## **Collin County, Texas** Unaudited Statement of Revenues, Expenditures and Changes in Fund Balance Governmental Funds For the Five Months Ended February 28, 2023 and 2022

Revenues:           Property taxes         \$ 282,712,367.00         \$ 269,506,520.99           Fees and charges for services         16,120,409.20         17,250,140.01           Intergovernmental revenue         9,941,463.05         8,331,473.62           Fines and forfeitures         748,418.33         760,726.56           Rental revenues         591,470.29         598,869.15           Interest         12,677,754.17         930,602.12           Investment market adjustment *         917,257.04         (3,541,783.19)           Miscellaneous         469,044.70         856,644.74           Total Revenues         294,693,194.00         856,644.74           Salaries and wages         67,531,426.27         62,115,480.51           Training and travel         382,612.35         252,714.89           Maintenance and operating         45,904,513.58         42,452,047.59           Capital projects - capital outlay         22,956,884.11         35,271,635.68           Debt service:         Principal retirement         65,215,000.00         66,200,000.00           Interest and fiscal charges         10,527,068.22         10,066,706.93         63,904.97)           Total Expenditures         212,513,599.56         216,358,585.60         216,358,585.60         216,		February 28, 2023		February 28, 2022	
Fees and charges for services $16,120,409.20$ $17,250,140.01$ Intergovernmental revenue $9,941,463.05$ $8,331,473.62$ Fines and forfeitures $748,418.33$ $760,726.56$ Rental revenues $591,470.29$ $598,869.15$ Interest $12,677,754.17$ $930,602.12$ Investment market adjustment * $917,257.04$ $(3,541,783.19)$ Miscellaneous $469,044.70$ $885,644.74$ Total Revenues $324,178,183.78$ $294,693,194.00$ Expenditures:Salaries and wages $67,531,426.27$ $62,115,480.51$ Training and travel $382,612.35$ $252,714.89$ Maintenance and operating $45,904,513.58$ $42,452,047.59$ Capital projects - capital outlay $22,956,884.11$ $35,271,635.68$ Debt service: $Principal retirement$ $65,215,000.00$ $66,200,000.00$ Interest and fiscal charges $10,527,068.22$ $10,066,706.93$ Bond issuance costs $(3,3904.97)$ $-$ Total Expenditures $212,513,599.56$ $216,358,585.60$ Excess (deficiency) of revenues over (under) expenditures $111,664,584.22$ $78,334,608.40$ Other financing sources (uses): $(3,610,314.34$ $2,310,443.26$ Transfers in Total other financing sources (uses) $(46,330.00)$ $(46,330.00)$ Net change in fund balances $111,618,254.22$ $78,288,278.40$ Fund balance - beginning $987,052,894.64$ $964,741,682.38$	Revenues:				
Intergovernmental revenue $9,941,463.05$ $8,331,473.62$ Fines and forfeitures $748,418.33$ $760,726.56$ Rental revenues $591,470.29$ $598,869.15$ Interest $12,677,754.17$ $930,602.12$ Investment market adjustment * $917,257.04$ $(3,541,783.19)$ Miscellaneous $469,044.70$ $856,644.74$ Total Revenues $3224,178,183.78$ $294,693,194.00$ Expenditures:Salaries and wages $67,531,426.27$ $62,115,480.51$ Training and travel $382,612.35$ $252,714.89$ Maintenance and operating $45,904,513.58$ $42,452,047.59$ Capital projects - capital outlay $22,956,884.11$ $35,271,635.68$ Debt service: $Principal retirement$ $65,215,000.00$ $66,200,000.00$ Interest and fiscal charges $10,527,068.22$ $10,066,706.93$ Bond issuance costs $(3,904.97)$ $-$ Total Expenditures $212,513,599.56$ $216,358,585.60$ Excess (deficiency) of revenues over (under) expenditures $111,664,584.22$ $78,334,608.40$ Other financing sources (uses): $(3,610,314.34$ $2,310,443.26$ Transfers in $3,610,314.34$ $2,310,443.26$ Transfers out $(3,656,644.34)$ $(2,236,773.26)$ Total other financing sources (uses) $(46,330.00)$ $(46,330.00)$ Net change in fund balances $111,618,254.22$ $78,288,278.40$ Fund balance - beginning $987,052,894.64$ $964,741,682.38$	Property taxes	\$	282,712,367.00	\$	269,506,520.99
Intergovernmental revenue $9,941,463.05$ $8,331,473.62$ Fines and forfeitures $748,418.33$ $760,726.56$ Rental revenues $591,470.29$ $598,869.15$ Interest $12,677,754.17$ $930,602.12$ Investment market adjustment * $917,257.04$ $(3,541,783.19)$ Miscellaneous $469,044.70$ $856,644.74$ Total Revenues $3224,178,183.78$ $294,693,194.00$ Expenditures:Salaries and wages $67,531,426.27$ $62,115,480.51$ Training and travel $382,612.35$ $252,714.89$ Maintenance and operating $45,904,513.58$ $42,452,047.59$ Capital projects - capital outlay $22,956,884.11$ $35,271,635.68$ Debt service: $Principal retirement$ $65,215,000.00$ $66,200,000.00$ Interest and fiscal charges $10,527,068.22$ $10,066,706.93$ Bond issuance costs $(3,904.97)$ $-$ Total Expenditures $212,513,599.56$ $216,358,585.60$ Excess (deficiency) of revenues over (under) expenditures $111,664,584.22$ $78,334,608.40$ Other financing sources (uses): $(3,610,314.34$ $2,310,443.26$ Transfers in $3,610,314.34$ $2,310,443.26$ Transfers out $(3,656,644.34)$ $(2,236,773.26)$ Total other financing sources (uses) $(46,330.00)$ $(46,330.00)$ Net change in fund balances $111,618,254.22$ $78,288,278.40$ Fund balance - beginning $987,052,894.64$ $964,741,682.38$	Fees and charges for services		16,120,409.20		17,250,140.01
Rental revenues $591,470.29$ $598,869.15$ Interest $12,677,754.17$ $930,602.12$ Investment market adjustment * $917,257.04$ $(3,541,783.19)$ Miscellaneous $469,044.70$ $856,644.74$ Total Revenues $324,178,183.78$ $294,693,194.00$ Expenditures:       Salaries and wages $67,531,426.27$ $62,115,480.51$ Training and travel $382,612.35$ $252,714.89$ Maintenance and operating $45,904,513.58$ $42,452,047.59$ Capital projects - capital outlay $22,956,884.11$ $35,271,635.68$ Debt service: $971,1632,682.21$ $10,066,706.93$ Bond issuance costs $(3,904.97)$ $-$ Total Expenditures $212,513,599.56$ $216,358,585.60$ Excess (deficiency) of revenues $0ver$ (under) expenditures $111,664,584.22$ $78,334,608.40$ Other financing sources (uses): $(3,656,644.34)$ $(2,356,773.26)$ $Total 0,46,330.00$ $(46,330.00)$ $(46,330.00)$ Net change in fund balances $111,618,254.22$ $78,288,278.40$ $Fund balance - beginning$ $987,052,894.64$ $964,741,682.38$	Intergovernmental revenue		9,941,463.05		8,331,473.62
Interest $12,677,754.17$ $930,602.12$ Investment market adjustment * $917,257.04$ $(3,541,783.19)$ Miscellaneous $469,044.70$ $856,644.74$ Total Revenues $324,178,183.78$ $294,693,194.00$ Expenditures: $324,178,183.78$ $294,693,194.00$ Salaries and wages $67,531,426.27$ $62,115,480.51$ Training and travel $382,612.35$ $252,714.89$ Maintenance and operating $45,904,513.58$ $42,452,047.59$ Capital projects - capital outlay $22,956,884.11$ $35,271,635.68$ Debt service: $97$ $66,200,000.00$ Interest and fiscal charges $10,527,068.22$ $10,066,706.93$ Bond issuance costs $(3,904.97)$ $-$ Total Expenditures $212,513,599.56$ $216,358,585.60$ Excess (deficiency) of revenues over (under) expenditures $111,664,584.22$ $78,334,608.40$ Other financing sources (uses): $(3,656,644.34)$ $(2,356,773.26)$ Total other financing sources (uses) $(46,330.00)$ $(46,330.00)$ Net change in fund balances $111,618,254.22$ $78,288,278.40$ Fund balance - beginning $987,052,894.64$ $964,741,682.38$	Fines and forfeitures		748,418.33		760,726.56
Investment market adjustment * $917,257.04$ $(3,541,783.19)$ Miscellaneous $469,044.70$ $856,644.74$ Total Revenues $324,178,183.78$ $294,693,194.00$ Expenditures:Salaries and wages $67,531,426.27$ $62,115,480.51$ Training and travel $382,612.35$ $252,714.89$ Maintenance and operating $45,904,513.58$ $42,452,047.59$ Capital projects - capital outlay $22,956,884.11$ $35,271,635.68$ Debt service: $0$ $0$ $66,200,000.00$ Interest and fiscal charges $10,527,068.22$ $10,066,706.93$ Bond issuance costs $(3,904.97)$ $-$ Total Expenditures $212,513,599.56$ $216,358,585.60$ Excess (deficiency) of revenues $0$ $111,664,584.22$ over (under) expenditures $111,664,584.22$ $78,334,608.40$ Other financing sources (uses): $(3,656,644.34)$ $(2,356,773.26)$ Transfers in $3,610,314.34$ $2,310,443.26$ Transfers out $(3,656,644.34)$ $(2,356,773.26)$ Total other financing sources (uses) $(46,330.00)$ $(46,330.00)$ Net change in fund balances $111,618,254.22$ $78,288,278.40$ Fund balance - beginning $987,052,894.64$ $964,741,682.38$	Rental revenues		591,470.29		598,869.15
Miscellaneous         469,044.70         856,644.74           Total Revenues         324,178,183.78         294,693,194.00           Expenditures:         200         200           Salaries and wages         67,531,426.27         62,115,480.51           Training and travel         382,612.35         252,714.89           Maintenance and operating         45,904,513.58         42,452,047.59           Capital projects - capital outlay         22,956,884.11         35,271,635.68           Debt service:         9         9         10,527,068.22         10,066,706.93           Bond issuance costs         (3,904.97)         -         -           Total Expenditures         212,513,599.56         216,358,585.60           Excess (deficiency) of revenues         0ver (under) expenditures         111,664,584.22         78,334,608.40           Other financing sources (uses):         111,664,584.22         78,334,608.40         0           Total other financing sources (uses)         (46,330.00)         (46,330.00)         (46,330.00)           Net change in fund balances         111,618,254.22         78,288,278.40         964,741,682.38	Interest		12,677,754.17		930,602.12
Miscellaneous         469,044.70         856,644.74           Total Revenues         324,178,183.78         294,693,194.00           Expenditures:         200         200           Salaries and wages         67,531,426.27         62,115,480.51           Training and travel         382,612.35         252,714.89           Maintenance and operating         45,904,513.58         42,452,047.59           Capital projects - capital outlay         22,956,884.11         35,271,635.68           Debt service:         9         9         10,527,068.22         10,066,706.93           Bond issuance costs         (3,904.97)         -         -           Total Expenditures         212,513,599.56         216,358,585.60           Excess (deficiency) of revenues         0ver (under) expenditures         111,664,584.22         78,334,608.40           Other financing sources (uses):         111,664,584.22         78,334,608.40         0           Total other financing sources (uses)         (46,330.00)         (46,330.00)         (46,330.00)           Net change in fund balances         111,618,254.22         78,288,278.40         964,741,682.38	Investment market adjustment *		917,257.04		(3,541,783.19)
Expenditures:         Salaries and wages         67,531,426.27         62,115,480.51           Training and travel         382,612.35         252,714.89           Maintenance and operating         45,904,513.58         42,452,047.59           Capital projects - capital outlay         22,956,884.11         35,271,635.68           Debt service:         Principal retirement         65,215,000.00         66,200,000.00           Interest and fiscal charges         10,527,068.22         10,066,706.93           Bond issuance costs         (3,904.97)         -           Total Expenditures         212,513,599.56         216,358,585.60           Excess (deficiency) of revenues         0ver (under) expenditures         111,664,584.22         78,334,608.40           Other financing sources (uses):         Transfers in         3,610,314.34         2,310,443.26           Transfers out         (3,656,644.34)         (2,356,773.26)         10,6330.00)           Net change in fund balances         111,618,254.22         78,288,278.40           Fund balance - beginning         987,052,894.64         964,741,682.38			469,044.70		856,644.74
Salaries and wages $67,531,426.27$ $62,115,480.51$ Training and travel $382,612.35$ $252,714.89$ Maintenance and operating $45,904,513.58$ $42,452,047.59$ Capital projects - capital outlay $22,956,884.11$ $35,271,635.68$ Debt service: $7$ $7$ $65,215,000.00$ $66,200,000.00$ Interest and fiscal charges $10,527,068.22$ $10,066,706.93$ Bond issuance costs $(3,904.97)$ $-$ Total Expenditures $212,513,599.56$ $216,358,585.60$ Excess (deficiency) of revenues over (under) expenditures $111,664,584.22$ $78,334,608.40$ Other financing sources (uses):Transfers in Transfers out $3,610,314.34$ $2,310,443.26$ ( $3,656,644.34$ )Transfers out $(3,656,644.34)$ ( $2,356,773.26$ )Total other financing sources (uses) $(46,330.00)$ Net change in fund balances $111,618,254.22$ $78,288,278.40$ Fund balance - beginning $987,052,894.64$ $964,741,682.38$	Total Revenues		324,178,183.78		294,693,194.00
Salaries and wages       67,531,426.27       62,115,480.51         Training and travel       382,612.35       252,714.89         Maintenance and operating       45,904,513.58       42,452,047.59         Capital projects - capital outlay       22,956,884.11       35,271,635.68         Debt service:            Principal retirement       65,215,000.00       66,200,000.00         Interest and fiscal charges       10,527,068.22       10,066,706.93         Bond issuance costs	Expenditures:				
Training and travel $382,612.35$ $252,714.89$ Maintenance and operating $45,904,513.58$ $42,452,047.59$ Capital projects - capital outlay $22,956,884.11$ $35,271,635.68$ Debt service: $7$ $7$ $7$ Principal retirement $65,215,000.00$ $66,200,000.00$ Interest and fiscal charges $10,527,068.22$ $10,066,706.93$ Bond issuance costs $(3,904.97)$ $-$ Total Expenditures $212,513,599.56$ $216,358,585.60$ Excess (deficiency) of revenues over (under) expenditures $111,664,584.22$ $78,334,608.40$ Other financing sources (uses):Transfers in $3,610,314.34$ $2,310,443.26$ Transfers out $(3,656,644.34)$ $(2,356,773.26)$ Total other financing sources (uses) $(46,330.00)$ $(46,330.00)$ Net change in fund balances $111,618,254.22$ $78,288,278.40$ Fund balance - beginning $987,052,894.64$ $964,741,682.38$	-		67,531,426.27		62,115,480.51
Maintenance and operating       45,904,513.58       42,452,047.59         Capital projects - capital outlay       22,956,884.11       35,271,635.68         Debt service:       -       -         Principal retirement       65,215,000.00       66,200,000.00         Interest and fiscal charges       10,527,068.22       10,066,706.93         Bond issuance costs       (3,904.97)       -         Total Expenditures       212,513,599.56       216,358,585.60         Excess (deficiency) of revenues       0ver (under) expenditures       111,664,584.22       78,334,608.40         Other financing sources (uses):       -       -       -       -         Transfers in       3,610,314.34       2,310,443.26       -       -         Transfers out       (3,656,644.34)       (2,356,773.26)       -       -         Total other financing sources (uses)       (46,330.00)       (46,330.00)       -       -         Net change in fund balances       111,618,254.22       78,288,278.40       -       -       -         Fund balance - beginning       987,052,894.64       964,741,682.38       -       -       -	-				
Capital projects - capital outlay       22,956,884.11       35,271,635.68         Debt service:       Principal retirement       65,215,000.00       66,200,000.00         Interest and fiscal charges       10,527,068.22       10,066,706.93         Bond issuance costs       (3,904.97)       -         Total Expenditures       212,513,599.56       216,358,585.60         Excess (deficiency) of revenues       111,664,584.22       78,334,608.40         Other financing sources (uses):       Transfers in       3,610,314.34       2,310,443.26         Transfers in       3,610,314.34       (2,356,773.26)       (46,330.00)       (46,330.00)         Net change in fund balances       111,618,254.22       78,288,278.40         Fund balance - beginning       987,052,894.64       964,741,682.38	-				
Principal retirement       65,215,000.00       66,200,000.00         Interest and fiscal charges       10,527,068.22       10,066,706.93         Bond issuance costs       (3,904.97)       -         Total Expenditures       212,513,599.56       216,358,585.60         Excess (deficiency) of revenues       0ver (under) expenditures       111,664,584.22       78,334,608.40         Other financing sources (uses):       Transfers in       3,610,314.34       2,310,443.26         Transfers out       (3,656,644.34)       (2,356,773.26)         Total other financing sources (uses)       (46,330.00)       (46,330.00)         Net change in fund balances       111,618,254.22       78,288,278.40         Fund balance - beginning       987,052,894.64       964,741,682.38	· ·		22,956,884.11		
Interest and fiscal charges       10,527,068.22       10,066,706.93         Bond issuance costs       (3,904.97)       -         Total Expenditures       212,513,599.56       216,358,585.60         Excess (deficiency) of revenues       111,664,584.22       78,334,608.40         Other financing sources (uses):       111,664,584.22       78,334,608.40         Transfers in       3,610,314.34       2,310,443.26         Transfers out       (3,656,644.34)       (2,356,773.26)         Total other financing sources (uses)       (46,330.00)       (46,330.00)         Net change in fund balances       111,618,254.22       78,288,278.40         Fund balance - beginning       987,052,894.64       964,741,682.38					
Interest and fiscal charges       10,527,068.22       10,066,706.93         Bond issuance costs       (3,904.97)       -         Total Expenditures       212,513,599.56       216,358,585.60         Excess (deficiency) of revenues       111,664,584.22       78,334,608.40         Other financing sources (uses):       111,664,584.22       78,334,608.40         Transfers in       3,610,314.34       2,310,443.26         Transfers out       (3,656,644.34)       (2,356,773.26)         Total other financing sources (uses)       (46,330.00)       (46,330.00)         Net change in fund balances       111,618,254.22       78,288,278.40         Fund balance - beginning       987,052,894.64       964,741,682.38	Principal retirement		65,215,000.00		66,200,000.00
Total Expenditures       212,513,599.56       216,358,585.60         Excess (deficiency) of revenues over (under) expenditures       111,664,584.22       78,334,608.40         Other financing sources (uses):       3,610,314.34       2,310,443.26         Transfers in       3,610,314.34       (2,356,773.26)         Total other financing sources (uses)       (46,330.00)       (46,330.00)         Net change in fund balances       111,618,254.22       78,288,278.40         Fund balance - beginning       987,052,894.64       964,741,682.38	-				
Excess (deficiency) of revenues over (under) expenditures       111,664,584.22       78,334,608.40         Other financing sources (uses):       78,334,608.40       78,334,608.40         Transfers in Transfers out Transfers out Transfers out Total other financing sources (uses)       3,610,314.34       2,310,443.26         Total other financing sources (uses)       (3,656,644.34)       (2,356,773.26)         Net change in fund balances       111,618,254.22       78,288,278.40         Fund balance - beginning       987,052,894.64       964,741,682.38	Bond issuance costs		(3,904.97)		
over (under) expenditures       111,664,584.22       78,334,608.40         Other financing sources (uses):       3,610,314.34       2,310,443.26         Transfers in       3,610,314.34       2,310,443.26         Transfers out       (3,656,644.34)       (2,356,773.26)         Total other financing sources (uses)       (46,330.00)       (46,330.00)         Net change in fund balances       111,618,254.22       78,288,278.40         Fund balance - beginning       987,052,894.64       964,741,682.38	Total Expenditures		212,513,599.56		216,358,585.60
Other financing sources (uses):       3,610,314.34       2,310,443.26         Transfers in       3,610,314.34       (2,356,773.26)         Total other financing sources (uses)       (46,330.00)       (46,330.00)         Net change in fund balances       111,618,254.22       78,288,278.40         Fund balance - beginning       987,052,894.64       964,741,682.38	Excess (deficiency) of revenues				
Transfers in       3,610,314.34       2,310,443.26         Transfers out       (3,656,644.34)       (2,356,773.26)         Total other financing sources (uses)       (46,330.00)       (46,330.00)         Net change in fund balances       111,618,254.22       78,288,278.40         Fund balance - beginning       987,052,894.64       964,741,682.38	over (under) expenditures		111,664,584.22		78,334,608.40
Transfers out       (3,656,644.34)       (2,356,773.26)         Total other financing sources (uses)       (46,330.00)       (46,330.00)         Net change in fund balances       111,618,254.22       78,288,278.40         Fund balance - beginning       987,052,894.64       964,741,682.38	Other financing sources (uses):				
Total other financing sources (uses)       (46,330.00)         Net change in fund balances       111,618,254.22       78,288,278.40         Fund balance - beginning       987,052,894.64       964,741,682.38			3,610,314.34		2,310,443.26
Net change in fund balances       111,618,254.22       78,288,278.40         Fund balance - beginning       987,052,894.64       964,741,682.38	Transfers out		(3,656,644.34)		(2,356,773.26)
Fund balance - beginning         987,052,894.64         964,741,682.38	Total other financing sources (uses)		(46,330.00)		(46,330.00)
	Net change in fund balances		111,618,254.22		78,288,278.40
	Fund balance - beginning		987,052,894.64		964,741,682.38
	Fund balance - ending	\$ 1	,098,671,148.86	\$	1,043,029,960.78

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