

COLLIN COUNTY, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2022



LINDA RIGGS
COUNTY AUDITOR



COLLIN COUNTY, TEXAS

Annual Comprehensive Financial Report

For the fiscal year ended

September 30, 2022

Prepared by:

Office of County Auditor
Collin County



COLLIN COUNTY, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

TABLE OF CONTENTS

Page Number

INTRODUCTORY SECTION

County Auditor's Letter of Transmittal	i - iv
GFOA Certificate of Achievement.....	v
Organizational Chart	vi
Directory of Officials	vii – viii

FINANCIAL SECTION

Independent Auditor's Report.....	1 – 3
Management's Discussion and Analysis	4 – 24
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position.....	25
Statement of Activities	26
Fund Financial Statements:	
Balance Sheet – Governmental Funds.....	27 – 28
Reconciliation of the Balance Sheet of the Governmental Funds to the Statement of Net Position	29
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds.....	30 – 31

COLLIN COUNTY, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022 (Continued) TABLE OF CONTENTS

Page Number

FINANCIAL SECTION (Continued)

Fund Financial Statements: (Continued)

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of the Governmental Funds to the Statement of Activities	32
Statement of Net Position – Proprietary Funds	33
Statement of Revenues, Expenses, and Changes in Net Position – Proprietary Funds	34
Statement of Cash Flows – Proprietary Funds	35
Statement of Fiduciary Net Position.....	36
Statement of Changes in Fiduciary Net Position.....	37
Notes to the Financial Statements	38 – 73

Required Supplementary Information:

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual – General Fund	74
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual – General Road and Bridge Special Revenue Fund	75 – 76
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual – Health Care Foundation Special Revenue Fund	77
Notes to the Required Supplementary Information.....	78
Schedule of Changes in Net Pension Liability and Related Ratios	79 – 80
Schedule of Employer Pension Contributions.....	81

COLLIN COUNTY, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022 (Continued) TABLE OF CONTENTS

Page Number

FINANCIAL SECTION (Continued)

Required Supplementary Information: (Continued)

Notes to Required Supplementary Information – Texas County and District Retirement System	82
--	----

Additional Supplementary Information:

Additional Supplementary Information – Schedule of Expenditures, Compared to Budget (GAAP Basis) – General Fund.....	83 – 99
---	---------

Additional Supplementary Information – Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual – Debt Service Funds	100
--	-----

Additional Supplementary Information – Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual – 2020 Permanent Improvement Bond Capital Projects Fund.....	101
--	-----

Combining and Individual Fund Statements and Schedules:

Combining Balance Sheet – Nonmajor Governmental Funds.....	102
--	-----

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds.....	103
---	-----

Combining Balance Sheet – Nonmajor Governmental Funds – Nonmajor Special Revenue Funds	104 – 108
---	-----------

Combining Statements of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds – Nonmajor Special Revenue Funds	109 – 113
---	-----------

COLLIN COUNTY, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

(Continued)

TABLE OF CONTENTS

Page Number

FINANCIAL SECTION (Continued)

Combining and Individual Fund Statements and Schedules: (Continued)

Schedules of Revenues, Expenditures, and Changes in Fund Balances – Budget (GAAP) and Actual – Special Revenue Funds	114 – 152
Combining Balance Sheet – Nonmajor Governmental Funds – Nonmajor Capital Project Funds	153
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds – Nonmajor Capital Project Funds	154
Schedules of Revenues, Expenditures, and Changes in Fund Balances – Budget (GAAP Basis) and Actual – Nonmajor Governmental Funds – Capital Project Funds	155 – 167
Combining Statement of Net Position – Internal Service Funds.....	168
Combining Statement of Revenues, Expenses, and Changes in Net Position – Internal Service Funds	169
Combining Statement of Cash Flows – Internal Service Funds.....	170
Combining Statement of Fiduciary Net Position – Investment Trust Funds	171
Combining Statement of Changes in Fiduciary Net Position – Investment Trust Funds	172
Combining Statement of Fiduciary Net Position – Custodial Funds	173 – 176
Combining Statement of Changes in Fiduciary Net Position – Custodial Funds	177 – 180

COLLIN COUNTY, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022 (Continued) TABLE OF CONTENTS

Page Number

STATISTICAL SECTION

Financial Trends:

Net Position by Component.....	181
Changes in Net Position	182 – 183
Fund Balances, Governmental Funds.....	184
Changes in Fund Balance, Governmental Funds.....	185 – 186

Revenue Capacity:

Estimated Market Value and Assessed Taxable Value of Property	187
Property Tax Rates – All Direct and Overlapping Governments.....	188 – 191
Principal Taxpayers.....	192 – 193
Property Tax Levies and Collections	194

Debt Capacity:

Ratios of Outstanding Debt by Type	195
Ratio of General Bonded Debt Outstanding.....	196
Direct and Overlapping Governmental Activities Debt	197
Legal Debt Margin Information	198

COLLIN COUNTY, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022 (Continued) TABLE OF CONTENTS

Page Number

STATISTICAL SECTION (Continued)

Demographic and Economic Information:

Demographic and Economic Statistics	199
Principal Employers	200 – 201

Operating Information:

County Employees by Function	202 – 203
Operating Indicators by Function/Program	204
Capital Assets Statistics by Function/Program.....	205

INTRODUCTORY SECTION





COLLIN COUNTY

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

March 31, 2023

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

The Comprehensive Annual Financial Report of Collin County, Texas, for the fiscal year ended September 30, 2022, 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, 2022, 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, 2022, 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 1,109,462 is up 4.23% over the 2021 population of 1,064,465, 40.15% over the 2010 census population of 791,631, and 611.50% 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.

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, District Attorney Service Fee Fund, Juvenile Case Manager Fund, District Attorney Apportionment 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.

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 17% as of January 1, 2022, from the prior calendar year. The population increased by 4.23% in 2022 and 5.78% in 2021. 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, Universal Park & Resort, PGA Headquarters and The Gates of Prosper. The AT&T Byron Nelson Golf Tournament announced they will be returning for a third year, part of a five-year agreement with McKinney TPC Craig Ranch. The unemployment rate decreased to 3.4% as of September 30, 2022, from 4.2% on the same date in 2021. The unemployment rate remains below the national average rate of 3.5% as of September 30, 2022. 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 2022 increased by 3.62% from the prior year despite a slight decrease in the tax rate to \$0.168087 per \$100 from \$0.172531 per \$100 of valuation. Real property values are expected to continue to increase at a steady pace in 2023 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 2018 the Commissioners Court authorized a bond election 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 \$82,870,000 in June 2022 to be used for constructing, improving and maintaining non-tolled, high-speed highways, freeways within Collin County and related service and frontage roads, including the acquisition of land and rights-of-way, maintaining roads and bridges, and park and open space purposes. 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, 2022. This is the forty-fourth consecutive year that Collin County has received this prestigious award. In order to be awarded a Certificate of Achievement, Collin County published an easily readable and efficiently organized CAFR, along with satisfying both GAAP and applicable legal requirements.

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

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

Respectfully submitted,



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

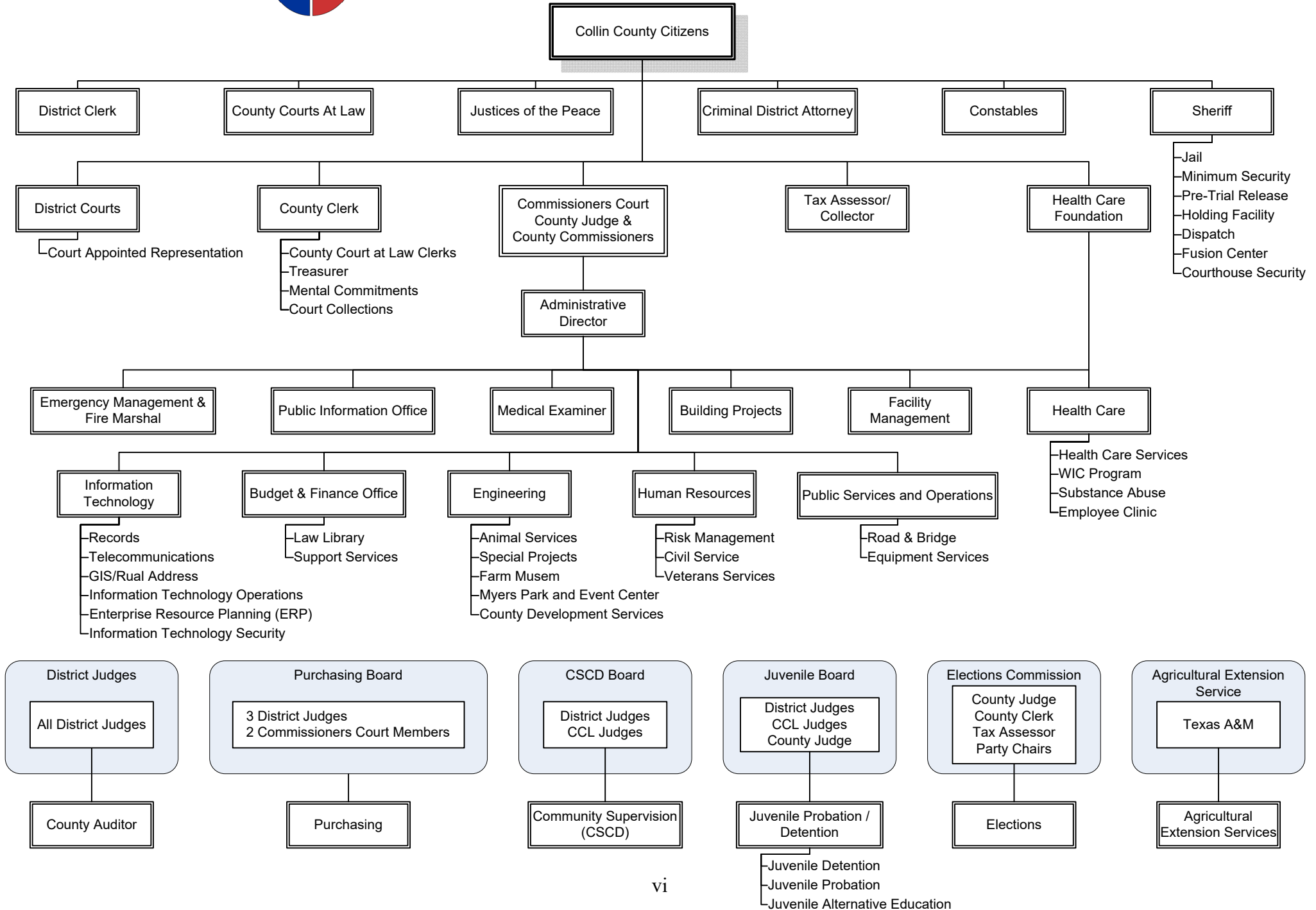
September 30, 2021

Christopher P. Morrell

Executive Director/CEO



Collin County Organizational Chart



COLLIN COUNTY, TEXAS

DIRECTORY OF OFFICIALS

SEPTEMBER 30, 2022

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, 2022

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 Members of the
Commissioners' Court of Collin County
McKinney, Texas

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Collin County, Texas (the "as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of September 30, 2022, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter – Change in Accounting Principle

As described in the notes to the financial statements, in fiscal year 2022 the County adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement due date, including any currently know information that may raise substantial doubt shortly thereafter.

OFFICE LOCATIONS

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and pension and OPEB information 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.

Supplementary 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 combining and individual nonmajor fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates 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 nonmajor fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual comprehensive financial report (ACFR). The other information comprises the introductory section and statistical section, but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 31, 2023, 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 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, 2023



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, 2022. 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 \$890 million on a government-wide basis at September 30, 2022, an increase of \$82 million from 2021.
- For 2022, revenues of the County amounted to \$381 million. The main revenue sources were property (ad valorem) and mixed beverage taxes (\$284.6 million), operating grants and contributions (\$28.4 million), and charges for services (\$61.9 million). These three revenue sources accounted for 74.7%, 7.4%, and 16.2%, respectively, or 98.4% of total governmental activity revenues.
- Total expenses were \$299.1 million. The functional areas with the largest expense amounts were health and welfare (\$29.4 million), general administration (\$58.6 million), public safety (\$68.9), and public transportation (\$53.6 million).
- Net capital assets were \$511.8 million as of September 30, 2022. Net depreciation expense attributable to assets of government-wide activities amounted to \$35.4 million for 2022.

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 \$22.3 million during fiscal year 2022, as compared to an increase of \$128.3 million during fiscal year 2021. The 2022 increase was primarily due to debt issuance \$82.8 million.
- The General Fund reported a fund balance of \$339.5 million as of September 30, 2022, a decrease of \$9.6 million from September 30, 2021. General Fund revenues of \$226.5 million increased by \$2.6 million or 1.16%, and General Fund expenditures of \$234.3 million increased by \$40.2 million or 20.72% from 2021. As a result, General Fund expenditures exceeded revenues by \$7.8 million before considering net additional financing uses of (\$1.7) 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 2022, the County transferred a net of \$33.6 million from Deferred Contributions for the completion of projects (primarily roads) that the county donated to other governmental entities. Although the County will not maintain or own those roads, it continues to be responsible for paying the debt incurred for construction.
- In 2022, the County issued Limited Tax Permanent Improvement Bonds in the amount of \$82,870,000. 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 more narrow than that of the government-wide financial statements, the reader may find it useful in comparing information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, one may come to better understand the differences in the long-term financial activity of the County. Such comparison may also be used to distinguish the long-term impact of the County's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances include reconciliations useful in comparing the governmental funds and government-wide activities.

In February 2009, the Governmental Accounting Standards Board (GASB) issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, which is effective for periods that begin after June 15, 2011. The objective of GASB 54 is to enhance the usefulness of fund balance information by 1) clarifying existing governmental fund type definitions, and 2) providing clarity to fund balance classifications that can be more consistently applied. Collin County implemented GASB 54 reporting as of September 30, 2011, in accordance with GASB requirements.

GASB 54 establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. The classifications are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. The term "proceeds of specific revenue sources" establishes that one or more specific restricted or committed revenues should be the foundation for a special revenue fund. Restricted or committed specific revenue sources should comprise a *substantial portion of the fund's resources*.

GASB 54 requires fund balance to be reported by purpose or function of restriction, using one of the following five categories:

- **Non-spendable** – Generally means the asset is not expected to be converted to cash, such as inventories; the asset can also be related to monies legally or contractually required to be maintained intact, such as a debt service reserve fund.

- **Restricted** – Resources whose use is constrained by either externally imposed (i.e., creditors, contributors, grantors, or laws of other governments), or imposed by law through constitutional provisions of enabling legislation, such as authorization to assess, levy, charge, or otherwise mandate payment of resources. This includes a legally enforceable requirement that resources be used only for the specific purpose.
- **Committed** – Constraints imposed by formal action of the Collin County Commissioners Court to set aside, by court order, a commitment of specific use of resources. Constraints can only be removed or changed by taking the same type of action employed to commit those amounts.
- **Assigned** – An amount intended to be used for a specific purpose, but the amount is neither restricted nor committed. Intent may be expressed by the Commissioners Court or by an official or group to which the governing body has delegated the authority to assign amounts. Assigned fund balance includes all remaining amounts reported in governmental funds, other than the General Fund, that are not classified as non-spendable, restricted, or committed. Collin County has no assigned fund balance in 2022.
- **Unassigned** – Residual amount for the General Fund; it is the fund balance that has not been restricted, committed, or assigned. The General Fund is the only fund that reports a positive unassigned fund balance amount. The only classification that can report a negative fund balance is the unassigned category.

The County maintains individual governmental funds. Information is presented separately in the Governmental Fund Balance Sheet and in the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances for the:

- General Fund
- General Road and Bridge Special Revenue Fund
- Health Care Foundation Special Revenue Fund
- Grants Fund
- Debt Service Fund
- 2020 Permanent Improvement Capital Projects Fund

Each of these funds is classified as a major fund for 2022. 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). 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:

- County 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 belongs 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

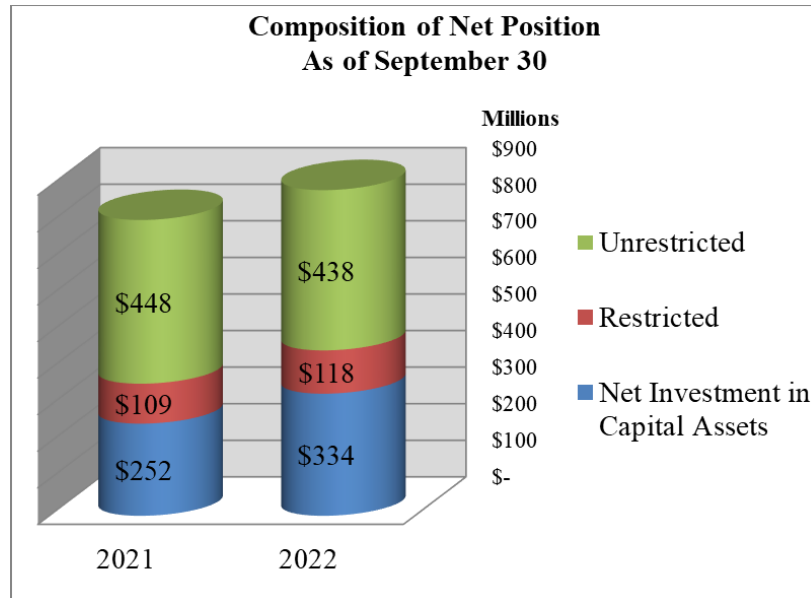
In addition to the basic financial statements and accompanying notes to those financial statements, certain required supplementary information schedules are also presented in this report with additional information regarding the results of the County's financial activities.

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

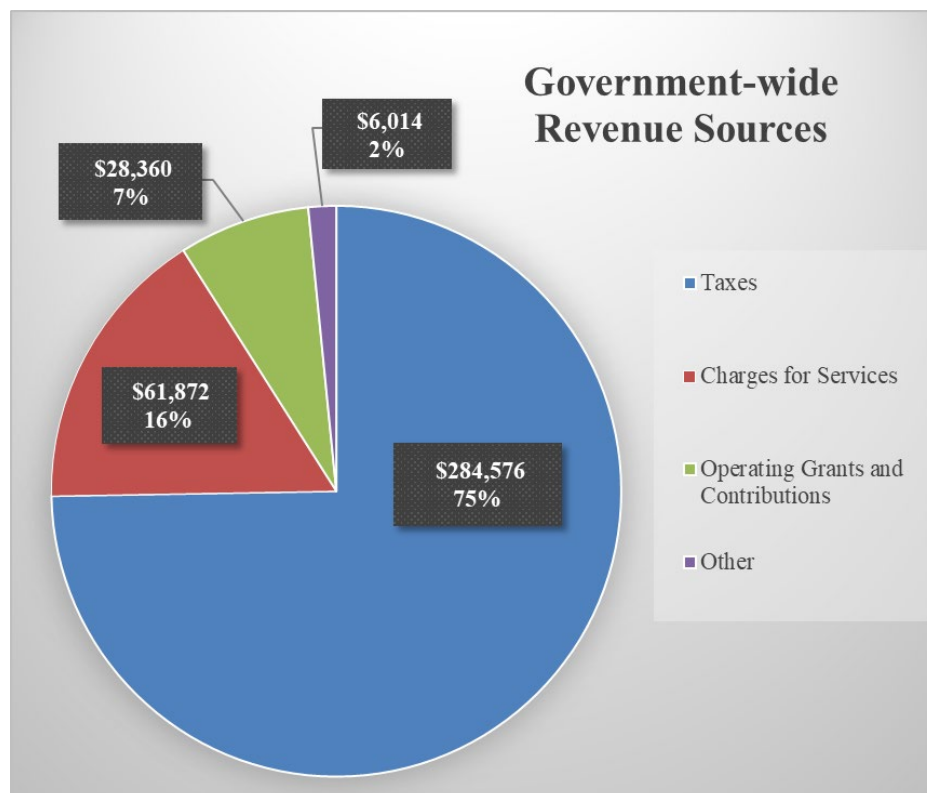
Net position of the County as of September 30, 2022 and 2021, is summarized and analyzed below:



Statement of Net Position As of September 30 (\$ in thousands)						
	2022			2021		
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total
Assets:						
Current and Other Assets	\$ 1,402,405	\$ (125,090)	\$ 1,277,315	\$ 1,152,536	\$ (104,955)	\$ 1,047,581
Capital Assets	376,951	134,867	511,818	351,973	115,280	467,253
Total Assets	1,779,356	9,777	1,789,133	1,504,509	10,325	1,514,834
Deferred Outflow of Resources	34,914	-	34,914	40,796	-	40,796
Liabilities:						
Current Liabilities	229,481	85	229,566	131,948	84	132,032
Long-term Liabilities	610,045	-	610,045	592,836	-	592,836
Total Liabilities	839,526	85	839,611	724,784	84	724,868
Deferred Inflow of Resources	94,015	-	94,015	22,096	-	22,096
Net Position:						
Net Investment in Capital Assets	198,962	134,867	333,829	136,699	115,280	251,979
Restricted	118,398	-	118,398	109,186	-	109,186
Unrestricted	563,369	(125,175)	438,194	552,540	(105,039)	447,501
Total Net Position	\$ 880,729	\$ 9,692	\$ 890,421	\$ 798,425	\$ 10,241	\$ 808,666

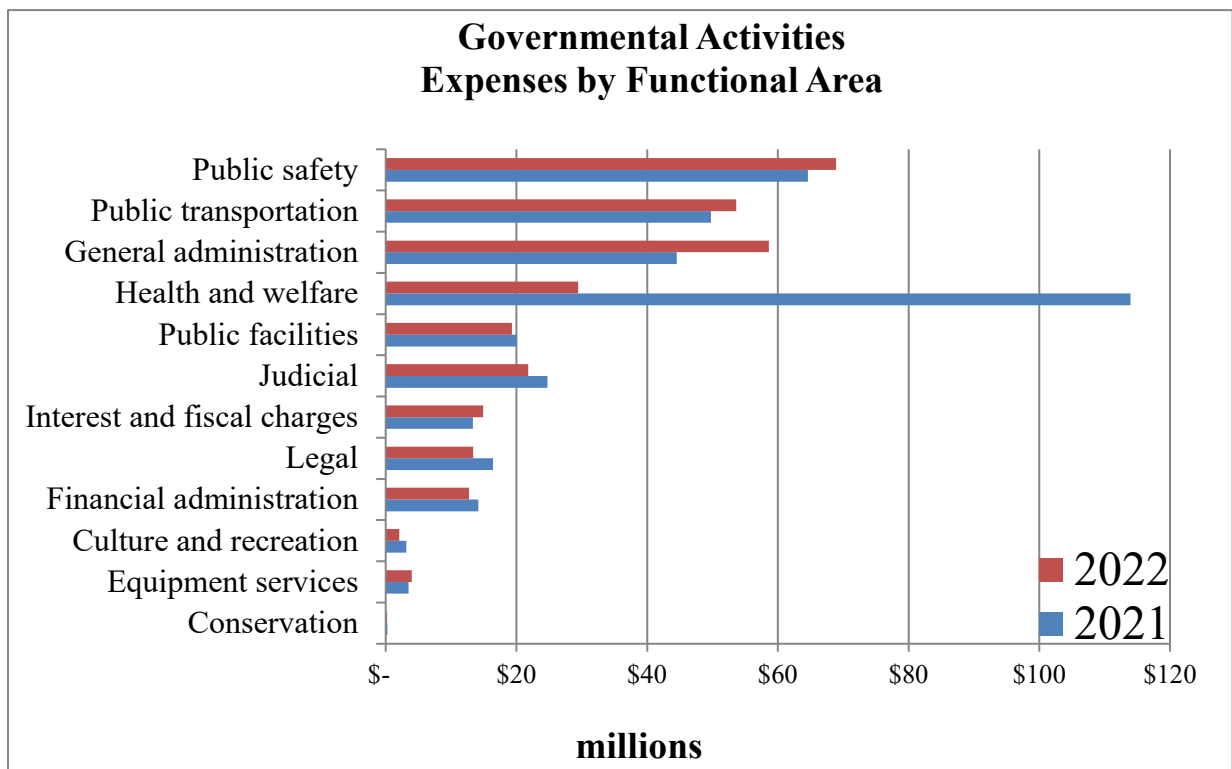
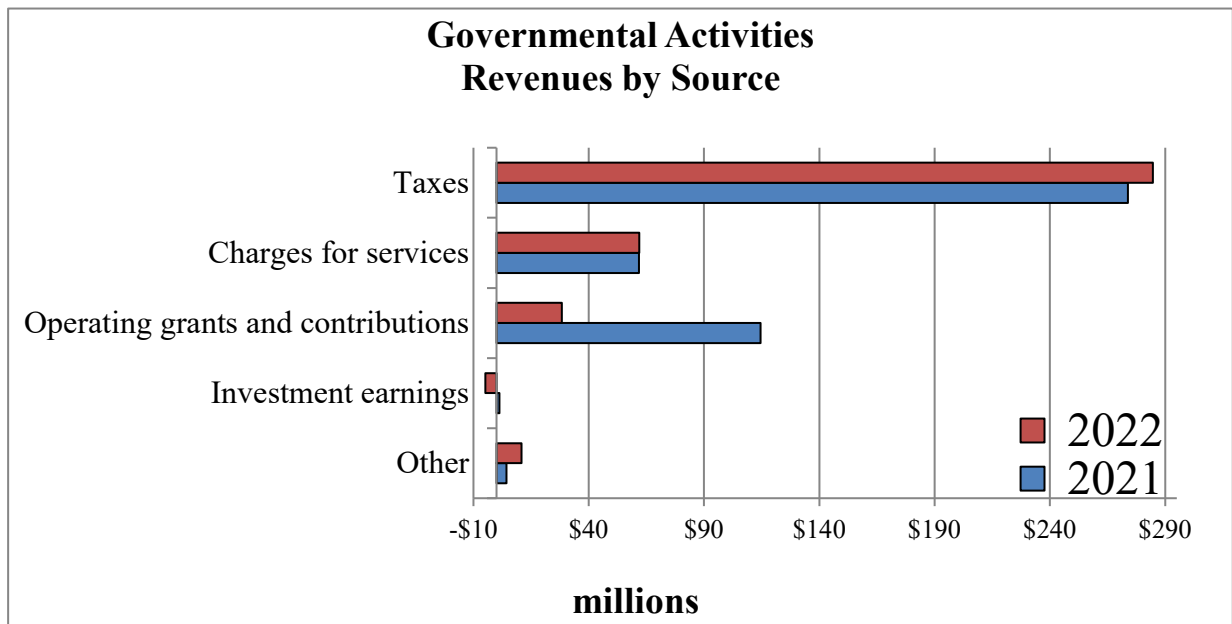
- Net position serves as a useful indicator of financial position. Assets and deferred outflow of resources exceeded liabilities and deferred inflow of resources by \$890 million as of September 30, 2022 a net increase of \$82 million.
- Net investment in capital assets (e.g., land, buildings, infrastructure, machinery and equipment, etc., net of related debt used to acquire the assets) accounts for 37.5% 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 (13.3% of total net position) represents resources subject to external restrictions. Of these restricted net assets, 60.7% are restricted for county roads and bridges, 5.8% is to repay long-term debt, 15.3% is for administration and elections, and 12.3% is restricted to the judicial system.
- The remaining portion of the County's net position (49.2%) 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 decreased in 2022 over 2021 by \$75 million, or (16.39%), due primarily to a decrease in operating grants and contributions by \$86 million, or (75.22%), and an increase in taxes by \$10.8 million, or 3.95%. Charges for services increased \$173 thousand, or 0.28%, and other revenues experienced an increase of \$455 thousand, 8.18%. 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)						
	2022			2021		
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total
Revenues						
<u>Program Revenues:</u>						
Charges for services	\$ 59,951	\$ 1,921	\$ 61,872	\$ 59,833	\$ 1,866	\$ 61,699
Operating grants and contributions	28,360	-	28,360	114,444	-	114,444
Capital grants and contributions	10,355	-	10,355	4,133	-	4,133
Total Program Revenues	98,666	1,921	100,587	178,410	1,866	180,276
<u>General Revenues:</u>						
Taxes	284,576	-	284,576	273,764	-	273,764
Investment earnings	(4,857)	24	(4,833)	1,192	5	1,197
Miscellaneous	491	1	492	205	24	229
Total General Revenues	280,210	25	280,235	275,161	29	275,190
Total Revenues	378,876	1,946	380,822	453,571	1,895	455,466
Expenses						
General administration	58,607	-	58,607	44,533	-	44,533
Judicial	21,831	-	21,831	24,756	-	24,756
Financial administration	12,740	-	12,740	14,180	-	14,180
Legal	13,406	-	13,406	16,400	-	16,400
Public facilities	19,288	-	19,288	20,043	-	20,043
Equipment services	3,968	-	3,968	3,477	-	3,477
Public safety	67,292	1,608	68,900	63,115	1,492	64,607
Public transportation	52,761	887	53,648	48,878	887	49,765
Health and welfare	29,447	-	29,447	113,968	-	113,968
Culture and recreation	2,095	-	2,095	3,150	-	3,150
Conservation	229	-	229	257	-	257
Interest and fiscal charges	14,908	-	14,908	13,340	-	13,340
Total Expenses	296,572	2,495	299,067	366,097	2,379	368,476
Change in Net Position	82,304	(549)	81,755	87,474	(484)	86,990
Net position at beginning of year	798,425	10,241	808,666	710,951	10,725	721,676
Net position at end of year	\$ 880,729	\$ 9,692	\$ 890,421	\$ 798,425	\$ 10,241	\$ 808,666



Summarized above are details of government-wide activities of the County for 2022 and 2021.

- Program revenues include charges for services as well as both operating and capital grants and contributions. Program revenues from government-wide activities decreased by \$80 million or (44.2%). Most of this is due to a decrease in Operating grants and contributions of \$86 million or (75.22%).

- General revenues consist of taxes (property and mixed beverage tax paid to the County by the State of Texas) and interest, as well as miscellaneous transactions not attributable or allocable to a specific program. Property taxes, substantially largest of the revenues, increased by \$10.8 million or 3.95%.
- Public safety expenses increased by \$4.3 million in 2022, 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 increased by \$3.9 million in 2022, mostly due to increases in contributions (deferred expenses) to other entities within the County.
- Judicial expenses decreased by \$2.9 million primarily due to decreases in purchased computer equipment.
- Health and welfare decreased by \$84.5 million primarily due to reduced Covid-19 related activities.
- Financial administration decreased by \$1.4 million due primarily to the County's contribution to the employee insurance premiums.
- Pension income of \$7.5 million was allocated to all functional areas. Of this amount, \$3.5 million was attributed to public safety since this functional area alone accounts for 46.25% 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	
	2022	2021	2022	2021
Public safety	\$ 68,900	\$ 64,606	\$ 51,766	\$ 48,556
General administration	58,607	44,533	44,958	26,403
Public transportation	53,648	49,765	8,962	7,560
Health and welfare	29,447	113,968	18,561	21,678
Judicial	21,831	24,756	12,583	17,397
Public facilities	19,288	20,043	19,171	19,869
Other	47,346	50,804	42,479	46,737
Total	\$ 299,067	\$ 368,475	\$ 198,480	\$ 188,200

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 2022, the County's governmental funds reported a combined ending fund balance of \$987,053 million, which was an increase of \$22.3 million or 2.31%. A large portion of fund balance (81.5%, or \$804.5 million) of the governmental funds has been designated as non-spendable, restricted, or committed. The remaining \$182.6 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, 2022 (in thousands)			
Fund Balance:		<u>Major Purposes for Classification</u>	
Nonspendable	\$ 65,040	6.6%	inventories, receivables from other funds and organizations
Restricted	662,625	67.13%	bond proceeds, debt service tax collections, other legal or contractual restrictions
Committed	76,810	7.78%	road projects, funds set aside for unanticipated cost increases
Unassigned	<u>182,578</u>	<u>18.5%</u>	General Fund
Total Fund Balance	<u>\$ 987,053</u>	<u>100.0%</u>	

Changes in Fund Balance – Major Funds

In 2022, the County is presenting six major funds in the governmental fund financial statements:

- General Fund
- General Road and Bridge Special Revenue Fund
- Health Care Foundation Special Revenue Fund
- Grants Fund
- Debt Service Fund
- 2020 Permanent Improvement Bond Fund

Funds are required to be reported as major funds when revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10% of corresponding totals for all governmental or enterprise funds and at least 5% of the aggregate amount for all governmental and enterprise funds. Any other fund may be reported as a major fund if County officials believe that fund is particularly important to financial statement users. The Health Care Foundation Special Revenue Fund does not meet the criteria for a major fund but management chose to report it as a major fund because it is the primary fund where public health activity is reported in the County.

The Collin County Toll Road Authority (CCTRA) Fund and the Animal Safety Fund are enterprise funds that are being presented as major funds. However, since they are enterprise funds they are being presented in the proprietary funds section of this report.

General Fund

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

At the end of 2022, the unassigned fund balance of the General Fund was \$182.6 million. The total fund balance in the General Fund was \$339.5 million, a decrease of \$9.6 million or (2.74%) from 2021.

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

General Fund Revenue Highlights

- Property tax revenues increased by \$5.8 million or 3.12% from the prior year.
- Federal and state funds increased by \$1.5 million or 21.74% from the prior year.
- Fees and Charges for Services decreased by \$133 thousand or (0.50%) from the prior year.
- Fine collections increased by \$194 thousand or 18.15% from prior year.
- Investment revenues decreased by \$5.1 million or (1,108.98%) from prior year due to decreased investment in long-term federal agency bonds and market rate adjustments.

General Fund Expenditure Highlights

- General Fund expenditures increased by \$40.2 million or 20.72%.
- Payroll costs increased in the General Fund by \$17.9 million or 1.67% primarily due to 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 upgrade all rock roads to asphalt in order to reduce dust and increase the useful life of the roads. The program was geared to upgrade the roads at a rate of 50 miles per year. As of September 30, 2022, the County had upgraded 482 miles of roads, therefore completing the project.

At the end of 2022, the fund balance of the General Road and Bridge Fund was \$73.6 million, an increase of \$6.9 million or 10.38% from the prior year. General Road and Bridge Fund revenues include licenses and permits, fees and charges for services, fines and forfeitures, interest, and miscellaneous.

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 2022 or in 2021.
- Revenues from Fees and Charges for Services increased by \$3.4 million or 16.10% primarily due to increased vehicle registrations, road & bridge fees, and subdivision fees.
- Fines and forfeitures revenues decreased by \$361 thousand or (29%).
- Investment revenues increased by \$135 thousand or 33.24% due to increased interest rates.

General Road and Bridge Fund Expenditure Highlights

- Road construction and maintenance expenditures decreased by \$293.8 thousand or (1.80%) due to a decrease in road maintenance and operating.
- An increase in capital outlay of \$435.5 thousand or (31.50%) 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 74.90% of the funding for the Health Care Foundation Fund in 2022.

The total fund balance of \$3.98 million represents a decrease of \$849 thousand or (17.58%) from 2021; \$2 million was transferred in from the General Fund during the year. Highlights of changes in fund balance in the Health Care Foundation Fund were:

Health Care Fund Revenues

- Federal and state funds increased by \$22 thousand or 10.24% in 2022 due to increased Medicaid funding.
- Fees and charges for services decreased by \$17 thousand or (14.86%).
- Rental revenues increased by \$17 thousand or 1.56% in 2022.
- Investment revenues increased by \$17 thousand or 141.12% due to increased interest rates.

Health Care Fund Expenditure Highlights

Expenditures decreased by \$253 thousand or (5.48%) in 2022.

Grants

The Grants Fund is used to account for receipt of grant revenues and expenditures from Federal and State entities or other sources. Total grant revenues decreased in 2022 by \$77.8 million or (80.54%). The decrease of grant revenues is due to the reduction of funding to the county by the federal and state agencies in response to the COVID-19 pandemic crisis.

Debt Service

The Debt Service fund ended the year with a fund balance of \$6.1 million, an increase of \$236 thousand or 4.05%. Current year tax revenues and interest revenues of \$84.9 million were \$3.9 million more than debt services costs for the previous year.

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 \$140,093,359 at September 30, 2022. The fund balance decreased by \$11.1 million (7.33%) in FY 2022.

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 \$297,354,868 or \$29,341 less than the original budget of \$297,384,209 (excluding transfers). Actual expenditures for 2022 were \$234.3 million or \$63 million (26.9%) less than the final amended budget.

General Fund revenues for 2022 exceeded estimate by \$278 thousand. This is highlighted as follows:

- Taxes - \$25.8 thousand higher than budgeted
- Federal and state funds - \$2.3 million higher than budgeted
- Fees and Charges for Services - \$3.2 million higher than budgeted
- Interest - \$6.6 million lower than budgeted

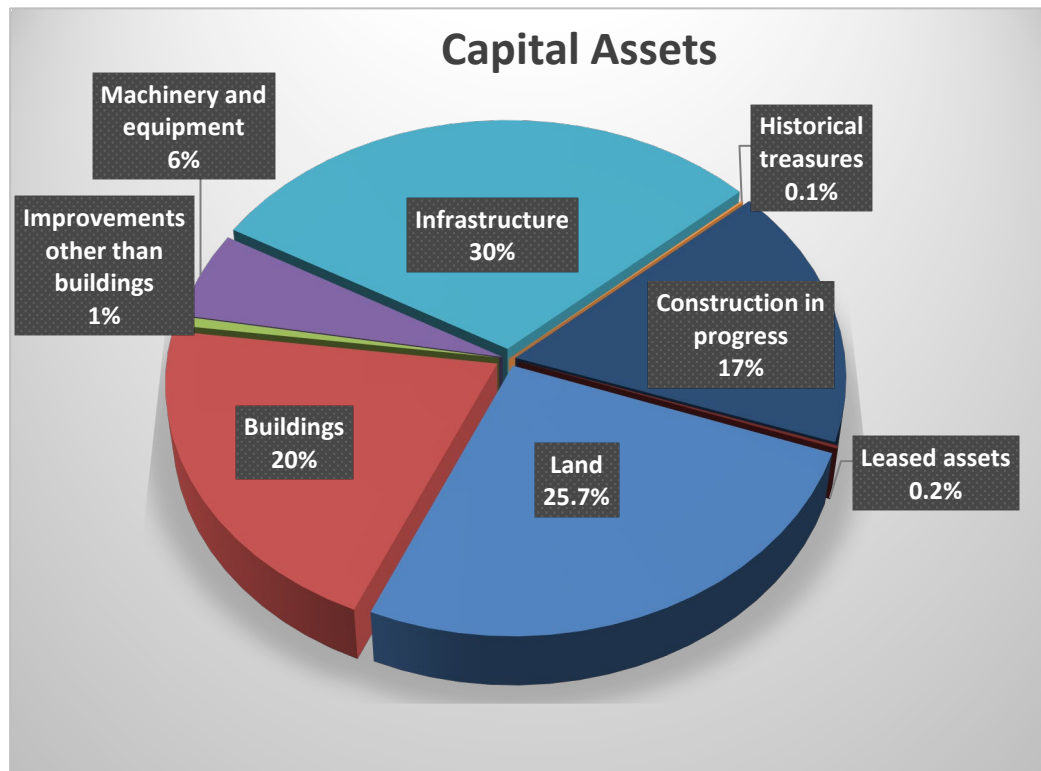
The General Fund is the primary source for expenditures related to the overall operation and administration of the County. In 2022, the departments that contributed to actual expenditures being \$63 million less than budgeted expenditures were as follows:

- General administration expenditures were less than budget by \$25.6 million. Highlights are as follows:
 - Actual expenditures for the County Clerk were \$1.4 million less than budgeted in the maintenance and operating category.
 - Actual expenditures for Non-Departmental were under budget by \$607 thousand in the salaries and benefits category due to unused budget for temporary workers.
 - Actual expenditures were \$17.9 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 \$2.3 million.
 - Actual expenditures for Information Technology were \$1.5 million under budget in the maintenance and operating category, as well as \$201.6 thousand in the training and travel category.
 - Actual expenditures for Telecommunications in the maintenance and operating category were under budget by \$496.9 thousand.
- Judicial expenditures were less than budget by \$2.2 million. Highlights are as follows:
 - The County Courts-at-Law utilized all but \$207.8 thousand of their \$4.7 million total budget.
 - The County Court-at-Law Clerks had \$195.3 thousand remaining in their \$2.7 million salaries and benefits budget at year end.
 - The District Courts had \$516 thousand unspent of their \$6.6 million combined budget at year end.
 - The Jury Services – District Clerk Department had \$300 thousand of their \$918 thousand budget remaining at year end.
 - The Justice of the Peace departments left \$152 thousand of their combined \$2.7 million budget unspent.
- Financial administration expenditures were less than budget by \$958.8 thousand. Highlights are as follows:
 - The Treasury Department was \$16.4 thousand under the \$526.9 thousand budget.
 - The Tax Assessor-Collector was \$748.3 thousand under the \$6.9 million budget of which \$707 thousand was remaining in salaries and benefits.
 - The County Auditor was \$106.8 thousand under the \$3.8 million budget.

- Legal expenditures were \$1.8 million under budget. Highlights are as follows:
 - The \$411 thousand Court-Appointed Prosecutor budget was not utilized in 2022.
 - District Attorney salaries and benefits were \$1.4 million below budget and the maintenance and operating expenditures were \$122.7 thousand below budget.
- Public facilities expenditures were less than budget by \$872.7 thousand. Highlights are as follows:
 - The Building Superintendent was \$507.6 thousand less than budget in the maintenance and operating category.
 - Courthouse Security was \$54.8 thousand less than budget in the maintenance and operating category.
 - Permanent Improvement was \$92.6 thousand under budget in the maintenance and operating category.
- Equipment services expenditures were lower than budget by \$344.1 thousand primarily due to the maintenance and operating category coming in under budget.
- Public safety expenditures were lower than budget by \$4.4 million. Highlights of this budget variance are as follows:
 - The Ambulance expenditures were \$290 thousand under budget.
 - The Constables expenditures were \$144.8 thousand under budget primarily in the salaries and benefits category.
 - The Sheriff's Office expenditures were \$818.9 thousand under budget mostly in the salaries and benefits category.
 - The Jail Operations were \$1.8 million under budget mostly in the salaries and benefits category.
 - The Fusion Center was \$57.3 thousand under budget mostly in the salaries and benefits category.
 - The Sheriff's Office Dispatch was \$357.6 thousand under budget mostly in the maintenance and operating category.
 - The 911 Addressing Department was \$93.3 thousand under budget mostly in the maintenance and operating category.
 - The Medical Examiner was \$31.8 thousand under budget mostly in the salaries and benefits category.
 - The Juvenile Board utilized all but \$616.8 thousand of the \$13.8 million budget.
 - The Courthouse Security was \$35.7 thousand under budget mostly in salaries and benefits category.

- Health and welfare expenditures were \$3.9 million under budget, of which most was due to Indigent Criminal Defendants coming in under budget \$3.3 million as well as Mental Health and Retardation Department \$356 thousand.
- Capital outlay, which is presented separately from functional activities, was \$22.8 million under budget, of which most was for projects that were not completed in 2022 and were rolled over into 2023. Most of the variance is accounted for as follows: \$10.3 million for technology projects, \$0.5 million for the radio system project, \$6.2 million for permanent improvement building projects, and \$2.3 million for road projects.

Capital Asset and Debt Administration



Capital Assets As of September 30 (\$ in thousands)		
	2022	2021
Land	\$ 132,968	\$ 103,573
Buildings	267,178	266,918
Historical treasures	545	515
Improvements other than buildings	9,570	9,485
Machinery and equipment	102,829	101,671
Infrastructure	361,895	331,100
Leased buildings	1,236	-
Construction in progress	86,793	79,552
Total capital assets	963,014	892,813
Less: Accumulated Depreciation	(451,196)	(425,560)
Total capital assets	\$ 511,818	\$ 467,253

Capital Assets

The County's investment in capital assets for governmental activities (including business-type activities), net of accumulated depreciation at September 30, 2022, was \$511.8 million, an increase of \$44.6 million from 2021.

Details by type of activity are summarized below:

Major changes in capital assets for 2022 are as follows:

- Land increased by \$29.4 million due to right-of-way acquisitions for the US380 and Outer Loop road projects.
- Construction in Progress increased by a net of \$7.2 million due to building and transportation projects in progress.
- Accumulated depreciation increased by \$25.6 million mostly due to Infrastructure increasing by \$30.8 million from 2021.

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

Long-term Debt

At September 30, 2022, the County had \$543.645 million in outstanding bonded debt, an increase of \$16.67 million or 3.16%. The County issued \$82,870,000 in limited tax permanent improvement bonds in 2022. Principal was paid down by \$66.2 million and interest payments totaled \$18.48 million.

Long-Term Debt by Intended Use of Proceeds As of September 30 (\$ in thousands)		
	<u>2022</u>	<u>2021</u>
Road and Bridge Projects	\$ 69,480	\$ 75,905
Public Facilities/Park Projects	<u>474,165</u>	<u>451,070</u>
Total Long-Term Debt	<u>\$ 543,645</u>	<u>\$ 526,975</u>

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

Economic Factors

The following economic factors are reflected in the 2022 General Fund and other budgets:

- The percentage increase in net taxable real property assessed value during 2022 (for 2023 tax assessments) was 5.4% (2021 increase was 6.8%).
- Unemployment decreased in 2022 to 2.80% from 3.40% in 2021.

Collin County relies primarily on property taxes for operations. Over 75.5% 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 2022 the County experienced a 5.4% increase in the net taxable value. After experiencing an unemployment rate recent-year high of 7.8% in 2009, the rate has gradually decreased to a rate of 2.80% in 2022, the lowest it's been in more than ten years. The County is experiencing a rapidly increasing population growth as it has been accustomed to in the past few decades. In 2022, the County added an average of 123 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 2022, there were 44,997 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 activities that are currently 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, and in 2022 PGA moved their headquarters from Palm Beach, Florida to Frisco, Texas (Collin County) on a 600-acre campus. The PGA \$550 million campus plans to open to the public in Spring 2023. Universal Parks & Resorts has announced a new 97 acre theme park to be located in Frisco, Texas with expectations to be opened by June 2026. 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 2012 to 2022 the County added 296,329 people, an increase of 36.44%. The rate and absolute numbers of growth continue to provide challenges in keeping up with roads and other infrastructure needs.

The 2020 Census showed the County estimated population at 1,109,462 as of July 1, 2021. The 2020 Census (April 1, 2020) increased 282,124 or 36.06% over the 2010 census of 782,341; and a 116.5% increase over the 2000 census of 491,772. 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 possible purpose of building and operating a 56-mile toll road along the northern and eastern boundaries of the county. The road is planned to connect Interstate 35 with Interstate 30 and allow traffic to loop around the Dallas-Fort Worth metroplex. The limited access roadway 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 limited access roadway 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 2023 total \$420.8 million, an increase of 6.3% over the 2022 adopted budgeted revenue estimates. Property taxes of \$294 million account for 69.85% of the County's revenue estimates for 2023.

The County's expenditure budget for 2023, which includes expenditures and transfers out, totals \$434.8 million. An amount of \$253.1 million, or 58.22%, is budgeted for General Fund expenditures; and an amount of \$84.7 million, or 19.5% of the total, is budgeted for debt services.

Significant events expected to have an impact in 2022 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 2022 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, 2022, the unassigned fund balance for the General Fund was \$182.6 million, which is 61.4% of the General Fund expenditure budget for 2022, which represents 224 operating days of fund balance. When combined with committed funds, which the Commissioners Court controls, the fund balance is \$259.4 million or 87.2% of the General Fund budget, or 318 operating days of fund balance which is controlled by the governing body. The County has eliminated all long-term unfunded liabilities for employee retirement and health care benefits by changing policies and using excess reserves to pay down the liabilities. As such, the County is in excellent shape to endure a future economic downturn. The County will continue to closely monitor its expenditures to ensure that taxpayer dollars are spent wisely and in accordance with sound fiscal management policies.

Limited tax permanent improvement bonds in the amount of \$82.87 million were issued in 2022. Proceeds from the sale of the bonds will be used for construction, improvements, maintenance, and rights of way for non-tolled roads and thoroughfares; and \$2 million will be used for land acquisition for park and open space purposes.

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 2022 was lowered to \$0.168087 per \$100 from \$0.172531 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, 2022

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	
Assets				
Cash and cash equivalents	\$ 69,829,539	\$ 550,195	\$ 70,379,734	\$ 244,445
Investments	1,029,479,885	3,916,568	1,033,396,453	-
Receivables (net of allowance for uncollectibles)	9,568,760	1,563	9,570,323	-
Prepaid expenses	33,608,537	-	33,608,537	-
Internal balances	129,558,241	(129,558,241)	-	-
Inventories	3,800,278	-	3,800,278	-
Net pension assets	126,559,762	-	126,559,762	-
Capital assets (net of accumulated depreciation):				
Land	50,847,834	82,120,529	132,968,363	-
Buildings and system	104,021,679	1,305,128	105,326,807	-
Historical treasures	544,813	-	544,813	-
Improvements other than buildings	3,123,417	81,785	3,205,202	-
Machinery and equipment	28,647,331	132,916	28,780,247	-
Infrastructure	147,138,031	6,134,257	153,272,288	-
Construction in progress	41,701,003	45,092,308	86,793,311	-
Lease buildings and system	927,186	-	927,186	-
Total assets	<u>1,779,356,296</u>	<u>9,777,008</u>	<u>1,789,133,304</u>	<u>244,445</u>
Deferred outflows of resources:				
Deferred outflows related to pension	34,914,083	-	34,914,083	-
Total deferred outflows of resources	<u>34,914,083</u>	<u>-</u>	<u>34,914,083</u>	<u>-</u>
Liabilities:				
Accounts payable and other current liabilities	28,539,832	51,145	28,590,977	17,126
Due to other governments	19,182	-	19,182	-
Unearned revenue	200,921,944	33,807	200,955,751	-
Noncurrent liabilities:				
Due within one year	71,962,584	-	71,962,584	-
Due in more than one year	538,082,881	-	538,082,881	-
Total liabilities	<u>839,526,423</u>	<u>84,952</u>	<u>839,611,375</u>	<u>17,126</u>
Deferred inflows of resources:				
Deferred inflows related to pensions	94,015,343	-	94,015,343	-
Total deferred inflows of resources	<u>94,015,343</u>	<u>-</u>	<u>94,015,343</u>	<u>-</u>
Net position				
Net investment in capital assets	198,961,867	134,866,923	333,828,790	-
Restricted for:				
Debt service	6,919,839	-	6,919,839	-
Health Care Foundation	3,981,994	-	3,981,994	-
Parks	18,053	-	18,053	-
Grant programs	1,079,138	-	1,079,138	-
County Roads and Bridges	71,891,101	-	71,891,101	-
Judicial System	14,527,006	-	14,527,006	-
Law Enforcement	1,832,027	-	1,832,027	-
Administration and Elections	18,148,419	-	18,148,419	-
Unrestricted (deficit)	563,369,169	(125,174,867)	438,194,302	227,319
Total net position	<u>\$ 880,728,613</u>	<u>\$ 9,692,056</u>	<u>\$ 890,420,669</u>	<u>\$ 227,319</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, 2022

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			Component Unit
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			
					Governmental Activities	Business-type Activities	Total	
Primary Government:								
Governmental activities:								
General administration	\$ 58,606,917	\$ 13,119,811	\$ 506,234	\$ 23,048	\$ (44,957,824)	\$ -	\$ (44,957,824)	
Judicial	21,831,102	7,626,137	1,620,791	764	(12,583,410)	-	(12,583,410)	
Financial administration	12,739,873	3,587,927	34,274	4	(9,117,668)	-	(9,117,668)	
Legal	13,405,911	140,534	410,338	-	(12,855,039)	-	(12,855,039)	
Public facilities	19,287,811	-	85,000	31,483	(19,171,328)	-	(19,171,328)	
Equipment services	3,968,071	-	14,489	383,248	(3,570,334)	-	(3,570,334)	
Public safety	67,291,739	10,551,917	4,617,155	44,574	(52,078,093)	-	(52,078,093)	
Public transportation	52,760,991	24,576,201	10,254,356	9,855,723	(8,074,711)	-	(8,074,711)	
Health and welfare	29,447,114	333,229	10,552,967	145	(18,560,773)	-	(18,560,773)	
Culture and recreation	2,095,172	14,860	264,076	16,400	(1,799,836)	-	(1,799,836)	
Conservation	228,772	-	-	-	(228,772)	-	(228,772)	
Interest and fiscal charges	14,907,857	-	-	-	(14,907,857)	-	(14,907,857)	
Total governmental activities	296,571,330	59,950,616	28,359,680	10,355,389	(197,905,645)	-	(197,905,645)	
Business-type activities:								
Public safety	1,608,486	1,920,525	-	-	-	312,039	312,039	
Public transportation	886,881	-	-	-	-	(886,881)	(886,881)	
Total business-type activities	2,495,367	1,920,525	-	-	-	(574,842)	(574,842)	
Total primary government	299,066,697	61,871,141	28,359,680	10,355,389	(197,905,645)	(574,842)	(198,480,487)	
Component unit:								
Health and welfare	144,998	-	165,577	-				20,579
Total component unit	144,998	-	165,577	-				20,579
General revenues								
Property taxes					278,366,800	-	278,366,800	-
Mixed beverage tax					6,209,653	-	6,209,653	-
Unrestricted investment earnings					(4,857,633)	24,494	(4,833,139)	163
Miscellaneous					490,705	1,491	492,196	164
Total general revenues					280,209,525	25,985	280,235,510	327
Change in net position					82,303,880	(548,857)	81,755,023	20,906
Net position - beginning of year					798,424,733	10,240,913	808,665,646	206,413
Net position - end of year					\$ 880,728,613	\$ 9,692,056	\$ 890,420,669	\$ 227,319

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

COLLIN COUNTY, TEXAS

Balance Sheet

Governmental Funds

September 30, 2022

Assets	General Fund	General Road and Bridge	Health Care Foundation
Cash	\$ 38,476,365	\$ 2,164,791	\$ 635,581
Investments	246,412,011	70,263,939	3,687,106
Receivables:			
Taxes (net of allowance for uncollectibles)	2,216,412	-	-
Fines and fees	667,343	356,406	-
Due from other governments	1,048,816	63,121	-
Due from other funds	1,539,558	-	-
Advance to other funds	61,239,819	-	-
Interest	650,961	-	-
Miscellaneous	1,196,917	500	2,196
Inventories	683,840	3,116,438	-
Total assets	<u>\$ 354,132,042</u>	<u>\$ 75,965,195</u>	<u>\$ 4,324,883</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances			
Liabilities:			
Accounts payable	\$ 4,870,147	\$ 1,704,800	\$ 144,043
Payroll related costs payable	6,945,884	256,672	172,666
Lease deposits payable	25,564	-	26,180
Due to other governments	18,220	17	-
Due to other funds	-	-	-
Unearned revenue	-	-	-
Total liabilities	<u>11,859,815</u>	<u>1,961,489</u>	<u>342,889</u>
Deferred Inflows of Resources:			
Unavailable revenue - fines and fees	667,343	356,406	-
Unavailable revenue - property taxes	2,096,072	-	-
Total deferred inflows of resources	<u>2,763,415</u>	<u>356,406</u>	<u>-</u>
Fund Balances:			
Nonspendable	61,923,659	3,116,438	-
Restricted	18,197,772	70,530,862	3,981,994
Committed	76,809,546	-	-
Unassigned	182,577,835	-	-
Total fund balances	<u>339,508,812</u>	<u>73,647,300</u>	<u>3,981,994</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 354,132,042</u>	<u>\$ 75,965,195</u>	<u>\$ 4,324,883</u>

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

Grants	Debt Service	2020 Permanent Improvement	Other Governmental Funds	Total
\$ 162,410	\$ 198,006	\$ 1,394	\$ 20,373,033	\$ 62,011,580
202,942,598	5,814,734	128,230,234	353,563,604	1,010,914,226
-	907,099	-	-	3,123,511
-	-	-	-	1,023,749
1,876,875	-	-	38,308	3,027,120
-	-	-	-	1,539,558
-	-	13,358,879	54,959,543	129,558,241
302,795	-	-	238,443	1,192,199
-	-	-	878	1,200,491
-	-	-	-	3,800,278
<u>\$ 205,284,678</u>	<u>\$ 6,919,839</u>	<u>\$ 141,590,507</u>	<u>\$ 429,173,809</u>	<u>\$ 1,217,390,953</u>
\$ 2,562,707	\$ -	\$ 1,497,148	\$ 5,525,132	\$ 16,303,977
118,623	-	-	33,676	7,527,521
-	-	-	-	51,744
945	-	-	-	19,182
1,539,558	-	-	-	1,539,558
200,921,944	-	-	-	200,921,944
<u>205,143,777</u>	<u>-</u>	<u>1,497,148</u>	<u>5,558,808</u>	<u>226,363,926</u>
-	-	-	-	1,023,749
-	854,311	-	-	2,950,383
<u>-</u>	<u>854,311</u>	<u>-</u>	<u>-</u>	<u>3,974,132</u>
-	-	-	-	65,040,097
140,901	6,065,528	140,093,359	423,615,001	662,625,417
-	-	-	-	76,809,546
-	-	-	-	182,577,835
<u>140,901</u>	<u>6,065,528</u>	<u>140,093,359</u>	<u>423,615,001</u>	<u>987,052,895</u>
<u>\$ 205,284,678</u>	<u>\$ 6,919,839</u>	<u>\$ 141,590,507</u>	<u>\$ 429,173,809</u>	<u>\$ 1,217,390,953</u>



COLLIN COUNTY, TEXAS
Reconciliation of the Balance Sheet of the
Governmental Funds to the Statement of Net Position
September 30, 2022

Total fund balances – governmental funds \$ 987,052,895

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. 33,608,537

The net pension asset is not an available resource and, therefore, is
not reported in the funds. 126,559,762

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	\$ 50,847,834	
Buildings and systems	104,021,679	
Historical treasures	544,813	
Improvements other than buildings	3,123,417	
Machinery and equipment	28,647,331	
Infrastructure	147,138,031	
Construction in progress	41,701,003	
Lease buildings and system	927,186	
Total capital assets		376,951,294

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. \$ 1,023,749

Property taxes earned in the current fiscal year but are not
available to provide for current financial resources, and
therefore are deferred in the funds. 2,950,383

Total deferred revenues 3,974,132

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. 24,337,943

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	\$ (4,619,482)	
Bonds, notes and loans payable	(543,645,000)	
Compensated absences	(10,535,141)	
Unamortized bond premiums	(52,925,713)	
Leased asset payable	(929,354)	
Total liabilities		(612,654,690)

Deferred outflows and inflows of resources related to pensions
are not reported in the funds.

Deferred outflows related to pensions	\$ 34,914,083	
Deferred inflows related to pensions	(94,015,343)	
Total deferred outflows/inflows		(59,101,260)

Net position of governmental activities \$ 880,728,613

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

COLLIN COUNTY, TEXAS

Statement of Revenues, Expenditures, and Changes in Fund Balances

Governmental Funds

For The Year Ended September 30, 2022

	General	General Road and Bridge	Health Care Foundation
Revenues:			
Property taxes	\$ 193,504,103	\$ -	\$ -
Licenses and permits	719,103	6,129	-
Federal and state funds	8,451,393	-	231,594
Fees and charges for services	26,221,575	24,517,753	99,469
Fines and forfeitures	1,260,580	885,081	-
Other local government funds	-	-	-
Rental revenues	316,823	-	1,134,960
Interest and unrealized gains (losses)	(4,680,185)	542,695	28,211
Miscellaneous	688,781	216,816	21,139
Total revenues	<u>226,482,173</u>	<u>26,168,474</u>	<u>1,515,373</u>
Expenditures:			
Current:			
General administration	56,838,674	-	-
Judicial	23,878,379	-	-
Financial administration	14,996,188	-	-
Legal	16,153,871	-	-
Public facilities	11,439,045	-	63,457
Equipment services	3,141,432	-	-
Public safety	77,125,898	-	-
Public transportation	-	17,834,017	-
Health and welfare	21,459,624	-	4,301,065
Culture and recreation	920,213	-	-
Conservation	284,602	6,024	-
Capital outlay:	7,797,589	1,818,108	-
Debt service:			
Principal retirement	306,894	-	-
Interest and fiscal charges	-	-	-
Bond issuance costs	-	-	-
Total expenditures	<u>234,342,409</u>	<u>19,658,149</u>	<u>4,364,522</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(7,860,236)</u>	<u>6,510,325</u>	<u>(2,849,149)</u>
Other financing sources (uses):			
Transfers in	321,755	-	2,000,000
Transfers out	(2,391,679)	-	-
Sale of assets	375,782	417,077	-
Issuance of bonds	-	-	-
Premium (discount) on sale of bonds	-	-	-
Total other financing sources (uses)	<u>(1,694,142)</u>	<u>417,077</u>	<u>2,000,000</u>
Net change in fund balances	<u>(9,554,378)</u>	<u>6,927,402</u>	<u>(849,149)</u>
Fund balances – beginning	<u>349,063,190</u>	<u>66,719,898</u>	<u>4,831,143</u>
Fund balances – ending	<u>\$ 339,508,812</u>	<u>\$ 73,647,300</u>	<u>\$ 3,981,994</u>

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

Grants	Debt Service	2020 Permanent Improvement	Other Governmental Funds	Total
\$ -	\$ 84,842,535	\$ -	\$ 63,138	\$ 278,409,776
-	-	-	-	725,232
18,586,775	-	-	711,180	27,980,942
53,393	-	-	6,189,042	57,081,232
-	-	-	294,774	2,440,435
-	-	3,809	4,022,333	4,026,142
-	-	-	-	1,451,783
-	68,232	864,886	(1,781,623)	(4,957,784)
151,830	-	-	314,654	1,393,220
<u>18,791,998</u>	<u>84,910,767</u>	<u>868,695</u>	<u>9,813,498</u>	<u>368,550,978</u>
114,227	-	-	2,075,734	59,028,635
685,625	-	-	1,333,387	25,897,391
-	-	-	-	14,996,188
295,712	-	-	172,374	16,621,957
4,415	-	-	-	11,506,917
-	-	-	-	3,141,432
3,390,458	-	-	845,517	81,361,873
-	-	-	455	17,834,472
4,949,432	-	-	-	30,710,121
-	-	-	5,137	925,350
-	-	-	-	290,626
9,439,295	-	19,369,518	67,857,387	106,281,897
-	66,200,000	-	-	66,506,894
-	18,510,839	-	-	18,510,839
-	268,930	-	-	268,930
<u>18,879,164</u>	<u>84,979,769</u>	<u>19,369,518</u>	<u>72,289,991</u>	<u>453,883,522</u>
<u>(87,166)</u>	<u>(69,002)</u>	<u>(18,500,823)</u>	<u>(62,476,493)</u>	<u>(85,332,544)</u>
80,331	-	-	297,528	2,699,614
-	-	-	(307,935)	(2,699,614)
44,548	-	7,420,040	13,081,210	21,338,657
-	-	-	82,870,000	82,870,000
-	305,098	-	3,130,000	3,435,098
<u>124,879</u>	<u>305,098</u>	<u>7,420,040</u>	<u>99,070,803</u>	<u>107,643,755</u>
37,713	236,096	(11,080,783)	36,594,310	22,311,211
103,188	5,829,432	151,174,142	387,020,691	964,741,684
<u>\$ 140,901</u>	<u>\$ 6,065,528</u>	<u>\$ 140,093,359</u>	<u>\$ 423,615,001</u>	<u>\$ 987,052,895</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, 2022

Net change in fund balances – governmental funds \$ 22,311,211

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	\$ 102,203,406	
Capital assets decreases	(28,000,140)	
Depreciation expense for all capital assets	(34,342,095)	
Total change in capital assets activity		39,861,171

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.	\$ (82,870,000)	
Debt repayment is expenditure in governmental funds, but reduces long-term liabilities in the statement of net position.	66,200,000	
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.	507,133	
Total long-term debt		(16,162,867)

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. 3,745,532

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	\$ (42,977)	
Fines and forfeitures	(53,827)	
Total changes in revenues		(96,804)

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	\$ (70,319)	
Lease payable	306,894	
Pension	33,031,021	
Compensated absences	(621,959)	
Total changes in long-term liabilities		32,645,637
Change in net position of governmental activities		\$ 82,303,880

COLLIN COUNTY, TEXAS

Statement of Net Position

Proprietary Funds

September 30, 2022

	Business-Type Activities			Governmental Activities
	Collin County Toll Road Authority	Animal Safety	Total Enterprise Funds	Internal Service Funds
Assets:				
Current assets:				
Cash	\$ 18,610	\$ 531,585	\$ 550,195	\$ 7,817,959
Investments	1,048,429	2,868,139	3,916,568	18,565,659
Receivables:				
Due from other governments	-	1,563	1,563	-
Miscellaneous receivables	-	-	-	1,689
Total current assets	1,067,039	3,401,287	4,468,326	26,385,307
Capital assets (net of accumulated depreciation):				
Land	82,120,529	-	82,120,529	-
Buildings and systems	-	1,305,128	1,305,128	-
Improvement other than buildings	-	81,785	81,785	-
Machinery and equipment	-	132,916	132,916	-
Infrastructure	6,134,257	-	6,134,257	-
Construction in progress	45,092,308	-	45,092,308	-
Total capital assets	133,347,094	1,519,829	134,866,923	-
Total assets	134,414,133	4,921,116	139,335,249	26,385,307
Liabilities:				
Current liabilities:				
Accounts payable	-	23,498	23,498	99,377
Payroll payable	-	27,647	27,647	8,598
Claims payable	-	-	-	1,939,389
Unearned revenue	-	33,807	33,807	-
Total current liabilities	-	84,952	84,952	2,047,364
Noncurrent liabilities:				
Advance from other funds	129,558,241	-	129,558,241	-
Total noncurrent liabilities	129,558,241	-	129,558,241	-
Total liabilities	129,558,241	84,952	129,643,193	2,047,364
Net position:				
Net investment in capital assets	133,347,094	1,519,829	134,866,923	-
Unrestricted (deficit)	(128,491,202)	3,316,335	(125,174,867)	24,337,943
Total net position	\$ 4,855,892	\$ 4,836,164	\$ 9,692,056	\$ 24,337,943

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, 2022

	Business-Type Activities			Governmental Activities
	Collin County Toll Road Authority	Animal Safety	Total Enterprise Funds	Internal Service Funds
Operating revenues:				
Premiums	\$ -	\$ -	\$ -	\$ 43,234,759
Charges for services	-	1,783,599	1,783,599	-
Other	-	136,926	136,926	6,331,629
Total operating revenues	-	1,920,525	1,920,525	49,566,388
Operating expenses:				
Administration	-	1,474,555	1,474,555	6,976,594
Benefits	-	-	-	38,944,412
Depreciation	886,881	133,931	1,020,812	-
Total operating expenses	886,881	1,608,486	2,495,367	45,921,006
Operating income (loss)	(886,881)	312,039	(574,842)	3,645,382
Nonoperating revenues (expenses):				
Sale of assets	-	1,491	1,491	-
Interest income	6,281	18,213	24,494	100,150
Total nonoperating revenues (expenses)	6,281	19,704	25,985	100,150
Change in net position	(880,600)	331,743	(548,857)	3,745,532
Total net position – beginning	5,736,492	4,504,421	10,240,913	20,592,411
Total net position – ending	\$ 4,855,892	\$ 4,836,164	\$ 9,692,056	\$ 24,337,943

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, 2022

	Business-Type Activities			Governmental Activities
	Collin County Toll Road Authority	Animal Safety	Total Enterprise Funds	Internal Service Funds
Cash flows from operating activities:				
Receipts from customers and users	\$ -	\$ 1,910,926	\$ 1,910,926	\$ 43,241,066
Insurance recovery	-	-	-	6,331,629
Administration costs	-	(1,595,722)	(1,595,722)	(6,975,851)
Benefits paid	-	-	-	(39,449,808)
Net cash provided by operating activities	-	315,204	315,204	3,147,036
Cash flows from capital financing activities:				
Sales (Purchases) of capital assets	-	(2,065)	(2,065)	-
Net gain on sale of capital assets	-	3,556	3,556	-
Net cash provided by capital financing activities	-	1,491	1,491	-
Cash flows from investing activities:				
Sales (Purchases) of investments	(6,252)	(244,683)	(250,935)	(4,092,640)
Interest income	6,281	18,213	24,494	100,150
Net cash provided (used) by investing activities	29	(226,470)	(226,441)	(3,992,490)
Net increase (decrease) in cash and cash equivalents	29	90,225	90,254	(845,454)
Cash and cash equivalents – October 1, 2021	18,581	441,360	459,941	8,663,413
Cash and cash equivalents – September 30, 2022	\$ 18,610	\$ 531,585	\$ 550,195	\$ 7,817,959
Reconciliation of operating gain(loss) to net cash provided (used) by operating activities:				
Operating gain(loss)	\$ (886,881)	\$ 312,039	\$ (574,842)	\$ 3,645,382
Adjustments to reconcile operating gain(loss) to net cash provided (used) by operating activities:				
Depreciation expense	886,881	-	886,881	-
Other nonoperating expense	-	3,585	3,585	-
Change in intergovernmental receivable	-	(1,563)	(1,563)	6,307
Change in accounts payable	-	4,702	4,702	(501,777)
Change in payroll payable	-	4,478	4,478	(2,876)
Change in unearned revenue	-	(8,037)	(8,037)	-
Total adjustments	886,881	3,165	890,046	(498,346)
Net cash used in operating activities	\$ -	\$ 315,204	\$ 315,204	\$ 3,147,036
Schedule of non-cash capital and related financing activities:				
Increase in advances from other funds related to capital assets	\$ 20,477,779	\$ -	\$ 20,477,779	\$ -

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

COLLIN COUNTY, TEXAS
Statement of Fiduciary Net Position
September 30, 2022

	Investment Trust Funds	Custodial Funds
ASSETS		
Cash	\$ 33,948,412	\$ 27,132,603
Investments	4,694,103	8,166,233
Accounts receivable, net	-	2,681,518
Due from other governments	-	31
Total assets	<u>38,642,515</u>	<u>37,980,385</u>
LIABILITIES		
Due to others/vouchers payable	\$ -	\$ 429,989
Due to other governments	-	717,924
Total liabilities	<u>-</u>	<u>1,147,913</u>
NET POSITION		
Individuals, organizations, other governments	<u>38,642,515</u>	<u>36,832,472</u>
Total net position	<u><u>\$ 38,642,515</u></u>	<u><u>\$ 36,832,472</u></u>

COLLIN COUNTY, TEXAS
Statement of Changes in Fiduciary Net Position
For The Year Ended September 30, 2022

	Investment Trust Funds	Custodial Funds
ADDITIONS		
Investment earnings:		
Interests	\$ 26,779	\$ 404
Total investment earnings	<u>26,779</u>	<u>404</u>
 Tax collections for other governments	-	25,072,062
License, fees, and fines collected for other governments	-	3,802,988,652
Collections for individuals and other entities	47,999,150	64,010,453
Total additions	<u>48,025,929</u>	<u>3,892,071,571</u>
 DEDUCTIONS		
Payments to other governments	-	3,828,580,397
Payments to individuals and other entities	30,793,086	64,913,759
Total deductions	<u>30,793,086</u>	<u>3,893,494,156</u>
Net increase (decrease) in fiduciary net position	17,232,843	(1,422,585)
Net Position -- beginning of the year (Prior period adjustment)	21,409,672	38,255,057
Net Position -- end of the year	<u>\$ 38,642,515</u>	<u>\$ 36,832,472</u>



**NOTES TO THE
FINANCIAL STATEMENTS**



COLLIN COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

SEPTEMBER 30, 2022

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting and reporting policies of the County reflected in the accompanying financial statements conform to accounting principles generally accepted in the United States of America applicable to state and local governments. Accounting principles generally accepted in the United States of America for local governments are those promulgated by the Governmental Accounting Standards Board (GASB) in *Governmental Accounting and Financial Reporting Standards*. The financial report has been prepared in accordance with GASB. The most significant accounting and reporting policies of the County are described in the notes to the financial statements as required by GASB Statement Number 34.

(a) Reporting Entity

Primary Government

Collin County (the County) is a public corporation and political subdivision of the State of Texas. The Commissioners Court, comprised of the elected County Judge and four elected Commissioners, is the general governing body of the County in accordance with Article 5, Paragraph 18 of the Texas Constitution. The County provides the following services as authorized by the statutes of the State of Texas: justice administration (courts, juries, constables, district attorney, clerks, investigators, sheriff, jail, fire marshal, and medical examiner), tax collection, road and bridge maintenance, juvenile services and assistance to indigents.

The accompanying basic financial statements present the County and its component units, entities for which the County is considered to be financially accountable. Blended component units, while legally separate entities, are in substance a part of the County's operations and are appropriately presented as funds of the primary government. The discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the County.

Blended Component Units

For reporting purposes, the Collin County Housing Finance Corporation (HFC), the Collin County Toll Road Authority (CCTRA) and the Collin County Health Care Foundation (HCF) are blended component units. The Commissioners Court is the governing board of the HFC, CCTRA and HCF. The HFC issues single and multiple-family revenue bonds that are disclosed as conduit debt in Footnote III (k) and provides grants to qualified entities that enhance housing affordability for citizens of the County with fees that were revenues for the HFC. The County and/or the citizens of the County benefit from revenues because the board can use the revenues to improve public housing within the County. There are no other financial operations or balances for this entity. Required financial reporting to show compliance is provided by the administrator, Bank of New York Mellon, acting as trustee for the various issues and overseeing legal compliance reporting. The HCF was organized under the Texas Nonprofit Corporation Act to assist the County by providing indigent health care. The County benefits from the HCF because it provides the legally required function of providing health care to indigents. Without the organization, funds would have to be provided by tax dollars to serve this function of government. Financial activity is reported as a major special revenue fund within the governmental fund financial statements. The CCTRA was created to finance the future Outer Loop project within the County with future toll revenues once the construction is complete. The County will fiscally benefit from the increased tax base created by the Outer Loop as well as possibly create a revenue stream from future tolls. The CCTRA is reported as an enterprise fund in the financial statements. 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 and 2020 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, 2022, which were levied October 1, 2021, have been assessed to finance the budget of the fiscal year beginning October 1, 2021. In accordance with the modified accrual basis of accounting, the balances outstanding at November 30, 2022, 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 2020-2022.

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.

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. Examples as are as follows: (1) the courts often require funds to be held in trust by the County, (2) the tax office collects funds on behalf of local governments and the state and (3) the Sheriff collects funds on behalf of inmates to make purchases in the commissary. As a result, all assets reported in an fiduciary fund are offset by a liability to the party or entity on whose behalf the assets are held.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods or services in connection with a proprietary fund's principal ongoing operations. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

(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 \$33,608,537. This amount is comprised of payments to cities within the County in which the County agreed to manage and/or 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 are tangible and intangible, which include land, construction in progress, buildings, improvements other than buildings, equipment, infrastructure, and right to use assets 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/amortized 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
Right to Use Assets	
Buildings	Lease Term

(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 7.40 hours of paid time off (PTO) per pay period (biweekly) from date of employment to four years of service; 8.32 hours per pay period from 5 years to 9 years of service; 9.24 hours per pay period from 10 to 19 years of service; and 10.16 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) Leases

The County is a lessee for a noncancellable lease of a building. The County recognizes lease liability and an intangible right-to-use lease assets in the government-wide financial statements. The County recognizes lease liabilities with an initial, individual value of \$5,000 or more.

At the commencement of a lease, the County initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the County determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The County uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the County generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the County is reasonably certain to exercise.

The County monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

(9) 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.

(10) Unemployment and Workers' Compensation Benefits

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

(11) Fund Equity

In the fund financial statements, governmental funds report fund balances that are not available for appropriation or are legally restricted by outside parties for a specific purpose. As required by GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, these fund balance amounts are reported as non-spendable, restricted, committed, or unassigned. Collin County has no assigned fund balances.

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>683,840</u>	
Total General Fund			61,923,659
General Road and Bridge Fund:			
Inventories			<u>3,116,438</u>
Total Nonspendable	\$		<u>65,040,097</u>

2. Restricted Fund Balance

Limitations are imposed on a portion of fund balance by creditors, grantors, contributors, or laws and regulations of the state or federal governments. These funds are classified as restricted funds. Details of the restricted encumbrances can be found at (o) *Restricted and Committed Encumbrances* section of the notes to the financial statements. Restricted fund balances reported in the governmental fund statements are as follows:

Restricted:

General Fund:

Housing Finance Corporation	\$	225,390	
Records Archive		16,092,518	
District Court Records Technology		731,277	
Courthouse Security		<u>1,148,587</u>	
Total General Fund	\$		18,197,772

General Road and Bridge Fund:

Public transportation			70,530,862
-----------------------	--	--	------------

Health Care Foundation:

Indigent health care			3,981,994
----------------------	--	--	-----------

Grants

Grant Programs			140,901
----------------	--	--	---------

Debt Service Fund:

Debt service activity			6,065,528
-----------------------	--	--	-----------

2020 Permanent Improvement:

Road and bridge projects			140,093,359
--------------------------	--	--	-------------

Other Governmental Funds

General administration	27,104,944		
Judicial	11,585,655		
Financial administration	3		
Legal	4,337,618		
Public facilities	36,432,713		
Public safety	375,945		
Public transportation	343,557,946		
Culture and recreation	<u>220,177</u>		
Total other governmental funds			<u>423,615,001</u>
Total Restricted			<u>\$ 662,625,417</u>

3. Committed Fund Balance

Committed fund balance is the portion of fund balance that has self-imposed limitations placed by the Commissioners Court. The Commissioners Court ordered these 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	\$ 42,507,207
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>25,002,339</u>
Total	<u>\$ 76,809,546</u>

(12) Change in Accounting Principle

GASB Statement No. 87, Leases, was adopted effective October 1, 2021. The statement addresses accounting and financial reporting for lease contracts. Statement No. 87 establishes standards for recognizing and measuring assets, liabilities, deferred outflows of resources, deferred inflows of resources, and revenues and expenses related to leases in the basic financial statements, in addition to requiring more extensive note disclosures. The adoption of this standard did not result in a restatement of beginning fund balance or net position, but assets, deferred inflows and liabilities were recognized, and more extensive note disclosures were required.

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, District Attorney Service Fee Fund, Juvenile Case Manager Fund, District Attorney Apportionment 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, Texas FIT and Texas Term are overseen by a Governing Board consisting of individuals elected from participating government entities in the pool.

The County invests in all 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: \$151,714,798 valued using a documented trade history in exact security (Level 1); \$34,929,930 valued using a documented trade history in exact security (Level 2 inputs); \$55,992,592 are valued using an option-adjusted discounted cash-flow model (Level 2); \$29,242,595 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, 2022, are as follows:

<u>Type of Investment</u>	<u>Carrying Value</u>	<u>WAM (Days)</u>
Local government investment pools	\$ 482,319,224	50
Federal agency bonds	166,622,839	383
Certificates of deposits	161,427,860	231
Municipal bonds	29,347,635	844
Money market/cash equivalents	<u>193,678,895</u>	1
Total investments	<u>\$ 1,033,396,453</u>	
Portfolio		145

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, 2022, the local government pools (46.7% of the portfolio) were rated AAAM by Standard and Poor's, or AAAs/S1 by Fitch. The federal agency bonds (16.1% of the portfolio) were rated AA+ by Standards and Poor's. The Municipal Bonds (2.8% of the portfolio) were rated AA or better by Standard and Poor's. The Certificates of Deposits (15.6% 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 (18.7% of the portfolio) are FDIC insured or fully collateralized with securities held by the Federal Home Loan Bank or the Federal Reserve Bank of New York in the name of Collin County.

Interest Rate Risk

As a means of minimizing risk of loss due to interest rate fluctuations, the Investment Policy requires that investment maturities not exceed five years for all investment types. The weighted average maturity for all securities was 122 days. All investments are normally held to maturity or until called.

(b) Deposits

The September 30, 2022, carrying amount of deposits was as follows:

	<u>Bank Deposits</u>
Governmental activities	\$ 62,011,580
Business-type activities	<u>8,368,154</u>
Total	<u>\$ 70,379,734</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, 2022. 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, Crossroads, 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. CC Trails of Blue Ridge RD District, CCWCD #3, Collin County MUD #2, County County MUD #4, Collin County MUD CR412 East Fork FWSD #1A, Elevon MUD #1A, Lakehaven MUD, Magnolia Pointe MUD #1, Seis Lago's Utility District, Uptown MUD #1 and Van Alstyne MUD #2;
4. Collin County Community College and McKinney CED;
5. Neighborhoods of Arcadia Farms, Brookside, Cambridge Crossing, Chalk Hill, Collin Creek East, Collin Creek West, Creeks of Legacy, Edgewood Creek, Crossroads, Glen Crossing West, Heritage PID Zone 1, Heritage PID Zone 2, Heritage PID Zone 3, Heritage PID Zone 4, Hurricane Creek MIA, Hurricane Creek IA #1, Lakepointe MIA, Lakepointe IA #1, Lakepointe IA #2-3, Lakes at Mustang Ranch, Ownsby Farms, Sherley Tract MIA, Sherley Tract IA #1, Wells North, Wells South, The Columns, Whitewing Trails #2, Winchester PID

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 Fiduciary Fund. Tax collections are recorded net of the entities' related collection commission paid to the County in this Fiduciary 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.

(d) Deferred Inflows and Unearned Revenue

At September 30, 2022, the various components of unavailable revenue and unearned revenue reported in the governmental funds were as follows:

Deferred inflows of resources:	
Taxes:	
General Fund	\$ 2,096,072
Debt Service Fund	854,311
Total taxes	<u>2,950,383</u>
Fines and Fees:	
General Fund	667,343
General Road and Bridge Fund	356,406
Total fines and fees	<u>1,023,749</u>
Total deferred inflows of resources:	<u>\$ 3,974,132</u>
Unearned Revenues:	
Grant Funds	<u>200,921,944</u>
Total unearned revenue:	<u>\$ 200,921,944</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.

(e) 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	Non-Major Funds
Receivables:							
Taxes	\$ 2,292,629	\$ -	\$ -	\$ -	\$ 938,292	\$ -	\$ -
Fines and Fees	2,948,668	1,574,786	-	-	-	-	-
Due from other governments	1,048,816	63,121	-	1,876,875	-	-	38,308
Due from other funds	1,539,558	-	-	-	-	-	-
Advance to other funds	61,239,819	-	-	-	-	13,358,879	54,959,543
Interest	650,961	-	-	302,795	-	-	238,443
Miscellaneous	1,196,917	500	2,196	-	-	-	878
Gross receivables	70,917,368	1,638,407	2,196	2,179,670	938,292	13,358,879	55,237,172
Less allowance for uncollectible	(2,357,542)	(1,218,380)	-	-	(31,193)	-	-
Net receivables	<u>\$ 68,559,826</u>	<u>\$ 420,027</u>	<u>\$ 2,196</u>	<u>\$ 2,179,670</u>	<u>\$ 907,099</u>	<u>\$ 13,358,879</u>	<u>\$ 55,237,172</u>

(f) 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 2022. A summary of changes in capital assets follows:

	Beginning balance	Increases	Decreases	Transfers	Ending balance
Governmental activities:					
Capital assets, not depreciated:					
Land	\$ 33,296,249	\$ 29,661,219	\$ (266,104)	\$ (11,843,530)	\$ 50,847,834
Construction in progress	43,093,652	29,293,193	-	(30,685,842)	41,701,003
Historical treasures	514,813	30,000	-	-	544,813
Total capital assets, not depreciated	<u>76,904,714</u>	<u>58,984,412</u>	<u>(266,104)</u>	<u>(42,529,372)</u>	<u>93,093,650</u>
Capital assets, being depreciated:					
Buildings	264,071,211	-	-	259,633	264,330,844
Improvements other than buildings	9,485,206	-	-	-	9,485,206
Machinery and equipment	101,384,201	7,763,243	(6,649,886)	-	102,497,558
Infrastructure	320,456,984	14,544,746	(5,541,711)	21,791,960	351,251,979
Right to use - buildings	1,236,248	-	-	-	1,236,248
Total assets being depreciated	<u>696,633,850</u>	<u>22,307,989</u>	<u>(12,191,597)</u>	<u>22,051,593</u>	<u>728,801,835</u>
Less accumulated depreciation for:					
Buildings	(152,539,648)	(7,769,517)	-	-	(160,309,165)
Improvements other than buildings	(5,914,930)	(446,859)	-	-	(6,361,789)
Machinery and equipment	(69,243,152)	(11,248,197)	6,641,122	-	(73,850,227)
Infrastructure	(192,631,264)	(14,568,460)	3,085,776	-	(204,113,948)
Less accumulated amortization for:					
Right to use - buildings	-	(309,062)	-	-	(309,062)
Total accumulated depreciation	<u>(420,328,994)</u>	<u>(34,342,095)</u>	<u>9,726,898</u>	<u>-</u>	<u>(444,944,191)</u>
Net capital assets, being depreciated	<u>276,304,856</u>	<u>(12,034,106)</u>	<u>(2,464,699)</u>	<u>22,051,593</u>	<u>283,857,644</u>
Governmental activities, capital assets	<u>\$ 353,209,570</u>	<u>\$ 46,950,306</u>	<u>\$ (2,730,803)</u>	<u>\$ (20,477,779)</u>	<u>\$ 376,951,294</u>
	Beginning balance	Increases	Decreases	Transfers	Ending balance
Business-type activities:					
Capital assets, not depreciated:					
Land	\$ 70,276,999	-	\$ -	\$ 11,843,530	\$ 82,120,529
Construction in progress	36,458,059	-	-	8,634,249	45,092,308
Total capital assets, not depreciated	<u>106,735,058</u>	<u>-</u>	<u>-</u>	<u>20,477,779</u>	<u>127,212,837</u>
Capital assets, being depreciated:					
Buildings	2,846,799	-	-	-	2,846,799
Improvements other than buildings	-	85,341	-	-	85,341
Machinery and equipment	286,531	45,006	-	-	331,537
Infrastructure	10,642,567	-	-	-	10,642,567
Total assets being depreciated	<u>13,775,897</u>	<u>130,347</u>	<u>-</u>	<u>-</u>	<u>13,906,244</u>
Less accumulated depreciation for:					
Buildings	(1,446,778)	(94,893)	-	-	(1,541,671)
Improvements other than buildings	-	(3,556)	-	-	(3,556)
Machinery and equipment	(163,139)	(35,482)	-	-	(198,621)
Infrastructure	(3,621,429)	(886,881)	-	-	(4,508,310)
Total accumulated depreciation	<u>(5,231,346)</u>	<u>(1,020,812)</u>	<u>-</u>	<u>-</u>	<u>(6,252,158)</u>
Net capital assets, being depreciated	<u>8,544,551</u>	<u>(890,465)</u>	<u>-</u>	<u>-</u>	<u>7,654,086</u>
Business-type activities, capital assets	<u>\$ 115,279,609</u>	<u>\$ (890,465)</u>	<u>\$ -</u>	<u>\$ 20,477,779</u>	<u>\$ 134,866,923</u>

Depreciation and amortization expense for FY 2022 was charged to functions/programs of the primary government as follows:

Governmental activities:

General administration	\$ 6,923,241
Judicial	52,966
Financial administration	66,963
Public facilities	8,415,242
Equipment services	1,027,791
Public safety	598,252
Public transportation	16,805,676
Health and welfare	300,887
Culture and recreation	<u>151,077</u>
Total governmental activities	<u>\$ 34,342,095</u>

Proprietary activities

Outer loop:

Public transportation	\$ 886,881
-----------------------	------------

Animal safety:

Public facilities	98,449
Public safety	<u>35,482</u>

Total business-type activities	<u>\$ 1,020,812</u>
--------------------------------	---------------------

Construction Commitments

Collin County has active construction projects as of September 30, 2022. The projects include road and bridge construction and new facility construction. At year-end the County's outstanding commitments with contractors are as follows:

<u>Project Type</u>	<u>Remaining Commitment</u>
Public transportation	\$ 45,247,692
Public facilities	<u>31,928,033</u>
Total	<u>\$ 77,175,725</u>

(f) Long-term Debt

New Bond Issues

Collin County issues general obligation bonds and tax notes to finance major capital projects. The total bond debt is \$543,645,000 as of September 30, 2022. The County has bond debt, of which \$82,870,000 was issued in 2022.

The following are general obligation bonds and tax notes outstanding at September 30, 2022, and are for governmental activities only:

Fund Name	Interest Rates	Date		Due as of September 30, 2022
		Issued	Maturity	
Limited Tax Permanent Improvement Bond 2013A	2.500% to 4.000%	2013	2023	\$ 105,000
Limited Tax Refunding Bonds 2013B	0.450% to 3.189%	2013	2025	3,810,000
Limited Tax Refunding and Permanent Improvement Bond 2014	2.000% to 5.000%	2014	2034	10,365,000
Limited Tax Refunding and Permanent Improvement Bond 2015	2.000% to 4.000%	2015	2035	2,380,000
Limited Tax Refunding and Permanent Improvement Bond 2016	2.000% to 5.000%	2016	2036	2,620,000
Limited Tax Permanent Improvement Bond 2019	3.000% to 5.000%	2019	2039	109,515,000
Limited Tax Permanent Improvement Bond 2020	3.000% to 5.000%	2020	2040	115,110,000
Limited Tax Refunding Bond 2020	2.000% to 5.000%	2020	2032	44,095,000
Limited Tax Permanent Improvement Refunding Bond 2021	2.250% to 5.000%	2021	2041	70,200,000
Limited Tax Refunding Bond 2021	0.302% to 1.963%	2021	2033	28,305,000
Limited Tax Permanent Improvement Bond 2022	4.000% to 5.000%	2022	2042	82,870,000
Unlimited Tax Refunding Bond 2013A	1.000% to 5.000%	2013	2023	2,200,000
Unlimited Tax Refunding Bond 2013B	0.650% to 4.000%	2013	2025	2,590,000
Unlimited Tax Road Bond 2014	2.000% to 5.000%	2014	2034	17,670,000
Unlimited Tax Road and Refunding Bond 2015	2.000% to 5.000%	2015	2035	37,245,000
Unlimited Tax Road and Refunding Bond 2016	2.000% to 5.000%	2016	2028	14,565,000
Total:				<u>\$ 543,645,000</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	\$ 2,200,000
Total principal to be paid to bondholders	<u>\$ 2,200,000</u>
Liability as of September 30, 2022	<u>\$ 105,000</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. The refunding resulted in savings of \$3,832,160 due to a decrease in cash flow requirements and had an economic gain of \$1,422,878. 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	\$ 15,720,000
Total principal to be paid to bondholders	<u>\$ 15,720,000</u>
Liability as of September 30, 2022	<u>\$ 3,810,000</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. The refunding resulted in savings of \$5,317,279 due to a decrease in cash flow requirements and had an economic gain of \$1,294,074. 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, 2022	<u>\$ 10,365,000</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. The refunding resulted in savings of \$387,385 due to a decrease in cash flow requirements and had an economic gain of \$106,860. 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, 2022	<u>\$ 2,380,000</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. The refunding resulted in savings of \$450,520 due to a decrease in cash flow requirements and had an economic gain of \$192,644. 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, 2022	<u>\$ 2,620,000</u>

Limited Tax Permanent Improvement Bonds, Series 2019

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

\$151,005,000 Limited Tax Permanent Improvement Bonds, Series 2019 were issued for (i) constructing, improving and maintaining non-tolled, high-speed highways and freeways: including the acquisition of land and right-of-ways; (ii) constructing, improving and maintaining roads and bridges; (iii) acquiring and improving land for park and open space purposes; (iv) acquiring, constructing, improving, renovating and equipping juvenile and adult detention facilities, including court facilities, juvenile probation facilities and juvenile justice alternative education program facilities and the acquisition of land; (v) paying the costs of issuance associated with the sale of the Bonds. Principal maturities will occur annually beginning on February 15, 2020 with installments ranging from \$4,245,000 to \$32,875,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 3.0% to 5.0%. The final principal and interest payment is due on February 15, 2039. This bond issue is subject to rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

New Issue	<u>\$ 151,005,000</u>
Total principal to be paid to bondholders	<u>\$ 151,005,000</u>
Liability as of September 30, 2022	<u>\$ 109,515,000</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	<u>\$ 151,765,000</u>
Total principal to be paid to bondholders	<u>\$ 151,765,000</u>
Liability as of September 30, 2022	<u>\$ 115,110,000</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. The refunding resulted in savings of \$10,363,425 due to a decrease in cash flow requirements and had an economic gain of \$5,460,313. 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, 2022	<u>\$ 44,095,000</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. The refunding resulted in savings of \$280,824 due to a decrease in cash flow requirements and had an economic gain of \$230,663. 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, 2022	<u>\$ 70,200,000</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. The refunding resulted in savings of \$5,177,013 due to a decrease in cash flow requirements and had an economic gain of \$2,338,065. 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	\$ 28,930,000
Total principal to be paid to bondholders	<u>\$ 28,930,000</u>
Liability as of September 30, 2022	<u>\$ 28,305,000</u>

Limited Tax Permanent Improvement Bonds, Series 2022

(new issue authorized by voters on November 6, 2018, issued June 15, 2022)

\$82,870,000 Limited Tax Permanent Improvement Bonds, Series 2022 were issued for (i) constructing, improving and maintaining non-tolled, high-speed highways and freeways within Collin County and related service and frontage roads; including the acquisition of land and rights-of-ways therefor; and including participating in the cost of joint county-state and county-city projects; (ii) constructing, improving and maintaining roads and bridges within Collin County, including the acquisition of land and rights-of-way therefor; and including participating in the cost of joint county-state and county-city projects; (iii) acquiring and improving land for park and open space purposes; including joint county-city projects, and (iv) paying the costs of issuance associated with the sale of the Bonds. Principal maturities will occur annually beginning on February 15, 2023 with installments ranging from \$1,745,000 to \$30,055,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 4.0% to 5.0%. The final principal and interest payment is due on February 15, 2042. 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	\$ 82,870,000
Total principal to be paid to bondholders	\$ 82,870,000
Liability as of September 30, 2022	\$ 82,870,000

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. The refunding resulted in savings of \$3,072,920 due to a decrease in cash flow requirements and had an economic gain of \$987,103. 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	14,630,000
Total principal to be paid to bondholders	\$ 40,295,000
Liability as of September 30, 2022	\$ 2,200,000

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. The refunding resulted in savings of \$3,720,869 due to a decrease in cash flow requirements and had an economic gain of \$1,611,177. 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	\$ 15,970,000
Liability as of September 30, 2022	\$ 2,590,000

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	\$ 25,045,000
Liability as of September 30, 2022	\$ 17,670,000

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. The refunding resulted in savings of \$6,691,450 due to a decrease in cash flow requirements and had an economic gain of \$2,274,002. 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	26,620,000
Total principal to be paid to bondholders	\$ 67,075,000
Liability as of September 30, 2022	\$ 37,245,000

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. The refunding resulted in savings of \$6,802,300 due to a decrease in cash flow requirements and had an economic gain of \$3,247,095. 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	22,110,000
Total principal to be paid to bondholders	<u>\$ 51,825,000</u>
Liability as of September 30, 2022	<u>\$ 14,565,000</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, 2022, \$20.225 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 Non-current Liabilities

Non-current liabilities for the year ended September 30, 2022, were as follows:

Governmental activities:	Beginning Balance	Additions	Deductions	Ending Balance	Due within one year
General obligation bonds	526,975,000	82,870,000	66,200,000	543,645,000	65,215,000
Lease liability	1,236,248	-	306,894	929,354	308,441
Compensated absences	9,913,183	11,780,535	11,158,577	10,535,141	5,894,574
Claims and judgements	2,514,912	36,281,816	36,786,470	2,010,258	544,569
Unamortized bond premium	53,432,846	3,435,098	3,942,232	52,925,712	-
Total	<u>594,072,189</u>	<u>134,367,449</u>	<u>118,394,173</u>	<u>610,045,465</u>	<u>71,962,584</u>

Compensated absences are liquidated in funds that have employees (i.e., General Fund, General Road and Bridge Fund, Health Care Foundation Fund, etc.). The County has no other post-employment benefits due to Commissioners Court eliminating the benefit that created the liability in 2010.

(j) General Obligation Bonds

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

Year ending September 30	Principal	Interest	Total
2023	65,215,000	19,466,000	84,681,000
2024	38,175,000	17,247,329	55,422,329
2025	35,375,000	15,921,845	51,296,845
2026	32,370,000	14,552,354	46,922,354
2027	30,080,000	13,248,135	43,328,135
2028-2032	140,180,000	49,189,972	189,369,972
2033-2037	123,090,000	23,922,076	147,012,076
2038-2042	<u>79,160,000</u>	<u>4,593,303</u>	<u>83,753,303</u>
Total	<u>\$ 543,645,000</u>	<u>\$ 158,141,014</u>	<u>\$ 701,786,014</u>

The Debt Service Fund has \$6,065,528 to service the general long-term bond retirement as of September 30, 2022. 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) Lease Liability

A summary of leases payables as of September 30, 2022, are as follows for governmental activities are as follows:

Purpose of Lease	Interest Rate	Initial Year of Lease	Amount of Initial Liability	Interest Current Year	Amounts Outstanding 09/30/22	Amounts Due Within One Year
Governmental activities:						
Right to Use:						
Buildings	0.435%	2021	\$ 1,236,248	\$ -	\$ 929,354	\$ 308,441
Total governmental activities				\$ -	\$ 929,354	\$ 308,441

The future principal and interest lease payments as of September 30, 2022, are as follows for governmental activities:

Year Ended September 30,	Governmental Activities		
	Principal	Interest	Total Requirements
2023	\$ 308,441	\$ 4,043	\$ 312,484
2024	309,783	2,701	312,484
2025	311,130	1,353	312,483
Totals	\$ 929,354	\$ 8,097	\$ 937,451

(l) 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.

(m) Inter-fund Receivables, Payable Balances and Transfers

Activity between funds that represent the current portion of lending/borrowing and inter-fund charges for goods and services arrangements outstanding at year end are referred to as “Due to/from other funds.” The composition of inter-fund balances as of September 30, 2022, is as follows:

	Due from	Due to
General Fund	\$ 1,539,558	\$ -
Grants Fund	-	1,539,558
Total	\$ 1,539,558	\$ 1,539,558

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

Inter-fund advance activity is as follows:

	Advance to	Advance from
General Fund	\$ 61,239,819	\$ -
2020 Permanent Improvement Bond	13,358,879	-
Nonmajor Funds	54,959,543	-
Collin County Toll Road Authority Fund	-	129,558,241
	<u>\$ 129,558,241</u>	<u>\$ 129,558,241</u>
Total		

These balances are a result of funding to finance the Collin County Toll Road Authority Fund. These advances are planned to be paid back in the future with toll revenues generated from this project.

All transfers are reported under other financing sources (uses). The accumulated total of inter-fund transfers for the fiscal year ending September 30, 2022, is as follows:

	Transfers In	Transfers Out
General Fund	\$ 321,755	\$ 2,391,679
Health Care Foundation	2,000,000	-
Grant Fund	80,331	-
Nonmajor Funds	297,528	307,935
	<u>\$ 2,699,614</u>	<u>\$ 2,699,614</u>
Total		

The General Fund transfer-in consists of a transfer of \$310,000 to move the Courthouse Security Fund into the General Fund because it was not supporting itself, and a transfer of \$11,755 from the District Attorney Apportionment Fund to supplement District Attorney salaries. Transfers out from the General Fund consists of a \$2,000,000 transfer to the Health Care Foundation Fund to support operations of the fund, a transfer of \$78,221 for grant matching funds, \$3,458 for salary variance in the Sheriff Federal Forfeiture Fund, as well as \$310,000 for Courthouse Security for combined reporting purposes in the General Fund.

(n) Capital Contributions

Increase in advances from other funds related to capital assets were transferred to the Collin County Toll Road Authority Enterprise Fund from the 2008 Road Bond Fund (\$44,716), 2012 Road Bond Fund (\$49,282), 2013 Road Bond Fund (\$30,314), 2019 Road Bond Fund (\$12,933,427) and the 2020 Road Bond Fund (\$7,420,040) that are related to the Outer Loop project. A corresponding receivable was established so that the funds could be reimbursed in the future when the Outer Loop project begins generating revenues.

(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 \$42,507,207. The Commissioners 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	\$ 6,267,302
Outer Loop project	8,693,133
Information technology projects	11,250,956
Road projects	51,905,776
Building projects	28,467,727
Document preservations	<u>1,910,338</u>
Total	<u>\$ 108,495,232</u>

Encumbrances in an amount of \$5,834,428 were rolled over in the General Road and Bridge Fund. Of this amount, \$586,424 was for equipment for which the purchase was not completed in 2022, and \$2,835,773 of encumbrances were rolled over for road maintenance projects.

The Health Care Foundation Fund had \$316,599 of restricted encumbrances roll over from 2022 to 2023. Of these amounts \$67,764 was rolled over for grant programs to non-profit organizations, \$50,657 was for administrative consulting, and \$150,000 for indigent medical services.

Encumbrances in an amount of \$12,016,614 were rolled over in Grant Funds. Of this amount \$10,024,452 was related to buildings and \$1,951,358 to RTR-Frontier Parkway.

The 2020 Permanent Improvement Bond Fund had \$10,907,783 of encumbrances roll over from 2022 to 2023. Of this amount \$9,339,183 was rolled over for road construction and \$1,567,400 for consulting.

An encumbered amount of \$59,446,987 was rolled over in all other governmental funds. These encumbrances were \$25,888,250 for infrastructure, \$28,813,265 for buildings, \$1,102,642 for machinery and equipment, and \$115,413 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, 2022, the County paid \$1,308 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 \$0.2 million in benefits paid in 2022 after experiencing an increase of \$4.7 million in 2021 compared to 2020. Total net position decreased by \$0.9 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 2022 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 2022 and 2021 are as follows (in thousands):

	Prior Year Liability	Estimates	Payments	Current Year Liability
2022 Employee Medical	855	32,024	32,024	855
2021 Employee Medical	855	31,683	31,683	855
2022 Workers' Compensation	638	250	250	638
2021 Workers' Compensation	638	301	301	638
2022 Liability Insurance	446	2,158	2,158	446
2021 Liability Insurance	446	1,684	1,684	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, 2022, 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 2022.

(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 839 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, 2021, the plan had 3,946 members of which 1,727 are depositing members and 1,272 are inactive members entitled but not yet receiving benefits. As of December 31, 2021 there were 947 retired employees receiving benefits from the program averaging \$2,437 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, 2021, was 9.86%. However, the County contributed an amount of 8.0% in 2022 which was the same as 2021. 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 2022 and 2021 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 liability was measured as of December 31, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The total pension liability in the December 31, 2021, 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, 2021. All other actuarial assumptions that determined the total pension liability as of December 31, 2021, were based on the results of an actuarial experience study for the period of January 1, 2009, through December 31, 2013. Mortality rates are as follows:

Depositing members	135% of Pub-2010 General Employees Amount-Weighted Mortality Table for males and 120% Pub-2010 General Employees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Service retirees, beneficiaries and non-depositing members	135% of Pub-2010 General Retirees Amount-Weighted Mortality Table for males and 120% Pub-2010 General Retirees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Disabled retirees	160% of Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for males and 125% Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.

All actuarial assumptions that determined the total pension liability as of December 31, 2021 were based on the results of a public sector actuarial experience study for the period January 1, 2009 – December 31, 2013, except where required to be different by GASB 68. The economic assumptions were reviewed at the March 2022 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 2022 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 2022 meeting.

The target allocation and best estimates of geometric real rates of 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 %	2.80 %
Global Equities	MSCI World (net) Index	2.50 %	4.10 %
International Equities - Developed Markets	MSCI World Ex USA (net)	5.00 %	3.80 %
International Equities - Emerging Markets	MSCI EM Standard (net) Index	6.00 %	4.30 %
Investment-Grade Bonds	Bloomberg Barclays Aggregate Bond Index	3.00 %	(0.85)%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	9.00 %	1.77 %
Direct Lending	S&P/LSTA Leveraged Loan Index	16.00 %	6.25 %
Distressed Debt	Cambridge Associates Distressed Securities Index ⁽³⁾	4.00 %	4.50 %
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	2.00 %	3.10 %
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00 %	3.85 %
Private Real Estate Partnerships	Cambridge Associates Real Estate Index ⁽⁴⁾	6.00 %	5.10 %
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index ⁽⁵⁾	25.00 %	6.80 %
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00 %	1.55 %
Cash Equivalents	90-Day U.S. Treasury	2.00 %	(1.05)%

⁽¹⁾ Target asset allocation adopted at the March 2022 TCDRS Board meeting.

⁽²⁾ Geometric real rates of return equal the expected return for the asset class minus the assumed inflation rate of 2.6%, per Cliffwater's 2022 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 Net Pension Liability (Asset)

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Balance at 12/31/2020	\$ 653,390,600	\$ 669,117,494	\$ (15,726,894)
Changes for the year:			
Service cost	19,099,246	-	19,099,246
Interest on total pension liability ⁽¹⁾	50,012,233	-	50,012,233
Effect of economic/demographic gains or losses	(2,682,246)	-	(2,682,246)
Effect of assumptions changes or inputs	1,743,068	-	1,743,068
Refund of contributions	(1,025,128)	(1,025,128)	-
Benefit payments	(28,381,638)	(28,381,638)	-
Administrative expenses	-	(442,934)	442,934
Member contributions	-	8,134,007	(8,134,007)
Net investment income	-	147,262,259	(147,262,259)
Employer contributions	-	23,796,008	(23,796,008)
Other ⁽²⁾	-	255,829	(255,829)
Balance at 12/31/2021	\$ 692,156,135	\$ 818,715,897	\$ (126,559,762)

⁽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 Net Pension Asset to Changes in the Discount Rate

The following presents the net pension asset of the County, calculated using the discount rate of 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.

	1% Decrease	Current Discount Rate	1% Increase
Total pension liability	\$ 788,959,469	\$ 692,156,135	\$ 611,402,000
Fiduciary net position	818,715,897	818,715,897	818,715,897
Net pension liability/(asset)	\$ (29,756,428)	\$ (126,559,762)	\$ (207,313,897)

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, 2022, the County recognized pension income of \$7,464,489. At December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to the pensions from the following sources:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ 2,011,682	\$ 1,888,911
Changes of assumptions	-	24,479,412
Net difference between projected and actual experience	92,003,661	-
Contributions made subsequent to measurement date	-	8,545,760
Total	<u>\$ 94,015,343</u>	<u>\$ 34,914,083</u>

An amount of \$8,545,760 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, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended September 30:	
2023	\$ (11,266,968)
2024	(22,666,852)
2025	(14,448,767)
2026	<u>(19,264,433)</u>
Total	<u>\$ (67,647,020)</u>

(h) Payable to the Pension Plan

In 2022 the County reported a payable of \$1,181,330 for the outstanding amount of employer contributions to the pension plan required for the year ending September 30, 2022.

(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, 2022, the County has tax abatement agreements with 5 businesses. Each agreement was negotiated under Section 312 of the State of Texas Tax Code, and agreements allow for a 10-100% 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.

Business	Tax Reduction (thousands)	Contracted property Abatement Percentage
7900 Legacy Drive Owner LLC	\$ 21,879	29%
Cole of Plano TX LLC	9,251	10%
FedEx Office & Print Servies Inc.	5,000	50%
Texas Instruments Inc.	300,853	61%
TR Legacy Circle LLC	<u>52,003</u>	48%
Total	<u>\$ 388,986</u>	

(j) Future Financial Reporting Requirements

The GASB has issued the following statement which will become effective in future years.

Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements – The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. GASB 94 will become effective for reporting periods beginning after June 15, 2022, and the impact has not yet been determined.

Statement No. 96, Subscription-Based Information Technology Arrangements – This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset-an intangible asset-and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended. GASB 96 will become effective for reporting periods beginning after June 15, 2022, and the impact has not yet been determined.

Statement No. 100, Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62 – The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. This Statement will become effective for reporting periods beginning after June 15, 2023, and the impact has not yet been determined.

Statement No. 101, Compensated Absences - The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. This Statement will become effective for reporting periods beginning after December 15, 2023, and the impact has not yet been determined.

**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, 2022

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Property taxes	\$ 193,478,220	\$ 193,478,220	\$ 193,504,103	\$ 25,883
Licenses and permits	605,000	605,000	719,103	114,103
Federal and state funds	6,199,000	6,199,000	8,451,393	2,252,393
Fees and charges for services	22,981,213	22,981,213	26,221,575	3,240,362
Fines and forfeitures	1,080,000	1,080,000	1,260,580	180,580
Rental revenues	289,480	289,480	316,823	27,343
Interest	1,890,100	1,890,100	(4,680,185)	(6,570,285)
Miscellaneous	237,000	237,000	688,781	451,781
Total revenues	226,760,013	226,760,013	226,482,173	(277,840)
Expenditures:				
Current:				
General administration	85,554,808	82,388,850	56,838,674	25,550,176
Judicial	25,916,109	26,072,795	23,878,379	2,194,416
Financial administration	15,919,947	15,954,955	14,996,188	958,767
Legal	17,885,126	17,915,322	16,153,871	1,761,451
Public facilities	13,744,720	12,311,702	11,439,045	872,657
Equipment services	3,467,533	3,485,497	3,141,432	344,065
Public safety	81,124,518	81,538,977	77,125,898	4,413,079
Health and welfare	24,815,627	25,353,651	21,459,624	3,894,027
Culture and recreation	1,028,126	1,028,126	920,213	107,913
Conservation	323,980	323,980	284,602	39,378
Capital outlay:	27,603,715	30,557,634	7,797,589	22,760,045
Debt service:				
Principal retirement	-	414,452	306,894	107,558
Interest and fiscal charges	-	8,927	-	8,927
Total expenditures	297,384,209	297,354,868	234,342,409	63,012,459
Excess of revenues over expenditures	(70,624,196)	(70,594,855)	(7,860,236)	62,734,619
Other financing sources (uses):				
Transfers in	310,000	321,755	321,755	-
Transfers out	(2,310,000)	(2,385,979)	(2,391,679)	(5,700)
Sale of assets	-	-	375,782	375,782
Total other financing sources (uses)	(2,000,000)	(2,064,224)	(1,694,142)	370,082
Net change in fund balance	(72,624,196)	(72,659,079)	(9,554,378)	63,104,701
Fund balance – beginning	349,063,190	349,063,190	349,063,190	-
Fund balance – ending	\$ 276,438,994	\$ 276,404,111	\$ 339,508,812	\$ 63,104,701

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, 2022

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Licenses and permits	\$ 7,000	\$ 7,000	\$ 6,129	\$ (871)
Fees & charges for services:	21,180,000	21,180,000	24,517,753	3,337,753
Fines and forfeitures:	1,250,000	1,250,000	885,081	(364,919)
Interest	450,000	450,000	542,695	92,695
Miscellaneous:	201,100	201,100	216,816	15,716
Total revenues	23,088,100	23,088,100	26,168,474	3,080,374
Expenditures:				
Current:				
Public Transportation:				
Road and Bridge Maintenance:				
Salaries and benefits	7,185,549	7,185,549	6,592,729	592,820
Training and travel	17,366	17,366	5,794	11,572
Maintenance and operating	16,041,123	16,041,123	9,458,036	6,583,087
Total Road and Bridge Maintenance	23,244,038	23,244,038	16,056,559	7,187,479
Engineering:				
Salaries and benefits	842,429	846,657	846,656	1
Training and travel	15,210	10,982	8,741	2,241
Maintenance and operating	498,692	498,692	240,630	258,062
Total Engineering	1,356,331	1,356,331	1,096,027	260,304
Services and Operations:				
Salaries and benefits	635,969	635,969	592,050	43,919
Training and travel	10,493	10,493	2,246	8,247
Maintenance and operating	28,590	28,590	1,601	26,989
Total Services and Operations	675,052	675,052	595,897	79,155

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, 2022

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Non-departmental:				
Maintenance and operating	\$ 2,143,845	\$ 2,151,499	\$ 85,534	\$ 2,065,965
Total public transportation	27,419,266	27,426,920	17,834,017	9,592,903
Conservation:				
Soil Conservation:				
Maintenance and operating	44,035	44,035	6,024	38,011
Total conservation	44,035	44,035	6,024	38,011
Capital Outlay:				
Public Transportation:				
Road and Bridge Maintenance	2,668,474	2,660,821	1,818,108	842,713
Total capital outlay	2,668,474	2,660,821	1,818,108	842,713
Total expenditures	30,131,775	30,131,776	19,658,149	10,473,627
Excess (deficiency) of revenues over (under) expenditures	(7,043,675)	(7,043,676)	6,510,325	13,554,001
Other financing sources (uses):				
Sale of assets	-	-	417,077	417,077
Total other financing sources (uses)	-	-	417,077	417,077
Net change in fund balance	(7,043,675)	(7,043,676)	6,927,402	13,971,078
Fund balance – beginning	66,719,898	66,719,898	66,719,898	-
Fund balance – ending	\$ 59,676,223	\$ 59,676,222	\$ 73,647,300	\$ 13,971,078

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, 2022

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Federal and state funds	\$ 62,000	\$ 62,000	\$ 231,594	\$ 169,594
Fees and charges for services	125,200	125,200	99,469	(25,731)
Rental revenues	1,162,675	1,162,675	1,134,960	(27,715)
Interest	15,000	15,000	28,211	13,211
Miscellaneous	1,100	1,100	21,139	20,039
Total revenues	<u>1,365,975</u>	<u>1,365,975</u>	<u>1,515,373</u>	<u>149,398</u>
Expenditures:				
Current:				
Health and Welfare:				
Salaries and benefits	3,374,125	3,374,125	3,036,492	337,633
Training and travel	18,000	18,000	16,722	1,278
Maintenance and operating	2,189,621	2,189,621	1,247,851	941,770
Total health and welfare	<u>5,581,746</u>	<u>5,581,746</u>	<u>4,301,065</u>	<u>1,280,681</u>
Public Facilities:				
Maintenance and operating	171,009	171,009	63,457	107,552
Total public facilities	<u>171,009</u>	<u>171,009</u>	<u>63,457</u>	<u>107,552</u>
Capital Outlay:				
Health and Welfare	24,900	24,900	-	24,900
Total capital outlay	<u>24,900</u>	<u>24,900</u>	<u>-</u>	<u>24,900</u>
Total expenditures	<u>5,777,655</u>	<u>5,777,655</u>	<u>4,364,522</u>	<u>1,413,133</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,411,680)</u>	<u>(4,411,680)</u>	<u>(2,849,149)</u>	<u>1,562,531</u>
Other financing sources (uses):				
Transfers in	2,000,000	2,000,000	2,000,000	-
Total other financing sources (uses)	<u>2,000,000</u>	<u>2,000,000</u>	<u>2,000,000</u>	<u>-</u>
Net change in fund balance	<u>(2,411,680)</u>	<u>(2,411,680)</u>	<u>(849,149)</u>	<u>1,562,531</u>
Fund balance – beginning	<u>4,831,143</u>	<u>4,831,143</u>	<u>4,831,143</u>	<u>-</u>
Fund balance – ending	<u>\$ 2,419,463</u>	<u>\$ 2,419,463</u>	<u>\$ 3,981,994</u>	<u>\$ 1,562,531</u>

COLLIN COUNTY, TEXAS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

SEPTEMBER 30, 2022

STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

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, District Attorney Service Fee Fund, Juvenile Case Manager Fund, District Attorney Apportionment 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.

COLLIN COUNTY, TEXAS
Schedule of Changes in Net Pension
Liability and Related Ratios
For the Year Ended September 30, 2022

Measurement Date December 31,	2021	2020	2019
Total Pension Liability			
Service cost	\$ 19,099,246	\$ 15,427,640	\$ 14,976,089
Interest total pension liability	50,012,233	47,078,994	44,382,086
Effect of plan changes	-	-	-
Effect of assumption changes or inputs	1,743,068	37,854,276	-
Effect of economic/demographic (gains) or losses	(2,682,246)	1,268,796	395,327
Benefit payments/refunds of contributions	(29,406,766)	(27,531,212)	(26,312,316)
Net change in total pension liability	38,765,535	74,098,494	33,441,186
Total pension liability - beginning	653,390,600	579,292,106	545,850,920
Total pension liability - ending (a)	<u>\$ 692,156,135</u>	<u>\$ 653,390,600</u>	<u>\$ 579,292,106</u>
Plan Fiduciary Net Position			
Employer contributions	\$ 23,796,008	\$ 13,626,805	\$ 22,115,145
Member contributions	8,134,007	8,597,980	7,878,558
Investment income net of investment expenses	147,262,259	63,193,855	85,813,645
Benefit payments refunds of contributions	(29,406,766)	(27,531,212)	(26,312,317)
Administrative expenses	(442,934)	(489,605)	(466,227)
Other	255,829	(96,335)	211,271
Net change in plan fiduciary net position	149,598,403	57,301,488	89,240,075
Plan fiduciary net position - beginning	669,117,494	611,816,006	522,575,931
Plan fiduciary net position - ending (b)	<u>818,715,897</u>	<u>669,117,494</u>	<u>611,816,006</u>
Net pension liability(asset) - ending (a) - (b)	<u>\$(126,559,762)</u>	<u>\$(15,726,894)</u>	<u>\$(32,523,900)</u>
Fiduciary net position as a percentage of total pension liability	118.28%	102.41%	105.61%
Pensionable covered payroll	\$ 116,200,103	\$ 122,828,292	\$ 110,509,961
Net pension liability(asset) as a percentage of covered payroll	-108.92%	-12.80%	-29.43%

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

2018	2017	2016	2015	2014
\$ 13,951,288	\$ 13,628,780	\$ 13,724,564	\$ 13,068,419	\$ 12,751,521
41,638,300	38,707,619	35,938,168	33,995,281	31,777,414
-	2,245,910	-	(2,585,536)	-
-	2,757,271	-	4,458,386	-
2,235,811	1,345,392	(1,276,298)	(4,696,582)	(351,099)
(23,691,304)	(21,994,196)	(20,231,700)	(19,104,645)	(16,683,122)
34,134,095	36,690,776	28,154,734	25,135,323	27,494,714
<u>511,716,825</u>	<u>475,026,049</u>	<u>446,871,315</u>	<u>421,735,992</u>	<u>394,241,278</u>
<u>\$ 545,850,920</u>	<u>\$ 511,716,825</u>	<u>\$ 475,026,049</u>	<u>\$ 446,871,315</u>	<u>\$ 421,735,992</u>
\$ 9,627,741	\$ 10,279,538	\$ 7,410,845	\$ 7,144,995	\$ 6,994,962
7,408,713	6,831,932	6,485,996	6,251,871	6,123,006
(10,133,067)	69,380,108	33,239,797	(10,637,387)	29,115,380
(23,691,303)	(21,994,197)	(20,231,700)	(19,104,645)	(16,683,122)
(419,735)	(359,069)	(361,548)	(329,569)	(349,826)
(143,811)	(68,820)	(291,377)	<u>14,870</u>	<u>1,494</u>
(17,351,462)	64,069,492	26,252,013	(16,659,865)	25,201,894
<u>539,927,393</u>	<u>475,857,901</u>	<u>449,605,888</u>	<u>466,265,753</u>	<u>441,063,859</u>
<u>522,575,931</u>	<u>539,927,393</u>	<u>475,857,901</u>	<u>449,605,888</u>	<u>466,265,753</u>
<u>\$ 23,274,989</u>	<u>\$(28,210,568)</u>	<u>\$(831,852)</u>	<u>\$(2,734,573)</u>	<u>\$(44,529,761)</u>
95.74%	105.51%	100.18%	100.61%	110.56%
\$ 105,838,753	\$ 97,599,035	\$ 92,657,082	\$ 89,312,442	\$ 87,437,029
21.99%	-28.90%	-0.90%	-3.06%	-50.93%

COLLIN COUNTY, TEXAS
Schedule of Employer Pension Contributions
For the Year Ended September 30, 2022

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%
2022	11,031,335	25,566,539	(14,535,204)	121,463,268	21.0%

(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, 2022

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	5-year smoothed market
Inflation	2.50%
Salary Increases	Varies by age and service. 4.70% 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	135% of the Pub-2010 General Retirees Table for males and 120% of the Pub-2010 General Retirees Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
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, 2021: 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, 2022

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Current:				
General Administration:				
County Judge:				
Salaries and benefits	\$ 212,572	\$ 212,572	\$ 211,017	\$ 1,555
Training and travel	11,000	11,000	9,742	1,258
Maintenance and operating	6,300	6,300	2,421	3,879
Total County Judge	<u>229,872</u>	<u>229,872</u>	<u>223,180</u>	<u>6,692</u>
Commissioners Court:				
Commissioners Court Precinct 1:				
Salaries and benefits	176,559	176,559	175,980	579
Training and travel	12,400	12,400	2,500	9,900
Maintenance and operating	1,550	1,550	125	1,425
Total Commissioners Court Precinct 1	<u>190,509</u>	<u>190,509</u>	<u>178,605</u>	<u>11,904</u>
Commissioners Court Precinct 2:				
Salaries and benefits	176,559	176,581	176,581	-
Training and travel	11,000	10,978	1,280	9,698
Maintenance and operating	2,950	2,950	27	2,923
Total Commissioners Court Precinct 2	<u>190,509</u>	<u>190,509</u>	<u>177,888</u>	<u>12,621</u>
Commissioners Court Precinct 3:				
Salaries and benefits	176,559	176,559	176,147	412
Training and travel	11,000	11,000	3,293	7,707
Maintenance and operating	2,950	2,950	337	2,613
Total Commissioners Court Precinct 3	<u>190,509</u>	<u>190,509</u>	<u>179,777</u>	<u>10,732</u>
Commissioners Court Precinct 4:				
Salaries and benefits	176,559	176,559	176,510	49
Training and travel	11,000	11,000	5,324	5,676
Maintenance and operating	2,950	2,950	1,492	1,458
Total Commissioners Court Precinct 4	<u>190,509</u>	<u>190,509</u>	<u>183,326</u>	<u>7,183</u>
Total Commissioners Court	<u>762,036</u>	<u>762,036</u>	<u>719,596</u>	<u>42,440</u>
County Clerk:				
Salaries and benefits	2,498,377	2,498,377	2,265,852	232,525
Training and travel	40,200	40,200	6,090	34,110
Maintenance and operating	1,381,172	1,381,172	214,957	1,166,215
Total County Clerk	<u>3,919,749</u>	<u>3,919,749</u>	<u>2,486,899</u>	<u>1,432,850</u>

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2022

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Support Services:				
Salaries and benefits	243,827	243,827	238,353	5,474
Maintenance and operating	1,868,838	1,868,838	1,589,271	279,567
Total Support Services	2,112,665	2,112,665	1,827,624	285,041
Human Resources:				
Salaries and benefits	2,097,521	2,097,521	2,074,795	22,726
Training and travel	41,100	41,100	19,846	21,254
Maintenance and operating	109,412	117,777	99,263	18,514
Total Human Resources	2,248,033	2,256,398	2,193,904	62,494
Civil Services:				
Salaries and benefits	84,010	84,203	84,203	-
Training and travel	1,500	1,307	-	1,307
Maintenance and operating	10,500	7,373	2,111	5,262
Total Civil Services	96,010	92,883	86,314	6,569
Veterans Services:				
Salaries and benefits	243,135	243,135	226,349	16,786
Training and travel	13,500	13,500	-	13,500
Maintenance and operating	1,721	1,721	1,543	178
Total Veterans' Services	258,356	258,356	227,892	30,464
Non-Departmental:				
Salaries and benefits	850,000	871,676	264,636	607,040
Training and travel	67,463	67,463	4,210	63,253
Maintenance and operating	53,923,597	50,410,432	32,538,377	17,872,055
Total Non-Departmental	54,841,060	51,349,571	32,807,223	18,542,348
Non-Departmental Capital Replacement:				
Maintenance and operating	2,691,950	2,550,326	234,780	2,315,546
Total Non-Departmental Capital Replacement	2,691,950	2,550,326	234,780	2,315,546
Administrative Services:				
Salaries and benefits	1,186,583	1,186,583	1,092,162	94,421
Training and travel	18,420	18,420	15,547	2,873
Maintenance and operating	9,243	9,243	7,084	2,159
Total Administrative Services	1,214,246	1,214,246	1,114,793	99,453

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2022

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Risk Management:				
Salaries and benefits	182,800	183,990	183,990	-
Training and travel	4,908	3,718	3,667	51
Maintenance and operating	2,617,082	2,617,082	2,582,542	34,540
Total Risk Management	2,804,790	2,804,790	2,770,199	34,591
Information Technology:				
Salaries and benefits	6,886,262	6,886,262	6,750,897	135,365
Training and travel	294,575	294,575	93,015	201,560
Maintenance and operating	2,628,928	3,010,845	1,462,998	1,547,847
Total Information Technology	9,809,765	10,191,682	8,306,910	1,884,772
Elections:				
Salaries and benefits	1,895,073	2,069,627	2,069,626	1
Training and travel	15,000	15,000	11,144	3,856
Maintenance and operating	1,525,821	1,331,267	1,166,844	164,423
Total Elections	3,435,894	3,415,894	3,247,614	168,280
Records:				
Salaries and benefits	563,490	563,490	546,320	17,170
Training and travel	14,201	14,201	3,157	11,044
Maintenance and operating	46,035	146,035	32,480	113,555
Total Records	623,726	723,726	581,957	141,769
Telecommunications:				
Maintenance and operating	506,656	506,656	9,789	496,867
Total Telecommunications	506,656	506,656	9,789	496,867
Total General Administration	85,554,808	82,388,850	56,838,674	25,550,176

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2022

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Judicial:				
Magistrate Department:				
Salaries and benefits	439,018	537,403	480,671	56,732
Training and travel	2,500	2,401	320	2,081
Maintenance and operating	96,267	116,357	69,815	46,542
Total Magistrate Department	537,785	656,161	550,806	105,355
Court Appointed Representation:				
Salaries and benefits	676,173	639,717	601,582	38,135
Training and travel	11,100	11,100	10,957	143
Maintenance and operating	14,850	14,850	11,072	3,778
Total Court Appointed Representation	702,123	665,667	623,611	42,056
County Court Probate:				
Salaries and benefits	573,117	581,586	581,586	-
Training and travel	10,200	6,601	5,468	1,133
Maintenance and operating	513,303	508,433	384,085	124,348
Total County Court Probate	1,096,620	1,096,620	971,139	125,481
County Courts-Shared:				
County Courts-Combined:				
Training and travel	2,000	2,000	-	2,000
Maintenance and operating	298,805	298,805	201,906	96,899
Total County Courts-Shared	300,805	300,805	201,906	98,899
County Court-at-Law I:				
Salaries and benefits	619,277	620,098	620,098	-
Training and travel	8,200	7,379	847	6,532
Maintenance and operating	3,818	3,818	598	3,220
Total County Court-at-Law I	631,295	631,295	621,543	9,752
County Court-at-Law II:				
Salaries and benefits	634,934	634,934	634,296	638
Training and travel	6,700	6,700	4,414	2,286
Maintenance and operating	3,268	3,268	1,593	1,675
Total County Court-at-Law II	644,902	644,902	640,303	4,599

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2022

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
County Court-at-Law III:				
Salaries and benefits	617,533	617,533	611,799	5,734
Training and travel	7,100	7,100	2,646	4,454
Maintenance and operating	3,668	5,610	1,489	4,121
Total County				
Court-at-Law III	628,301	630,243	615,934	14,309
County Court-at-Law IV:				
Salaries and benefits	607,050	607,050	605,455	1,595
Training and travel	7,500	7,500	421	7,079
Maintenance and operating	3,318	5,259	2,222	3,037
Total County				
Court-at-Law IV	617,868	619,809	608,098	11,711
County Court-at-Law V:				
Salaries and benefits	631,873	631,873	626,396	5,477
Training and travel	7,350	7,350	4,669	2,681
Maintenance and operating	3,118	5,060	1,725	3,335
Total County				
Court-at-Law V	642,341	644,283	632,790	11,493
County Court-at-Law VI:				
Salaries and benefits	603,805	603,805	566,788	37,017
Training and travel	8,038	8,038	2,864	5,174
Maintenance and operating	2,430	4,745	1,358	3,387
Total County				
Court-at-Law VI	614,273	616,588	571,010	45,578
County Court-at-Law VII:				
Salaries and benefits	603,087	603,087	601,891	1,196
Training and travel	7,950	7,950	2,125	5,825
Maintenance and operating	3,300	5,158	764	4,394
Total County				
Court-at-Law VII	614,337	616,195	604,780	11,415
Total County				
Courts-at-Law	4,694,122	4,704,120	4,496,364	207,756
County Court-at-Law Clerks:				
Salaries and benefits	2,635,814	2,635,814	2,458,940	176,874
Training and travel	17,238	17,238	6,024	11,214
Maintenance and operating	11,990	11,990	4,819	7,171
Total County Court-				
at-Law Clerks	2,665,042	2,665,042	2,469,783	195,259

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2022

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
County Clerks - Probate/Mental:				
Salaries and benefits	521,896	521,896	520,862	1,034
Training and travel	9,500	9,500	3,721	5,779
Maintenance and operating	17,838	17,838	5,676	12,162
Total County Clerks - Probate/Mental	549,234	549,234	530,259	18,975
District Courts:				
District Courts Shared:				
Salaries and benefits	425,278	456,356	456,355	1
Training and travel	10,100	10,100	575	9,525
Maintenance and operating	583,408	586,914	209,015	377,899
Total District Courts Shared	1,018,786	1,053,370	665,945	387,425
199th District Court:				
Salaries and benefits	393,151	393,151	390,937	2,214
Training and travel	7,050	7,050	6,349	701
Maintenance and operating	4,493	6,435	1,565	4,870
Total 199th District Court	404,694	406,636	398,851	7,785
219th District Court:				
Salaries and benefits	390,715	390,715	388,627	2,088
Training and travel	6,250	6,250	3,851	2,399
Maintenance and operating	4,778	6,720	1,508	5,212
Total 219th District Court	401,743	403,685	393,986	9,699
296th District Court:				
Salaries and benefits	376,110	376,110	360,051	16,059
Training and travel	7,250	7,250	4,385	2,865
Maintenance and operating	5,347	6,755	2,207	4,548
Total 296th District Court	388,707	390,115	366,643	23,472
366th District Court:				
Salaries and benefits	417,149	417,149	415,985	1,164
Training and travel	7,200	7,200	6,205	995
Maintenance and operating	5,377	6,785	4,209	2,576
Total 366th District Court	429,726	431,134	426,399	4,735

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2022

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
380th District Court:				
Salaries and benefits	414,357	414,357	413,237	1,120
Training and travel	7,735	7,735	4,413	3,322
Maintenance and operating	4,308	6,623	1,693	4,930
Total 380th District Court	426,400	428,715	419,343	9,372
401st District Court:				
Salaries and benefits	389,877	389,877	389,055	822
Training and travel	6,950	6,950	6,323	627
Maintenance and operating	4,393	6,335	3,194	3,141
Total 401st District Court	401,220	403,162	398,572	4,590
416th District Court:				
Salaries and benefits	390,862	390,862	388,365	2,497
Training and travel	8,000	8,800	7,752	1,048
Maintenance and operating	4,191	4,917	1,207	3,710
Total 416th District Court	403,053	404,579	397,324	7,255
417th District Court:				
Salaries and benefits	439,139	439,139	437,152	1,987
Training and travel	6,700	6,700	6,666	34
Maintenance and operating	5,268	7,302	3,650	3,652
Total 417th District Court	451,107	453,141	447,468	5,673
429th District Court:				
Salaries and benefits	390,836	390,836	387,969	2,867
Training and travel	7,343	7,343	3,780	3,563
Maintenance and operating	4,975	7,009	3,493	3,516
Total 429th District Court	403,154	405,188	395,242	9,946
468th District Court:				
Salaries and benefits	401,394	401,394	397,310	4,084
Training and travel	9,650	9,650	3,670	5,980
Maintenance and operating	7,938	7,938	3,931	4,007
Total 468th District Court	418,982	418,982	404,911	14,071

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2022

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
469th District Court:				
Salaries and benefits	388,994	388,994	385,237	3,757
Training and travel	7,850	7,850	1,794	6,056
Maintenance and operating	5,319	5,319	2,378	2,941
Total 469th District Court	402,163	402,163	389,409	12,754
470th District Court:				
Salaries and benefits	372,193	372,193	371,541	652
Training and travel	8,500	8,500	4,680	3,820
Maintenance and operating	4,519	4,519	3,127	1,392
Total 470th District Court	385,212	385,212	379,348	5,864
471st District Court:				
Salaries and benefits	389,531	390,073	390,073	-
Training and travel	7,050	6,508	1,876	4,632
Maintenance and operating	10,974	10,974	2,585	8,389
Total 471st District Court	407,555	407,555	394,534	13,021
Total District Courts	6,342,502	6,393,637	5,877,975	515,662
District Clerk:				
Salaries and benefits	5,290,077	5,290,077	5,159,609	130,468
Training and travel	35,500	35,500	22,552	12,948
Maintenance and operating	67,993	76,343	8,184	68,159
Total District Clerk	5,393,570	5,401,920	5,190,345	211,575
District Clerk Document Preservation:				
Maintenance and operating	320,001	320,001	-	320,001
Jury Services - District Clerk:				
Salaries and benefits	277,637	277,637	272,888	4,749
Training and travel	10,000	10,000	-	10,000
Maintenance and operating	630,246	630,246	344,607	285,639
Total Jury Services - District Clerk	917,883	917,883	617,495	300,388
Justices of the Peace:				
Justice of the Peace, Shared:				
Salaries and benefits	105,864	113,022	113,022	-
Training and travel	1,300	1,300	-	1,300
Maintenance and operating	39,690	32,532	22,152	10,380
Total Justice of the Peace, Shared	146,854	146,854	135,174	11,680

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2022

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Justice of the Peace, Precinct 1:				
Salaries and benefits	598,522	598,522	564,420	34,102
Training and travel	8,200	8,200	1,390	6,810
Maintenance and operating	3,350	3,350	1,619	1,731
Total Justice of the Peace, Precinct 1	610,072	610,072	567,429	42,643
Justice of the Peace, Precinct 2:				
Salaries and benefits	448,400	450,820	450,819	1
Training and travel	9,759	7,339	4,292	3,047
Maintenance and operating	6,400	11,683	6,225	5,458
Total Justice of the Peace, Precinct 2	464,559	469,842	461,336	8,506
Justice of the Peace, Precinct 3:				
Salaries and benefits	900,102	900,102	879,407	20,695
Training and travel	10,000	10,000	6,791	3,209
Maintenance and operating	13,900	13,900	6,861	7,039
Total Justice of the Peace, Precinct 3	924,002	924,002	893,059	30,943
Justice of the Peace, Precinct 4:				
Salaries and benefits	537,304	537,304	487,745	49,559
Training and travel	9,100	9,100	3,434	5,666
Maintenance and operating	5,336	5,336	2,425	2,911
Total Justice of the Peace, Precinct 4	551,740	551,740	493,604	58,136
Total Justices of the Peace	2,697,227	2,702,510	2,550,602	151,908
Total Judicial	25,916,109	26,072,795	23,878,379	2,194,416
Financial Administration:				
County Auditor:				
Salaries and benefits	3,740,246	3,740,246	3,672,424	67,822
Training and travel	46,850	46,850	12,964	33,886
Maintenance and operating	18,500	18,500	13,379	5,121
Total County Auditor	3,805,596	3,805,596	3,698,767	106,829
Budget Director:				
Salaries and benefits	803,233	813,491	813,490	1
Training and travel	16,880	15,143	15,143	-
Maintenance and operating	1,720	1,361	1,360	1
Total Budget Director	821,833	829,995	829,993	2

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2022

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
County Court-at-Law Clerks Collections:				
Salaries and benefits	339,586	339,586	317,220	22,366
Training and travel	7,200	7,200	1,285	5,915
Maintenance and operating	9,766	9,766	5,517	4,249
Total County Court-at-Law Clerks Collections	356,552	356,552	324,022	32,530
Tax Assessor-Collector:				
Salaries and benefits	6,661,022	6,661,022	5,953,929	707,093
Training and travel	31,685	31,685	23,081	8,604
Maintenance and operating	167,201	194,047	161,400	32,647
Total Tax Assessor- Collector	6,859,908	6,886,754	6,138,410	748,344
Treasury:				
Salaries and benefits	516,153	516,153	508,216	7,937
Training and travel	7,200	7,200	-	7,200
Maintenance and operating	3,517	3,517	2,269	1,248
Total Treasury	526,870	526,870	510,485	16,385
Tax Appraiser:				
Maintenance and operating	1,957,754	1,957,754	1,934,699	23,055
Purchasing Department:				
Salaries and benefits	1,556,590	1,556,590	1,528,562	28,028
Training and travel	26,720	26,720	24,677	2,043
Maintenance and operating	8,124	8,124	6,573	1,551
Total Purchasing Department	1,591,434	1,591,434	1,559,812	31,622
Total Financial Administration	15,919,947	15,954,955	14,996,188	958,767
Legal:				
District Attorney:				
Salaries and benefits	16,902,095	16,879,389	15,726,095	1,153,294
Training and travel	122,500	122,500	47,808	74,692
Maintenance and operating	449,720	502,622	379,968	122,654
Total District Attorney	17,474,315	17,504,511	16,153,871	1,350,640
Court-Appointed Prosecutor:				
Maintenance and operating	410,811	410,811	-	410,811
Total Legal	17,885,126	17,915,322	16,153,871	1,761,451

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2022

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Public Facilities:				
Facilities Management:				
Salaries and benefits	579,787	579,787	557,550	22,237
Training and travel	3,700	3,700	294	3,406
Maintenance and operating	1,404,163	1,097,268	1,080,609	16,659
Total Facilities Management	1,987,650	1,680,755	1,638,453	42,302
Building Superintendent:				
Salaries and benefits	4,982,518	4,982,518	4,831,568	150,950
Training and travel	26,947	26,947	2,551	24,396
Maintenance and operating	5,724,752	5,447,091	4,939,494	507,597
Total Building Superintendent	10,734,217	10,456,556	9,773,613	682,943
Courthouse Security:				
Maintenance and operating	69,430	69,430	14,643	54,787
Permanent Improvement:				
Maintenance and operating	953,423	104,961	12,336	92,625
Total Public Facilities	13,744,720	12,311,702	11,439,045	872,657
Equipment Services:				
Service Center:				
Salaries and benefits	1,294,527	1,294,527	1,293,681	846
Training and travel	13,000	13,000	898	12,102
Maintenance and operating	2,160,006	2,177,970	1,846,853	331,117
Total Equipment Services	3,467,533	3,485,497	3,141,432	344,065
Public Safety:				
Ambulance:				
Maintenance and operating	1,004,862	1,004,862	715,317	289,545
Fire Marshal:				
Salaries and benefits	619,422	619,422	600,662	18,760
Training and travel	12,000	12,000	4,296	7,704
Maintenance and operating	1,015,527	1,024,616	1,013,369	11,247
Total Fire Marshal	1,646,949	1,656,038	1,618,327	37,711
Breathalyzer Program:				
Maintenance and operating	30,000	30,000	24,311	5,689
Total Breathalyzer Program	30,000	30,000	24,311	5,689

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2022

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Constables:				
Constable, Precinct 1:				
Salaries and benefits	945,056	945,056	895,041	50,015
Training and travel	5,428	5,428	1,798	3,630
Maintenance and operating	19,741	14,548	11,268	3,280
Total Constable, Precinct 1	970,225	965,032	908,107	56,925
Constable, Precinct 2:				
Salaries and benefits	555,149	555,982	555,981	1
Training and travel	2,745	1,995	1,420	575
Maintenance and operating	7,853	7,770	2,809	4,961
Total Constable, Precinct 2	565,747	565,747	560,210	5,537
Constable, Precinct 3:				
Salaries and benefits	1,561,577	1,573,477	1,573,476	1
Training and travel	10,930	6,513	4,839	1,674
Maintenance and operating	39,709	32,828	15,367	17,461
Total Constable, Precinct 3	1,612,216	1,612,818	1,593,682	19,136
Constable, Precinct 4:				
Salaries and benefits	888,082	888,082	839,731	48,351
Training and travel	10,012	10,012	4,069	5,943
Maintenance and operating	23,708	26,459	17,549	8,910
Total Constable, Precinct 4	921,802	924,553	861,349	63,204
Total Constables	4,069,990	4,068,150	3,923,348	144,802
Sheriff:				
Salaries and benefits	16,075,398	16,230,843	15,775,033	455,810
Training and travel	243,072	243,072	180,635	62,437
Maintenance and operating	515,456	744,912	444,299	300,613
Total Sheriff	16,833,926	17,218,827	16,399,967	818,860
Jail Operations:				
Salaries and benefits	30,368,530	30,368,530	28,677,242	1,691,288
Training and travel	89,101	69,101	51,716	17,385
Maintenance and operating	2,538,320	2,949,100	2,888,912	60,188
Total Jail Operations	32,995,951	33,386,731	31,617,870	1,768,861
Minimum Security Operations:				
Maintenance and operating	157,296	-	-	-
Total Minimum Security Operations	157,296	-	-	-

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2022

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Sheriff's Office Fusion Center:				
Salaries and benefits	177,338	177,338	126,588	50,750
Training and travel	13,500	13,500	8,834	4,666
Maintenance and operating	2,250	2,250	360	1,890
Total Sheriff's Office Fusion Center	193,088	193,088	135,782	57,306
Medical Examiner:				
Salaries and benefits	1,827,725	1,827,725	1,799,234	28,491
Training and travel	8,000	3,723	2,362	1,361
Maintenance and operating	573,309	617,586	615,626	1,960
Total Medical Examiner	2,409,034	2,449,034	2,417,222	31,812
Highway Patrol:				
Salaries and benefits	39,965	39,965	24,935	15,030
Total Highway Patrol	39,965	39,965	24,935	15,030
County Corrections Center:				
Salaries and benefits	392,308	392,308	379,204	13,104
Total County Corrections Center	392,308	392,308	379,204	13,104
Child Abuse Task Force:				
Salaries and benefits	577,337	577,337	569,636	7,701
Training and travel	7,000	7,000	2,715	4,285
Maintenance and operating	2,500	2,500	455	2,045
Total Child Abuse Task Force	586,837	586,837	572,806	14,031
Sheriffs Office Dispatch:				
Salaries and benefits	2,500,027	2,500,027	2,397,735	102,292
Training and travel	5,600	5,600	3,497	2,103
Maintenance and operating	983,806	737,631	484,431	253,200
Total Sheriffs Office Dispatch	3,489,433	3,243,258	2,885,663	357,595
911 Addressing:				
Salaries and benefits	756,560	756,560	749,448	7,112
Training and travel	30,900	30,900	10,444	20,456
Maintenance and operating	135,331	135,331	69,587	65,744
Total 911 Addressing	922,791	922,791	829,479	93,312
Jail Cafeteria:				
Maintenance and operating	40,300	35,300	34,085	1,215
Total Jail Cafeteria	40,300	35,300	34,085	1,215

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2022

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Juvenile Board:				
Juvenile Probation:				
Salaries and benefits	3,122,148	3,122,148	2,686,875	435,273
Training and travel	62,080	62,080	53,805	8,275
Maintenance and operating	555,012	575,012	547,397	27,615
Total Juvenile Probation	3,739,240	3,759,240	3,288,077	471,163
Juvenile Detention:				
Salaries and benefits	8,178,994	8,142,008	8,142,007	1
Training and travel	39,027	5,768	5,767	1
Maintenance and operating	863,805	914,050	885,844	28,206
Total Juvenile Detention	9,081,826	9,061,826	9,033,618	28,208
Juvenile Alternative Education:				
Salaries and benefits	550,704	664,028	664,028	-
Training and travel	6,000	6,000	5,649	351
Maintenance and operating	434,837	321,513	204,397	117,116
Total Alternative Education	991,541	991,541	874,074	117,467
Total Juvenile Board	13,812,607	13,812,607	13,195,769	616,838
Pretrial Release:				
Maintenance and operating	702,399	702,399	611,151	91,248
Total Pretrial Release	702,399	702,399	611,151	91,248
Development Service:				
Salaries and benefits	845,233	845,233	843,952	1,281
Training and travel	10,175	10,175	3,642	6,533
Maintenance and operating	10,140	10,140	2,069	8,071
Total Development Service	865,548	865,548	849,663	15,885
Emergency Management:				
Salaries and benefits	104,895	104,895	104,883	12
Training and travel	4,000	4,000	687	3,313
Maintenance and operating	2,120	2,120	880	1,240
Total Emergency Management	111,015	111,015	106,450	4,565
Courthouse Security:				
Salaries and benefits	816,469	816,469	781,685	34,784
Maintenance and operating	3,750	3,750	2,864	886
Total Courthouse Security	820,219	820,219	784,549	35,670
Total Public Safety	81,124,518	81,538,977	77,125,898	4,413,079

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2022

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Health and welfare:				
Mental Health and Retardation:				
Maintenance and operating	3,283,781	3,283,781	2,927,781	356,000
Child Protective Board:				
Maintenance and operating	46,330	46,330	46,330	-
Inmate Health:				
Maintenance and operating	9,261,311	9,799,335	9,494,859	304,476
Pauper Care and Charity:				
Maintenance and operating	3,000	3,000	-	3,000
Substance Abuse:				
Salaries and benefits	262,370	262,370	261,982	388
Training and travel	4,500	4,500	3,007	1,493
Maintenance and operating	2,545	2,545	2,194	351
Total Substance Abuse	269,415	269,415	267,183	2,232
Indigent Criminal Defendants:				
Maintenance and operating	11,951,790	11,951,790	8,723,471	3,228,319
Total Health and Welfare	24,815,627	25,353,651	21,459,624	3,894,027
Culture and Recreation:				
Open space:				
Salaries and benefits	16,800	16,800	16,800	-
Maintenance and operating	15,550	15,550	12,173	3,377
Total Open Space	32,350	32,350	28,973	3,377
Historical Commission:				
Maintenance and operating	52,630	52,630	47,118	5,512
Total Historical Commission	52,630	52,630	47,118	5,512
Myers Park Operating:				
Salaries and benefits	820,000	820,743	744,492	76,251
Training and travel	4,817	4,074	1,633	2,441
Maintenance and operating	118,329	118,329	97,997	20,332
Total Myers Park Operating	943,146	943,146	844,122	99,024
Total Culture and Recreation	1,028,126	1,028,126	920,213	107,913

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2022

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Conservation:				
Agriculture Extension Services:				
Salaries and benefits	306,910	306,910	269,734	37,176
Training and travel	11,100	11,100	9,238	1,862
Maintenance and operating	5,970	5,970	5,630	340
Total Agriculture				
Extension Service	323,980	323,980	284,602	39,378
Total Conservation	323,980	323,980	284,602	39,378
Capital outlay:				
General administration:				
Human Resources	250,000	250,000	-	250,000
ERP	203,652	203,652	-	203,652
Non-Departmental	1,956,104	1,938,379	1,452,643	485,736
Non-Departmental Capital				
Replacement	-	159,349	105,325	54,024
Information Technology	3,173,218	4,354,437	762,154	3,592,283
Elections	-	20,000	15,148	4,852
County Clerk	6,000,000	6,000,000	1,015,134	4,984,866
Telecommunications	3,926,091	3,926,091	2,191,317	1,734,774
Total General				
Administration	15,509,065	16,851,908	5,541,721	11,310,187
Judicial:				
District Clerk	236,222	251,192	6,115	245,077
Total Judicial	236,222	251,192	6,115	245,077
Financial administration:				
Tax Assessor-Collector	5,037	5,037	-	5,037
Total Financial				
Administration	5,037	5,037	-	5,037

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2022

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Public Facilities:				
Facilities and Parks	\$ 738,125	\$ 1,069,710	\$ 314,994	\$ 754,716
Permanent Improvement	6,934,046	7,760,508	1,559,038	6,201,470
Total Public Facilities	7,672,171	8,830,218	1,874,032	6,956,186
Equipment Services:				
Equipment Services	1,593,166	1,593,166	173,928	1,419,238
Total Equipment Services	1,593,166	1,593,166	173,928	1,419,238
Public Safety:				
Constable, Precinct 3	17,159	17,159	-	17,159
Constable, Precinct 4	11,571	11,571	352	11,219
Sheriff	58,886	385,984	104,002	281,982
Fire Marshal	66,805	167,767	13,154	154,613
Medical Examiner	-	10,000	-	10,000
Community Supervision	-	47,717	39,709	8,008
Juvenile Detention Admin	23,364	23,364	-	23,364
Total Public Safety	177,785	663,562	157,217	506,345
Public Transportation:				
Engineering	2,362,551	2,362,551	44,576	2,317,975
Total Public Transportation	2,362,551	2,362,551	44,576	2,317,975
Culture and Recreation:				
Myers Park Operating	47,718	-	-	-
Total Culture and Recreation	47,718	-	-	-
Total Capital Outlay	27,603,715	30,557,634	7,797,589	22,760,045
Debt Service:				
Principal retirement	-	414,452	306,894	107,558
Interest and fiscal charges	-	8,927	-	8,927
Total Debt Service	-	423,379	306,894	116,485
Total Expenditures	\$ 297,384,209	\$ 297,354,868	\$ 234,342,409	\$ 63,012,459

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, 2022

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Taxes - general property ad valorem	\$ 84,835,600	\$ 84,835,600	\$ 84,842,535	\$ 6,935
Interest	100,000	100,000	68,232	(31,768)
Total revenues	<u>84,935,600</u>	<u>84,935,600</u>	<u>84,910,767</u>	<u>(24,833)</u>
Expenditures:				
Debt service:				
Principal retirement	84,677,929	66,200,000	66,200,000	-
Interest and fiscal charges	-	18,510,840	18,510,839	1
Bond issuance costs	-	272,187	268,930	3,257
Total debt service	<u>84,677,929</u>	<u>84,983,027</u>	<u>84,979,769</u>	<u>3,258</u>
Total expenditures	<u>84,677,929</u>	<u>84,983,027</u>	<u>84,979,769</u>	<u>3,258</u>
Excess (deficiency) of revenues over expenditures	257,671	(47,427)	(69,002)	(21,575)
Other financing sources (uses):				
Premium (discount) on sale of bonds	-	305,098	305,098	-
Total other financing sources (uses)	<u>-</u>	<u>305,098</u>	<u>305,098</u>	<u>-</u>
Net change in fund balance	257,671	257,671	236,096	<u>\$ (21,575)</u>
Fund balance - beginning	<u>5,829,432</u>	<u>5,829,432</u>	<u>5,829,432</u>	
Fund balance - ending	<u>\$ 6,087,103</u>	<u>\$ 6,087,103</u>	<u>\$ 6,065,528</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, 2022

	Prior Years	Current Year	Total to Date	Project Authorization
Revenues:				
Other local government funds	\$ -	\$ 3,809	\$ 3,809	\$ 3,809
Interest	189,548	864,886	1,054,434	1,054,434
Total revenues	189,548	868,695	1,058,243	1,058,243
Expenditures:				
Capital outlay:				
Freeways, thoroughfares, and funding for Open Space.	32,420,170	19,369,518	51,789,688	191,883,047
Total expenditures	32,420,170	19,369,518	51,789,688	191,883,047
Excess (deficiency) of revenues over (under) expenditures	(32,230,622)	(18,500,823)	(50,731,445)	(190,824,804)
Other financing sources (uses):				
Sale of assets	5,938,839	7,420,040	13,358,879	13,358,879
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)	183,404,764	7,420,040	190,824,804	190,824,804
Net change in fund balance	\$ 151,174,142	(11,080,783)	\$ 140,093,359	\$ -
Fund balance – beginning		151,174,142		
Fund balance – ending		\$ 140,093,359		

**COMBINING AND INDIVIDUAL
FUND STATEMENTS AND SCHEDULES**



COLLIN COUNTY, TEXAS

Combining Balance Sheet

Nonmajor Governmental Funds

September 30, 2022

Assets	Special Revenue	Capital Projects	Total
Cash	\$ 1,471,585	\$ 18,901,448	\$ 20,373,033
Investments	34,740,133	318,823,471	353,563,604
Receivables:			
Due from other governments	38,308	-	38,308
Advance to other funds	-	54,959,543	54,959,543
Interest receivable	-	238,443	238,443
Miscellaneous	866	12	878
Total assets	<u>\$ 36,250,892</u>	<u>\$ 392,922,917</u>	<u>\$ 429,173,809</u>
Liabilities and Fund Balances			
Liabilities:			
Accounts payable	\$ 331,472	\$ 5,193,660	\$ 5,525,132
Payroll related costs payable	33,676	-	33,676
Total liabilities	<u>365,148</u>	<u>5,193,660</u>	<u>5,558,808</u>
Fund Balances:			
Restricted	<u>35,885,744</u>	<u>387,729,257</u>	<u>423,615,001</u>
Total fund balances	<u>35,885,744</u>	<u>387,729,257</u>	<u>423,615,001</u>
Total liabilities and fund balances	<u>\$ 36,250,892</u>	<u>\$ 392,922,917</u>	<u>\$ 429,173,809</u>

COLLIN COUNTY, TEXAS

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

Nonmajor Governmental Funds

For The Year Ended September 30, 2022

	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Total</u>
Revenues:			
Property taxes	\$ 63,138	\$ -	\$ 63,138
Federal and state funds	711,180	-	711,180
Fees and charges for services	6,189,042	-	6,189,042
Fines and forfeitures	294,774	-	294,774
Other local government funds	-	4,022,333	4,022,333
Interest	61,218	(1,842,841)	(1,781,623)
Miscellaneous	314,536	118	314,654
	<u>7,633,888</u>	<u>2,179,610</u>	<u>9,813,498</u>
Total revenues			
Expenditures:			
Current:			
General administration	2,075,734	-	2,075,734
Judicial	1,333,387	-	1,333,387
Legal	172,374	-	172,374
Public safety	845,517	-	845,517
Public transportation	455	-	455
Culture and recreation	5,137	-	5,137
Capital outlay:	83,139	67,774,248	67,857,387
	<u>4,515,743</u>	<u>67,774,248</u>	<u>72,289,991</u>
Total expenditures			
Excess (deficiency) of revenues over (under) expenditures	<u>3,118,145</u>	<u>(65,594,638)</u>	<u>(62,476,493)</u>
Other financing sources (uses):			
Transfers in	297,528	-	297,528
Transfers out	(307,935)	-	(307,935)
Sale of assets	824	13,080,386	13,081,210
Debt issuance	-	82,870,000	82,870,000
Premium (discount) on sale of bonds	-	3,130,000	3,130,000
	<u>(9,583)</u>	<u>99,080,386</u>	<u>99,070,803</u>
Total other financing sources (uses)			
Net change in fund balances	3,108,562	33,485,748	36,594,310
Fund balances – beginning	32,777,182	354,243,509	387,020,691
Fund balances – ending	<u>\$ 35,885,744</u>	<u>\$ 387,729,257</u>	<u>\$ 423,615,001</u>

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

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

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.

COURT FACILITY FEE FUND: to account for fees restricted for improvements to court facilities.

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, 2022

Assets	Farm to Market	Lateral Road	Judicial Appellate	Court Reporters	L.E.O.S.E. Education	Tax Assessor/ Collector Motor Vehicle Tax	Law Library	Farm Museum Memorial
Cash	\$ 3	\$ 856	\$ 58,659	\$ 74,684	\$ 4,921	\$ 3	\$ 74,314	\$ 13,691
Investments	21,881	1,260,175	359,585	232,333	104,360	-	4,261,381	-
Receivables:								
Due from other governments	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	700	-	-	-
Total assets	<u>\$ 21,884</u>	<u>\$ 1,261,031</u>	<u>\$ 418,244</u>	<u>\$ 307,017</u>	<u>\$ 109,981</u>	<u>\$ 3</u>	<u>\$ 4,335,695</u>	<u>\$ 13,691</u>
Liabilities and Fund Balances								
Liabilities:								
Accounts payable	\$ -	\$ -	\$ -	\$ 24,209	\$ -	\$ -	\$ 1,564	\$ -
Payroll related costs payable	-	-	-	-	-	-	5,349	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,209</u>	<u>-</u>	<u>-</u>	<u>6,913</u>	<u>-</u>
Fund Balances								
Restricted	<u>21,884</u>	<u>1,261,031</u>	<u>418,244</u>	<u>282,808</u>	<u>109,981</u>	<u>3</u>	<u>4,328,782</u>	<u>13,691</u>
Total fund balances	<u>21,884</u>	<u>1,261,031</u>	<u>418,244</u>	<u>282,808</u>	<u>109,981</u>	<u>3</u>	<u>4,328,782</u>	<u>13,691</u>
Total liabilities and fund balances	<u>\$ 21,884</u>	<u>\$ 1,261,031</u>	<u>\$ 418,244</u>	<u>\$ 307,017</u>	<u>\$ 109,981</u>	<u>\$ 3</u>	<u>\$ 4,335,695</u>	<u>\$ 13,691</u>

COLLIN COUNTY, TEXAS

Combining Balance Sheet

Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

September 30, 2022

Assets	Open Space Parks	County Clerk Records Management and Preservation	District Clerk Records Management and Preservation	Juvenile Delinquency Prevention	Justice Court Technology	Economic Development	Dangerous Wild Animal	Contract Elections	Election Equipment
Cash	\$ 2,817	\$ 216,881	\$ 37,182	\$ 3,231	\$ 11,883	\$ 9,529	\$ 7,444	\$ 1,679	\$ 14,065
Investments	-	13,520,497	319,399	-	1,023,677	493,323	-	3,234,827	-
Receivables:									
Due from other governments	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	166	-
Total assets	<u>\$ 2,817</u>	<u>\$ 13,737,378</u>	<u>\$ 356,581</u>	<u>\$ 3,231</u>	<u>\$ 1,035,560</u>	<u>\$ 502,852</u>	<u>\$ 7,444</u>	<u>\$ 3,236,672</u>	<u>\$ 14,065</u>
Liabilities and Fund Balances									
Liabilities:									
Accounts payable	\$ -	\$ 35,268	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payroll related costs payable	-	18,319	1,729	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>53,587</u>	<u>1,729</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances									
Restricted	<u>2,817</u>	<u>13,683,791</u>	<u>354,852</u>	<u>3,231</u>	<u>1,035,560</u>	<u>502,852</u>	<u>7,444</u>	<u>3,236,672</u>	<u>14,065</u>
Total fund balances	<u>2,817</u>	<u>13,683,791</u>	<u>354,852</u>	<u>3,231</u>	<u>1,035,560</u>	<u>502,852</u>	<u>7,444</u>	<u>3,236,672</u>	<u>14,065</u>
Total liabilities and fund balances	<u>\$ 2,817</u>	<u>\$ 13,737,378</u>	<u>\$ 356,581</u>	<u>\$ 3,231</u>	<u>\$ 1,035,560</u>	<u>\$ 502,852</u>	<u>\$ 7,444</u>	<u>\$ 3,236,672</u>	<u>\$ 14,065</u>

COLLIN COUNTY, TEXAS

Combining Balance Sheet

Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

September 30, 2022

Assets	Sheriff State Forfeiture	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
Cash	\$ 10,216	\$ 15,905	\$ 2,515	\$ 417	\$ 52,374	\$ 81,386	\$ 490	\$ 2,819	\$ 62,634
Investments	28,984	1,127,055	250,790	1,128	-	629,650	467,262	564,270	-
Receivables:									
Due from other governments	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 39,200</u>	<u>\$ 1,142,960</u>	<u>\$ 253,305</u>	<u>\$ 1,545</u>	<u>\$ 52,374</u>	<u>\$ 711,036</u>	<u>\$ 467,752</u>	<u>\$ 567,089</u>	<u>\$ 62,634</u>
Liabilities and Fund Balances									
Liabilities:									
Accounts payable	\$ 26,795	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 61,999
Payroll related costs payable	-	-	-	-	-	-	-	-	-
Total liabilities	<u>26,795</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>61,999</u>
Fund Balances									
Restricted	<u>12,405</u>	<u>1,142,960</u>	<u>253,305</u>	<u>1,545</u>	<u>52,374</u>	<u>711,036</u>	<u>467,752</u>	<u>567,089</u>	<u>635</u>
Total fund balances	<u>12,405</u>	<u>1,142,960</u>	<u>253,305</u>	<u>1,545</u>	<u>52,374</u>	<u>711,036</u>	<u>467,752</u>	<u>567,089</u>	<u>635</u>
Total liabilities and fund balances	<u>\$ 39,200</u>	<u>\$ 1,142,960</u>	<u>\$ 253,305</u>	<u>\$ 1,545</u>	<u>\$ 52,374</u>	<u>\$ 711,036</u>	<u>\$ 467,752</u>	<u>\$ 567,089</u>	<u>\$ 62,634</u>

COLLIN COUNTY, TEXAS
Combining Balance Sheet
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds
September 30, 2022

Assets	District Attorney Pretrial Intervention Program	Specialty Court	SCAAP	County Courts Technology	District Courts Technology	Probate Contributions	County Court - at-Law Clerks Court Records Preservation	District Clerk Court Records Preservation	District Attorney Apportionment
Cash	\$ 17,962	\$ 36,448	\$ 139	\$ 3,759	\$ 4,407	\$ 3,417	\$ 702	\$ 862	\$ 1,676
Investments	920,135	198,202	5,903	585,884	568,054	774,170	688,065	480,466	107,384
Receivables:									
Due from other governments	-	-	-	-	-	38,308	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 938,097</u>	<u>\$ 234,650</u>	<u>\$ 6,042</u>	<u>\$ 589,643</u>	<u>\$ 572,461</u>	<u>\$ 815,895</u>	<u>\$ 688,767</u>	<u>\$ 481,328</u>	<u>\$ 109,060</u>
Liabilities and Fund Balances									
Liabilities:									
Accounts payable	\$ -	\$ 1,750	\$ -	\$ -	\$ -	\$ 23,039	\$ -	\$ -	\$ -
Payroll related costs payable	4,304	-	-	-	-	-	-	-	-
Total liabilities	<u>4,304</u>	<u>1,750</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>23,039</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances									
Restricted	<u>933,793</u>	<u>232,900</u>	<u>6,042</u>	<u>589,643</u>	<u>572,461</u>	<u>792,856</u>	<u>688,767</u>	<u>481,328</u>	<u>109,060</u>
Total fund balances	<u>933,793</u>	<u>232,900</u>	<u>6,042</u>	<u>589,643</u>	<u>572,461</u>	<u>792,856</u>	<u>688,767</u>	<u>481,328</u>	<u>109,060</u>
Total liabilities and fund balances	<u>\$ 938,097</u>	<u>\$ 234,650</u>	<u>\$ 6,042</u>	<u>\$ 589,643</u>	<u>\$ 572,461</u>	<u>\$ 815,895</u>	<u>\$ 688,767</u>	<u>\$ 481,328</u>	<u>\$ 109,060</u>



COLLIN COUNTY, TEXAS
Combining Balance Sheet
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds
September 30, 2022

	Justice Court Building Security	District Attorney Federal Treasury Forfeiture	Truancy Prevention and Diversion	District Attorney Federal Justice Forfeiture	Constable Precinct 3 Forfeiture	Sheriff Federal Justice Forfeiture	Sheriff Federal Treasury Forfeiture	Trails of Blue Ridge Special Road District	Court Facility Fee	Veterans Court Program	Nonmajor Special Revenue Funds Total
Assets											
Cash	\$ 2,316	\$ 38,142	\$ 206,999	\$ 141,658	\$ 968	\$ 465	\$ 5,635	\$ 7,838	\$ 236,553	\$ 1,041	\$ 1,471,585
Investments	305,442	1,722,674	-	-	-	85,287	312,009	69,486	-	16,395	34,740,133
Receivables:											
Due from other governments	-	-	-	-	-	-	-	-	-	-	38,308
Miscellaneous	-	-	-	-	-	-	-	-	-	-	866
Total assets	<u>\$ 307,758</u>	<u>\$ 1,760,816</u>	<u>\$ 206,999</u>	<u>\$ 141,658</u>	<u>\$ 968</u>	<u>\$ 85,752</u>	<u>\$ 317,644</u>	<u>\$ 77,324</u>	<u>\$ 236,553</u>	<u>\$ 17,436</u>	<u>\$ 36,250,892</u>
Liabilities and Fund Balances											
Liabilities:											
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,005	\$ 107,843	\$ -	\$ -	\$ -	\$ 331,472
Payroll related costs payable	-	3,975	-	-	-	-	-	-	-	-	33,676
Total liabilities	<u>-</u>	<u>3,975</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>49,005</u>	<u>107,843</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>365,148</u>
Fund Balances											
Restricted	307,758	1,756,841	206,999	141,658	968	36,747	209,801	77,324	236,553	17,436	35,885,744
Total fund balances	<u>307,758</u>	<u>1,756,841</u>	<u>206,999</u>	<u>141,658</u>	<u>968</u>	<u>36,747</u>	<u>209,801</u>	<u>77,324</u>	<u>236,553</u>	<u>17,436</u>	<u>35,885,744</u>
Total liabilities and fund balances	<u>\$ 307,758</u>	<u>\$ 1,760,816</u>	<u>\$ 206,999</u>	<u>\$ 141,658</u>	<u>\$ 968</u>	<u>\$ 85,752</u>	<u>\$ 317,644</u>	<u>\$ 77,324</u>	<u>\$ 236,553</u>	<u>\$ 17,436</u>	<u>\$ 36,250,892</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, 2022

	Farm to Market	Lateral Road	Judicial Appellate	Court Reporters	L.E.O.S.E. Education	Tax Assessor/ Collector Motor Vehicle Tax	Law Library	Farm Museum Memorial
Revenues:								
Taxes								
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal and state funds	-	49,900	-	-	25,721	-	-	-
Fees and charges for services	-	-	83,182	377,077	-	-	582,280	-
Fines and forfeitures	-	-	-	-	-	-	-	-
Interest	131	7,515	2,214	-	770	-	-	27
Miscellaneous	-	-	-	-	-	-	14,945	-
Total revenues	<u>131</u>	<u>57,415</u>	<u>85,396</u>	<u>377,077</u>	<u>26,491</u>	<u>-</u>	<u>597,225</u>	<u>27</u>
Expenditures:								
Current:								
General administration	-	-	-	-	-	-	-	-
Judicial	-	-	89,678	355,331	-	-	402,571	-
Legal	-	-	-	-	1,476	-	-	-
Public safety	-	-	-	-	41,155	-	-	-
Public transportation	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	3,915
Capital outlay:	-	-	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>89,678</u>	<u>355,331</u>	<u>42,631</u>	<u>-</u>	<u>402,571</u>	<u>3,915</u>
Excess (deficiency) of revenues over (under) expenditures	<u>131</u>	<u>57,415</u>	<u>(4,282)</u>	<u>21,746</u>	<u>(16,140)</u>	<u>-</u>	<u>194,654</u>	<u>(3,888)</u>
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Sale of assets	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>131</u>	<u>57,415</u>	<u>(4,282)</u>	<u>21,746</u>	<u>(16,140)</u>	<u>-</u>	<u>194,654</u>	<u>(3,888)</u>
Fund balances – beginning	<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>
Fund balances – ending	<u>\$ 21,884</u>	<u>\$ 1,261,031</u>	<u>\$ 418,244</u>	<u>\$ 282,808</u>	<u>\$ 109,981</u>	<u>\$ 3</u>	<u>\$ 4,328,782</u>	<u>\$ 13,691</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, 2022

	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	-	-	-	-	-	226,044	-	-	-
Fees and charges for services	-	2,027,019	318,299	2,770	94,227	-	-	1,467,561	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Interest	5	-	-	-	-	2,017	-	20,755	22
Miscellaneous	-	-	-	-	-	-	-	-	-
Total revenues	<u>5</u>	<u>2,027,019</u>	<u>318,299</u>	<u>2,770</u>	<u>94,227</u>	<u>228,061</u>	<u>-</u>	<u>1,488,316</u>	<u>22</u>
Expenditures:									
Current:									
General administration	-	905,087	-	-	-	130,850	-	1,033,565	-
Judicial	-	-	67,842	-	21,712	-	-	-	-
Legal	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-	-	18,138	-
Total expenditures	<u>-</u>	<u>905,087</u>	<u>67,842</u>	<u>-</u>	<u>21,712</u>	<u>130,850</u>	<u>-</u>	<u>1,051,703</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>5</u>	<u>1,121,932</u>	<u>250,457</u>	<u>2,770</u>	<u>72,515</u>	<u>97,211</u>	<u>-</u>	<u>436,613</u>	<u>22</u>
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	(2,110)	-
Sale of assets	-	55	6	-	758	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>55</u>	<u>6</u>	<u>-</u>	<u>758</u>	<u>-</u>	<u>-</u>	<u>(2,110)</u>	<u>-</u>
Net change in fund balances	<u>5</u>	<u>1,121,987</u>	<u>250,463</u>	<u>2,770</u>	<u>73,273</u>	<u>97,211</u>	<u>-</u>	<u>434,503</u>	<u>22</u>
Fund balances – beginning	<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>
Fund balances – ending	<u>\$ 2,817</u>	<u>\$ 13,683,791</u>	<u>\$ 354,852</u>	<u>\$ 3,231</u>	<u>\$ 1,035,560</u>	<u>\$ 502,852</u>	<u>\$ 7,444</u>	<u>\$ 3,236,672</u>	<u>\$ 14,065</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, 2022

	Sheriff State Forfeiture	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	-	-	2,801	-	3,425	175,227	2,159	66,605	322,815
Fines and forfeitures	-	208,039	-	-	-	-	-	-	-
Interest	199	6,433	-	12	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Total revenues	<u>199</u>	<u>214,472</u>	<u>2,801</u>	<u>12</u>	<u>3,425</u>	<u>175,227</u>	<u>2,159</u>	<u>66,605</u>	<u>322,815</u>
Expenditures:									
Current:									
General administration	-	-	-	-	-	6,232	-	-	-
Judicial	-	-	-	-	-	-	-	-	322,235
Legal	-	21,237	289	-	-	-	-	-	-
Public safety	5,982	-	-	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	1,222	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-	-	-	-
Total expenditures	<u>5,982</u>	<u>21,237</u>	<u>289</u>	<u>1,222</u>	<u>-</u>	<u>6,232</u>	<u>-</u>	<u>-</u>	<u>322,235</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,783)</u>	<u>193,235</u>	<u>2,512</u>	<u>(1,210)</u>	<u>3,425</u>	<u>168,995</u>	<u>2,159</u>	<u>66,605</u>	<u>580</u>
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Sale of assets	-	-	-	-	-	5	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(5,783)</u>	<u>193,235</u>	<u>2,512</u>	<u>(1,210)</u>	<u>3,425</u>	<u>169,000</u>	<u>2,159</u>	<u>66,605</u>	<u>580</u>
Fund balances – beginning	<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>
Fund balances – ending	<u>\$ 12,405</u>	<u>\$ 1,142,960</u>	<u>\$ 253,305</u>	<u>\$ 1,545</u>	<u>\$ 52,374</u>	<u>\$ 711,036</u>	<u>\$ 467,752</u>	<u>\$ 567,089</u>	<u>\$ 635</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, 2022

	District Attorney Pretrial Intervention Program	Specialty Court	SCAAP	County Courts Technology	District Court Technology	Probate Contributions	County Court at-Law Clerks Court Records Preservation	District Clerk Court Records Preservation	District Attorney Apportionment
Revenues:									
Taxes:									
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal and state funds	-	-	253,121	-	-	133,894	-	-	22,500
Fees and charges for services	122,264	54,479	-	58,848	73,067	-	22,107	29,235	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Interest	-	-	2,316	-	-	4,655	-	-	675
Miscellaneous	-	804	-	-	-	-	-	-	-
Total revenues	<u>122,264</u>	<u>55,283</u>	<u>255,437</u>	<u>58,848</u>	<u>73,067</u>	<u>138,549</u>	<u>22,107</u>	<u>29,235</u>	<u>23,175</u>
Expenditures:									
Current:									
General administration	-	-	-	-	-	-	-	-	-
Judicial	-	15,339	-	399	-	58,280	-	-	-
Legal	140,590	-	-	-	-	-	-	-	3,599
Public safety	-	-	541,313	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-	-	-	-
Total expenditures	<u>140,590</u>	<u>15,339</u>	<u>541,313</u>	<u>399</u>	<u>-</u>	<u>58,280</u>	<u>-</u>	<u>-</u>	<u>3,599</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(18,326)</u>	<u>39,944</u>	<u>(285,876)</u>	<u>58,449</u>	<u>73,067</u>	<u>80,269</u>	<u>22,107</u>	<u>29,235</u>	<u>19,576</u>
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	(11,755)
Sale of assets	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(11,755)</u>
Net change in fund balances	<u>(18,326)</u>	<u>39,944</u>	<u>(285,876)</u>	<u>58,449</u>	<u>73,067</u>	<u>80,269</u>	<u>22,107</u>	<u>29,235</u>	<u>7,821</u>
Fund balances – beginning	<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>
Fund balances – ending	<u>\$ 933,793</u>	<u>\$ 232,900</u>	<u>\$ 6,042</u>	<u>\$ 589,643</u>	<u>\$ 572,461</u>	<u>\$ 792,856</u>	<u>\$ 688,767</u>	<u>\$ 481,328</u>	<u>\$ 109,060</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, 2022

	Justice Court Building Security	District Attorney Federal Treasury Forfeiture	Truancy Prevention and Diversion	District Attorney Federal Justice Forfeiture	Constable Precinct 3 Forfeiture	Sheriff Federal Justice Forfeiture	Sherrif Federal Treasury Forfeiture	Trails of Blue Ridge Special Road District	Court Facility Fee	Veterans Court Program	Nonmajor Special Revenue Funds Total
Revenues:											
Taxes:											
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63,138	\$ -	\$ -	\$ 63,138
Federal and state funds	-	-	-	-	-	-	-	-	-	-	711,180
Fees and charges for services	13,922	-	53,120	-	-	-	-	-	236,553	-	6,189,042
Fines and forfeitures	-	-	-	1,395	-	85,340	-	-	-	-	294,774
Interest	-	9,545	-	228	1	412	2,773	419	-	94	61,218
Miscellaneous	-	-	-	-	-	-	295,580	-	-	3,207	314,536
Total revenues	13,922	9,545	53,120	1,623	1	85,752	298,353	63,557	236,553	3,301	7,633,888
Expenditures:											
Current:											
General administration	-	-	-	-	-	-	-	-	-	-	2,075,734
Judicial	-	-	-	-	-	-	-	-	-	-	1,333,387
Legal	-	-	-	5,183	-	-	-	-	-	-	172,374
Public safety	-	-	-	-	-	49,005	208,062	-	-	-	845,517
Public transportation	-	-	-	-	-	-	-	455	-	-	455
Culture and recreation	-	-	-	-	-	-	-	-	-	-	5,137
Capital outlay:	-	-	-	-	-	-	65,001	-	-	-	83,139
Total expenditures	-	-	-	5,183	-	49,005	273,063	455	-	-	4,515,743
Excess (deficiency) of revenues over (under) expenditures	13,922	9,545	53,120	(3,560)	1	36,747	25,290	63,102	236,553	3,301	3,118,145
Other financing sources (uses):											
Transfers in	-	161,196	-	-	-	3,458	132,874	-	-	-	297,528
Transfers out	-	-	-	-	-	(132,874)	(161,196)	-	-	-	(307,935)
Sale of assets	-	-	-	-	-	-	-	-	-	-	824
Total other financing sources (uses)	-	161,196	-	-	-	(129,416)	(28,322)	-	-	-	(9,583)
Net change in fund balances	13,922	170,741	53,120	(3,560)	1	(92,669)	(3,032)	63,102	236,553	3,301	3,108,562
Fund balances – beginning	293,836	1,586,100	153,879	145,218	967	129,416	212,833	14,222	-	14,135	32,777,182
Fund balances – ending	\$ 307,758	\$ 1,756,841	\$ 206,999	\$ 141,658	\$ 968	\$ 36,747	\$ 209,801	\$ 77,324	\$ 236,553	\$ 17,436	\$35,885,744

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, 2022

	Budget			Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Interest	\$ 100	\$ 100	\$ 131	\$ 31
Expenditures:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	100	100	131	<u>\$ 31</u>
Fund balance - beginning	<u>21,753</u>	<u>21,753</u>	<u>21,753</u>	
Fund balance - ending	<u>\$ 21,853</u>	<u>\$ 21,853</u>	<u>\$ 21,884</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, 2022

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
State funds -				
State lateral road distributions	\$ 51,000	\$ 51,000	\$ 49,900	\$ (1,100)
Interest	12,000	12,000	7,515	(4,485)
Total revenues	<u>63,000</u>	<u>63,000</u>	<u>57,415</u>	<u>(5,585)</u>
Expenditures:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	63,000	63,000	57,415	<u>\$ (5,585)</u>
Fund balance - beginning	<u>1,203,616</u>	<u>1,203,616</u>	<u>1,203,616</u>	
Fund balance - ending	<u>\$ 1,266,616</u>	<u>\$ 1,266,616</u>	<u>\$ 1,261,031</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, 2022

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 80,000	\$ 80,000	\$ 83,182	\$ 3,182
Interest	<u>1,000</u>	<u>1,000</u>	<u>2,214</u>	<u>1,214</u>
Total revenues	<u>81,000</u>	<u>81,000</u>	<u>85,396</u>	<u>4,396</u>
Expenditures:				
Current:				
Judicial - maintenance and operating	<u>445,531</u>	<u>445,531</u>	<u>89,678</u>	<u>355,853</u>
Total expenditures	<u>445,531</u>	<u>445,531</u>	<u>89,678</u>	<u>355,853</u>
Excess (deficiency) of revenues over expenditures	(364,531)	(364,531)	(4,282)	<u>\$ 360,249</u>
Fund balance - beginning	<u>422,526</u>	<u>422,526</u>	<u>422,526</u>	
Fund balance - ending	<u>\$ 57,995</u>	<u>\$ 57,995</u>	<u>\$ 418,244</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, 2022

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 270,000	\$ 270,000	\$ 377,077	\$ 107,077
Total revenues	<u>270,000</u>	<u>270,000</u>	<u>377,077</u>	<u>107,077</u>
Expenditures:				
Current:				
Judicial:				
Substitute Court Reporters:				
District Courts - maintenance and operating	<u>407,140</u>	<u>407,140</u>	<u>355,331</u>	<u>51,809</u>
Total expenditures	<u>407,140</u>	<u>407,140</u>	<u>355,331</u>	<u>51,809</u>
Excess (deficiency) of revenues over expenditures	(137,140)	(137,140)	21,746	<u>\$ 158,886</u>
Fund balance - beginning	<u>261,062</u>	<u>261,062</u>	<u>261,062</u>	
Fund balance - ending	<u>\$ 123,922</u>	<u>\$ 123,922</u>	<u>\$ 282,808</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, 2022

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 530,000	\$ 530,000	\$ 582,280	\$ 52,280
Miscellaneous	15,000	15,000	14,945	(55)
Total revenues	<u>545,000</u>	<u>545,000</u>	<u>597,225</u>	<u>52,225</u>
Expenditures:				
Current:				
Judicial:				
Salaries and benefits	193,507	193,507	188,046	5,461
Training and travel	3,100	3,100	-	3,100
Maintenance and operating	<u>220,693</u>	<u>220,693</u>	<u>214,525</u>	<u>6,168</u>
Total Judicial	<u>417,300</u>	<u>417,300</u>	<u>402,571</u>	<u>14,729</u>
Total expenditures	<u>417,300</u>	<u>417,300</u>	<u>402,571</u>	<u>14,729</u>
Excess (deficiency) of revenues over expenditures	127,700	127,700	194,654	<u>\$ 66,954</u>
Fund balance - beginning	<u>4,134,128</u>	<u>4,134,128</u>	<u>4,134,128</u>	
Fund balance - ending	<u>\$ 4,261,828</u>	<u>\$ 4,261,828</u>	<u>\$ 4,328,782</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, 2022

	Budget			Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Interest	\$ -	\$ -	\$ 27	\$ 27
Total revenues	<u>-</u>	<u>-</u>	<u>27</u>	<u>27</u>
Expenditures:				
Current:				
Culture and recreation:				
Maintenance and operating	<u>993</u>	<u>4,173</u>	<u>3,915</u>	<u>258</u>
Total Culture and recreation	<u>993</u>	<u>4,173</u>	<u>3,915</u>	<u>258</u>
Expenditures:	<u>993</u>	<u>4,173</u>	<u>3,915</u>	<u>258</u>
Excess (deficiency) of revenues over expenditures	(993)	(4,173)	(3,888)	<u>\$ 285</u>
Fund balance - beginning	<u>17,579</u>	<u>17,579</u>	<u>17,579</u>	
Fund balance - ending	<u>\$ 16,586</u>	<u>\$ 13,406</u>	<u>\$ 13,691</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, 2022

	Budget			Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>(negative)</u>
Revenues:				
Interest	\$ <u>-</u>	\$ <u>-</u>	\$ <u>5</u>	\$ <u>5</u>
Expenditures:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	-	-	5	<u><u>\$ 5</u></u>
Fund balance - beginning	<u>2,812</u>	<u>2,812</u>	<u>2,812</u>	
Fund balance - ending	<u><u>\$ 2,812</u></u>	<u><u>\$ 2,812</u></u>	<u><u>\$ 2,817</u></u>	

COLLIN COUNTY, TEXAS

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

County Clerk Records Management and Preservation Special Revenue Fund

For The Year Ended September 30, 2022

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 2,225,000	\$ 2,225,000	\$ 2,027,019	\$ (197,981)
Total revenues	<u>2,225,000</u>	<u>2,225,000</u>	<u>2,027,019</u>	<u>(197,981)</u>
Expenditures:				
Current:				
General administration:				
Salaries and benefits	590,626	595,117	595,117	-
Training and travel	27,810	23,319	1,020	22,299
Maintenance and operating	<u>2,186,850</u>	<u>2,186,850</u>	<u>308,950</u>	<u>1,877,900</u>
Total General administration	<u>2,805,286</u>	<u>2,805,286</u>	<u>905,087</u>	<u>1,900,199</u>
Total expenditures	<u>2,805,286</u>	<u>2,805,286</u>	<u>905,087</u>	<u>1,900,199</u>
Excess (deficiency) of revenues over expenditures	<u>(580,286)</u>	<u>(580,286)</u>	<u>1,121,932</u>	<u>1,702,218</u>
Other financing sources (uses):				
Sale of assets	<u>-</u>	<u>-</u>	<u>55</u>	<u>55</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>55</u>	<u>55</u>
Net change in fund balance	(580,286)	(580,286)	1,121,987	<u>\$ 1,702,273</u>
Fund balance - beginning	<u>12,561,804</u>	<u>12,561,804</u>	<u>12,561,804</u>	
Fund balance - ending	<u>\$ 11,981,518</u>	<u>\$ 11,981,518</u>	<u>\$ 13,683,791</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, 2022

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 79,000	\$ 79,000	\$ 318,299	\$ 239,299
Total revenues	<u>79,000</u>	<u>79,000</u>	<u>318,299</u>	<u>239,299</u>
Expenditures:				
Current:				
Judicial:				
Salaries and benefits	<u>67,743</u>	<u>67,843</u>	<u>67,842</u>	<u>1</u>
Total Judicial	<u>67,743</u>	<u>67,843</u>	<u>67,842</u>	<u>1</u>
Total expenditures	<u>67,743</u>	<u>67,843</u>	<u>67,842</u>	<u>1</u>
Excess (deficiency) of revenues over expenditures	<u>11,257</u>	<u>11,157</u>	<u>250,457</u>	<u>239,300</u>
Other financing sources (uses):				
Transfers in	<u>-</u>	<u>-</u>	<u>6</u>	<u>6</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>6</u>	<u>6</u>
Net change in fund balance	11,257	11,157	250,463	<u>\$ 239,306</u>
Fund balance - beginning	<u>104,389</u>	<u>104,389</u>	<u>104,389</u>	
Fund balance - ending	<u>\$ 115,646</u>	<u>\$ 115,546</u>	<u>\$ 354,852</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, 2022

	Budget			Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>(negative)</u>
Revenues:				
Fees and charges for services	\$ -	\$ -	\$ 2,770	\$ 2,770
Total revenues	-	-	2,770	2,770
Expenditures:	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	2,770	\$ 2,770
Fund balance - beginning	461	461	461	
Fund balance - ending	\$ 461	\$ 461	\$ 3,231	

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, 2022

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 95,000	\$ 95,000	\$ 94,227	\$ (773)
Total revenues	<u>95,000</u>	<u>95,000</u>	<u>94,227</u>	<u>(773)</u>
Expenditures:				
Current:				
Judicial:				
Training and travel	35,735	35,683	16,903	18,780
Maintenance and operating	<u>117,203</u>	<u>124,459</u>	<u>4,809</u>	<u>119,650</u>
Total Judicial	<u>152,938</u>	<u>160,142</u>	<u>21,712</u>	<u>138,430</u>
Total expenditures	<u>152,938</u>	<u>160,142</u>	<u>21,712</u>	<u>138,430</u>
Excess (deficiency) of revenues over expenditures	<u>(57,938)</u>	<u>(65,142)</u>	<u>72,515</u>	<u>137,657</u>
Other financing sources (uses):				
Sale of assets	<u>-</u>	<u>-</u>	<u>758</u>	<u>758</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>758</u>	<u>758</u>
Net change in fund balance	(57,938)	(65,142)	73,273	<u>\$ 138,415</u>
Fund balance - beginning	<u>962,287</u>	<u>962,287</u>	<u>962,287</u>	
Fund balance - ending	<u>\$ 904,349</u>	<u>\$ 897,145</u>	<u>\$ 1,035,560</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, 2022

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Federal and state funds	\$ -	\$ -	\$ 226,044	\$ 226,044
Interest	500	500	2,017	1,517
Total revenues	<u>500</u>	<u>500</u>	<u>228,061</u>	<u>227,561</u>
Expenditures:				
Current:				
General administration - maintenance and operating	130,850	130,850	130,850	-
Total expenditures	<u>130,850</u>	<u>130,850</u>	<u>130,850</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(130,350)	(130,350)	97,211	<u>\$ 227,561</u>
Fund balance - beginning	<u>405,641</u>	<u>405,641</u>	<u>405,641</u>	
Fund balance - ending	<u>\$ 275,291</u>	<u>\$ 275,291</u>	<u>\$ 502,852</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, 2022

	Budget			Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>(negative)</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	<u>7,444</u>	<u>7,444</u>	<u>7,444</u>	
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, 2022

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 500,000	\$ 500,000	\$ 1,467,561	\$ 967,561
Interest	5,000	5,000	20,755	15,755
Total revenues	<u>505,000</u>	<u>505,000</u>	<u>1,488,316</u>	<u>983,316</u>
Expenditures:				
Current:				
General administration:				
Salaries and benefits	400,000	935,322	935,322	-
Training and travel	50,000	2,133	2,132	1
Maintenance and operating	<u>463,936</u>	<u>104,990</u>	<u>96,111</u>	<u>8,879</u>
Total General administration	<u>913,936</u>	<u>1,042,445</u>	<u>1,033,565</u>	<u>8,880</u>
Capital outlay - general administration	-	18,138	18,138	-
Total expenditures	<u>913,936</u>	<u>1,060,583</u>	<u>1,051,703</u>	<u>8,880</u>
Excess (deficiency) of revenues over expenditures	<u>(408,936)</u>	<u>(555,583)</u>	<u>436,613</u>	<u>992,196</u>
Other financing (uses) - transfers out	-	(2,110)	(2,110)	-
Net change in fund balance	(408,936)	(557,693)	434,503	<u>\$ 992,196</u>
Fund balance - beginning	<u>2,802,169</u>	<u>2,802,169</u>	<u>2,802,169</u>	
Fund balance - ending	<u>\$ 2,393,233</u>	<u>\$ 2,244,476</u>	<u>\$ 3,236,672</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, 2022

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Interest	\$ -	\$ -	\$ 22	\$ 22
Expenditures:	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	22	\$ 22
Fund balance - beginning	14,043	14,043	14,043	
Fund balance - ending	<u>\$ 14,043</u>	<u>\$ 14,043</u>	<u>\$ 14,065</u>	

COLLIN COUNTY, TEXAS

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

Sheriff State Forfeiture Special Revenue Fund

For The Year Ended September 30, 2022

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Interest	\$ -	\$ -	\$ 199	\$ 199
Total revenues	-	-	199	199
Expenditures:				
Current:				
Public safety:				
Training and travel	-	4,300	3,368	932
Maintenance and operating	-	9,598	2,614	6,984
Total Public safety	-	13,898	5,982	7,916
Total expenditures	-	13,898	5,982	7,916
Excess (deficiency) of revenues over expenditures	-	(13,898)	(5,783)	\$ 8,115
Fund balance - beginning	18,188	18,188	18,188	
Fund balance - ending	\$ 18,188	\$ 4,290	\$ 12,405	

COLLIN COUNTY, TEXAS

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

District Attorney State Forfeiture Special Revenue Fund

For The Year Ended September 30, 2022

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fines and forfeitures	\$ -	\$ -	\$ 208,039	\$ 208,039
Interest	-	-	6,433	6,433
Total revenues	-	-	214,472	214,472
Expenditures:				
Current:				
Legal:				
Training and travel	20,000	20,000	-	20,000
Maintenance and operating	105,000	105,000	21,237	83,763
Total Legal	125,000	125,000	21,237	103,763
Total expenditures	125,000	125,000	21,237	103,763
Excess (deficiency) of revenues over expenditures	(125,000)	(125,000)	193,235	<u>\$ 318,235</u>
Fund balance - beginning	949,725	949,725	949,725	
Fund balance - ending	<u>\$ 824,725</u>	<u>\$ 824,725</u>	<u>\$ 1,142,960</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, 2022

	Budget			Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Interest	\$ -	\$ -	\$ 12	\$ 12
Expenditures:				
Current:				
Culture and recreation				
Maintenance and operating	-	1,350	1,222	128
Total Culture and recreation	-	1,350	1,222	128
Total expenditures	-	1,350	1,222	128
Excess (deficiency) of revenues over expenditures	-	(1,350)	(1,210)	\$ 140
Fund balance - beginning	2,755	2,755	2,755	
Fund balance - ending	\$ 2,755	\$ 1,405	\$ 1,545	

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, 2022

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 5,000	\$ 5,000	\$ 3,425	\$ (1,575)
Total revenues	<u>5,000</u>	<u>5,000</u>	<u>3,425</u>	<u>(1,575)</u>
Expenditures:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	5,000	5,000	3,425	<u>\$ (1,575)</u>
Fund balance - beginning	<u>48,949</u>	<u>48,949</u>	<u>48,949</u>	
Fund balance - ending	<u>\$ 53,949</u>	<u>\$ 53,949</u>	<u>\$ 52,374</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, 2022

	Budget			Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Fees and charges for services	\$ 199,000	\$ 199,000	\$ 175,227	\$ (23,773)
Total revenues	<u>199,000</u>	<u>199,000</u>	<u>175,227</u>	<u>(23,773)</u>
Expenditures:				
Current:				
General administration:				
Maintenance and operating	<u>520,157</u>	<u>520,157</u>	<u>6,232</u>	<u>513,925</u>
Total General administration	<u>520,157</u>	<u>520,157</u>	<u>6,232</u>	<u>513,925</u>
Capital outlay - general administration	<u>2,833</u>	<u>2,833</u>	<u>-</u>	<u>2,833</u>
Total expenditures	<u>522,990</u>	<u>522,990</u>	<u>6,232</u>	<u>516,758</u>
Excess (deficiency) of revenues over expenditures	<u>(323,990)</u>	<u>(323,990)</u>	<u>168,995</u>	<u>492,985</u>
Other financing (uses) - sale of assets	<u>-</u>	<u>-</u>	<u>5</u>	<u>5</u>
Net change in fund balance	(323,990)	(323,990)	169,000	<u>\$ 492,990</u>
Fund balance - beginning	<u>542,036</u>	<u>542,036</u>	<u>542,036</u>	
Fund balance - ending	<u>\$ 218,046</u>	<u>\$ 218,046</u>	<u>\$ 711,036</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, 2022

	Budget			Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Fees and charges for services	\$ 45,000	\$ 45,000	\$ 66,605	\$ 21,605
Total revenues	<u>45,000</u>	<u>45,000</u>	<u>66,605</u>	<u>21,605</u>
Expenditures:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	45,000	45,000	66,605	<u>\$ 21,605</u>
Fund balance - beginning	<u>500,484</u>	<u>500,484</u>	<u>500,484</u>	
Fund balance - ending	<u>\$ 545,484</u>	<u>\$ 545,484</u>	<u>\$ 567,089</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, 2022

	Budget			Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Fees and charges for services	\$ 202,000	\$ 202,000	\$ 322,815	\$ 120,815
Total revenues	<u>202,000</u>	<u>202,000</u>	<u>322,815</u>	<u>120,815</u>
Expenditures:				
Current:				
Judicial:				
Maintenance and operating	-	322,235	322,235	-
Total Judicial	-	<u>322,235</u>	<u>322,235</u>	-
Total expenditures	-	<u>322,235</u>	<u>322,235</u>	-
Excess (deficiency) of revenues over expenditures	202,000	(120,235)	580	<u>\$ 120,815</u>
Fund balance - beginning	<u>55</u>	<u>55</u>	<u>55</u>	
Fund balance - ending	<u>\$ 202,055</u>	<u>\$ (120,180)</u>	<u>\$ 635</u>	

COLLIN COUNTY, TEXAS

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

District Attorney Pretrial Intervention Program Special Revenue Fund

For The Year Ended September 30, 2022

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 110,000	\$ 110,000	\$ 122,264	\$ 12,264
Total revenues	<u>110,000</u>	<u>110,000</u>	<u>122,264</u>	<u>12,264</u>
Expenditures:				
Current:				
Legal:				
Salaries and benefits	138,702	140,106	140,105	1
Training and travel	5,500	4,096	-	4,096
Maintenance and operating	<u>7,800</u>	<u>7,800</u>	<u>485</u>	<u>7,315</u>
Total Legal	<u>152,002</u>	<u>152,002</u>	<u>140,590</u>	<u>11,412</u>
Total expenditures	<u>152,002</u>	<u>152,002</u>	<u>140,590</u>	<u>11,412</u>
Excess (deficiency) of revenues over expenditures	(42,002)	(42,002)	(18,326)	<u>\$ 23,676</u>
Fund balance - beginning	<u>952,119</u>	<u>952,119</u>	<u>952,119</u>	
Fund balance - ending	<u>\$ 910,117</u>	<u>\$ 910,117</u>	<u>\$ 933,793</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, 2022

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 70,000	\$ 70,000	\$ 54,479	\$ (15,521)
Miscellaneous	-	-	804	804
Total revenues	<u>70,000</u>	<u>70,000</u>	<u>55,283</u>	<u>(14,717)</u>
Expenditures:				
Current:				
Judicial:				
County Courts:				
Maintenance and operating	<u>84,600</u>	<u>91,660</u>	<u>6,598</u>	<u>85,062</u>
Total County Courts	<u>84,600</u>	<u>91,660</u>	<u>6,598</u>	<u>85,062</u>
District Courts:				
Training and travel	-	6,109	4,746	1,363
Maintenance and operating	<u>63,114</u>	<u>49,945</u>	<u>3,995</u>	<u>45,950</u>
Total District Courts	<u>63,114</u>	<u>56,054</u>	<u>8,741</u>	<u>47,313</u>
Total Judicial	<u>147,714</u>	<u>147,714</u>	<u>15,339</u>	<u>132,375</u>
Total expenditures	<u>147,714</u>	<u>147,714</u>	<u>15,339</u>	<u>132,375</u>
Excess (deficiency) of revenues over expenditures	(77,714)	(77,714)	39,944	<u>\$ 117,658</u>
Fund balance - beginning	<u>192,956</u>	<u>192,956</u>	<u>192,956</u>	
Fund balance - ending	<u>\$ 115,242</u>	<u>\$ 115,242</u>	<u>\$ 232,900</u>	

COLLIN COUNTY, TEXAS

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

SCAAP Special Revenue Fund

For The Year Ended September 30, 2022

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Federal funds	\$ -	\$ 253,121	\$ 253,121	\$ -
Interest	-	-	2,316	2,316
Total revenues	-	253,121	255,437	2,316
Expenditures:				
Current:				
Public safety:				
Salaries and benefits	-	768,566	541,313	227,253
Total Public safety	-	768,566	541,313	227,253
Total expenditures	-	768,566	541,313	227,253
Excess (deficiency) of revenues over expenditures	-	(515,445)	(285,876)	\$ 229,569
Fund balance - beginning	291,918	291,918	291,918	
Fund balance - ending	\$ 291,918	\$ (223,527)	\$ 6,042	

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, 2022

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 52,000	\$ 52,000	\$ 58,848	\$ 6,848
Total revenues	<u>52,000</u>	<u>52,000</u>	<u>58,848</u>	<u>6,848</u>
Expenditures:				
Current:				
Judicial:				
Maintenance and operating	1,568	1,568	399	1,169
Total Judicial	<u>1,568</u>	<u>1,568</u>	<u>399</u>	<u>1,169</u>
Total expenditures	<u>1,568</u>	<u>1,568</u>	<u>399</u>	<u>1,169</u>
Excess (deficiency) of revenues over expenditures	50,432	50,432	58,449	<u>\$ 8,017</u>
Fund balance - beginning	<u>531,194</u>	<u>531,194</u>	<u>531,194</u>	
Fund balance - ending	<u>\$ 581,626</u>	<u>\$ 581,626</u>	<u>\$ 589,643</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, 2022

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 65,000	\$ 65,000	\$ 73,067	\$ 8,067
Total revenues	<u>65,000</u>	<u>65,000</u>	<u>73,067</u>	<u>8,067</u>
Expenditures:				
Current:				
Judicial:				
Maintenance and operating	<u>2,016</u>	<u>2,016</u>	<u>-</u>	<u>2,016</u>
Total Judicial	<u>2,016</u>	<u>2,016</u>	<u>-</u>	<u>2,016</u>
Total expenditures	<u>2,016</u>	<u>2,016</u>	<u>-</u>	<u>2,016</u>
Excess (deficiency) of revenues over expenditures	62,984	62,984	73,067	<u>\$ 10,083</u>
Fund balance - beginning	<u>499,394</u>	<u>499,394</u>	<u>499,394</u>	
Fund balance - ending	<u>\$ 562,378</u>	<u>\$ 562,378</u>	<u>\$ 572,461</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, 2022

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
State funds	\$ 40,000	\$ 40,000	\$ 133,894	\$ 93,894
Interest	-	-	4,655	4,655
Total revenues	<u>40,000</u>	<u>40,000</u>	<u>138,549</u>	<u>98,549</u>
Expenditures:				
Current:				
Judicial:				
Salaries and benefits	76,610	76,610	56,695	19,915
Training and travel	10,451	10,451	1,089	9,362
Maintenance and operating	<u>1,900</u>	<u>1,900</u>	<u>496</u>	<u>1,404</u>
Total Judicial	<u>88,961</u>	<u>88,961</u>	<u>58,280</u>	<u>30,681</u>
Total expenditures	<u>88,961</u>	<u>88,961</u>	<u>58,280</u>	<u>30,681</u>
Excess (deficiency) of revenues over expenditures	(48,961)	(48,961)	80,269	<u>\$ 129,230</u>
Fund balance - beginning	<u>712,587</u>	<u>712,587</u>	<u>712,587</u>	
Fund balance - ending	<u>\$ 663,626</u>	<u>\$ 663,626</u>	<u>\$ 792,856</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, 2022

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 55,000	\$ 55,000	\$ 22,107	\$ (32,893)
Total revenues	<u>55,000</u>	<u>55,000</u>	<u>22,107</u>	<u>(32,893)</u>
Expenditures:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	55,000	55,000	22,107	<u>\$ (32,893)</u>
Fund balance - beginning	<u>666,660</u>	<u>666,660</u>	<u>666,660</u>	
Fund balance - ending	<u>\$ 721,660</u>	<u>\$ 721,660</u>	<u>\$ 688,767</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, 2022

	Budget			Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Fees and charges for services	\$ 100,000	\$ 100,000	\$ 29,235	\$ (70,765)
Total revenues	<u>100,000</u>	<u>100,000</u>	<u>29,235</u>	<u>(70,765)</u>
Expenditures:				
Current:				
Judicial:				
Maintenance and operating	<u>334,056</u>	<u>334,056</u>	<u>-</u>	<u>334,056</u>
Total Judicial	<u>334,056</u>	<u>334,056</u>	<u>-</u>	<u>334,056</u>
Total expenditures	<u>334,056</u>	<u>334,056</u>	<u>-</u>	<u>334,056</u>
Excess (deficiency) of revenues over expenditures	(234,056)	(234,056)	29,235	<u>\$ 263,291</u>
Fund balance - beginning	<u>452,093</u>	<u>452,093</u>	<u>452,093</u>	
Fund balance - ending	<u>\$ 218,037</u>	<u>\$ 218,037</u>	<u>\$ 481,328</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, 2022

	Budget			Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Fees and charges for services	\$ 8,700	\$ 8,700	\$ 13,922	\$ 5,222
Total revenues	<u>8,700</u>	<u>8,700</u>	<u>13,922</u>	<u>5,222</u>
Expenditures:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	8,700	8,700	13,922	<u>\$ 5,222</u>
Fund balance - beginning	<u>293,836</u>	<u>293,836</u>	<u>293,836</u>	
Fund balance - ending	<u>\$ 302,536</u>	<u>\$ 302,536</u>	<u>\$ 307,758</u>	

COLLIN COUNTY, TEXAS

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

District Attorney Federal Treasury Forfeiture Special Revenue Fund

For The Year Ended September 30, 2022

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Interest	\$ -	\$ -	\$ 9,545	\$ 9,545
Total revenues	-	-	9,545	9,545
Expenditures:				
Current:				
Legal:				
Salaries and benefits	138,013	138,013	-	138,013
Training and travel	20,000	20,000	-	20,000
Maintenance and operating	65,100	65,100	-	65,100
Total Legal	223,113	223,113	-	223,113
Total expenditures	223,113	223,113	-	223,113
Excess (deficiency) of revenues over expenditures	(223,113)	(223,113)	9,545	232,658
Other financing sources -				
Transfers in	-	161,196	161,196	-
Total other financing sources (uses)	-	161,196	161,196	-
Net change in fund balance	(223,113)	(61,917)	170,741	\$ 232,658
Fund balance - beginning	1,586,100	1,586,100	1,586,100	
Fund balance - ending	\$ 1,362,987	\$ 1,524,183	\$ 1,756,841	

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, 2022

	Budget			Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>(negative)</u>
Revenues:				
Fees and charges for services	\$ 25,000	\$ 25,000	\$ 53,120	\$ 28,120
Total revenues	<u>25,000</u>	<u>25,000</u>	<u>53,120</u>	<u>28,120</u>
Expenditures:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	25,000	25,000	53,120	<u>\$ 28,120</u>
Fund balance - beginning	<u>153,879</u>	<u>153,879</u>	<u>153,879</u>	
Fund balance - ending	<u>\$ 178,879</u>	<u>\$ 178,879</u>	<u>\$ 206,999</u>	

COLLIN COUNTY, TEXAS

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

District Attorney Federal District Forfeiture Special Revenue Fund

For The Year Ended September 30, 2022

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fines and forfeitures	\$ -	\$ -	\$ 1,395	\$ 1,395
Interest	-	-	228	228
Total revenues	-	-	1,623	1,623
Expenditures:				
Current:				
Legal:				
Training and travel	10,000	10,000	-	10,000
Maintenance and operating	25,000	25,000	5,183	19,817
Total Legal	35,000	35,000	5,183	29,817
Total expenditures	35,000	35,000	5,183	29,817
Excess (deficiency) of revenues over expenditures	(35,000)	(35,000)	(3,560)	\$ 31,440
Fund balance - beginning	145,218	145,218	145,218	
Fund balance - ending	\$ 110,218	\$ 110,218	\$ 141,658	

COLLIN COUNTY, TEXAS

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

Sheriff Federal Justice Forfeiture Special Revenue Fund

For The Year Ended September 30, 2022

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fines and forfeitures	\$ -	\$ 85,340	\$ 85,340	\$ -
Interest	-	-	412	412
Total revenues	-	85,340	85,752	412
Expenditures:				
Current:				
Public safety:				
Maintenance and operating	-	50,820	49,005	1,815
Total Public safety	-	50,820	49,005	1,815
Total expenditures	-	50,820	49,005	1,815
Excess (deficiency) of revenues over expenditures	-	34,520	36,747	2,227
Other financing sources -				
Transfers in	-	3,457	3,458	1
Transfers out	-	(132,874)	(132,874)	-
Total other financing sources (uses)	-	(129,417)	(129,416)	1
Net change in fund balance	-	(94,897)	(92,669)	\$ 2,228
Fund balance - beginning	129,416	129,416	129,416	
Fund balance - ending	\$ 129,416	\$ 34,519	\$ 36,747	

COLLIN COUNTY, TEXAS

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

Sheriff Federal Treasury Forfeiture Special Revenue Fund

For The Year Ended September 30, 2022

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Interest	\$ -	\$ -	\$ 2,773	\$ 2,773
Miscellaneous	-	295,581	295,580	(1)
Total revenues	-	295,581	298,353	2,772
Expenditures:				
Current:				
Public safety:				
Salaries and benefits	-	29,128	29,127	1
Maintenance and operating	-	363,908	178,935	184,973
Total Public safety	-	393,036	208,062	184,974
Capital outlay - public safety	-	161,649	65,001	96,648
Total expenditures	-	554,685	273,063	281,622
Excess (deficiency) of revenues over expenditures	-	(259,104)	25,290	284,394
Other financing sources -				
Transfers in	-	132,874	132,874	-
Transfers out	-	(161,196)	(161,196)	-
Total other financing sources (uses)	-	(28,322)	(28,322)	-
Net change in fund balance	-	(287,426)	(3,032)	\$ 284,394
Fund balance - beginning	212,833	212,833	212,833	
Fund balance - ending	\$ 212,833	\$ (74,593)	\$ 209,801	

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, 2022

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Property taxes	\$ 65,000	\$ 65,000	\$ 63,138	\$ (1,862)
Interest	-	-	419	419
Total revenues	<u>65,000</u>	<u>65,000</u>	<u>63,557</u>	<u>(1,443)</u>
Expenditures:				
Current:				
Public transportation:				
Maintenance and operating	<u>401,265</u>	<u>401,265</u>	<u>455</u>	<u>400,810</u>
Total Public transportation	<u>401,265</u>	<u>401,265</u>	<u>455</u>	<u>400,810</u>
Total expenditures	<u>401,265</u>	<u>401,265</u>	<u>455</u>	<u>400,810</u>
Excess (deficiency) of revenues over expenditures	(336,265)	(336,265)	63,102	<u>\$ 399,367</u>
Fund balance - beginning	<u>14,222</u>	<u>14,222</u>	<u>14,222</u>	
Fund balance - ending	<u>\$ (322,043)</u>	<u>\$ (322,043)</u>	<u>\$ 77,324</u>	

COLLIN COUNTY, TEXAS

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

Court Facility Fee Special Revenue Fund

For The Year Ended September 30, 2022

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ -	\$ 164,613	\$ 236,553	\$ 71,940
Total revenues	-	164,613	236,553	71,940
Expenditures:	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	164,613	236,553	<u>\$ 71,940</u>
Fund balance - beginning	-	-	-	
Fund balance - ending	<u>\$ -</u>	<u>\$ 164,613</u>	<u>\$ 236,553</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, 2022

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Interest	\$ -	\$ -	\$ 94	\$ 94
Miscellaneous	-	-	3,207	3,207
Total revenues	-	-	3,301	3,301
Expenditures:	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	3,301	\$ 3,301
Fund balance - beginning	14,135	14,135	14,135	
Fund balance - ending	\$ 14,135	\$ 14,135	\$ 17,436	

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

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 May 18, 1999
Series 1999A: \$19,420,000 issued October 18, 1999
Series 2000: \$2,000,000 issued September 9, 2000
Series 2001: \$4,975,000 issued August 15, 2001

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 April 27, 2004
Series 2005: \$37,350,000 issued April 5, 2005
Series 2006: \$53,800,000 issued May 3, 2006
Series 2007: \$2,200,000 issued March 20, 2007
Series 2008: \$2,200,000 issued July 14, 2008

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. All of the bonds have been issued in nine series, beginning in 2008 and ending 2016.

Series 2008: \$4,500,000 issued July 14, 2008
Series 2009: \$17,420,000 issued September 29, 2009
Series 2009B: \$9,990,000 issued September 29, 2009
Series 2011: \$2,100,000 issued June 16, 2011
Series 2012: \$3,270,000 issued May 1, 2012
Series 2013: \$2,200,000 issued June 1, 2013
Series 2014: \$2,200,000 issued June 9, 2014
Series 2015: \$3,675,000 issued August 18, 2015
Series 2016: \$4,045,000 issued July 28, 2016

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, 2022 is \$483,555,000.

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, highways and permanent improvement is \$103,520,000 and \$28,930,000 for refunding a portion of the County's outstanding tax debt.

2022 PERMANENT IMPROVEMENT CAPITAL PROJECTS: to account for bond projects authorized by voters on November 6, 2018. Total issued on June 15, 2022 for roads, highways and permanent improvement is \$82,870,000.

1995 ROAD BOND CAPITAL PROJECTS: to account for bond projects authorized by voters on May 6, 1995. Total authorized for roads, bridges and highways is \$45,400,000. The only outstanding series from this authorization were issued on October 4, 1995 and totaled \$21,000,000.

1999 ROAD BOND CAPITAL PROJECTS: to account for bond projects authorized by voters on February 20, 1999. Total authorized for roads, bridges and highways is \$81,275,000. All of the bonds have been issued in three series, beginning 1999 and ending 2000.

Series 1999: \$25,670,000 issued May 18, 1999
Series 1999A: \$11,580,000 issued October 18, 1999
Series 2000: \$44,025,000 issued September 9, 2000

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 April 27, 2004
Series 2005: \$17,360,000 issued April 5, 2005
Series 2006: \$15,920,000 issued May 3, 2006
Series 2007: \$48,190,000 issued March 20, 2007
Series 2008: \$15,980,000 issued July 14, 2008

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

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, 2022

	1999 Permanent Improvement Bond	2001 Permanent Improvement Bond	2003 Permanent Improvement Bond	2007 Permanent Improvement Bond	2018 Permanent Improvement Bond	2021 Permanent Improvement Bond	2022 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	\$ 484	\$ 283	\$ 2,599	\$ 4,525	\$ 701	\$ 1,655	\$ -	\$ 661	\$ 2,529	\$ 7,424	\$ 383,546	\$ 18,471,052	\$ 25,989	\$ 18,901,448
Investments	86,972	590,171	51,481	37,845,744	152,894	95,786,684	86,296,290	154,071	1,930,208	2,113,787	54,331,271	30,418,823	9,065,075	318,823,471
Receivables:														
Advance to other funds	-	-	-	-	-	-	-	-	1,340,558	14,499	9,425,094	44,179,392	-	54,959,543
Interest receivable	-	-	-	-	-	87,964	150,479	-	-	-	-	-	-	238,443
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	12	-	12
Total assets	<u>\$ 87,456</u>	<u>\$ 590,454</u>	<u>\$ 54,080</u>	<u>\$ 37,850,269</u>	<u>\$ 153,595</u>	<u>\$ 95,876,303</u>	<u>\$ 86,446,769</u>	<u>\$ 154,732</u>	<u>\$ 3,273,295</u>	<u>\$ 2,135,710</u>	<u>\$ 64,139,911</u>	<u>\$ 93,069,279</u>	<u>\$ 9,091,064</u>	<u>\$ 392,922,917</u>
Liabilities and Fund Balances														
Liabilities:														
Accounts payable	\$ -	\$ 20,478	\$ 5,549	\$ 2,074,988	\$ -	\$ 380,835	\$ -	\$ 272	\$ 4,283	\$ 5,517	\$ 1,424,395	\$ 1,082,989	\$ 194,354	\$ 5,193,660
Total liabilities	<u>-</u>	<u>20,478</u>	<u>5,549</u>	<u>2,074,988</u>	<u>-</u>	<u>380,835</u>	<u>-</u>	<u>272</u>	<u>4,283</u>	<u>5,517</u>	<u>1,424,395</u>	<u>1,082,989</u>	<u>194,354</u>	<u>5,193,660</u>
Fund balances:														
Restricted	87,456	569,976	48,531	35,775,281	153,595	95,495,468	86,446,769	154,460	3,269,012	2,130,193	62,715,516	91,986,290	8,896,710	387,729,257
Total fund balances	<u>87,456</u>	<u>569,976</u>	<u>48,531</u>	<u>35,775,281</u>	<u>153,595</u>	<u>95,495,468</u>	<u>86,446,769</u>	<u>154,460</u>	<u>3,269,012</u>	<u>2,130,193</u>	<u>62,715,516</u>	<u>91,986,290</u>	<u>8,896,710</u>	<u>387,729,257</u>
Total liabilities and fund balances	<u>\$ 87,456</u>	<u>\$ 590,454</u>	<u>\$ 54,080</u>	<u>\$ 37,850,269</u>	<u>\$ 153,595</u>	<u>\$ 95,876,303</u>	<u>\$ 86,446,769</u>	<u>\$ 154,732</u>	<u>\$ 3,273,295</u>	<u>\$ 2,135,710</u>	<u>\$ 64,139,911</u>	<u>\$ 93,069,279</u>	<u>\$ 9,091,064</u>	<u>\$ 392,922,917</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, 2022

	1999 Permanent Improvement Bond	2001 Permanent Improvement Bond	2003 Permanent Improvement Bond	2007 Permanent Improvement Bond	2018 Permanent Improvement Bond	2021 Permanent Improvement Bond	2022 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
Revenues:														
Other local government funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 103,767	\$ 3,913,473	\$ 5,093	\$ -	\$ 4,022,333
Interest	571	3,875	452	279,987	1,010	(3,396,729)	446,769	1,019	12,768	14,182	373,683	357,024	62,548	(1,842,841)
Miscellaneous	-	-	-	-	-	118	-	-	-	-	-	-	-	118
Total revenues	571	3,875	452	279,987	1,010	(3,396,611)	446,769	1,019	12,768	117,949	4,287,156	362,117	62,548	2,179,610
Expenditures:														
Capital outlay:														
General administration	-	-	-	-	-	-	-	-	-	-	-	-	1,236,018	1,236,018
Public facilities	-	20,478	49,023	10,976,949	-	-	-	-	-	-	-	-	1,581,363	12,627,813
Public transportation	-	-	-	-	-	9,743,205	-	5,570	87,811	322,696	17,654,344	25,314,138	-	53,127,764
Culture and recreation	-	-	69	256,876	82,036	443,672	-	-	-	-	-	-	-	782,653
Total expenditures	-	20,478	49,092	11,233,825	82,036	10,186,877	-	5,570	87,811	322,696	17,654,344	25,314,138	2,817,381	67,774,248
Excess (deficiency) of revenues over (under) expenditures	571	(16,603)	(48,640)	(10,953,838)	(81,026)	(13,583,488)	446,769	(4,551)	(75,043)	(204,747)	(13,367,188)	(24,952,021)	(2,754,833)	(65,594,638)
Other financing sources (uses):														
Sale of assets	-	-	-	2	-	-	-	-	-	-	124,312	12,933,427	22,645	13,080,386
Debt issuance	-	-	-	-	-	-	82,870,000	-	-	-	-	-	-	82,870,000
Premium on sale of bonds	-	-	-	-	-	-	3,130,000	-	-	-	-	-	-	3,130,000
Total other financing sources (uses)	-	-	-	2	-	-	86,000,000	-	-	-	124,312	12,933,427	22,645	99,080,386
Net change in fund balance	571	(16,603)	(48,640)	(10,953,836)	(81,026)	(13,583,488)	86,446,769	(4,551)	(75,043)	(204,747)	(13,242,876)	(12,018,594)	(2,732,188)	33,485,748
Fund balance – beginning	86,885	586,579	97,171	46,729,117	234,621	109,078,956	-	159,011	3,344,055	2,334,940	75,958,392	104,004,884	11,628,898	354,243,509
Fund balance – ending	\$ 87,456	\$ 569,976	\$ 48,531	\$ 35,775,281	\$ 153,595	\$ 95,495,468	\$ 86,446,769	\$ 154,460	\$ 3,269,012	\$ 2,130,193	\$ 62,715,516	\$ 91,986,290	\$ 8,896,710	\$ 387,729,257

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, 2022

	Prior Years	Current Year	Total to Date	Project Authorization
Revenues:				
Interest	\$ 3,244,641	\$ 571	\$ 3,245,212	\$ 3,245,212
Miscellaneous	191,042	-	191,042	191,042
Total revenues	<u>3,435,683</u>	<u>571</u>	<u>3,436,254</u>	<u>3,436,254</u>
Expenditures:				
Capital outlay:				
Criminal justice and related facilities	34,976,970	-	34,976,970	35,064,426
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>42,128,007</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(38,604,868)</u>	<u>571</u>	<u>(38,604,297)</u>	<u>(38,691,753)</u>
Other financing sources (uses):				
Debt issuance	38,692,860	-	38,692,860	38,692,860
Transfers out	<u>(1,107)</u>	<u>-</u>	<u>(1,107)</u>	<u>(1,107)</u>
Total other financing sources (uses)	<u>38,691,753</u>	<u>-</u>	<u>38,691,753</u>	<u>38,691,753</u>
Net change in fund balance	<u>\$ 86,885</u>	<u>571</u>	<u>\$ 87,456</u>	<u>\$ -</u>
Fund balance – beginning		<u>86,885</u>		
Fund balance – ending		<u>\$ 87,456</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, 2022

	Prior Years	Current Year	Total to Date	Project Authorization
Revenues:				
Fees and charges for services	\$ 76,063	\$ -	\$ 76,063	\$ 76,063
Interest	1,596,395	3,875	1,600,270	1,600,270
Miscellaneous	4,950	-	4,950	4,950
Total revenues	<u>1,677,408</u>	<u>3,875</u>	<u>1,681,283</u>	<u>1,681,283</u>
Expenditures:				
Capital outlay:				
Youth camp and related outdoor recreation and facilities	<u>26,988,149</u>	<u>20,478</u>	<u>27,008,627</u>	<u>27,578,603</u>
Total expenditures	<u>26,988,149</u>	<u>20,478</u>	<u>27,008,627</u>	<u>27,578,603</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(25,310,741)</u>	<u>(16,603)</u>	<u>(25,327,344)</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>\$ 586,579</u>	<u>(16,603)</u>	<u>\$ 569,976</u>	<u>\$ -</u>
Fund balance – beginning		<u>586,579</u>		
Fund balance – ending		<u>\$ 569,976</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, 2022

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ 3,800,075	\$ 452	\$ 3,800,527	\$ 3,800,527
Total revenues	<u>3,800,075</u>	<u>452</u>	<u>3,800,527</u>	<u>3,800,527</u>
Expenditures:				
Capital outlay:				
Adult, juvenile detention, and court facilities	80,031,653	-	80,031,653	80,080,184
Land for park and open space	<u>10,678,796</u>	<u>49,092</u>	<u>10,727,888</u>	<u>10,727,888</u>
Total expenditures	<u>90,710,449</u>	<u>49,092</u>	<u>90,759,541</u>	<u>90,808,072</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(86,910,374)</u>	<u>(48,640)</u>	<u>(86,959,014)</u>	<u>(87,007,545)</u>
Other financing sources (uses):				
Debt issuance	84,637,970	-	84,637,970	84,637,970
Premium on sale of bonds	<u>2,369,575</u>	<u>-</u>	<u>2,369,575</u>	<u>2,369,575</u>
Total other financing sources (uses)	<u>87,007,545</u>	<u>-</u>	<u>87,007,545</u>	<u>87,007,545</u>
Net change in fund balance	<u>\$ 97,171</u>	<u>(48,640)</u>	<u>\$ 48,531</u>	<u>\$ -</u>
Fund balance – beginning		<u>97,171</u>		
Fund balance – ending		<u>\$ 48,531</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, 2022

	Prior Years	Current Year	Total to Date	Project Authorization
Revenues:				
Interest	\$ 1,837,288	\$ 279,987	\$ 2,117,275	\$ 2,117,275
Total revenues	<u>1,837,288</u>	<u>279,987</u>	<u>2,117,275</u>	<u>2,117,275</u>
Expenditures:				
Capital outlay:				
Adult, juvenile detention, and court facilities	32,411,602	10,976,949	43,388,551	79,163,832
Land for park and open space including joint county-city projects	<u>15,912,713</u>	<u>256,876</u>	<u>16,169,589</u>	<u>16,169,589</u>
Total expenditures	<u>48,324,315</u>	<u>11,233,825</u>	<u>59,558,140</u>	<u>95,333,421</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(46,487,027)</u>	<u>(10,953,838)</u>	<u>(57,440,865)</u>	<u>(93,216,146)</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
Sale of assets	<u>-</u>	<u>2</u>	<u>2</u>	<u>2</u>
Total other financing sources (uses)	<u>93,216,144</u>	<u>2</u>	<u>93,216,146</u>	<u>93,216,146</u>
Net change in fund balance	<u>\$ 46,729,117</u>	<u>(10,953,836)</u>	<u>\$ 35,775,281</u>	<u>\$ -</u>
Fund balance – beginning		<u>46,729,117</u>		
Fund balance – ending		<u>\$ 35,775,281</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, 2022

	Prior Years	Current Year	Total to Date	Project Authorization
Revenues:				
Interest	\$ 44,621	\$ 1,010	\$ 45,631	\$ 45,631
Total revenues	44,621	1,010	45,631	45,631
Expenditures:				
Capital outlay:				
Land for park and open space including joint county-city projects	1,810,000	82,036	1,892,036	2,045,631
Total expenditures	1,810,000	82,036	1,892,036	2,045,631
Excess (deficiency) of revenues over (under) expenditures	(1,765,379)	(81,026)	(1,846,405)	(2,000,000)
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)	2,000,000	-	2,000,000	2,000,000
Net change in fund balance	\$ 234,621	(81,026)	\$ 153,595	\$ -
Fund balance – beginning		234,621		
Fund balance – ending		\$ 153,595		

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, 2022

	Prior Years	Current Year	Total to Date	Project Authorization
Revenues:				
Interest	\$ (169,434)	\$ (3,396,729)	\$ (3,566,163)	\$ (3,566,163)
Miscellaneous	-	118	118	118
Total revenues	(169,434)	(3,396,611)	(3,566,045)	(3,566,045)
Expenditures:				
Capital outlay:				
Freeways, thoroughfares, and funding for Open Space.	2,092,922	10,186,877	12,279,799	107,775,267
Total expenditures	2,092,922	10,186,877	12,279,799	107,775,267
Excess (deficiency) of revenues over (under) expenditures	(2,262,356)	(13,583,488)	(15,845,844)	(111,341,312)
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)	111,341,312	-	111,341,312	111,341,312
Net change in fund balance	\$ 109,078,956	(13,583,488)	\$ 95,495,468	\$ -
Fund balance – beginning		109,078,956		
Fund balance – ending		\$ 95,495,468		

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual 2022 Permanent Improvement Bond Capital Projects Fund From Inception and for the Year Ended September 30, 2022

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ -	\$ 446,769	\$ 446,769	\$ 446,769
Total revenues	<u>-</u>	<u>446,769</u>	<u>446,769</u>	<u>446,769</u>
Expenditures:				
Capital outlay:				
Freeways, thoroughfares, and funding for Open Space.	<u>-</u>	<u>-</u>	<u>-</u>	<u>86,446,769</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>86,446,769</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>446,769</u>	<u>446,769</u>	<u>(86,000,000)</u>
Other financing sources (uses):				
Debt issuance	-	82,870,000	82,870,000	82,870,000
Premium on sale of bonds	<u>-</u>	<u>3,130,000</u>	<u>3,130,000</u>	<u>3,130,000</u>
Total other financing sources (uses)	<u>-</u>	<u>86,000,000</u>	<u>86,000,000</u>	<u>86,000,000</u>
Net change in fund balance	<u>\$ -</u>	<u>86,446,769</u>	<u>\$ 86,446,769</u>	<u>\$ -</u>
Fund balance – beginning		<u>-</u>		
Fund balance – ending		<u>\$ 86,446,769</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, 2022

	Prior Years	Current Year	Total to Date	Project Authorization
Revenues:				
Taxes - special assessment	\$ 231,070	\$ -	\$ 231,070	\$ 231,070
Other local government funds	953,851	-	953,851	953,851
Interest	2,059,763	1,019	2,060,782	2,060,782
Miscellaneous	332,049	-	332,049	332,049
Total revenues	<u>3,576,733</u>	<u>1,019</u>	<u>3,577,752</u>	<u>3,577,752</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>50,456,204</u>	<u>5,570</u>	<u>50,461,774</u>	<u>50,616,234</u>
Total expenditures	<u>50,456,204</u>	<u>5,570</u>	<u>50,461,774</u>	<u>50,616,234</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(46,879,471)</u>	<u>(4,551)</u>	<u>(46,884,022)</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>\$ 159,011</u>	<u>(4,551)</u>	<u>\$ 154,460</u>	<u>\$ -</u>
Fund balance – beginning		<u>159,011</u>		
Fund balance – ending		<u>\$ 154,460</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, 2022

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Other local government funds	\$ 2,498,588	\$ -	\$ 2,498,588	\$ 2,498,588
Interest	<u>10,620,768</u>	<u>12,768</u>	<u>10,633,536</u>	<u>10,633,536</u>
Total revenues	<u>13,119,356</u>	<u>12,768</u>	<u>13,132,124</u>	<u>13,132,124</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>92,323,385</u>	<u>87,811</u>	<u>92,411,196</u>	<u>95,680,208</u>
Total expenditures	<u>92,323,385</u>	<u>87,811</u>	<u>92,411,196</u>	<u>95,680,208</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(79,204,029)</u>	<u>(75,043)</u>	<u>(79,279,072)</u>	<u>(82,548,084)</u>
Other financing sources (uses):				
Debt issuance	81,207,526	-	81,207,526	81,207,526
Transfers in	<u>1,340,558</u>	<u>-</u>	<u>1,340,558</u>	<u>1,340,558</u>
Total other financing sources (uses)	<u>82,548,084</u>	<u>-</u>	<u>82,548,084</u>	<u>82,548,084</u>
Net change in fund balance	<u>\$ 3,344,055</u>	<u>(75,043)</u>	<u>\$ 3,269,012</u>	<u>\$ -</u>
Fund balance – beginning		<u>3,344,055</u>		
Fund balance – ending		<u>\$ 3,269,012</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, 2022

	Prior Years	Current Year	Total to Date	Project Authorization
Revenues:				
Federal and state funds	\$ 525,000	\$ -	\$ 525,000	\$ 525,000
Other local government funds	2,315,336	103,767	2,419,103	2,419,103
Interest	12,894,166	14,182	12,908,348	12,908,348
Miscellaneous	181,375	-	181,375	181,375
Total revenues	15,915,877	117,949	16,033,826	16,033,826
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	155,602,473	322,696	155,925,169	158,055,362
Total expenditures	155,602,473	322,696	155,925,169	158,055,362
Excess (deficiency) of revenues over (under) expenditures	(139,686,596)	(204,747)	(139,891,343)	(142,021,536)
Other financing sources (uses):				
Debt issuance	137,988,623	-	137,988,623	137,988,623
Premium on sale of bonds	4,018,414	-	4,018,414	4,018,414
Transfers in	14,499	-	14,499	14,499
Total other financing sources (uses)	142,021,536	-	142,021,536	142,021,536
Net change in fund balance	\$ 2,334,940	(204,747)	\$ 2,130,193	\$ -
Fund balance – beginning		2,334,940		
Fund balance – ending		\$ 2,130,193		

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, 2022

	Prior Years	Current Year	Total to Date	Project Authorization
Revenues:				
Federal and state funds	\$ 400,000	\$ -	\$ 400,000	\$ 400,000
Other local government funds	20,630,541	3,913,473	24,544,014	24,544,014
Interest	9,822,597	373,683	10,196,280	10,196,280
Miscellaneous	266,457	-	266,457	266,457
Total revenues	<u>31,119,595</u>	<u>4,287,156</u>	<u>35,406,751</u>	<u>35,406,751</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>195,665,132</u>	<u>17,654,344</u>	<u>213,319,476</u>	<u>276,034,992</u>
Total expenditures	<u>195,665,132</u>	<u>17,654,344</u>	<u>213,319,476</u>	<u>276,034,992</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(164,545,537)</u>	<u>(13,367,188)</u>	<u>(177,912,725)</u>	<u>(240,628,241)</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>9,300,782</u>	<u>124,312</u>	<u>9,425,094</u>	<u>9,425,094</u>
Total other financing sources (uses)	<u>240,503,929</u>	<u>124,312</u>	<u>240,628,241</u>	<u>240,628,241</u>
Net change in fund balance	<u>\$ 75,958,392</u>	<u>(13,242,876)</u>	<u>\$ 62,715,516</u>	<u>\$ -</u>
Fund balance – beginning		<u>75,958,392</u>		
Fund balance – ending		<u>\$ 62,715,516</u>		

COLLIN COUNTY, TEXAS**Additional Supplementary Information****Schedule of Revenues, Expenditures, and
Changes in Fund Balance – Budget (GAAP Basis) and Actual****2018 Road Bond Capital Projects Fund****From Inception and for the Year Ended September 30, 2022**

	Prior Years	Current Year	Total to Date	Project Authorization
Revenues:				
Other local government funds	\$ 55,836	\$ 5,093	\$ 60,929	\$ 60,929
Interest	2,569,194	357,024	2,926,218	2,926,218
Total revenues	2,625,030	362,117	2,987,147	2,987,147
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	38,521,111	25,314,138	63,835,249	155,821,539
Total expenditures	38,521,111	25,314,138	63,835,249	155,821,539
Excess (deficiency) of revenues over (under) expenditures	(35,896,081)	(24,952,021)	(60,848,102)	(152,834,392)
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	31,245,965	12,933,427	44,179,392	44,179,392
Total other financing sources (uses)	139,900,965	12,933,427	152,834,392	152,834,392
Net change in fund balance	\$ 104,004,884	(12,018,594)	\$ 91,986,290	\$ -
Fund balance – beginning		104,004,884		
Fund balance – ending		\$ 91,986,290		

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, 2022

	Prior Years	Current Year	Total to Date	Project Authorization
Revenues:				
Other local government funds	\$ 1,889,972.0	\$ -	\$ 1,889,972.0	\$ 1,889,972.0
Interest	4,844,777	62,548	4,907,325	4,907,325
Miscellaneous	1,496,954	-	1,496,954	1,496,954
Total revenues	<u>8,231,703</u>	<u>62,548</u>	<u>8,294,251</u>	<u>8,294,251</u>
Expenditures:				
Capital outlay:				
Computer software, hardware, equipment, vehicles, technology improvements, and related services	<u>63,156,770</u>	<u>2,817,381</u>	<u>65,974,151</u>	<u>74,870,861</u>
Total expenditures	<u>63,156,770</u>	<u>2,817,381</u>	<u>65,974,151</u>	<u>74,870,861</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(54,925,067)</u>	<u>(2,754,833)</u>	<u>(57,679,900)</u>	<u>(66,576,610)</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	<u>8,028</u>	<u>22,645</u>	<u>30,673</u>	<u>30,673</u>
Total other financing sources (uses)	<u>66,553,965</u>	<u>22,645</u>	<u>66,576,610</u>	<u>66,576,610</u>
Net change in fund balance	<u>\$ 11,628,898</u>	<u>(2,732,188)</u>	<u>\$ 8,896,710</u>	<u>\$ -</u>
Fund balance – beginning		<u>11,628,898</u>		
Fund balance – ending		<u>\$ 8,896,710</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, 2022

Assets	County Insurance	Workers Compensation Insurance	Flexible Benefits	Unemployment Assessment	Employee Insurance	Employee Paid Benefits	Total
Current assets:							
Cash	\$ 51,096	\$ 110,243	\$ 88,554	\$ 35,255	\$ 7,525,624	\$ 7,187	\$ 7,817,959
Investments	9,414,207	5,782,210	232,469	1,222,973	1,913,800	-	18,565,659
Receivables:							
Miscellaneous receivables	1,689	-	-	-	-	-	1,689
Total current assets	9,466,992	5,892,453	321,023	1,258,228	9,439,424	7,187	26,385,307
Total assets	9,466,992	5,892,453	321,023	1,258,228	9,439,424	7,187	26,385,307
Liabilities							
Current liabilities:							
Accounts payable	92,929	121	-	-	6,327	-	99,377
Payroll payable	-	-	-	-	8,598	-	8,598
Claims payable	446,232	637,974	-	-	855,183	-	1,939,389
Total current liabilities	539,161	638,095	-	-	870,108	-	2,047,364
Total liabilities	539,161	638,095	-	-	870,108	-	2,047,364
Net Position							
Unrestricted	8,927,831	5,254,358	321,023	1,258,228	8,569,316	7,187	24,337,943
Total net position	\$ 8,927,831	\$ 5,254,358	\$ 321,023	\$ 1,258,228	\$ 8,569,316	\$ 7,187	\$ 24,337,943

COLLIN COUNTY, TEXAS

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

Internal Service Funds

For The Year Ended September 30, 2022

	County Insurance	Workers Compensation Insurance	Flexible Benefits	Unemployment Assessment	Employee Insurance	Employee Paid Benefits	Total
Operating revenues:							
Premiums	\$ 5,695,000	\$ 885,000	\$ 4,064,200	\$ 119,447	\$ 32,039,176	\$ 431,936	\$ 43,234,759
Other	307,756	418	-	-	6,023,455	-	6,331,629
Total operating revenues	6,002,756	885,418	4,064,200	119,447	38,062,631	431,936	49,566,388
Operating expenses:							
Administration	-	39,884	-	-	6,936,710	-	6,976,594
Benefits	2,157,922	249,514	4,057,705	22,319	32,023,795	433,157	38,944,412
Total operating expenses	2,157,922	289,398	4,057,705	22,319	38,960,505	433,157	45,921,006
Operating income (loss)	3,844,834	596,020	6,495	97,128	(897,874)	(1,221)	3,645,382
Nonoperating revenues (expenses):							
Interest income	34,143	34,988	106	7,193	23,666	54	100,150
Total nonoperating revenues (expenses)	34,143	34,988	106	7,193	23,666	54	100,150
Change in net position	3,878,977	631,008	6,601	104,321	(874,208)	(1,167)	3,745,532
Total net position – beginning	5,048,854	4,623,350	314,422	1,153,907	9,443,524	8,354	20,592,411
Total net position – ending	\$ 8,927,831	\$ 5,254,358	\$ 321,023	\$ 1,258,228	\$ 8,569,316	\$ 7,187	\$ 24,337,943

COLLIN COUNTY, TEXAS
Combining Statement of Cash Flows
Internal Service Funds
For The Year Ended September 30, 2022

	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	\$ 5,695,000	\$ 885,000	\$ 4,064,200	\$ 119,447	\$ 32,045,483	\$ 431,936	\$ 43,241,066
Insurance recovery	307,756	418	-	-	6,023,455	-	6,331,629
Administration costs	-	(39,884)	-	-	(6,935,967)	-	(6,975,851)
Benefits paid	(2,082,136)	(249,551)	(4,057,705)	(22,319)	(32,573,519)	(464,578)	(39,449,808)
Net cash provided (used) by operating activities	3,920,620	595,983	6,495	97,128	(1,440,548)	(32,642)	3,147,036
Cash flows from investing activities:							
Sales (Purchases) of investments	(3,944,805)	(630,917)	-	(104,139)	587,221	-	(4,092,640)
Interest income	34,143	34,988	106	7,193	23,666	54	100,150
Net cash provided (used) by investing activities	(3,910,662)	(595,929)	106	(96,946)	610,887	54	(3,992,490)
Net increase (decrease) in cash and cash equivalents	9,958	54	6,601	182	(829,661)	(32,588)	(845,454)
Cash and cash equivalents – October 1, 2021	41,138	110,189	81,953	35,073	8,355,285	39,775	8,663,413
Cash and cash equivalents – September 30, 2022	51,096	110,243	88,554	35,255	7,525,624	7,187	7,817,959
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:							
Operating income (loss)	3,844,834	596,020	6,495	97,128	(897,874)	(1,221)	3,645,382
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:							
Change in intergovernmental receivable	-	-	-	-	6,307	-	6,307
Change in accounts payable	75,786	(37)	-	-	(546,105)	(31,421)	(501,777)
Change in payroll payable	-	-	-	-	(2,876)	-	(2,876)
Total adjustments	75,786	(37)	-	-	(542,674)	(31,421)	(498,346)
Net cash provided (used) by operating activities	\$ 3,920,620	\$ 595,983	\$ 6,495	\$ 97,128	\$ (1,440,548)	\$ (32,642)	\$ 3,147,036

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

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, and 4.)

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 TRUST 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 OPERATING FUND: to account for operations of community supervision and corrections.

COLLIN COUNTY, TEXAS
Combining Statement of Fiduciary Net Position
Investment Trust Funds
September 30, 2022

	<u>County Clerk - Trust</u>	<u>District Clerk - Trust</u>	<u>Total</u>
ASSETS			
Cash	\$ 23,708,346	\$ 10,240,066	\$ 33,948,412
Investments	<u>2,565,649</u>	<u>2,128,454</u>	<u>4,694,103</u>
Total assets	<u>26,273,995</u>	<u>12,368,520</u>	<u>38,642,515</u>
LIABILITIES			
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>
NET POSITION			
Individuals, organizations, other governments	<u>26,273,995</u>	<u>12,368,520</u>	<u>38,642,515</u>
Total net position	<u>\$ 26,273,995</u>	<u>\$ 12,368,520</u>	<u>\$ 38,642,515</u>



COLLIN COUNTY, TEXAS
Combining Statement of Changes in Fiduciary Net Position
Investment Trust Funds
For The Year Ended September 30, 2022

	<u>County Clerk - Trust</u>	<u>District Clerk - Trust</u>	<u>Total</u>
ADDITIONS			
Interests	\$ 13,191	\$ 13,588	\$ 26,779
Collections for individuals and other entities	<u>37,357,046</u>	<u>10,642,104</u>	<u>47,999,150</u>
Total additions	<u>37,370,237</u>	<u>10,655,692</u>	<u>48,025,929</u>
DEDUCTIONS			
Payments to individuals and other entities	<u>24,490,001</u>	<u>6,303,085</u>	<u>30,793,086</u>
Total deductions	<u>24,490,001</u>	<u>6,303,085</u>	<u>30,793,086</u>
Net increase (decrease) in fiduciary net position	12,880,236	4,352,607	17,232,843
Net Position -- beginning of the year (Prior period adjustment)	<u>13,393,759</u>	<u>8,015,913</u>	<u>21,409,672</u>
Net Position -- end of the year	<u>\$ 26,273,995</u>	<u>\$ 12,368,520</u>	<u>\$ 38,642,515</u>

COLLIN COUNTY, TEXAS
Combining Statement of Fiduciary Net Position
Custodial Funds
For the Year Ended September 30, 2022

	Community Supervision and Corrections - Operating	State Fees	Unclaimed Holdings	Bail Security	District Attorney Seized Fund Registry	County Clerk - Other
ASSETS						
Cash	\$ 897,640	\$ 111,154	\$ 32,237	\$ 533,000	\$ 15,204	\$ 2,794,263
Investments	2,667,018	606,770	356,777	-	-	-
Accounts receivable, net	-	-	-	2,681,518	-	-
Due from other governments	31	-	-	-	-	-
Total assets	<u>3,564,689</u>	<u>717,924</u>	<u>389,014</u>	<u>3,214,518</u>	<u>15,204</u>	<u>2,794,263</u>
LIABILITIES						
Due to others/vouchers payable	\$ 50,720	\$ -	\$ 19	\$ -	\$ -	\$ -
Due to other governments	-	717,924	-	-	-	-
Total liabilities	<u>50,720</u>	<u>717,924</u>	<u>19</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET POSITION						
Restricted for:						
Individuals, organizations, other governments	3,513,969	-	388,995	3,214,518	15,204	2,794,263
Total net position	<u>\$ 3,513,969</u>	<u>\$ -</u>	<u>\$ 388,995</u>	<u>\$ 3,214,518</u>	<u>\$ 15,204</u>	<u>\$ 2,794,263</u>

COLLIN COUNTY, TEXAS
Combining Statement of Fiduciary Net Position
Custodial Funds
For the Year Ended September 30, 2022

	<u>District Clerk - Other</u>	<u>Juvenile Probation Restitution</u>	<u>Justice of the Peace, Precinct 1</u>	<u>Justice of the Peace, Precinct 2</u>	<u>Justice of the Peace, Precinct 3</u>	<u>Justice of the Peace, Precinct 4</u>
ASSETS						
Cash	\$ 2,757,697	\$ 3,122	\$ 1,461	\$ 4,114	\$ 68,244	\$ 49,584
Investments	-	-	-	-	-	-
Accounts receivable, net	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-
Total assets	<u>2,757,697</u>	<u>3,122</u>	<u>1,461</u>	<u>4,114</u>	<u>68,244</u>	<u>49,584</u>
LIABILITIES						
Due to others/vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other governments	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET POSITION						
Restricted for:						
Individuals, organizations, other governments	<u>2,757,697</u>	<u>3,122</u>	<u>1,461</u>	<u>4,114</u>	<u>68,244</u>	<u>49,584</u>
Total net position	<u><u>\$ 2,757,697</u></u>	<u><u>\$ 3,122</u></u>	<u><u>\$ 1,461</u></u>	<u><u>\$ 4,114</u></u>	<u><u>\$ 68,244</u></u>	<u><u>\$ 49,584</u></u>

COLLIN COUNTY, TEXAS
Combining Statement of Fiduciary Net Position
Custodial Funds
For the Year Ended September 30, 2022

	<u>Jail Commissary</u>	<u>Inmate Trust</u>	<u>Sheriff</u>	<u>Detention Bonds</u>	<u>District Attorney Trust</u>	<u>Constable, Precinct 1</u>
ASSETS						
Cash	\$ 2,084,305	\$ 114,795	\$ -	\$ 9,660	\$ 42,855	\$ -
Investments	-	-	-	-	-	-
Accounts receivable, net	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-
Total assets	<u>2,084,305</u>	<u>114,795</u>	<u>-</u>	<u>9,660</u>	<u>42,855</u>	<u>-</u>
LIABILITIES						
Due to others/vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other governments	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET POSITION						
Restricted for:						
Individuals, organizations, other governments	<u>2,084,305</u>	<u>114,795</u>	<u>-</u>	<u>9,660</u>	<u>42,855</u>	<u>-</u>
Total net position	<u><u>\$ 2,084,305</u></u>	<u><u>\$ 114,795</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 9,660</u></u>	<u><u>\$ 42,855</u></u>	<u><u>\$ -</u></u>

COLLIN COUNTY, TEXAS
Combining Statement of Fiduciary Net Position
Custodial Funds
For the Year Ended September 30, 2022

	Constable, Precinct 2	Constable, Precinct 3	Constable, Precinct 4	Tax Assessor / Collector	Community Supervision and Corrections	Total
ASSETS						
Cash	\$ 1,322	\$ 600	\$ 13,550	\$ 16,852,593	\$ 745,203	\$ 27,132,603
Investments	-	-	-	4,535,668	-	8,166,233
Accounts receivable, net	-	-	-	-	-	2,681,518
Due from other governments	-	-	-	-	-	31
Total assets	<u>1,322</u>	<u>600</u>	<u>13,550</u>	<u>21,388,261</u>	<u>745,203</u>	<u>37,980,385</u>
LIABILITIES						
Due to others/vouchers payable	\$ -	\$ -	\$ -	\$ 379,250	\$ -	\$ 429,989
Due to other governments	-	-	-	-	-	717,924
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>379,250</u>	<u>-</u>	<u>1,147,913</u>
NET POSITION						
Restricted for:						
Individuals, organizations, other governments	<u>1,322</u>	<u>600</u>	<u>13,550</u>	<u>21,009,011</u>	<u>745,203</u>	<u>36,832,472</u>
Total net position	<u>\$ 1,322</u>	<u>\$ 600</u>	<u>\$ 13,550</u>	<u>\$ 21,009,011</u>	<u>\$ 745,203</u>	<u>\$ 36,832,472</u>

COLLIN COUNTY, TEXAS
Combining Statement of Fiduciary Net Position
Custodial Funds
September 30, 2022

	Community Supervision and Corrections - Operating	State Fees	Unclaimed Holdings	Bail Security	District Attorney Seized Fund Registry	County Clerk - Other
ADDITIONS						
Interests	\$ -	\$ -	\$ -	\$ 404	\$ -	\$ -
Tax collections for other governments	-	-	-	-	-	-
License, fees, and fines collected for other governments	8,799,611	3,273,443	-	-	-	1,303,452
Collections for individuals and other entities	-	-	29,241	115,985	15,000	2,240,330
Total additions	<u>8,799,611</u>	<u>3,273,443</u>	<u>29,241</u>	<u>116,389</u>	<u>15,000</u>	<u>3,543,782</u>
DEDUCTIONS						
Payments to other governments	8,234,167	3,273,443	-	-	-	1,304,322
Payments to individuals and other entities	-	-	204,817	328,683	-	1,557,849
Total deductions	<u>8,234,167</u>	<u>3,273,443</u>	<u>204,817</u>	<u>328,683</u>	<u>-</u>	<u>2,862,171</u>
Net increase (decrease) in fiduciary net position	565,444	-	(175,576)	(212,294)	15,000	681,611
Net Position -- beginning of the year (Prior period adjustment)	<u>2,948,525</u>	<u>-</u>	<u>564,571</u>	<u>3,426,812</u>	<u>204</u>	<u>2,112,652</u>
Net Position -- end of the year	<u>\$ 3,513,969</u>	<u>\$ -</u>	<u>\$ 388,995</u>	<u>\$ 3,214,518</u>	<u>\$ 15,204</u>	<u>\$ 2,794,263</u>

COLLIN COUNTY, TEXAS
Combining Statement of Fiduciary Net Position
Custodial Funds
September 30, 2022

	<u>District Clerk - Other</u>	<u>Juvenile Probation Restitution</u>	<u>Justice of the Peace, Precinct 1</u>	<u>Justice of the Peace, Precinct 2</u>	<u>Justice of the Peace, Precinct 3</u>	<u>Justice of the Peace, Precinct 4</u>
ADDITIONS						
Interests	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tax collections for other governments	-	-	-	-	-	-
License, fees, and fines collected for other governments	986,508	2,010	195,658	136,487	371,454	449,840
Collections for individuals and other entities	1,981,915	21,842	89,241	8,826	9,036	178,352
Total additions	<u>2,968,423</u>	<u>23,852</u>	<u>284,899</u>	<u>145,313</u>	<u>380,490</u>	<u>628,192</u>
DEDUCTIONS						
Payments to other governments	1,003,658	2,070	195,728	139,034	367,732	447,584
Payments to individuals and other entities	1,654,420	19,450	91,879	10,538	8,007	174,738
Total deductions	<u>2,658,078</u>	<u>21,520</u>	<u>287,607</u>	<u>149,572</u>	<u>375,739</u>	<u>622,322</u>
Net increase (decrease) in fiduciary net position	310,345	2,332	(2,708)	(4,259)	4,751	5,870
Net Position -- beginning of the year (Prior period adjustment)	2,447,352	790	4,169	8,373	63,493	43,714
Net Position -- end of the year	<u>\$ 2,757,697</u>	<u>\$ 3,122</u>	<u>\$ 1,461</u>	<u>\$ 4,114</u>	<u>\$ 68,244</u>	<u>\$ 49,584</u>

COLLIN COUNTY, TEXAS
Combining Statement of Fiduciary Net Position
Custodial Funds
September 30, 2022

	<u>Jail Commissary</u>	<u>Inmate Trust</u>	<u>Sheriff</u>	<u>Detention Bonds</u>	<u>District Attorney Trust</u>	<u>Constable, Precinct 1</u>
ADDITIONS						
Interests	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tax collections for other governments	-	-	-	-	-	-
License, fees, and fines collected for other governments	-	-	3,646	-	-	-
Collections for individuals and other entities	927,339	3,299,504	4,662	5,297,992	59,115	65,781
Total additions	<u>927,339</u>	<u>3,299,504</u>	<u>8,308</u>	<u>5,297,992</u>	<u>59,115</u>	<u>65,781</u>
DEDUCTIONS						
Payments to other governments	-	-	3,646	-	-	-
Payments to individuals and other entities	842,836	3,325,530	4,673	5,297,437	47,838	65,831
Total deductions	<u>842,836</u>	<u>3,325,530</u>	<u>8,319</u>	<u>5,297,437</u>	<u>47,838</u>	<u>65,831</u>
Net increase (decrease) in fiduciary net position	84,503	(26,026)	(11)	555	11,277	(50)
Net Position -- beginning of the year (Prior period adjustment)	1,999,802	140,821	11	9,105	31,578	50
Net Position -- end of the year	<u>\$ 2,084,305</u>	<u>\$ 114,795</u>	<u>\$ -</u>	<u>\$ 9,660</u>	<u>\$ 42,855</u>	<u>\$ -</u>

COLLIN COUNTY, TEXAS
Combining Statement of Fiduciary Net Position
Custodial Funds
September 30, 2022

	Constable, Precinct 2	Constable, Precinct 3	Constable, Precinct 4	Tax Assessor / Collector	Community Supervision and Corrections	Total
ADDITIONS						
Interests	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 404
Tax collections for other governments	-	-	-	25,072,062	-	25,072,062
License, fees, and fines collected for other governments	-	-	-	3,787,458,853	7,690	3,802,988,652
Collections for individuals and other entities	193,523	53,900	156,121	48,249,611	1,013,137	64,010,453
Total additions	193,523	53,900	156,121	3,860,780,526	1,020,827	3,892,071,571
DEDUCTIONS						
Payments to other governments	-	-	-	3,813,601,459	7,554	3,828,580,397
Payments to individuals and other entities	192,201	53,300	142,571	49,466,569	1,424,592	64,913,759
Total deductions	192,201	53,300	142,571	3,863,068,028	1,432,146	3,893,494,156
Net increase (decrease) in fiduciary net position	1,322	600	13,550	(2,287,502)	(411,319)	(1,422,585)
Net Position -- beginning of the year (Prior period adjustment)	-	-	-	23,296,513	1,156,522	38,255,057
Net Position -- end of the year	\$ 1,322	\$ 600	\$ 13,550	\$ 21,009,011	\$ 745,203	\$ 36,832,472



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

Financial Trends

1

Financial trends information is intended to assist readers in understanding and assessing how the County's financial position has changed over time.

Table 1.1 - Net Position by Component

Table 1.2 - Changes in Net Position

Table 1.3 - Fund Balances, Governmental Funds

Table 1.4 - Changes in Fund Balances, Governmental Funds

Revenue Capacity

2

Revenue capacity information is intended to assist readers in understanding and assessing the factors affecting the County's ability to generate its own-source revenues.

Table 2.1 - Estimated Market Value and Assessed Taxable Value of Property

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

Table 2.3 - Principal Taxpayers and Chart

Table 2.4 - Property Tax Levies and Collections

Debt Capacity

3

Debt capacity information is intended to assist readers in understanding and assessing the County's debt burden and its ability to issue additional debt in the future.

Table 3.1 - Ratios of Outstanding Debt by Type

Table 3.2 - Ratio of General Bonded Debt Outstanding

Table 3.3 - Direct and Overlapping Governmental Activities Debt

Table 3.4 - Legal Debt Margin Information

Demographic and Economic Information

4

Demographic and economic information is intended to assist readers in understanding the socioeconomic environment within which the County operates and to provide information to facilitate comparisons of financial statement information.

Table 4.1 - Demographic and Economic Statistics

Table 4.2 - Principal Employers and Chart

Operating Information

5

Operating information is intended to provide statistical information about the County's operations and resources to assist readers in using financial statement information.

Table 5.1 - County Employees by Function and Chart

Table 5.2 - Operating Indicators by Function/Program

Table 5.3 - Capital Asset Statistics by Function/Program

Sources: Unless otherwise noted, the information in these schedules is derived from the 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)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Governmental activities										
Net investment in										
capital assets	\$ 231,894	\$ 236,185	\$ 247,994	\$ 250,280	\$ 210,025	\$ 194,822	\$ 209,752	\$ 207,833	\$ 136,699	\$ 198,962
Restricted	25,366	20,698	69,920	77,875	88,056	100,055	93,757	101,497	109,186	118,398
Unrestricted	115,970	131,125	163,968	187,959	232,434	289,163	339,389	405,975	552,540	563,369
Total governmental										
activities net position	<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>	<u>\$ 880,729</u>
Business-type activities										
Net investment in										
capital assets	\$ 15,372	\$ 15,770	\$ 18,218	\$ 23,226	\$ 46,882	\$ 59,768	\$ 77,446	\$ 97,426	\$ 115,280	\$ 134,867
Unrestricted	(15,308)	(15,705)	(14,895)	(19,836)	(34,376)	(47,880)	(66,067)	(86,701)	(105,039)	(125,175)
Total business-type										
activities net position	<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>	<u>\$ 9,692</u>
Primary government										
Net investments in										
capital assets	\$ 247,266	\$ 251,955	\$ 266,212	\$ 273,506	\$ 256,907	\$ 254,590	\$ 287,198	\$ 305,259	\$ 251,979	\$ 333,829
Restricted	25,366	20,698	69,920	77,875	88,056	100,055	93,757	101,497	109,186	118,398
Unrestricted	100,662	115,420	149,073	168,123	198,058	241,283	273,322	319,274	447,501	438,194
Total primary government										
net position	<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>	<u>\$ 890,421</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)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Expenses										
<i>Governmental activities:</i>										
General Administration	\$ 27,867	\$ 42,213	\$ 33,018	\$ 36,382	\$ 38,061	\$ 38,834	\$ 40,690	\$ 59,751	\$ 44,534	\$ 58,607
Judicial	16,427	16,727	16,972	19,722	21,617	21,629	23,554	22,571	24,756	21,831
Financial Administration	10,168	10,490	10,776	11,878	12,951	13,723	14,113	13,479	14,180	12,740
Legal	10,301	10,515	10,954	12,650	13,781	13,311	16,296	14,944	16,400	13,406
Public facilities	21,950	25,338	19,849	20,106	20,740	21,002	20,321	19,424	20,043	19,288
Equipment services	3,236	2,855	1,896	2,539	2,828	3,152	3,364	3,047	3,477	3,968
Public safety	55,924	57,137	58,502	61,914	69,396	69,740	77,985	49,339	63,115	67,292
Public transportation	42,393	37,670	40,523	48,460	67,506	37,649	48,415	54,013	48,878	52,761
Health and welfare	18,130	18,933	19,319	23,104	23,911	25,345	26,310	124,584	113,968	29,447
Culture and recreation	3,333	2,275	4,067	3,305	2,033	2,982	3,503	3,281	3,150	2,095
Conservation	246	256	258	239	245	261	224	244	257	229
Debt service, interest and fiscal charges	21,847	14,406	14,243	15,626	13,115	11,171	7,477	12,998	13,340	14,908
Total governmental activities expenses	<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>	<u>296,572</u>
<i>Business-type Activities:</i>										
Public safety	-	-	1,243	1,326	1,330	1,439	1,498	1,557	1,491	1,608
Public transportation	-	-	-	-	74	887	887	887	887	887
Total business-type activities expenses	<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>	<u>2,495</u>
Total primary government expenses	<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>	<u>\$ 299,067</u>
Program Revenues										
<i>Governmental activities:</i>										
Charges for service:										
General Administration	\$ 9,189	\$ 8,254	\$ 9,919	\$ 11,252	\$ 11,580	\$ 10,543	\$ 9,809	\$ 12,092	\$ 17,184	\$ 13,120
Judicial	4,889	4,652	4,932	4,905	5,262	5,688	6,035	5,693	5,967	7,626
Financial Administration	3,075	3,564	3,414	3,213	2,913	2,995	3,204	2,954	3,145	3,588
Legal	310	286	281	287	281	332	316	153	159	141
Public safety	9,832	10,117	10,296	11,461	8,822	8,593	10,250	8,859	10,044	10,552
Public transportation	15,768	16,871	17,420	19,090	19,634	20,385	21,063	20,906	23,154	24,576
Health and welfare	311	275	326	183	202	201	207	160	170	333
Culture and Recreation	1	1	7	6	5	8	6	4	10	15
Operating grants and contributions	14,384	13,926	14,582	11,270	14,193	16,229	18,009	119,249	114,444	28,360
Capital grants and contributions	931	522	524	708	816	387	45	6,652	4,133	10,355
Total governmental activities program revenues	<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>	<u>98,666</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	1,921
Public transportation	-	-	-	-	8,995	-	-	-	-	-
Total business-type activities expenses	<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>	<u>1,921</u>
Total primary government program revenues	<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>	<u>\$ 100,587</u>

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Net (Expense)Revenue										
<i>Governmental activities:</i>										
Primary government	\$ (173,132)	\$ (180,347)	\$ (168,676)	\$ (193,550)	\$ (222,476)	\$ (193,438)	\$ (213,308)	\$ (200,953)	\$ (187,688)	\$ (197,906)
Business-type activities	-	-	311	(33)	8,974	(678)	(580)	(692)	(512)	(574)
Total governmental activities	<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>	<u>\$ (198,480)</u>
General revenue and other changes in net position										
<i>Governmental activities:</i>										
Property taxes	\$ 180,403	\$ 189,588	\$ 205,740	\$ 218,979	\$ 228,428	\$ 238,546	\$ 249,135	\$ 258,529	\$ 268,922	\$ 278,367
Mixed beverage tax	2,613	3,406	3,714	4,204	4,250	4,836	5,120	3,913	4,842	6,210
Unrestricted investment earnings	1,335	1,663	1,972	3,056	4,063	6,147	17,592	9,383	1,192	(4,858)
Miscellaneous	142	468	139	1,542	137	359	319	1,536	205	491
Total governmental activities:	<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>	<u>\$ 280,210</u>
<i>Business-Type Activities</i>										
Unrestricted investment earnings	2	1	6	100	142	60	71	38	4	24
Miscellaneous	-	-	-	-	-	-	-	-	24	1
Total business-type activities	<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>	<u>25</u>
Total primary government	<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>	<u>\$ 280,235</u>
Changes in Net Position										
Primary government	\$ 11,361	\$ 14,778	\$ 42,889	\$ 34,231	\$ 14,402	\$ 56,450	\$ 58,858	\$ 72,408	\$ 87,473	\$ 82,304
Business-type activities	2	1	317	67	9,116	(618)	(509)	(654)	(484)	(549)
Total Changes in Net Position	<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>	<u>\$ 81,755</u>

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



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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<i>General Fund:</i>										
Nonspendable	\$ 17,138	\$ 16,765	\$ 37,924	\$ 37,782	\$ 37,818	\$ 48,988	\$ 714	\$ 61,824	\$ 61,736	\$ 61,924
Restricted	5,139	5,722	5,902	7,240	8,942	11,319	112,879	64,583	15,962	18,198
Committed	15,362	20,273	74,038	75,556	47,697	75,694	17,231	33,714	85,492	76,809
Unassigned	148,080	153,882	106,759	129,761	178,225	154,032	170,245	161,438	185,873	182,578
Total general fund	<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>	<u>\$ 339,509</u>
<i>All Other Governmental Funds:</i>										
Nonspendable	3,405	4,043	4,516	4,509	5,244	6,964	3,577	3,506	3,197	3,116
Restricted	175,189	197,452	236,286	250,853	228,154	245,307	372,607	515,730	612,482	644,428
Committed	8,486	7,703	-	-	-	-	-	-	-	-
Total all other governmental funds	<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>	<u>\$ 647,544</u>

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

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Revenues										
Taxes	\$ 180,510	\$ 189,520	\$ 205,344	\$ 219,544	\$ 228,330	\$ 238,378	\$ 249,262	\$ 258,502	\$ 268,673	\$ 278,410
Licenses and permits	382	460	536	630	617	765	594	599	776	725
Federal and State funds	14,381	13,544	16,093	13,386	16,074	14,945	16,206	119,109	103,986	27,981
Fees and Charges for services	38,858	39,407	41,937	44,525	45,976	46,613	48,060	48,517	54,683	57,081
Fines and forfeitures	4,322	4,149	3,867	3,541	3,066	3,466	2,615	3,663	2,420	2,441
Other local government funds	173	1,538	101	227	461	3,683	4,354	333	13,131	4,026
Rental revenues	1,350	1,487	1,383	1,401	1,436	1,437	1,470	1,365	1,404	1,452
Investment earnings	1,321	1,655	1,962	3,022	3,962	5,933	17,293	9,211	1,167	(4,958)
Miscellaneous	1,899	1,583	725	2,181	757	915	1,462	2,469	2,942	1,393
Total Revenues	<u>243,196</u>	<u>253,343</u>	<u>271,948</u>	<u>288,457</u>	<u>300,679</u>	<u>316,135</u>	<u>341,316</u>	<u>443,768</u>	<u>449,182</u>	<u>368,551</u>
Expenditures										
General administration	24,785	38,785	29,357	32,667	31,987	35,610	35,772	55,165	39,656	59,029
Judicial	16,287	16,715	17,404	19,385	19,999	20,727	22,767	24,172	25,183	25,897
Financial administration	9,906	10,302	10,916	11,729	12,033	13,132	13,665	14,365	14,490	14,996
Legal	10,189	10,524	11,241	12,420	12,683	13,544	14,740	15,960	16,779	16,622
Public facilities	10,692	10,907	10,459	10,743	10,367	10,621	11,200	11,205	11,382	11,507
Equipment services	2,639	2,218	1,665	1,621	1,718	1,886	2,021	1,945	2,127	3,141
Public safety	55,454	56,636	59,219	60,438	63,214	67,545	72,402	53,225	63,664	81,362
Public transportation	18,647	15,853	19,516	16,037	14,839	12,331	14,907	19,821	17,907	17,835
Health and welfare	17,756	19,024	19,416	22,999	23,430	25,335	25,834	126,846	114,135	30,710
Culture and recreation	842	937	835	940	868	836	954	934	911	925
Conservation	244	257	263	236	224	208	263	265	263	291
Capital Outlay	31,165	24,569	32,677	40,488	50,359	42,824	76,327	77,625	64,267	106,282
Debt service										
Principal	28,035	27,165	29,490	35,840	43,210	50,770	78,150	59,415	62,125	66,507
Interest	16,803	16,196	16,223	16,413	16,178	14,471	12,414	17,003	18,773	18,511
Bond issuance costs	339	226	272	251	-	54	491	3,606	505	269
Advance refunding Escrow	4,181	283	20	1,466	-	-	-	-	-	-
Total Expenditures	<u>247,964</u>	<u>250,597</u>	<u>258,973</u>	<u>283,673</u>	<u>301,109</u>	<u>309,894</u>	<u>381,907</u>	<u>481,552</u>	<u>452,167</u>	<u>453,884</u>
Excess of revenues over (under) expenditures	<u>(4,768)</u>	<u>2,746</u>	<u>12,975</u>	<u>4,784</u>	<u>(430)</u>	<u>6,241</u>	<u>(40,591)</u>	<u>(37,784)</u>	<u>(2,985)</u>	<u>(85,333)</u>

(continued)

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Other Financing Sources (Uses)										
Bonds issued	74,185	48,425	70,750	55,870	-	18,100	151,005	199,045	100,300	82,870
Refunding bonds issued	-	-	-	-	-	-	-	-	32,150	-
Payments to escrow agent	(46,010)	(23,200)	(29,875)	(27,235)	-	-	-	(44,790)	(32,159)	-
Premiums on sale of bonds	5,477	4,493	5,228	6,185	-	-	5,949	25,701	11,357	3,435
Sale of capital assets	3,782	577	507	673	809	11,883	18,586	21,370	19,638	21,339
Transfers in	618	728	496	656	1,491	3,764	2,241	6,554	3,247	2,700
Transfers out	(618)	(728)	(496)	(656)	(1,491)	(3,764)	(2,241)	(6,554)	(3,247)	(2,700)
Total other financing sources (uses)	<u>37,434</u>	<u>30,295</u>	<u>46,610</u>	<u>35,493</u>	<u>809</u>	<u>29,983</u>	<u>175,540</u>	<u>201,326</u>	<u>131,286</u>	<u>107,644</u>
Net change in fund balances	<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>	<u>\$ 22,311</u>
Debt Service as a percentage of noncapital expenditures	19.21%	18.47%	19.43%	20.10%	20.45%	23.63%	28.21%	18.54%	20.25%	24.17%



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				
2013	7,191,586	74,789,159	7,168,208	1,182,787	90,331,741	0.2375	79,238,767	87.72%
2014	7,777,835	82,546,359	7,435,466	1,338,257	99,097,917	0.2350	86,871,451	87.66%
2015	8,216,239	92,922,808	7,873,733	1,387,774	110,400,555	0.2250	96,807,570	87.69%
2016	8,640,176	105,893,191	8,802,125	1,328,248	124,663,742	0.2084	109,041,422	87.47%
2017	9,260,742	120,494,028	9,538,926	1,346,861	140,640,557	0.1922	124,035,907	88.19%
2018	9,658,668	133,609,207	10,416,102	1,469,508	155,153,486	0.1808	138,427,327	89.22%
2019	10,008,881	143,149,369	11,752,313	1,713,347	166,623,910	0.1750	149,632,277	89.80%
2020	10,778,139	149,883,813	11,695,398	1,750,684	174,108,034	0.1725	157,051,906	90.20%
2021	11,553,135	160,671,487	11,608,094	1,896,606	185,729,322	0.1681	167,755,086	90.32%
2022	13,856,533	205,061,646	13,104,210	1,974,901	233,997,291	0.1524	196,328,281	83.90%

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	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Collin County	100.00%	\$ 0.23750	\$ 0.23500	\$ 0.22500	\$ 0.20840	\$ 0.19225	\$ 0.18079	\$ 0.17495	\$ 0.17253	\$ 0.16809	\$ 0.15244
Cities:											
Allen	100.00%	0.55000	0.54000	0.53000	0.52000	0.51000	0.49800	0.48900	0.48500	0.47000	0.42120
Anna	100.00%	0.65033	0.64900	0.63900	0.62900	0.60129	0.59129	0.59129	0.58300	0.56950	0.53975
Blue Ridge	100.00%	0.59337	0.58952	0.56176	0.53865	0.50808	0.59411	0.56500	0.55825	0.52515	0.47225
Carrollton	0.45%	0.61788	0.61538	0.61288	0.60370	0.59970	0.59497	0.58997	0.58750	0.58250	0.56250
Celina	89.00%	0.64500	0.64500	0.64500	0.64500	0.64500	0.64500	0.64500	0.64500	0.64500	0.63476
Dallas	3.04%	0.79700	0.79700	0.79700	0.78250	0.78040	0.77670	0.77660	0.77630	0.77330	0.74580
Fairview	100.00%	0.36000	0.35999	0.35999	0.36000	0.36000	0.34971	0.34716	0.34716	0.34558	0.32158
Farmersville	99.98%	0.69750	0.78574	0.85900	0.78756	0.78000	0.75000	0.75000	0.71204	0.71204	0.71240
Frisco	62.00%	0.46191	0.46000	0.46000	0.45000	0.44660	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	0.71669
Josephine	93.00%	0.59000	0.61500	0.60000	0.58000	0.54000	0.58000	0.57500	0.55908	0.51670	0.49156
Lavon	100.00%	0.45570	0.45570	0.45570	0.45570	0.45570	0.45570	0.47896	0.47896	0.47896	0.43000
Lowry Crossing	100.00%	0.22978	0.22978	0.22977	0.22954	0.22899	0.21412	0.19621	0.19101	0.17698	0.17396
Lucas	100.00%	0.35562	0.32066	0.32066	0.31795	0.31795	0.30322	0.30322	0.29980	0.28840	0.26802
McKinney	100.00%	0.58550	0.58300	0.58300	0.57300	0.54020	0.52517	0.51560	0.50865	0.49766	0.45749
Melissa	100.00%	0.61000	0.61000	0.61000	0.61000	0.61000	0.60954	0.60954	0.60924	0.56816	0.45617
Murphy	100.00%	0.57000	0.55000	0.53000	0.51000	0.50000	0.49000	0.49500	0.49500	0.49500	0.46500
Nevada	100.00%	0.19288	0.19125	0.20163	0.19115	0.18500	0.17927	0.17927	0.17444	0.26608	0.23019
New Hope	100.00%	0.21000	0.21000	0.20600	0.19600	0.19600	0.19600	0.23000	0.25000	0.23311	0.20783
Parker	100.00%	0.35708	0.35098	0.35098	0.36598	0.36598	0.36598	0.36598	0.36598	0.36598	0.32929
Plano	96.00%	0.48860	0.48860	0.48860	0.47860	0.46860	0.46030	0.44820	0.44820	0.44650	0.41760
Princeton	100.00%	0.73900	0.72180	0.69189	0.68989	0.68989	0.68882	0.67630	0.65122	0.60255	0.53454
Prosper	72.00%	0.52000	0.52000	0.52000	0.52000	0.52000	0.52000	0.52000	0.52000	0.51000	0.51000
Richardson	35.00%	0.63516	0.63516	0.63516	0.62516	0.62516	0.62516	0.62516	0.62516	0.61516	0.56095
Royse City	33.00%	0.69800	0.67710	0.67710	0.67710	0.62150	0.62150	0.62150	0.62150	0.62150	0.60500
Sachse	24.00%	0.77082	0.77082	0.75728	0.75728	0.74728	0.72000	0.72000	0.72000	0.70073	0.65042
St. Paul	100.00%	0.40491	0.39228	0.37500	0.36900	0.33289	0.31731	0.29298	0.28155	0.26597	0.26597
Weston	100.00%	0.36000	0.36000	0.36000	0.36000	0.36000	0.36000	0.36000	0.36000	0.29500	0.29500
Wylie	97.00%	0.88390	0.87890	0.86890	0.84890	0.78100	0.72585	0.68845	0.67198	0.64375	0.56233

(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	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
School Districts:											
Allen I.S.D.	100.00%	\$ 1.67000	\$ 1.64000	\$ 1.61000	\$ 1.59000	\$ 1.57000	\$ 1.55000	\$ 1.45890	\$ 1.43250	\$ 1.40680	\$ 1.33040
Anna I.S.D.	100.00%	1.54000	1.54000	1.67000	1.67000	1.67000	1.67000	1.56835	1.47460	1.46030	1.44290
Bland I.S.D.	11.45%	-	1.51630	1.53400	1.48800	1.42710	1.36400	1.31000	1.15270	1.11200	1.02570
Blue Ridge I.S.D.	100.00%	1.61660	1.59750	1.57149	1.57149	1.57149	1.57149	1.56835	1.52400	1.46030	1.44290
Celina I.S.D.	100.00%	1.64000	1.64000	1.64000	1.64000	1.64000	1.64000	1.54890	1.48320	1.44090	1.42350
Community I.S.D.	94.45%	1.62500	1.61500	1.62500	1.62500	1.62500	1.67000	1.56835	1.48620	1.46030	1.44290
Farmersville I.S.D.	99.98%	1.40000	1.43090	1.42950	1.39000	1.32000	1.32000	1.20943	1.14300	1.35330	1.28865
Frisco I.S.D.	67.00%	1.46000	1.46000	1.46000	1.46000	1.46000	1.44000	1.33830	1.31020	1.26720	1.21290
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	0.94290
Lovejoy I.S.D.	100.00%	1.53500	1.56000	1.56000	1.67000	1.67000	1.67000	1.56835	1.55470	1.50500	1.44290
McKinney I.S.D.	100.00%	1.67000	1.67000	1.67000	1.62000	1.62000	1.59000	1.48835	1.47470	1.37670	1.31290
Melissa I.S.D.	100.00%	1.54000	1.54000	1.67000	1.67000	1.67000	1.67000	1.56835	1.46300	1.46030	1.44290
Plano I.S.D.	100.00%	1.45300	1.44800	1.43900	1.43900	1.43900	1.43900	1.33735	1.32375	1.32075	1.25975
Princeton I.S.D.	100.00%	1.51000	1.62000	1.62000	1.62000	1.62000	1.62000	1.56835	1.46980	1.46030	1.44290
Prosper I.S.D.	78.98%	1.67000	1.67000	1.67000	1.67000	1.67000	1.67000	1.56835	1.49270	1.46030	1.44290
Rockwall I.S.D.	0.02%	-	1.44000	1.44000	1.46500	1.44000	1.43000	1.35000	1.31000	1.27360	1.21460
Royse City I.S.D.	100.00%	-	1.67000	1.67000	1.67000	1.67000	1.67000	1.56835	1.46480	1.46030	1.44290
Trenton I.S.D.	3.29%	-	1.45140	1.46000	1.46000	1.46000	1.42000	1.26835	1.17490	1.14030	1.12290
Van Alstyne I.S.D.	13.60%	-	1.52000	1.52000	1.52000	1.62000	1.62000	1.53590	1.45000	1.42790	1.41050
Whitewright I.S.D.	1.93%	-	1.37000	1.37000	1.35000	1.35000	1.32000	1.24535	1.16976	1.11160	1.17990
Wylie I.S.D.	100.00%	1.64000	1.64000	1.64000	1.64000	1.64000	1.64000	1.53840	1.52050	1.45980	1.39790
Collin College	100.00%	0.08364	0.08196	0.08196	0.08122	0.07981	0.081222	0.081222	0.081222	0.081222	0.08122

(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	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Special Districts:											
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	1.00145
Collin County											
M.U.D. #2	100.00%	-	-	-	-	-	-	1.00000	1.00000	1.00000	1.00000
Collin County											
M.U.D. #4	100.00%	-	-	-	-	-	-	-	-	-	1.00000
Collin County											
M.U.D. CR412	100.00%	-	-	-	-	-	-	-	-	-	1.00000
Collin County											
Road District	100.00%	-	-	-	-	-	-	-	0.15000	0.15000	0.15000
Trails of Blue Ridge											
Collin County											
WCID #3	100.00%	-	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
East Fork											
FWSD #1A	100.00%	-	-	-	-	-	-	-	-	-	0.85000
Eleven											
M.U.D. #1A	100.00%	-	-	-	-	-	-	-	-	-	1.20000
Lakehaven											
M.U.D.	100.00%	-	-	-	-	-	-	-	-	-	1.20000
Magnolia Pointe											
M.U.D. #1	100.00%	-	-	-	-	-	1.00000	1.00000	1.00000	1.00000	1.00000

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	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
McKinney M.U.D. #1	100.00%	-	1.05000	1.05000	1.05000	1.05000	1.05000	1.05000	1.05000	1.03000	1.01900
Seis Lagos Utility District	100.00%	0.46929	0.43564	0.26489	0.26573	0.26924	0.27515	0.28220	0.29429	0.28079	0.22064
Uptown M.U.D. #1	100.00%	-	-	-	-	-	-	-	-	-	0.80000
Van Alstyne M.U.D. #2	100.00%	-	-	-	-	-	-	-	-	1.00000	1.00000
Direct Rate Applied by Collin County		0.23750	0.23500	0.22500	0.20840	0.19225	0.18079	0.17495	0.17253	0.16809	0.15244
Weighted Average All Entities		0.69620	0.64619	0.63125	0.62707	0.62020	0.60741	0.61030	0.59581	0.56928	0.82600

Source: Central Appraisal District

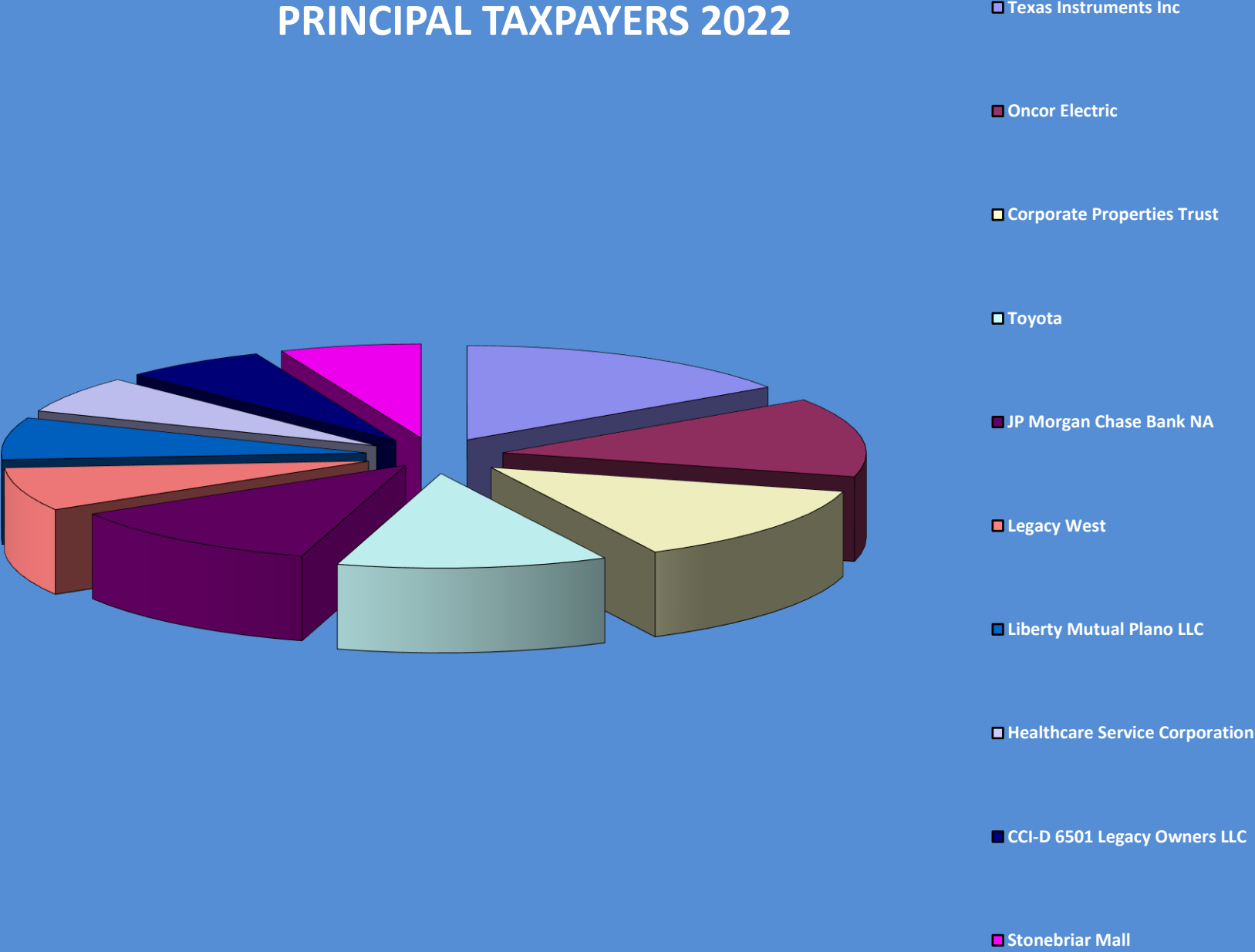
COLLIN COUNTY, TEXAS
Table 2.3 - Principal Taxpayers
Current Year and Nine Years Ago
(amounts expressed in thousands)

Name of Taxpayer	Nature of Property	Fiscal Year 2022		Fiscal Year 2013	
		Taxable Assessed Value	Percent of Total Taxable Assessed Value	Taxable Assessed Value	Percent of Total Taxable Assessed Value
Texas Instruments Inc	Manufacturer	\$ 822,609	0.42%	\$ -	0.00%
Oncor Electric	Utility	718,708	0.37%	495,218	0.62%
Corporate Properties Trust	Investment	714,253	0.36%	-	0.00%
Toyota	Manufacturer	634,470	0.32%	-	0.00%
JP Morgan Chase Bank NA	Commercial	626,490	0.32%	-	0.00%
Legacy West	Investment	394,500	0.20%	-	0.00%
Liberty Mutual Plano LLC	Commercial	381,938	0.19%	-	0.00%
Healthcare Service Corporation	Commercial	336,126	0.17%	209,172	0.26%
CCI-D 6501 Legacy Owners LLC	Commercial	335,000	0.17%	-	0.00%
Stonebriar Mall	Commercial	331,853	0.17%	239,971	0.30%
No longer eligible for listing		627,895	0.32%	1,064,376	1.34%
Total		<u>\$ 5,923,842</u>	<u>3.02%</u>	<u>\$ 2,008,737</u>	<u>2.54%</u>
Total Assessed Value and Percentage of Total		<u>\$ 196,328,281</u>	<u>100.00%</u>	<u>\$ 79,238,767</u>	<u>100.00%</u>

Source: Central Appraisal District

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

PRINCIPAL TAXPAYERS 2022



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 9/30/2022	% of Delinquent Taxes to Total Adjusted Levy
					Amount	% of Adjusted Levy		Amount	% of Adjusted Levy		
2013	2012	176,489	3,573	180,062	177,662	98.67%	2,278	179,940	99.93%	122	0.07%
2014	2013	185,623	3,992	189,615	186,876	98.56%	2,599	189,475	99.93%	140	0.07%
2015	2014	200,571	3,797	204,368	201,513	98.60%	2,705	204,218	99.93%	150	0.07%
2016	2015	212,130	4,963	217,093	215,046	99.06%	1,894	216,940	99.93%	153	0.07%
2017	2016	219,829	5,412	225,241	223,814	99.37%	1,251	225,065	99.92%	176	0.08%
2018	2017	232,110	3,808	235,918	234,960	99.59%	738	235,698	99.91%	220	0.09%
2019	2018	242,175	4,991	247,166	246,145	99.59%	674	246,819	99.86%	347	0.14%
2020	2019	251,866	5,815	257,681	256,908	99.70%	335	257,243	99.83%	438	0.17%
2021	2020	267,532	(826)	266,706	266,172	99.80%	50	266,222	99.82%	484	0.18%
2022	2021	273,655	3,230	276,885	276,073	99.71%	-	276,073	99.71%	812	0.29%

(1) Taxes are levied on assessed property values as of January 1 of prior calendar year (i.e., in 2022, taxes are levied on calendar year 2021).

(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			
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
2022	543,645	-	52,926	596,571	0.70%	538

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

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

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

Fiscal Year	General Obligation Bonds	Unamortized Premium	Less: Amounts Available in Debt Service Fund	Total	Percentage of Estimated Actual Taxable Value* of Property	Per Capita^	Property Value	Population
2013	393,350	28,751	9,958	412,143	0.52%	494	79,238,767	834,642
2014	391,410	31,099	11,858	410,651	0.47%	480	86,871,451	854,778
2015	402,795	34,047	17,775	419,067	0.43%	473	96,807,570	885,241
2016	395,590	39,008	18,983	415,615	0.38%	455	109,041,422	914,127
2017	352,380	34,667	21,342	365,705	0.29%	389	124,035,907	939,585
2018	319,710	31,749	23,124	328,335	0.24%	339	138,427,327	969,603
2019	392,565	32,798	6,356	419,007	0.28%	417	149,632,277	1,005,146
2020	487,405	47,805	7,876	527,334	0.34%	510	157,051,906	1,034,730
2021	526,975	53,433	5,829	574,579	0.34%	540	167,755,086	1,064,465
2022	543,645	52,926	6,920	589,651	0.30%	531	196,328,281	1,109,462

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, 2022
(amounts expressed in thousands)

Governmental Unit	Debt Outstanding	Unamortized Premium	Estimated Percentage Applicable*	Estimated Share of Overlapping Debt
Debt repaid with property taxes: County	\$ 543,645	\$ 52,926	100%	\$ 596,571
Total direct and overlapping debt				\$ 596,571

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)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Debt Limit	\$ 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	\$ 49,082,070
Total net debt applicable to limit	<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>520,232</u>	<u>589,651</u>
Legal debt margin	<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>\$ 41,418,540</u>	<u>\$ 48,492,419</u>
Total net debt applicable to the limit as percent of debt limit.	1.94%	1.75%	1.71%	1.38%	1.07%	0.86%	1.03%	1.32%	1.24%	1.20%
										196,328,281
										\$ 49,082,070
Amount of debt applicable to debt limit:										
Total gross bonded debt									\$ 596,570	
Less amount available in debt service to retire general obligation bonds and certificates of obligation									\$ 6,919	
Total amount of net debt applicable to debt limit										<u>589,651</u>
Legal debt margin										<u>\$ 48,492,419</u>

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



DEMOGRAPHIC AND ECONOMIC INFORMATION

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

Fiscal Year	Population	Personal Income (amounts expressed in thousands)	Per Capita Personal Income	Median Age	Unemployment Rate
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%
2022	1,109,462	85,435,514	77,006	37.6	2.80%

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

* Unavailable

Note: Per Capita Personal income*Population=Personal Income

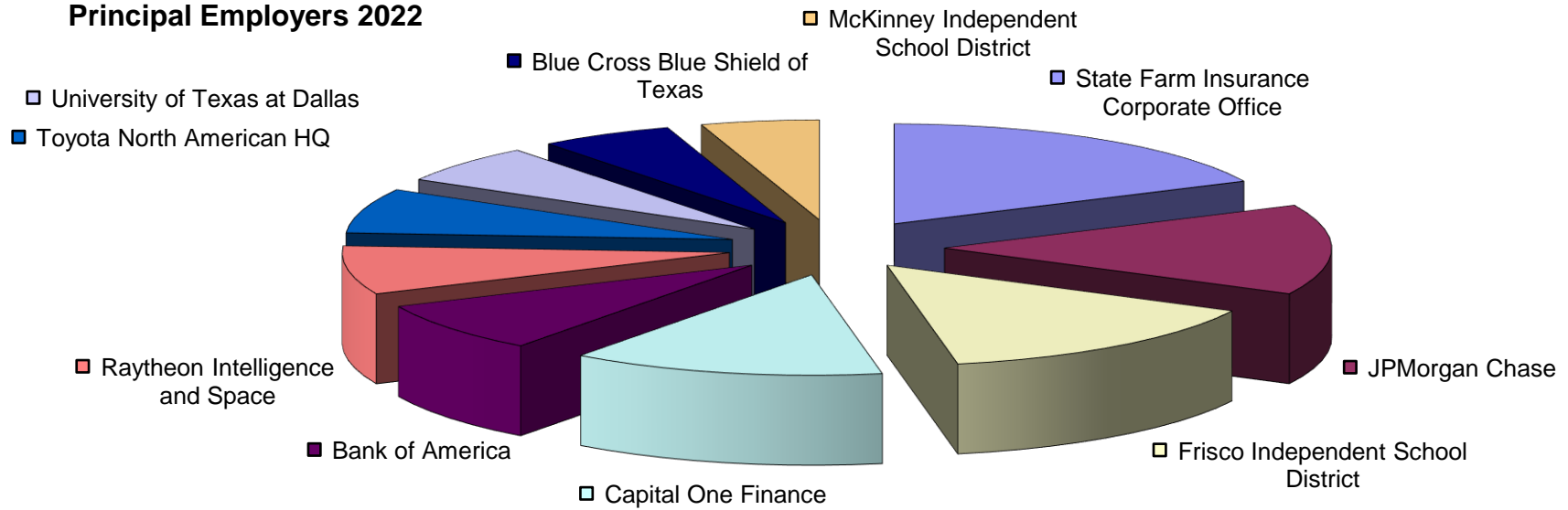
COLLIN COUNTY, TEXAS
Table 4.2 - Principal Employers
Current Year and Ten Years Ago
(amounts expressed in thousands)

Employer	2022		2013	
	Employees	Percentage of Total County Employees	Employees	Percentage of Total County Employees
State Farm Insurance Corporate Office	10,000	1.64%	-	0.00%
JPMorgan Chase	8,108	1.33%	-	0.00%
Frisco Independent School District	8,088	1.33%	5,662	1.31%
Capital One Finance	7,273	1.20%	3,500	0.81%
Bank of America	4,500	0.74%	4,646	1.08%
Raytheon Intelligence and Space	4,347	0.71%	-	0.00%
Toyota North American HQ	4,018	0.66%	-	0.00%
University of Texas at Dallas	3,455	0.57%	3,500	0.81%
Blue Cross Blue Shield of Texas	3,100	0.51%	3,100	0.72%
McKinney Independent School District	2,749	0.45%	-	0.00%
No longer eligible for listing	<u>2,652</u>	0.44%	<u>30,638</u>	7.10%
Total	<u><u>58,290</u></u>	9.59%	<u><u>51,046</u></u>	11.83%
Total Employed in the County ⁽¹⁾	608,091		431,462	

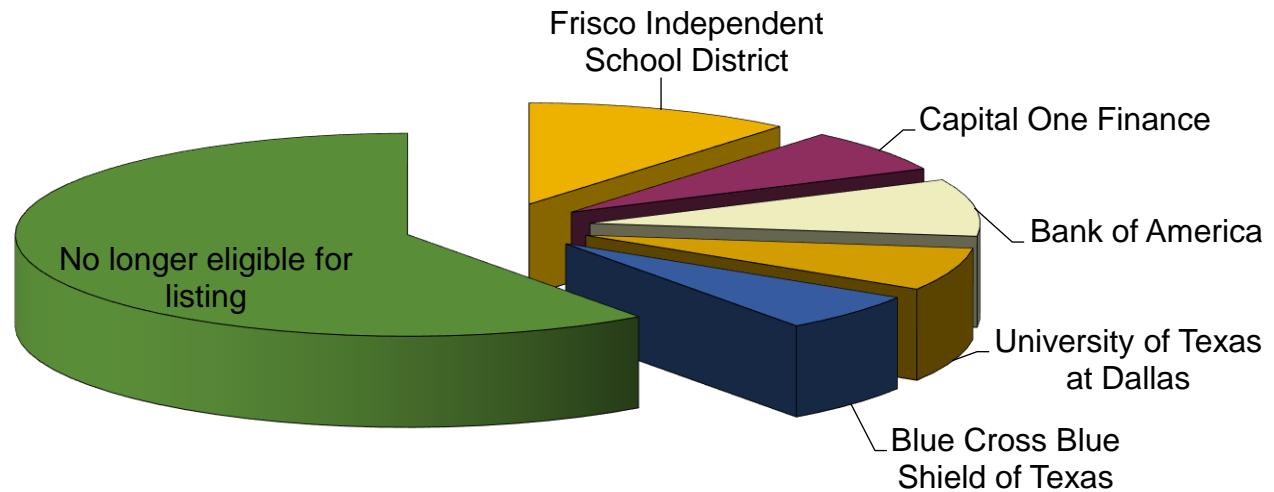
Source: City of Frisco, City of McKinney, City of Plano, City of Richardson

(1) Texas A&M University

Principal Employers 2022



Principal Employers 2013



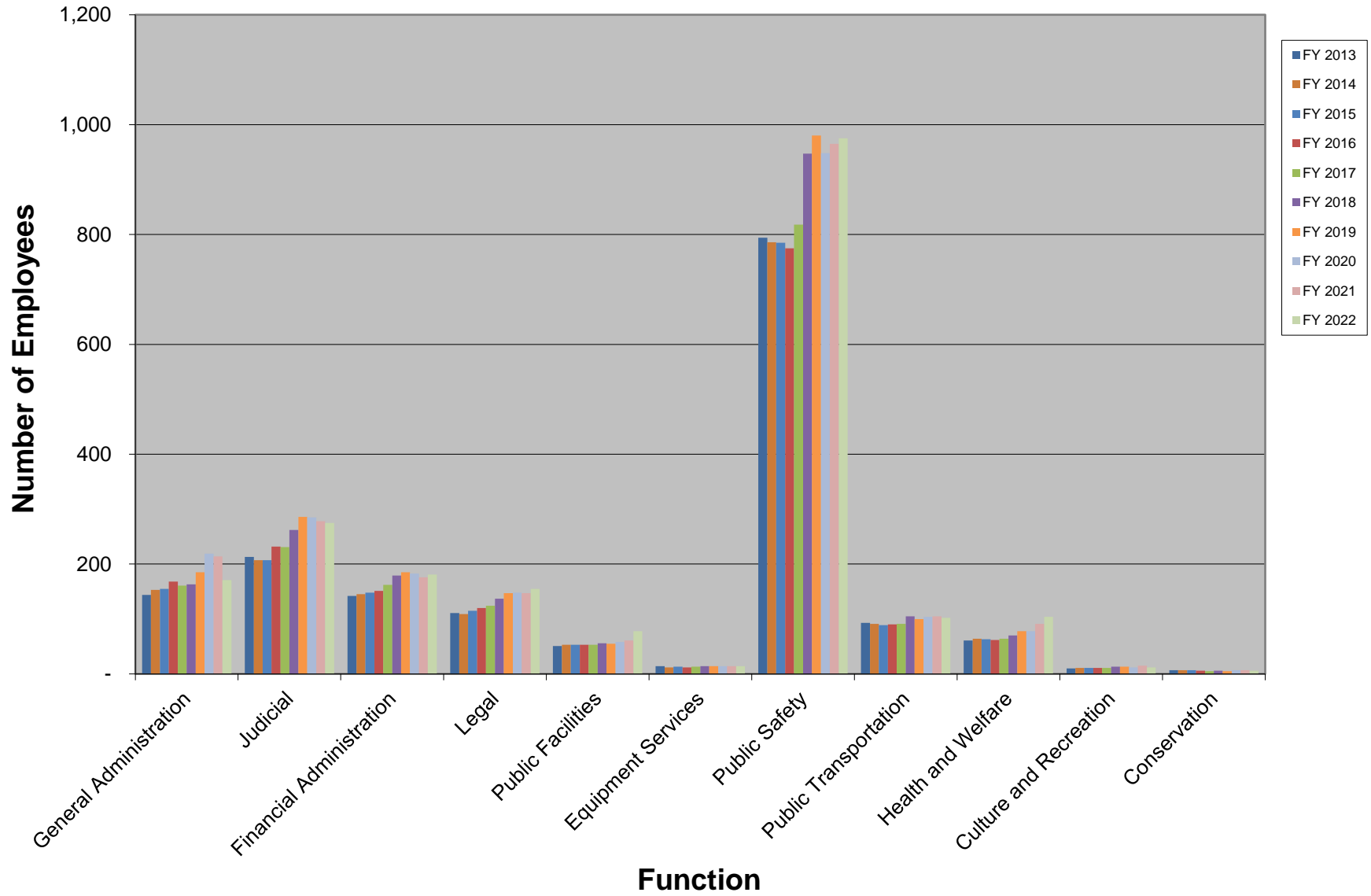
OPERATING INFORMATION

COLLIN COUNTY, TEXAS
Table 5.1 - County Employees by Function*
Last Ten Fiscal Years
September 30, 2022

Function	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Administration	144	153	155	168	161	163	185	219	214	171
Judicial	213	207	207	232	231	262	286	285	278	275
Financial Administration	142	145	148	151	162	179	185	183	176	181
Legal	111	109	115	120	124	137	147	148	147	155
Public Facilities	51	53	53	53	53	56	55	58	61	78
Equipment Services	14	12	13	12	13	14	14	14	14	14
Public Safety	794	786	785	775	818	947	980	948	965	975
Public Transportation	93	91	89	90	91	105	100	104	105	102
Health and Welfare	61	64	63	62	64	70	78	78	91	104
Culture and Recreation	10	11	11	11	11	13	13	12	15	12
Conservation	7	7	7	6	5	6	5	7	7	6
Total County Employees	<u>1,640</u>	<u>1,638</u>	<u>1,646</u>	<u>1,680</u>	<u>1,733</u>	<u>1,952</u>	<u>2,048</u>	<u>2,056</u>	<u>2,073</u>	<u>2,073</u>

* Source - County Human Resources Management System - Position Budget

County Employees by Function



COLLIN COUNTY, TEXAS
Table 5.2 - Operating Indicators by Function/Program*
Last Ten Fiscal Years
September 30, 2022

Function/Program	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Administration										
Number of registered voters	456,834	470,795	498,688	540,084	549,039	573,099	600,000	636,332	667,187	696,712
Vital statistics filed	16,673	18,263	17,507	18,850	18,603	19,027	20,083	21,329	22,683	23,803
Judicial										
Number of civil cases	14,733	14,072	15,556	15,578	16,384	17,119	18,153	17,157	17,844	17,751
Number of criminal cases	4,335	4,371	4,531	5,486	5,858	6,139	7,148	6,180	7,366	7,005
Financial Administration										
Number of property tax transactions	375,463	378,955	351,261	390,034	431,538	439,838	464,708	418,751	450,387	502,519
Number of registered vehicles	827,408	845,965	852,511	906,167	857,194	903,109	930,525	907,290	1,002,284	1,050,451
Legal										
Number of new felony cases	2,870	2,852	3,425	3,836	3,934	4,166	4,787	3,544	4,794	4,204
Number of convictions	4,243	4,398	4,177	5,085	5,663	6,042	6,316	4,935	6,474	6,368
Public Facilities										
Number of work orders completed	40,090	39,958	40,032	39,263	37,428	42,511	22,057	21,831	18,944	20,331
Number of construction projects	36	58	65	46	44	50	35	63	59	51
Equipment Services										
Number of job orders	5,935	5,844	4,858	4,207	4,028	3,050	3,327	3,800	2,986	2,863
Public Safety										
Number of autopsies performed	330	320	324	373	346	337	301	296	661	319
Number of inspections	1,868	2,032	2,264	2,416	2,814	2,850	2,245	2,115	2,956	3,354
Number of emergency responses	34,649	34,238	34,205	34,836	30,736	25,074	25,093	68,021	64,033	71,914
Number of book-ins	18,765	17,332	19,051	19,680	17,150	18,534	19,103	13,890	13,528	14,645
Public Transportation										
Miles of road resurfaced	45	51	8	10	6	5	10	32	32	21
Health and Welfare										
Number of immunizations	16,150	16,733	13,004	12,446	13,380	15,121	15,375	13,626	12,805	17,172
Number of clinic visits	10,014	9,933	9,621	10,929	8,611	2,548	11,959	8,908	7,860	13,740
WIC participants	11,199	10,867	10,084	9,332	9,117	8,246	7,230	7,354	6,896	7,408
Substance abuse assessments	911	874	950	1,096	1,484	1,346	1,429	976	1,162	1,196
Culture and Recreation										
Number of events	322	369	378	358	394	389	359	271	326	336
Conservation										
Number of seminars	493	535	1,395	481	337	882	180	185	211	588
News releases	273	256	565	173	41	11	10	25	25	13
Volunteers trained	4,357	4,130	166	3,859	3,139	3,048	4,265	4,170	4,086	4,748
County Extension newsletters	168,429	203,428	174,100	96,216	85,785	62,728	74,274	129,933	97,928	145,599

* 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, 2022

Function/Program	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Administration										
Number of voting machines	1,420	1,420	1,420	986	1,420	1,800	2,000	2,260	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	30	30	30	30	30	32	32	32	34	34
Equipment Services										
Number of vehicles in county fleet	349	366	333	329	341	329	332	337	346	356
Public Safety										
Number of patrol units	19	28	28	27	28	29	29	30	32	32
Number of illegal dumping surveillance cameras	3	6	6	6	6	6	6	6	0	0
Public Transportation										
Miles of county asphalt roads	670	686	679	647	648	649	645	637	631	631
Number of county bridges maintained	106	108	109	107	112	111	111	111	111	110
Health and Welfare										
Number of medical tables	12	12	12	12	12	12	15	15	13	15
Culture and Recreation										
Acres of open space	672	672	672	672	672	672	672	672	672	672

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

