



# COLLIN COUNTY

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To: Commissioners Court

From: Linda Riggs, County Auditor

Date: February 22, 2024

Re: FY 2023 Budget Amendment for Negative Expenditure Categories

Request Commissioners Court approval of final year-end adjustment for FY 2023. Due to GASB 87 requirements for right to use leases in the amount of \$584,875 and GASB 96 requirements for right to use subscription based information technology arrangements of \$1,411,893.02. The right to use leases and SBITA's must be included in capital asset totals for FY 2023. Funding is coming from fund balance. However, there is an offset with the total expenditure amendment for \$1,996,768.02 and the total revenue amendment for \$1,996,768.02. Please see attached for detail.

LR/hh