I.S.D.	78.98%	1.67000	1.67000	1.67000	1.67000	1.67000	1.67000	1.67000	1.56835	1.49270	1.46030
Rockwall I.S.D.	0.02%	-	-	1.44000	1.44000	1.46500	1.44000	1.43000	1.35000	1.31000	1.27360
Royse City I.S.D.	100.00%	-	-	1.67000	1.67000	1.67000	1.67000	1.67000	1.56835	1.46480	1.46030
Trenton I.S.D.	3.29%	-	-	1.45140	1.46000	1.46000	1.46000	1.42000	1.26835	1.17490	1.14030
Van Alstyne I.S.D.	13.60%	-	-	1.52000	1.52000	1.52000	1.62000	1.62000	1.53590	1.45000	1.42790
Whitewright I.S.D.	1.93%	-	-	1.37000	1.37000	1.35000	1.35000	1.32000	1.24535	1.16976	1.11160
Wylie I.S.D.	100.00%	1.64000	1.64000	1.64000	1.64000	1.64000	1.64000	1.64000	1.53840	1.52050	1.45980
Special Districts:											
Seis Lagos											
Utility District	100.00%	0.46245	0.46929	0.43564	0.26489	0.26573	0.26924	0.27515	0.28220	0.29429	0.28079
Collin College	100.00%	0.08630	0.08364	0.08196	0.08196	0.08122	0.07981	0.081222	0.081222	0.081222	0.081222
Collin County											
M.U.D. #1	100.00%	1.05000	1.05000	1.05000	1.05000	1.05000	1.05000	1.05000	1.05000	1.05000	1.05000
McKinney											
M.U.D. #1	100.00%	-	-	1.05000	1.05000	1.05000	1.05000	1.05000	1.05000	1.05000	1.03000
Direct Rate Applied											
by Collin County		0.24000	0.23750	0.23500	0.22500	0.20840	0.19225	0.18079	0.17495	0.17253	0.16809
Weighted Average											
All Entities		0.73022	0.73581	0.64762	0.66539	0.66116	0.65422	0.64073	0.62683	0.60967	0.59963

Source: Central Appraisal District

COLLIN COUNTY, TEXAS

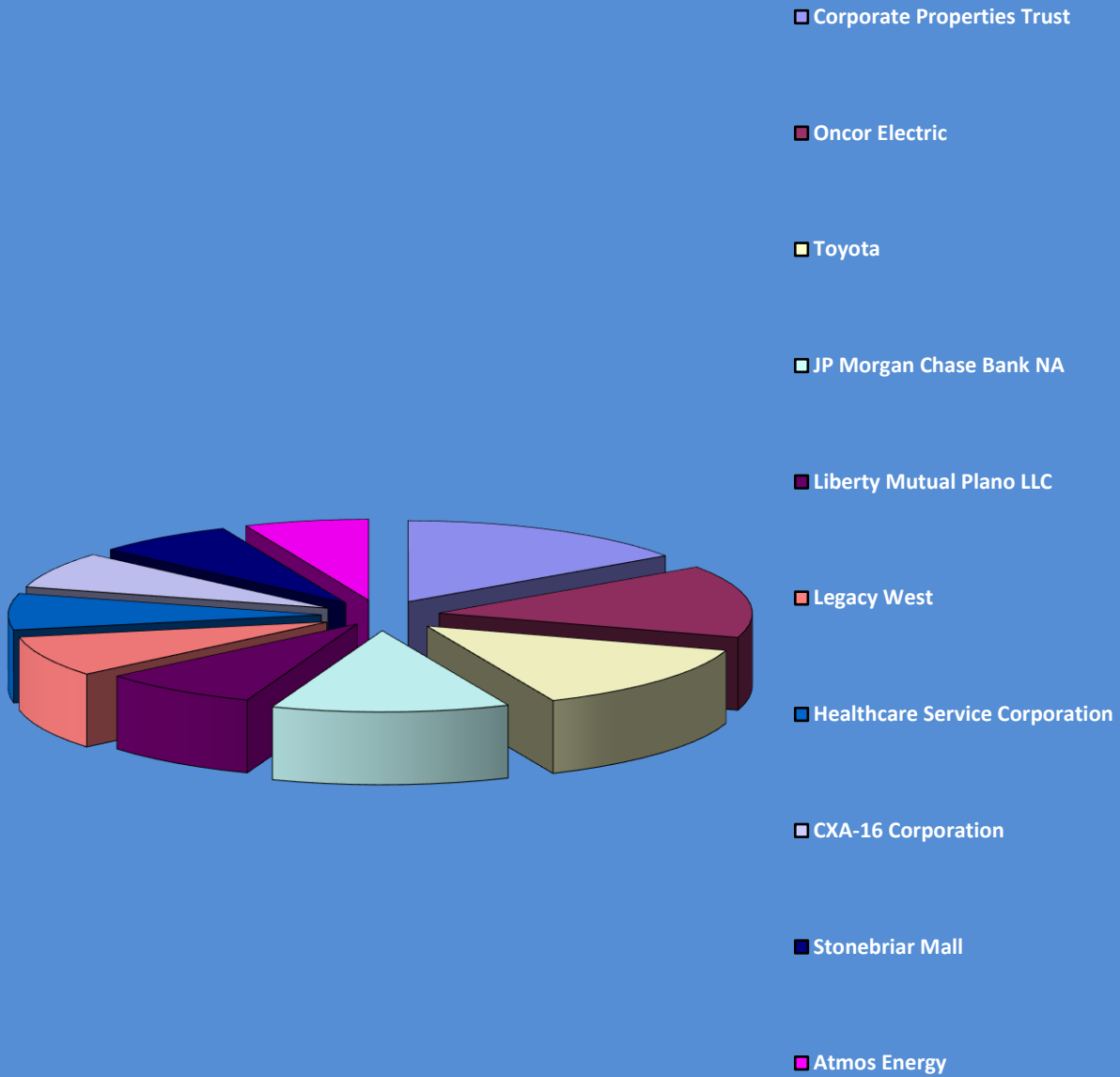
Table 2.3 - Principal Taxpayers
Current Year and Nine Years Ago
(amounts expressed in thousands)

<u>Name of Taxpayer</u>	<u>Nature of Property</u>	<u>Fiscal Year 2021</u>		<u>Fiscal Year 2012</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	\$ 707,032	0.42%	\$ -	0.00%
Oncor Electric	Utility	666,336	0.40%	461,211	0.60%
Toyota	Manufacturer	624,549	0.37%	-	0.00%
JP Morgan Chase Bank NA	Commercial	565,052	0.34%	-	0.00%
Liberty Mutual Plano LLC	Commercial	377,171	0.22%	-	0.00%
Legacy West	Investment	372,527	0.22%	-	0.00%
Healthcare Service Corporation	Commercial	333,161	0.20%	208,172	0.27%
CXA-16 Corporation	Investment	332,635	0.20%	-	0.00%
Stonebriar Mall	Commercial	327,767	0.20%	232,138	0.30%
Atmos Energy	Commercial	295,260	0.18%	-	0.00%
No longer eligible for listing		<u>716,753</u>	<u>0.43%</u>	<u>1,025,362</u>	<u>1.34%</u>
Total		<u>\$ 5,318,243</u>	<u>3.17%</u>	<u>\$ 1,926,883</u>	<u>2.51%</u>
Total Assessed Value and Percentage of Total		<u>\$ 167,755,086</u>	<u>100.00%</u>	<u>\$ 76,803,859</u>	<u>100.00%</u>

Source: Central Appraisal District

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

PRINCIPAL TAXPAYERS 2021



COLLIN COUNTY, TEXAS

Table 2.4 - Property Tax Levies and Collections

Last Ten Fiscal Years

(Amounts expressed in thousands)

Fiscal Year	Tax Year	Original Levy	Adjustments to Original Levy	Adjusted Original Levy	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date		Outstanding Delinquent Taxes 9/30/2021	% of Delinquent Taxes to Total Adjusted Levy
					Amount	% of Adjusted Levy		Amount	% of Adjusted Levy		
2012	2011	170,579	4,194	174,773	172,457	98.67%	2,178	174,635	99.92%	138	0.08%
2013	2012	176,489	3,573	180,062	177,662	98.67%	2,269	179,931	99.93%	131	0.07%
2014	2013	185,623	3,992	189,615	186,876	98.56%	2,584	189,460	99.92%	155	0.08%
2015	2014	200,571	3,797	204,368	201,513	98.60%	2,686	204,199	99.92%	169	0.08%
2016	2015	212,130	4,967	217,097	215,046	99.06%	1,872	216,918	99.92%	179	0.08%
2017	2016	219,829	5,432	225,261	223,814	99.36%	1,231	225,045	99.90%	216	0.10%
2018	2017	232,110	3,751	235,861	234,960	99.62%	565	235,525	99.86%	336	0.14%
2019	2018	242,175	4,622	246,797	246,145	99.74%	237	246,382	99.83%	415	0.17%
2020	2019	251,866	5,469	257,335	256,908	99.83%	(93)	256,815	99.80%	520	0.20%
2021	2020	267,532	(488)	267,044	266,172	99.67%	-	266,172	99.67%	872	0.33%

- (1) Taxes are levied on assessed property values as of January 1 of prior calendar year (i.e., in 2021, taxes are levied on calendar year 2020).
- (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			Total Primary Government	Percentage of Personal Income*	Per Capita*
	General Obligation Bonds	Tax Notes	Unamortized Premium			
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	-	47,805	535,210	0.76%	517
2021	526,975	-	53,433	580,408	0.76%	545

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	392,565	6,356	386,209	0.26%	384	149,632,277	1,005,146
2020	487,405	7,876	479,529	0.31%	463	157,051,906	1,034,730
2021	526,975	5,829	521,146	0.31%	490	167,755,086	1,064,465

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, 2021
(amounts expressed in thousands)

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable*</u>	<u>Estimated Share of Overlapping Debt</u>
Debt repaid with property taxes: County	\$ 526,975	100%	\$ 526,975
Total direct and overlapping debt			<u>\$ 526,975</u>

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

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

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

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Debt Limit	\$ 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	\$ 41,938,772
Total net debt applicable to limit	<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>519,099</u>	<u>521,146</u>
Legal debt margin	<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>\$ 38,743,878</u>	<u>\$ 41,417,626</u>
Total net debt applicable to the limit as percent of debt limit.	2.02%	1.94%	1.75%	1.71%	1.38%	1.07%	0.86%	1.03%	1.32%	1.24%
Total taxable assessed value										167,755,086
25% of total taxable assessed value										\$ 41,938,772
Amount of debt applicable to debt limit:										
Total gross bonded debt									\$ 526,975	
Less amount available in debt service to retire general obligation bonds and certificates of obligation									\$ 5,829	
Total amount of net debt applicable to debt limit										<u>521,146</u>
Legal debt margin										<u>\$ 41,417,626</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

<u>Fiscal Year</u>	<u>Population</u>	<u>Personal Income (amounts expressed in thousands)</u>	<u>Per Capita Personal Income</u>	<u>Median Age</u>	<u>Unemployment Rate</u>
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%
2021	1,064,465	76,380,741	71,246	37.3	3.40%

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

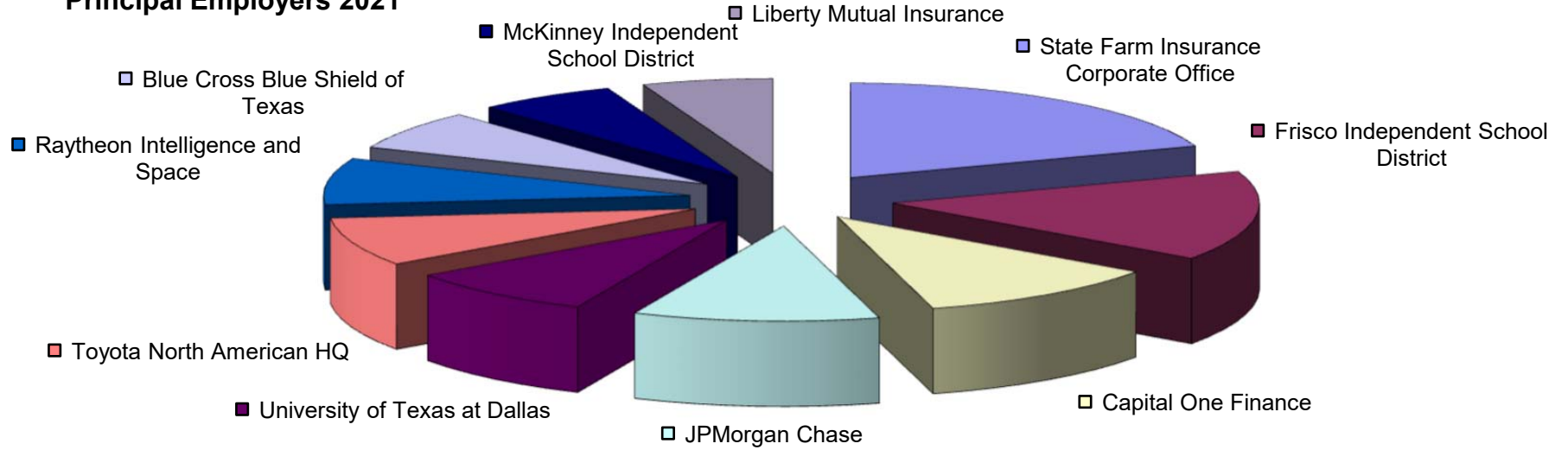
Table 4.2 - Principal Employers
Current Year and Ten Years Ago
(amounts expressed in thousands)

Employer	2021		2012	
	Employees	Percentage of Total County Employees	Employees	Percentage of Total County Employees
State Farm Insurance Corporate Office	9,000	1.61%	-	0.00%
Frisco Independent School District	7,048	1.26%	5,100	1.22%
Capital One Finance	5,023	0.90%	3,500	0.83%
JPMorgan Chase	4,988	0.89%	-	0.00%
University of Texas at Dallas	3,911	0.70%	3,000	0.72%
Toyota North American HQ	3,815	0.68%	-	0.00%
Raytheon Intelligence and Space	3,658	0.65%	-	0.00%
Blue Cross Blue Shield of Texas	3,100	0.55%	-	0.00%
McKinney Independent School District	2,814	0.50%	2,571	0.61%
Liberty Mutual Insurance	2,652	0.47%	-	0.00%
No longer eligible for listing	<u>21,596</u>	3.86%	<u>26,414</u>	6.30%
Total	<u><u>67,605</u></u>	12.08%	<u><u>40,585</u></u>	9.67%
Total Employed in the County ⁽¹⁾	559,662		419,576	

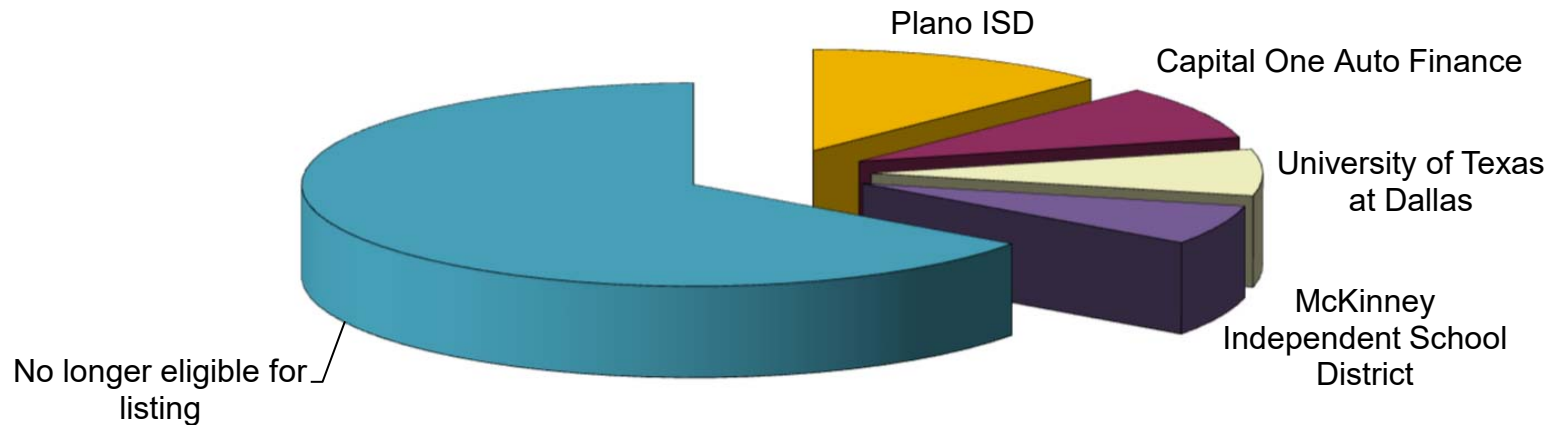
Source: City of Frisco, City of Mckinney, City of Plano, City of Richardson

(1) Texas A&M University

Principal Employers 2021



Principal Employers 2012



OPERATING INFORMATION

COLLIN COUNTY, TEXAS

Table 5.1 - County Employees by Function*

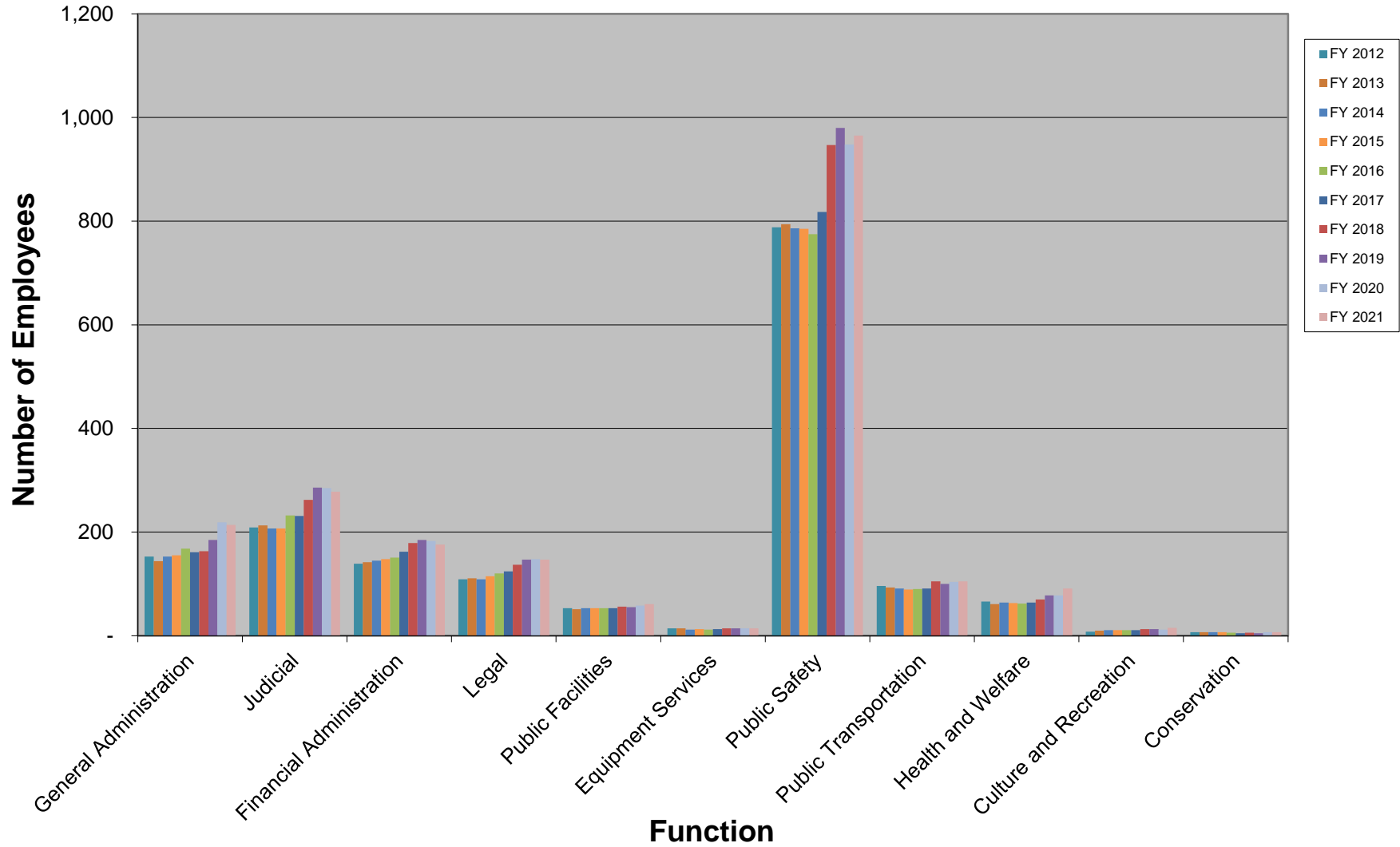
Last Ten Fiscal Years

September 30, 2021

Function	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Administration	153	144	153	155	168	161	163	185	219	214
Judicial	209	213	207	207	232	231	262	286	285	278
Financial Administration	139	142	145	148	151	162	179	185	183	176
Legal	109	111	109	115	120	124	137	147	148	147
Public Facilities	53	51	53	53	53	53	56	55	58	61
Equipment Services	14	14	12	13	12	13	14	14	14	14
Public Safety	788	794	786	785	775	818	947	980	948	965
Public Transportation	96	93	91	89	90	91	105	100	104	105
Health and Welfare	66	61	64	63	62	64	70	78	78	91
Culture and Recreation	8	10	11	11	11	11	13	13	12	15
Conservation	7	7	7	7	6	5	6	5	7	7
Total County Employees	1,642	1,640	1,638	1,646	1,680	1,733	1,952	2,048	2,056	2,073

* 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, 2021

Function/Program	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Administration										
Number of registered voters	449,120	456,834	470,795	498,688	540,084	549,039	573,099	600,000	636,332	667,187
Vital statistics filed	16,016	16,673	18,263	17,507	18,850	18,603	19,027	20,083	21,329	22,683
Judicial										
Number of civil cases	13,763	14,733	14,072	15,556	15,578	16,384	17,119	18,153	17,157	17,844
Number of criminal cases	4,473	4,335	4,371	4,531	5,486	5,858	6,139	7,148	6,180	7,366
Financial Administration										
Number of property tax transactions	367,595	375,463	378,955	351,261	390,034	431,538	439,838	464,708	418,751	450,387
Number of registered vehicles	797,234	827,408	845,965	852,511	906,167	857,194	903,109	930,525	907,290	1,002,284
Legal										
Number of new felony cases	3,002	2,870	2,852	3,425	3,836	3,934	4,166	4,787	3,544	4,794
Number of convictions	4,394	4,243	4,398	4,177	5,085	5,663	6,042	6,316	4,935	6,474
Public Facilities										
Number of work orders completed	39,855	40,090	39,958	40,032	39,263	37,428	42,511	22,057	21,831	18,944
Number of construction projects	40	36	58	65	46	44	50	35	63	59
Equipment Services										
Number of job orders	5,850	5,935	5,844	4,858	4,207	4,028	3,050	3,327	3,800	2,986
Public Safety										
Number of autopsies performed	512	330	320	324	373	346	337	301	296	661
Number of inspections	1,668	1,868	2,032	2,264	2,416	2,814	2,850	2,245	2,115	2,956
Number of emergency responses	30,092	34,649	34,238	34,205	34,836	30,736	25,074	25,093	68,021	64,033
Number of book-ins	18,568	18,765	17,332	19,051	19,680	17,150	18,534	19,103	13,890	13,528
Public Transportation										
Miles of road resurfaced	37	45	51	8	10	6	5	10	32	32
Health and Welfare										
Number of immunizations	18,180	16,150	16,733	13,004	12,446	13,380	15,121	15,375	13,626	12,805
Number of clinic visits	10,925	10,014	9,933	9,621	10,929	8,611	2,548	11,959	8,908	7,860
WIC participants	11,698	11,199	10,867	10,084	9,332	9,117	8,246	7,230	7,354	6,896
Substance abuse assessments	1,012	911	874	950	1,096	1,484	1,346	1,429	976	1,162
Culture and Recreation										
Number of events	280	322	369	378	358	394	389	359	271	326
Conservation										
Number of seminars	502	493	535	1,395	481	337	882	180	185	211
News releases	232	273	256	565	173	41	11	10	25	25
Volunteers trained	4,119	4,357	4,130	166	3,859	3,139	3,048	4,265	4,170	4,086
County Extension newsletters	160,965	168,429	203,428	174,100	96,216	85,785	62,728	74,274	129,933	97,928

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

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

COLLIN COUNTY, TEXAS

Table 5.3 - Capital Asset Statistics by Function/Program*

Last Ten Fiscal Years

September 30, 2021

Function/Program	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Administration										
Number of voting machines	1,420	1,420	1,420	1,420	986	1,420	1,800	2,000	2,260	2,260
Financial Administration										
Formax folder system	1	1	1	1	1	1	1	1	1	1
Public Facilities										
Number of county facilities	31	30	30	30	30	30	32	32	32	34
Equipment Services										
Number of vehicles in county fleet	325	349	366	333	329	341	329	332	337	346
Public Safety										
Number of patrol units	15	19	28	28	27	28	29	29	30	32
Number of illegal dumping surveillance cameras	6	3	6	6	6	6	6	6	6	0
Public Transportation										
Miles of county asphalt roads	625	670	686	679	647	648	649	645	637	631
Number of county bridges maintained	100	106	108	109	107	112	111	111	111	111
Health and Welfare										
Number of medical tables	13	12	12	12	12	12	12	15	15	13
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