

COLLIN COUNTY, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020



LINDA RIGGS
COUNTY AUDITOR

COLLIN COUNTY, TEXAS

Comprehensive Annual Financial Report

For the fiscal year ended

September 30, 2020

Prepared by:

Office of County Auditor
Collin County

COLLIN COUNTY, TEXAS

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FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

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INTRODUCTORY SECTION



COLLIN COUNTY

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

March 31, 2021

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

The Comprehensive Annual Financial Report of Collin County, Texas, for the fiscal year ended September 30, 2020, is submitted herewith in accordance with Chapter 114.025 of the Local Government Code. The accompanying financial statements were prepared in accordance with accounting principles generally accepted in the United States of America as promulgated by the Governmental Accounting Standards Board and audited in accordance with auditing standards generally accepted in the United States of America by a firm of licensed public accountants.

This report consists of management's representations concerning the finances of Collin County, Texas. Management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations, Collin County management has established a comprehensive internal control framework designed both to protect governmental assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the County's financial statements in conformity with Generally Accepted Accounting Principles (GAAP). Collin County's comprehensive framework, because the cost of internal controls should not outweigh their benefits, has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge, this financial report is complete and reliable in all material respects.

Pattillo, Brown and Hill, L.L.P., a firm of licensed certified public accountants, has audited Collin County's financial statements. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended September 30, 2020, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial presentation. Based on the audit, the independent auditor concluded that there was a reasonable basis for rendering an unmodified opinion on Collin County's financial statements for the fiscal year ended September 30, 2020, and that they are fairly presented in conformity with GAAP. The independent auditors' report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of Collin County was a part of a broader federally mandated “Single Audit” of federally granted funding as well as a state mandated “Single Audit” of state granted funding designed to meet the special needs of federal and state grantor agencies. Standards governing “Single Audit” engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the government's internal controls and compliance with legal requirements. Specific emphasis was placed on internal controls and compliance with laws and regulations involving the administration of federal awards.

GAAP require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. Collin County's MD&A can be found immediately following the report of the independent auditors.

Collin County Profile

Located in North Central Texas, Collin County was incorporated in 1846 and both the County and the County Seat were named after the pioneer Collin McKinney. In the 1970's the growth of the Dallas/Fort Worth Metroplex area began expanding northward into the Southwestern region of the County causing a transformation from rural to suburban. Today a large portion of the County is considered to be part of the Dallas/Fort Worth Metroplex even though the majority of the County remains rural. Since the 1970's the County has experienced rapid growth that rivals any area in the entire United States. The population of 1,034,730 is up 3% over the 2019 population of 1,005,146, 30.7% over the 2010 census population of 791,631, and 564% over the 1980 census population of 155,950. The County has a land area of 886 square miles. Collin County ranks 6th in population of the 254 counties in the State of Texas.

The County operates as specified under the Constitution of the State of Texas and Vernon's Texas Code Annotated, which provide for a Commissioners Court consisting of the County Judge, elected at large, and four Commissioners, one for each of four geographical precincts. The County Judge is elected for a term of four years and the Commissioners for four-year staggered terms.

Collin County provides a full range of services: judicial including three levels of courts; law enforcement; jail facilities; maintaining land and vital records; construction and maintenance of roads, bridges, and other infrastructure; recreational activities and facilities; and indigent health assistance.

The annual budget serves as the foundation for Collin County's financial planning and control. All departments of the County are required to submit requests for appropriations to the County Budget Officer. The Budget Officer uses these requests as the starting point for developing a proposed budget. The proposed budget and a recommended budget prepared by the Budget Officer are submitted to Commissioners Court for their consideration. Commissioners Court then holds budget work sessions to hear specific requests that were not included in the Budget Officer's recommended budget. The Court is required to publish specific information, notices, and hold public hearings as defined by state statute. Once all these requirements are met, the Court is required to adopt the budget and the tax rate by September 1 or as soon thereafter as is practical. The appropriated budget is adopted for each annually budgeted fund by the primary categories of salaries and benefits, employee training, maintenance and operating, and capital expenditures. Budget to actual comparisons are provided in this report for the General Fund and all funds for which the Commissioners Court adopts an annual budget.

Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which Collin County operates.

Local economy: Collin County is experiencing vibrant economic activity. Tax appraisals in the County increased 4.5% as of January 1, 2020, from the prior calendar year. The population increased by 3% in 2020 and 3.7% in 2019. Due to major corporate construction projects recently completed, planned and currently underway, the growth is expected to continue to increase rapidly in upcoming years. Some of the major business activity that is still occurring includes the Toyota North American Headquarters (on the Collin-Denton County line), the Ford Center at the Star in Frisco (Dallas Cowboy World Headquarters), Legacy West, Frisco Station, The Gate, Wade Park, JP Morgan Chase, and The Gates of Prosper. The Professional Golf Association (PGA) of America announced they will also be coming to the County soon. The unemployment rate increased to 6.4% as of September 30, 2020, from 2.9% on the same date in 2019. The unemployment rate remains below the national average rate of 6.9% as of September 30, 2020. The world-wide pandemic is the main factor for this climb in unemployment and has also had an impact on all businesses. Major industries with headquarters or divisions located within the county include financial, petroleum research, electronics, retail, hotel, food, professional sports, and insurance institutions. Property tax revenues in 2020 increased by 4% from the prior year despite a slight decrease in the tax rate to \$0.17253 per \$100 from \$0.174951 per \$100 of valuation. Real property values are expected to continue to increase at a steady pace in 2021 and well beyond.

Long-term financial planning: The Commissioners Court continues to be very active in infrastructure development to help insure continued economic growth. The Court is continuously studying transportation and facility needs so that the County will remain a viable option for both industry and its employees. In November of 2007, the Court proposed and received approval from the taxpayers of Collin County to issue bonds totaling \$328.9 million for roads, facilities and parks. The County issued the final 2007 bond issue in 2016. The Commissioners Court authorized a bond election in November of 2018 which was overwhelmingly approved by voters to fund future transportation and park projects. This authorized bond funding of \$740 for future transportation projects and \$10 million for future park projects. The County issued \$199,045,000 on June 24, 2020 to be used for constructing, improving and maintain non-tolled, high-speed highways and freeways within Collin County and related service and frontage roads, including the acquisition of land and rights-of-way and maintaining roads and bridges, park and open space purposes, which includes \$47,280,000 purpose to refund a portion of the County's outstanding tax debt. The County continues to be very active in purchasing land and constructing sections of roads for the Outer Loop transportation project.

Awards and Acknowledgements

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Collin County for its Comprehensive Annual Financial Report for the fiscal year ended September 30, 2019. This is the forty-first consecutive year that Collin County has received this prestigious award. In order to be awarded a Certificate of Achievement, Collin County published an easily readable and efficiently organized annual report, along with satisfying both GAAP and applicable legal requirements.

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

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

Respectfully submitted,

A handwritten signature in blue ink that reads "Linda Riggs". The signature is written in a cursive, flowing style.

Linda Riggs, County Auditor



Government Finance Officers Association

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

Presented to

**Collin County
Texas**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

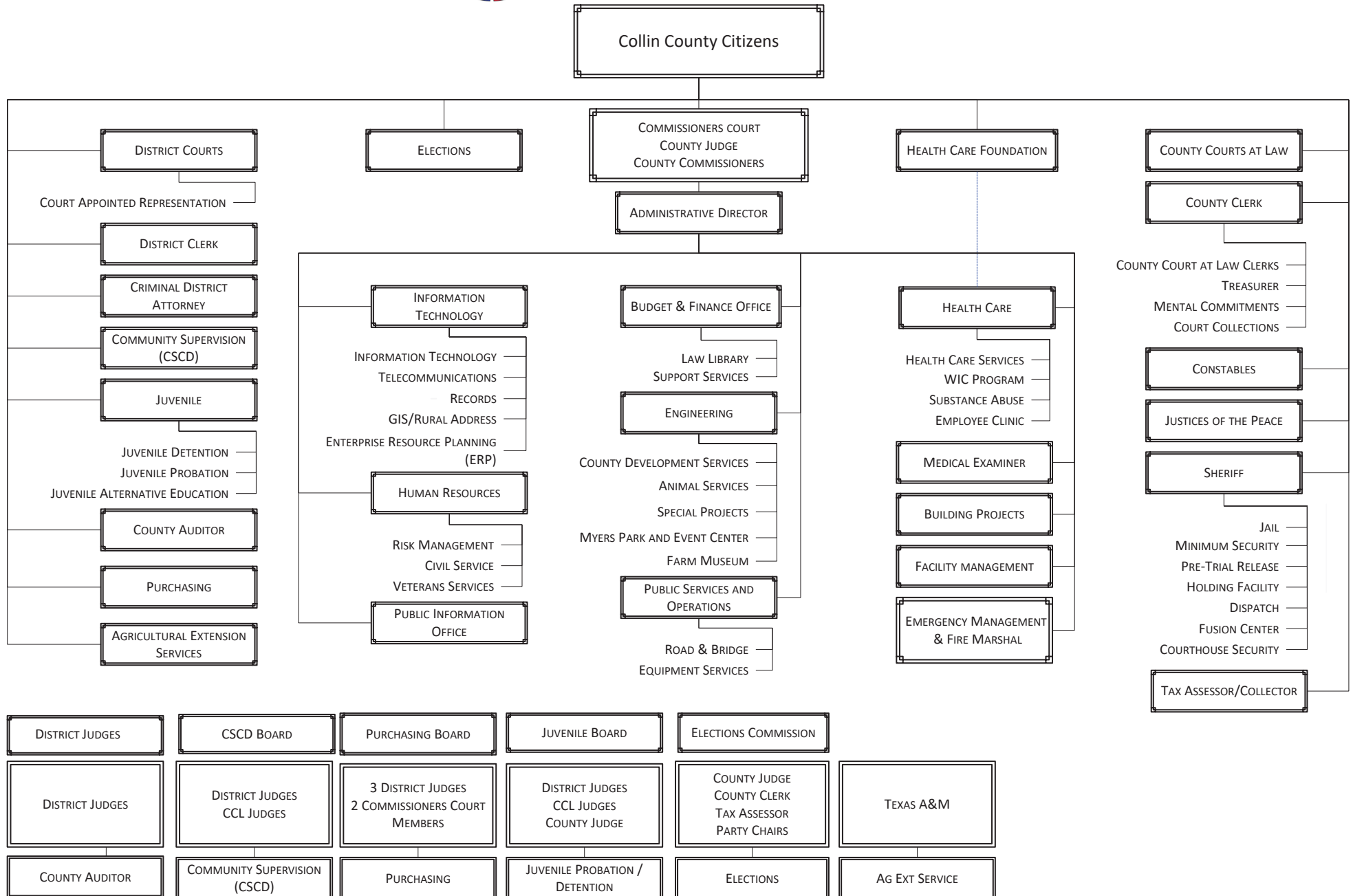
September 30, 2019

Christopher P. Morrell

Executive Director/CEO



Collin County Organizational Chart



COLLIN COUNTY, TEXAS

DIRECTORY OF OFFICIALS

SEPTEMBER 30, 2020

District Officials

Angela Tucker
Jennifer Edgeworth
John Roach, Jr.
Ray Nowak
Benjamin Smith
Mark J. Rusch
Andrea Thompson
Cynthia Wheless
Jill Willis
Lindsey Wynne
Piper McCraw
Emily Miskel
Andrea Bouressa
Greg Willis
Lynne Finley

Judge, 199th Judicial District
Judge, 219th Judicial District
Judge, 296th Judicial District
Judge, 366th Judicial District
Judge, 380th Judicial District
Judge, 401st Judicial District
Judge, 416th Judicial District
Judge, 417th Judicial District
Judge, 429th Judicial District
Judge, 468th Judicial District
Judge, 469th Judicial District
Judge, 470th Judicial District
Judge, 471st Judicial District
District Attorney
District Clerk

Commissioners Court

Chris Hill
Susan Fletcher
Cheryl Williams
Darrell Hale
Duncan Webb

County Judge
Commissioner, Precinct I
Commissioner, Precinct II
Commissioner, Precinct III
Commissioner, Precinct IV

County Officials (Elected)

Corrine Mason
Barnett Walker
Lance Baxter
David Rippel
Danny Wilson
Jay Bender
David Waddill
Weldon S. Copeland
Jim Skinner
Stacey Kemp
Kenneth Maun
Paul M. Raleeh
Jerry Shaffer
Chuck Ruckel
Mike Missildine
Warren M. Yarbrough II
Shane Williams
Gary Edwards
Sammy Knapp
Joe Wright

Judge, County Court at Law I
Judge, County Court at Law II
Judge, County Court at Law III
Judge, County Court at Law IV
Judge, County Court at Law V
Judge, County Court at Law VI
Judge, County Court at Law VII
Judge, Probate Court I
Sheriff
County Clerk
Tax Assessor/Collector
J.P., Precinct I
J.P., Precinct II
J.P., Precinct III, Place 1
J.P., Precinct III, Place 2
J.P., Precinct IV
Constable, Precinct I
Constable, Precinct II
Constable, Precinct III
Constable, Precinct IV

COLLIN COUNTY, TEXAS

DIRECTORY OF OFFICIALS

(Continued)

SEPTEMBER 30, 2020

Other County Officials

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

County Auditor
Director, Juvenile Services
Veterans Service Officer
County Extension Agent (Home Economics)
Director, Public Works
Director, Administrative Services
Elections Administrator
Purchasing Agent
Chief Information Officer
Director, Human Resources
Medical Examiner
Director, Budget

FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

Honorable County Judge and
Commissioners Court
McKinney, Texas

Report of the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Collin County, Texas (the "County") as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

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

OFFICE LOCATIONS

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Collin County, Texas, as of September 30, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information, as presented in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual fund financial statements and schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 31, 2021, on our consideration of the County's, internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Pattillo, Brown & Hill, L.L.P.

Waco, Texas
March 31, 2021

MANAGEMENT'S DISCUSSION AND ANALYSIS

Management's Discussion and Analysis

This section of the Collin County, Texas (the County) Comprehensive Annual Financial Report presents our discussion and analysis of the County's financial performance during the fiscal year ended September 30, 2020. Readers should consider the information in this section when reading the overall report, including the transmittal letter, financial statements, and accompanying notes.

FINANCIAL HIGHLIGHTS

Highlights for Government-Wide Financial Statements

The government-wide financial statements report information about the County as a whole using the economic resources measurement focus and accrual basis of accounting.

- County assets and deferred outflows exceeded liabilities and deferred inflows (net position) by \$726 million on a government-wide basis at September 30, 2020, an increase of \$71.8 million from 2019.
- For 2020, revenues of the County amounted to \$452 million. The main revenue sources were property (ad valorem) and mixed beverage taxes (\$262.4 million), charges for services (\$52.6 million) and operating grants and contributions (\$119.2 million). These three revenue sources accounted for 58.1%, 11.6%, and 26.4%, respectively, or 96.1% of total governmental activity revenues.
- Total expenses were \$380.1 million. The functional areas with the largest expense amounts were health and welfare (\$124.6 million), general administration (\$59.8 million), and public transportation (\$54.9 million).
- Net capital assets were \$459.4 million as of September 30, 2020. Net depreciation expense attributable to assets of government-wide activities amounted to \$32.1 million for 2020.

Highlights for Fund Financial Statements

The fund financial statements detail information about the County's most significant funds using the current financial resources measurement focus and modified accrual basis of accounting.

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

General Financial Highlights

- The County, as part of its transportation and parks plan, provides financing to its cities to assist in road construction and parks to meet continuing population growth. In fiscal year 2020, the County transferred a net of \$9.2 million from Deferred Contributions for the completion of projects (primarily roads) that the county donated to other governmental entities. Although the County will not maintain or own those roads, it continues to be responsible for paying the debt incurred for construction.

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

OVERVIEW OF THE FINANCIAL STATEMENTS

Management's Discussion and Analysis is presented as an introduction to the County's basic financial statements. The basic financial statements include the government-wide financial statements, the fund financial statements, and the accompanying notes. Also included is supplementary information which is required in addition to the basic financial statements.

Government-wide Financial Statements

Government-wide financial statements are designed to provide a broad overview of County finances in a manner similar to a private-sector business, using full-accrual accounting for all transactions and activities.

The statement of net position provides information on all County assets and liabilities; the difference between the two is reported as net position. Over time, increases or decreases in net position may serve as an indicator of whether the financial position of the County is improving or declining.

The statement of activities presents information showing how the net position of the County changed during the fiscal year presented herein. All changes in net position are reported when the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Under this presentation, using full-accrual accounting, revenues and expenses are reported for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes, earned but unused vacation and sick leave, etc.).

The government-wide financial statements distinguish functions of the County that are primarily supported by taxes. If appropriate, the statements would also present revenues from governmental activities that are most like a private enterprise. That is, the intent of the activity is to recover all or a significant portion of its costs of operations through the charging of user fees and activity charges. Governmental activities of the County, supported primarily by taxes, include general government, judicial, public safety, public works, health and welfare, culture and recreation, and debt service.

The County created its first enterprise fund in 2009 to record the activity of the Collin County Toll Road Authority. The County Commissioners Court is also the Trustee for the Collin County Toll Road Authority. The Toll Road Authority was established to build and maintain an Outer Loop tolled roadway in the northern and eastern portions of the County.

The County operates an animal shelter that works with local cities and unincorporated areas of the County to handle the disposition of unwanted and abandoned animals, which is accounted for in the Animal Safety Fund. Each participating city, as well as the County, pays a pro rata share of the operating expenses and construction costs. In 2015 the Animal Safety Fund was reported as an enterprise fund for the first time.

Government-wide financial statements include not only the activities of the County itself (known as the primary government), but also those of legally separate blended-component units: the Collin County Health Care Foundation and the Collin County Housing Finance Corporation. The County Commissioners act as the Board of Trustees for component units whose activities are blended with those of the primary government because it functions as part of county government.

Fund Financial Statements

A fund is a grouping of related accounts used to control and account for resources segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to both ensure and

demonstrate compliance with legal requirements. All funds of the County can be divided into one of three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. The nature of such inflows and outflows may be useful in evaluating near-term financial requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, the reader may find it useful in comparing information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, one may come to better understand the differences in the long-term financial activity of the County. Such comparison may also be used to distinguish the long-term impact of the County's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances include reconciliations useful in comparing the governmental funds and government-wide activities.

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

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

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

- **Non-spendable** - Generally means the asset is not expected to be converted to cash, such as inventories; the asset can also be related to monies legally or contractually required to be maintained intact, such as a debt service reserve fund.
- **Restricted** – Resources whose use is constrained by either externally imposed (i.e., creditors, contributors, grantors, or laws of other governments), or imposed by law through constitutional provisions of enabling legislation, such as authorization to assess, levy, charge, or otherwise mandate payment of resources. This includes a legally enforceable requirement that resources be used only for the specific purpose.
- **Committed** - Constraints imposed by formal action of the Collin County Commissioners Court to set aside, by court order, a commitment of specific use of resources. Constraints can only be removed or changed by taking the same type of action employed to commit those amounts.
- **Assigned** – An amount intended to be used for a specific purpose, but the amount is neither restricted nor committed. Intent may be expressed by the Commissioners Court or by an official or group to which the governing body has delegated the authority to assign amounts. Assigned fund balance includes all

remaining amounts reported in governmental funds, other than the General Fund, that are not classified as non-spendable, restricted, or committed. Collin County has no assigned fund balance in 2020.

- **Unassigned** - Residual amount for the General Fund; it is the fund balance that has not been restricted, committed, or assigned. The General Fund is the only fund that reports a positive unassigned fund balance amount. The only classification that can report a negative fund balance is the unassigned category.

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

- General Fund
- General Road and Bridge Special Revenue Fund
- Health Care Foundation Special Revenue Fund
- Grants Fund
- Debt Service Fund
- 2020 Permanent Improvement Fund
- 2018 Road Bond Capital Project Fund

Each of these funds is classified as a major fund for 2020. Financial results from the other governmental funds (non-major funds) are combined into a single, aggregated presentation and included in the total. Individual fund data for each of the non-major governmental funds is provided in the combining and individual fund statements and schedules.

The County adopts an annual appropriated budget for most of its governmental funds. A budgetary comparison statement is provided for county governmental funds where a budget is adopted to demonstrate compliance with the approved budget. (Exceptions are funds where either a project life budget is adopted in Capital Projects Funds or funds where the Commissioners Court does not have the authority to adopt a budget such as grant funds or forfeiture funds). Budgetary comparison statements for major governmental funds are presented as required for additional supplementary information in the basic financial statements. Budgetary comparison statements for all governmental funds are included in the accompanying information to the fund financial statements.

Proprietary Funds

Currently, the County reports eight proprietary type funds. Two of these funds are reported as enterprise funds, the Collin County Toll Road Authority Fund and the Animal Safety Fund. The remaining six funds are reported as internal service funds (see list below). Internal service funds are used to accumulate and allocate costs internally among various county functions. The internal service funds provide benefits to the County and to various governmental functions they support, which is why they have been included within governmental activities in the government-wide financial statements. The County uses internal service funds to account for the following activities:

- Liability Insurance
- Workers Compensation Insurance
- Employee Insurance
- Unemployment Assessment
- Flexible Benefits
- Employee Paid Benefits

The proprietary funds are combined into a single aggregated presentation for both enterprise funds and internal service funds in the proprietary fund financial statements. Proprietary funds are accounted for on the full-accrual method of accounting. Individual fund data for the proprietary funds is provided in the combining and individual fund statements and schedules.

Fiduciary Funds

County Fiduciary Funds consist of several agency funds. Agency funds are the separate accounts and transactions related to money received that is collected for and remitted to another entity. For example, the County collects traffic fines, a portion of which belong to the state. After collection, the monies owed to the other entities are remitted to those entities on a periodic basis. Agency funds are also used for recording receipts of funds collected by elected officials.

Notes to Financial Statements

The Notes to the Financial Statements provide additional information essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes disclose other pertinent information that, when taken in whole with the financial statements, provide a more detailed picture of the state of the finances of the County.

Other Information

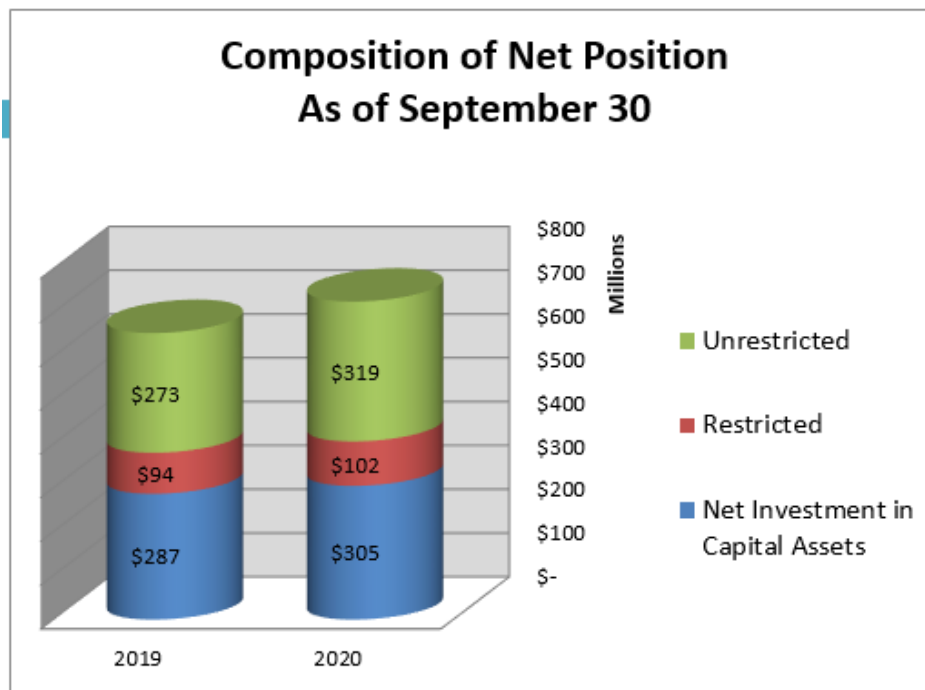
In addition to the basic financial statements and accompanying notes to those financial statements, certain required supplementary information schedules are also presented in this report with additional information regarding the results of the County's financial activities.

The combining statements and individual fund schedules are presented immediately following the required supplementary information.

Unaudited statistical information is provided for trend and historical analysis.

Government-Wide Financial Analysis

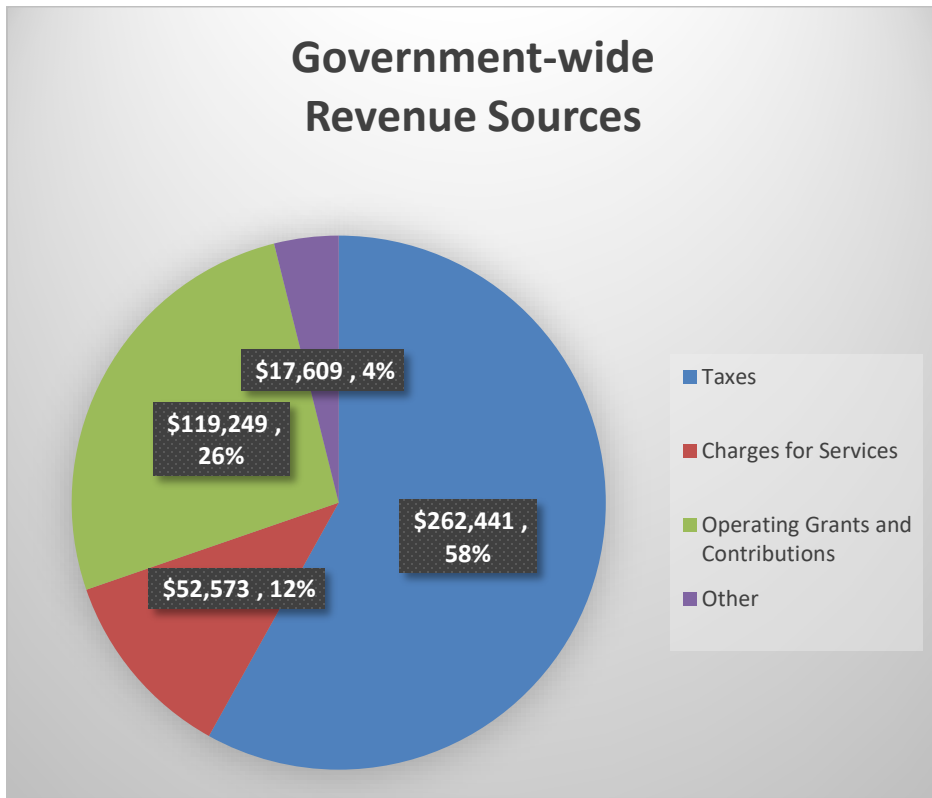
Net position of the County as of September 30, 2020 and 2019, is summarized and analyzed below:



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

- Net position serves as a useful indicator of financial position. Assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$726 million as of September 30, 2020, and by \$654 million as of September 30, 2019, a net increase of \$72 million.
- Net investment in capital assets (e.g., land, buildings, infrastructure, machinery and equipment, etc., net of related debt used to acquire the assets) accounts for the largest category of Net Position (41.9%). Although our investment in capital assets is reported net of related debt, the reader should note that resources needed to repay this debt must be provided from other sources. Currently all future debt service payments are required to be paid by future property tax collections.
- Restricted net position (14.1% of total net position) represents resources subject to external restrictions. Of these restricted net position, 55.2% are restricted for county roads and bridges, 6.6% is to repay long-term debt, 12.8% is for administration and elections, and 12.5% is restricted to the judicial system.
- The remaining portion of the County's net position (44.0%) is unrestricted and may be used to meet ongoing obligations.

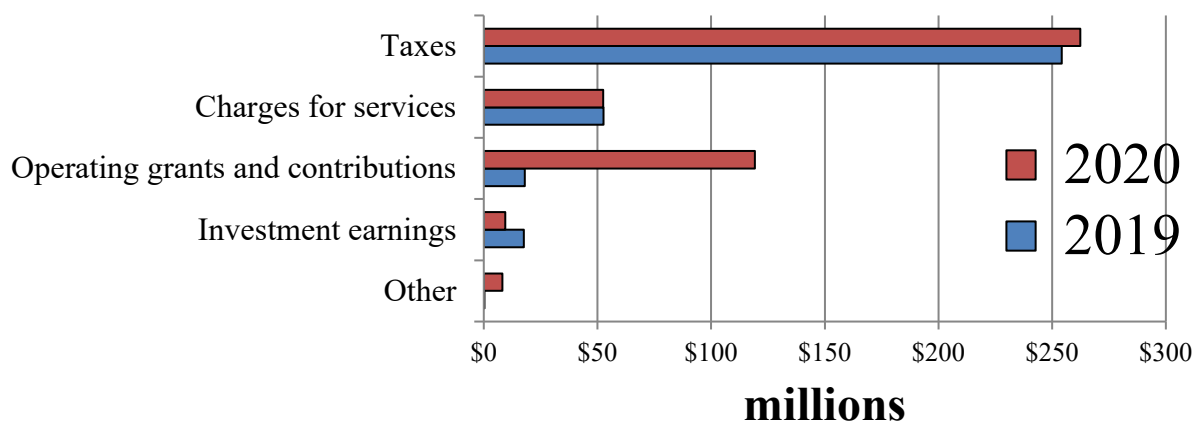
Reflected below is a comparison of Collin County revenues by source:

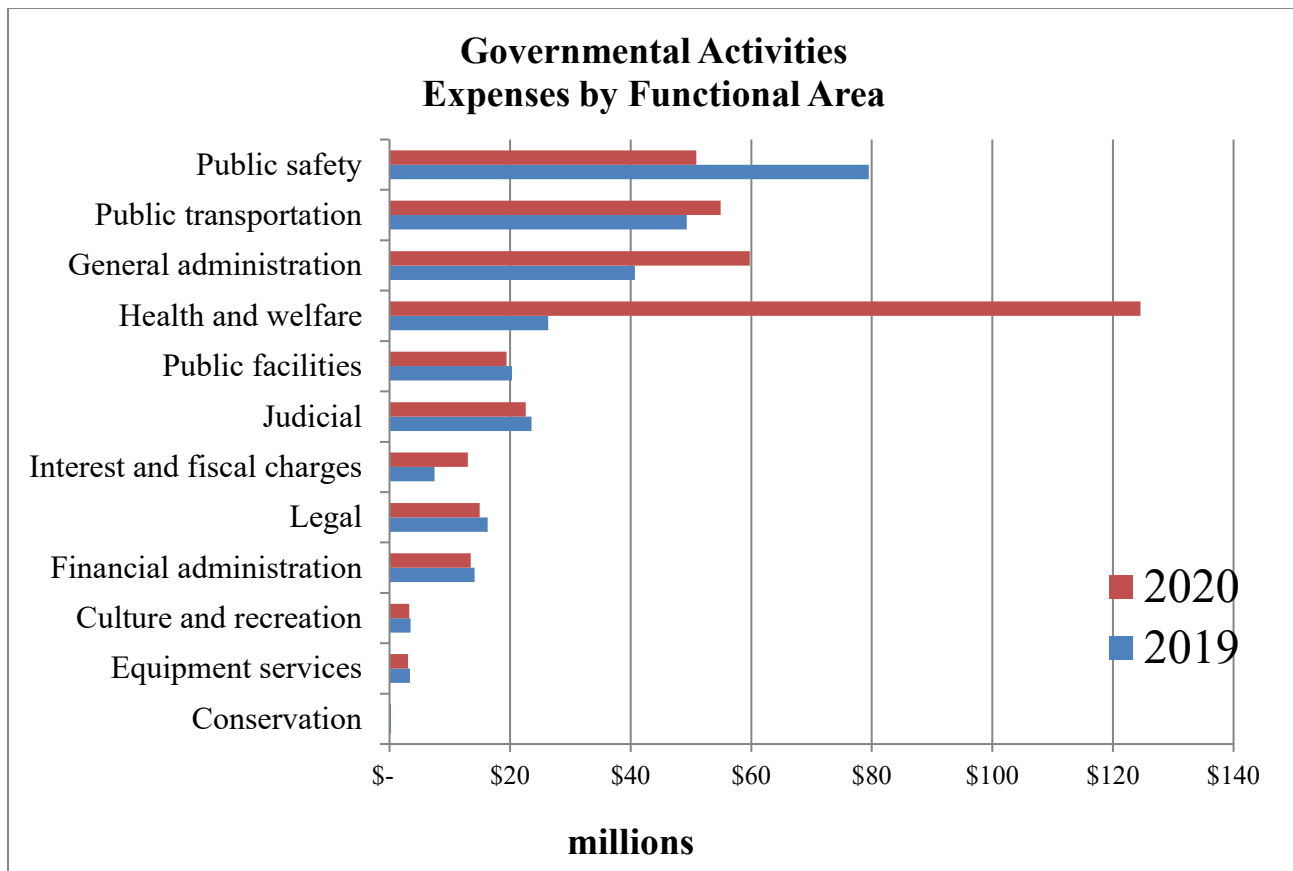


Overall government-wide revenues increased in 2020 over 2019 by \$108.9 million (31.7%), due primarily to an increase in operating grants and contributions (\$101.2 million, or 562.2%). Capital grants and contributions increased by \$6.6 million or 14,682.2%. A summary of the amounts and a more detailed explanation is provided in the following table:

Summary of Changes in Net Position For the Fiscal Years Ended September 30 (\$ in thousands)						
	2020			2019		
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total
Revenues						
<i>Program Revenues:</i>						
Charges for services	\$ 50,821	\$ 1,752	\$ 52,573	\$ 50,890	\$ 1,805	\$ 52,695
Operating grants and contributions	119,249	-	119,249	18,009	-	18,009
Capital grants and contributions	6,652	-	6,652	45	-	45
Total Program Revenues	176,722	1,752	178,474	68,944	1,805	70,749
<i>General Revenues:</i>						
Taxes	262,441	-	262,441	254,255	-	254,255
Investment earnings	9,383	38	9,421	17,592	71	17,663
Miscellaneous	1,536	-	1,536	319	-	319
Total General Revenues	273,360	38	273,398	272,166	71	272,237
Total Revenues	450,082	1,790	451,872	341,110	1,876	342,986
Expenses						
General administration	59,751	-	59,751	40,690	-	40,690
Judicial	22,571	-	22,571	23,554	-	23,554
Financial administration	13,479	-	13,479	14,113	-	14,113
Legal	14,944	-	14,944	16,296	-	16,296
Public facilities	19,424	-	19,424	20,321	-	20,321
Equipment services	3,047	-	3,047	3,364	-	3,364
Public safety	49,339	1,557	50,896	77,985	1,498	79,483
Public transportation	54,013	887	54,900	48,415	887	49,302
Health and welfare	124,584	-	124,584	26,310	-	26,310
Culture and recreation	3,281	-	3,281	3,503	-	3,503
Conservation	244	-	244	224	-	224
Interest and fiscal charges	12,998	-	12,998	7,477	-	7,477
Total Expenses	377,675	2,444	380,119	282,252	2,385	284,637
Change in Net Position	72,407	(654)	71,753	58,858	(509)	58,349
Net position at beginning of year	642,898	11,379	654,277	584,040	11,888	595,928
Net position at end of year	\$ 715,305	\$ 10,725	\$ 726,030	\$ 642,898	\$ 11,379	\$ 654,277

Governmental Activities Revenues by Source





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

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

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

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

Financial Analysis of the County's Funds

The County operates using a fund accounting system to ensure segregation of funds as needed or required. The focus of governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. This data may be particularly useful in assessing the County's requirements for additional financing. Unassigned fund balance serves as an indicator of the County's net resources available for spending at the end of the fiscal year.

As of the end of fiscal year 2020, the County's governmental funds reported a combined ending fund balance of \$840.8 million which was an increase of \$163.5 million or 24.1%. A large portion of fund balance (80.8%, or \$679.4 million) of the governmental funds has been designated as non-spendable, restricted, or committed. The remaining \$161.4 million is classified as unassigned and is available to meet current needs. A positive unassigned fund balance can only exist in the General Fund since all other funds by definition are restricted or committed.

Governmental Funds - Total Fund Balance as of September 30, 2020 (in thousands)		
Fund Balance:		<u>Major Purposes for Classification</u>
Nonspendable	\$ 65,330	7.8% inventories, receivables from other funds and organizations
Restricted	580,313	69.0% bond proceeds, debt service tax collections, other legal or contractual restrictions
Committed	33,714	4.0% road projects, funds set aside for unanticipated cost increases
Unassigned	<u>161,438</u>	<u>19.2%</u> General Fund
Total Fund Balance	\$ <u>840,795</u>	<u>100.0%</u>

Changes in Fund Balance – Major Funds

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

- General Fund
- General Road and Bridge Special Revenue Fund
- Health Care Foundation Special Revenue Fund
- Grants
- Debt Service Fund
- 2018 Road Bond Fund
- 2020 Permanent Improvement Bond Fund

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

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

General Fund

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

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

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

General Fund Revenue Highlights

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

General Fund Expenditure Highlights

- General Fund expenditures decreased by \$20.4 million or 9.3%.
- Payroll costs increased in the General Fund by \$758 thousand due to increased payroll costs of new positions and payroll inflation.

General Road and Bridge Fund

The General Road and Bridge Fund is the primary funding for maintenance of county roads. This Fund is used to account for the activities affecting County-owned roads, including right-of-way acquisitions, construction, operations, and maintenance. Expenditures for cost of road projects shared with the State are also included.

In 2005, Collin County began a program to convert all rock roads to asphalt in order to reduce dust and increase the useful life of the roads. The program is geared to convert the roads at a rate of 50 miles per year. The County completed 3.3 miles in 2020. As of September 30, 2020, the County had upgraded 478 miles of roads or an average of 30 miles per year.

At the end of 2020, the fund balance of the General Road and Bridge Fund was \$58.4 million, an increase of \$347.7 thousand (0.5%) from the prior year. General Road and Bridge Fund revenues include fees and permits, property taxes, and fines and forfeitures.

Highlights of financial activities in the General Road and Bridge Fund are as follows:

General Road and Bridge Fund Revenue Highlights

- No property taxes were allocated to the Road and Bridge Fund in 2020 or in 2019.
- Revenues from Fees and Charges for Services decreased by \$120 thousand or 0.58% primarily due to decreased vehicle registrations, non-operating investment and public transportation allocation revenues.
- Fines revenues decreased by \$301 thousand or 24%.
- Investment revenues decreased by \$246 thousand or (21.3%) due to decreased interest rates.

General Road and Bridge Fund Expenditure Highlights

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

Health Care Foundation Special Revenue Fund

The Health Care Foundation Fund is used to account for receipt of investment earnings and authorized health care expenditures as administered by the Collin County Health Care Foundation.

The Fund was created after the sale of the county hospital in 1983. The proceeds of the sale were used to purchase real estate office buildings in order to create investment earnings that, together with the charges for services and federal and state funding, are used to provide health care to indigent county residents. A portion of the funds from the sale have been used to purchase real property for rental to County departments and unrelated third parties. The rental revenue is a steady source of income that provided 72.9% of the funding for the Health Care Foundation Fund in 2020.

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

Health Care Fund Revenues

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

Health Care Fund Expenditure Highlights

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

Grants

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

Debt Service

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

2018 Road Bond Capital Project Fund

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

2020 Permanent Improvement Fund

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

Budgetary Highlights

The legal level of budgetary control for the General Fund is by four major categories in each department:

- Salaries and benefits
- Training and travel
- Maintenance and operating
- Capital outlay

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

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

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

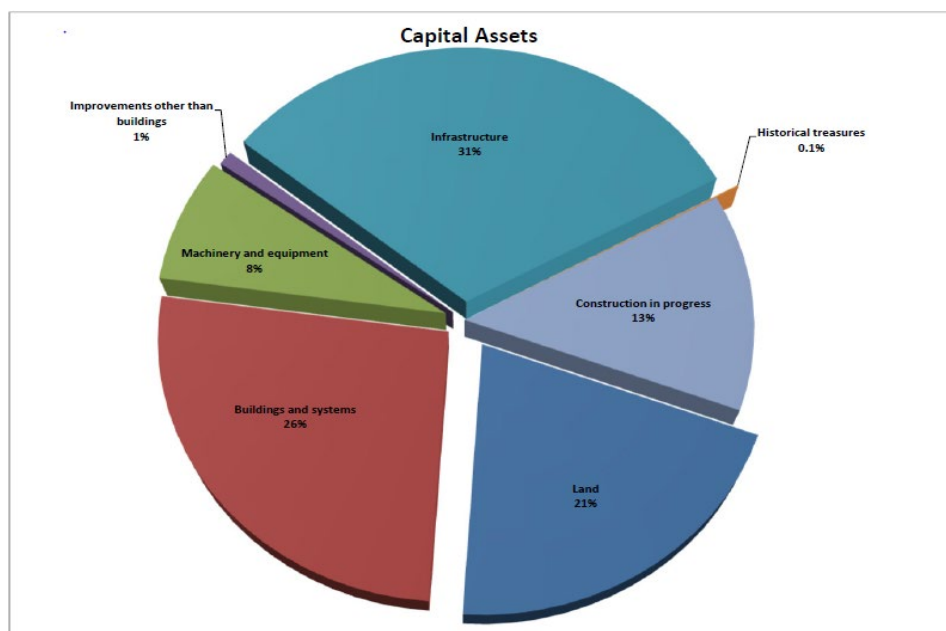
The General Fund is the primary source for expenditures related to the overall operation and administration of the County. In 2020, the departments that contributed to actual expenditures being \$69.7 million less than budgeted expenditures were as follows:

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

- Actual expenditures for Non-Departmental were under budget by \$628 thousand in the salaries and benefits category due to unused budget for temporary workers.
- Actual expenditures were \$24.3 million under budget for Non-Departmental in the maintenance and operating category, due to unused project budgets.
- Actual expenditures for Non-Departmental Capital Replacement was under budget by \$2.0 million.
- Actual expenditures for Information Technology were \$493 thousand under budget in the maintenance and operating category as well as \$53 thousand in the training and travel category.
- Actual expenditures for Telecommunications in the maintenance and operating category were under budget by \$1.1 million.
- Judicial expenditures were less than budget by \$2.1 million. Highlights are as follows:
 - The County Courts-at-Law utilized all but \$124 thousand of their \$4.4 million total budget.
 - The County Court-at-Law Clerks had \$123 thousand remaining in their \$2.5 million salaries and benefits budget at year end.
 - The District Courts had \$472 thousand unspent of their \$6.0 million combined budget at year end.
 - The Jury Services – District Clerk Department had \$475 thousand of their \$931 thousand budget remaining at year end.
 - The Justice of the Peace departments left \$358 thousand of their combined \$3.0 million budget unspent.
- Financial administration expenditures were less than budget by \$553 thousand. Highlights are as follows:
 - The Treasury Department was \$26 thousand under the \$482 thousand budget.
 - The Tax Assessor-Collector was \$363 thousand under the \$6.5 million budget of which \$354 thousand was remaining in salaries and benefits.
 - The County Auditor was \$128 thousand under the \$3.5 million budget.
- Legal expenditures were \$959 thousand under budget. Highlights are as follows:
 - The \$411 thousand Court-Appointed Prosecutor budget was not utilized in 2020.
 - District Attorney salaries and benefits were \$354 thousand below budget and the maintenance and operating expenditures were \$134 thousand below budget.

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

Capital Asset and Debt Administration



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

Capital Assets

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

Details by type of activity are summarized below:

Major changes in capital assets for 2020 are as follows:

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

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

Long-term Debt

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

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

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

Economic Factors

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

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

Collin County relies primarily on property taxes for operations. Over 58.25% of the County's total revenues come from property taxes. Over the past few decades, the County has experienced consistent large increases in taxable valuations up to 12% until the drop in values from 2008 to 2012 caused by the real estate market collapse related to the great recession of 2009. Beginning in 2013 increases have rivaled and surpassed increase levels seen in the 1990's and early 2000's. In 2020 the County experienced a 4.3% increase in the net taxable value. After experiencing an unemployment rate recent-year high of 7.8% in 2009, the rate has consistently decreased each year to a rate of 2.9% in 2019, then increased to 6.4% in 2020, primarily due to Covid-19. The County is experiencing a rapidly increasing population growth as it has been accustomed to in the past few decades. In 2020, the County added an average of 81 people per day. The County continues to aggressively invest in road and bridge projects across the County to meet the transportation needs of its residents and businesses to make the County an attractive place to live, work, and do business.

During 2020, there were 29,584 people added to the County's population. This growth rate is expected to increase over the next couple of years due to a very active business climate. Some of the business activity that recently became operational includes the Toyota North American Headquarters (on the County line), the Ford Center at the Star in Frisco (Dallas Cowboy Headquarters), Legacy West, Frisco Station, The Gate, Wade Park, JP Morgan Chase, and The Gates of Prosper. The PGA recently announced they will be moving their headquarters from Palm Beach, Florida to Frisco, Texas (Collin County). These businesses are or will be adding tens of thousands of jobs to the County in the next few years. Collin County is poised to be one of the fastest growing counties in the nation in upcoming years, just as the County has been in recent decades. From 2010 to 2020 the County added 252,389 people, an increase of 32.3%. The rate and absolute numbers of growth continue to provide challenges in keeping up with roads and other infrastructure needs.

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

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

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

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

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

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

In 2016, the Commissioners Court of the County began developing plans for additional limited access roadways throughout the County. Studies are being conducted for US Highway 380, US Highway 78, and an additional

North-South route near Lake Lavon. A bond election was approved by Commissioners Court in 2018 which subsequently passed by voters in 2019 to fund these limited access roadways.

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

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

Significant events expected to have an impact in 2020 and beyond are as follows:

Health care for indigent residents of Collin County is a major economic consideration for the County. Grants to community agencies that began in 2008 and continued through 2020 have helped the county to provide preventative and minor medical care in cities where the indigent population is located. Increased medical care costs contribute to the increased demands on County resources to provide the same level of service offered in prior years. The Health Care Task Force continues to work with local providers and the County to ensure appropriate recommendations and decisions concerning the future availability of service and care. Medicaid 1115 plans are in place with the County as the anchor county.

As of September 30, 2020, the unassigned fund balance for the General Fund was \$161.4 million, which is 75.4% of the General Fund expenditure budget for 2021, which represents 275 operating days of fund balance. When combined with committed funds, which the Commissioners Court controls, the fund balance is \$195.2 million or 91% of the General Fund budget, or 332 operating days of fund balance which is controlled by the governing body. The County has eliminated all long-term unfunded liabilities for employee retirement and health care benefits by changing policies and using excess reserves to pay down the liabilities. As such, the County is in excellent shape to endure a future economic downturn. The County will continue to closely monitor its expenditures to ensure that taxpayer dollars are spent wisely and in accordance with sound fiscal management policies.

Limited tax permanent improvement bonds in the amount of \$152 million were issued in 2020 due to increasing facility and technology needs for the County.

In 2018 a bond election was authorized to take place in November of 2018 to fund transportation and park projects. These bonds were approved by voters in November of 2018.

The property tax rate for 2021 was lowered to \$0.17253 per \$100 from \$0.17495 per \$100 of valuation from the prior year. Property owners continue to benefit from one of the lowest county property tax rates in the state. The expected growth of the County and related increases in property values should be sufficient to fund County operations for the time being. Collin County is in excellent fiscal condition to endure future revenue shortfalls, should they occur; however, significant revenue shortfalls are unlikely due to the vibrant economic activity occurring within the County. Future fiscal pressures from rising health care costs along with changing health care laws, demand for constituent services, and costs of road construction could place pressure on the low tax rate in future years.

REQUESTS FOR INFORMATION

This report is designed to provide a general overview of the County's finances for all interested parties. Questions concerning the information provided in this report or requests for additional financial information should be addressed to Mrs. Linda Riggs, County Auditor's Office, at 2300 Bloomdale Road, Suite 3100, McKinney, TX 75071.

BASIC FINANCIAL STATEMENTS

COLLIN COUNTY, TEXAS

Statement of Net Position

September 30, 2020

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

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

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

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

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

COLLIN COUNTY, TEXAS

Balance Sheet

Governmental Funds

September 30, 2020

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

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

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

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

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

Total fund balances – governmental funds		\$ 840,795,094
Amounts reported for governmental activities in the statement of net position are different because:		
Prepaid capital project construction payments made to construct assets owned by other local governments.		9,238,762
The net pension asset is not an available resource and, therefore, is not reported in the funds.		32,523,900
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		
These capital assets (net of accumulated depreciation) consist of:		
Land	\$ 31,171,324	
Buildings and systems	118,402,294	
Historical treasures	469,813	
Improvements other than buildings	4,020,133	
Machinery and equipment	35,001,324	
Infrastructure	136,074,764	
Construction in progress	36,843,719	
Total capital assets		361,983,371
Some amounts deferred in the funds were recorded in a different fiscal year than the current year:		
Fines and fees earned in the current fiscal year but are not available to provide for current financial resources, and therefore are deferred in the funds.	\$ 1,082,160	
Property taxes earned in the current fiscal year but are not available to provide for current financial resources, and therefore are deferred in the funds.	2,743,421	
Total deferred revenues		3,825,581
Internal service funds are used by management to charge the costs of certain activities to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.		17,541,156
Some liabilities are not due and payable in the current period and therefore are not reported in the funds. Those liabilities consist of:		
Interest payable	\$ (4,240,843)	
Bonds, notes and loans payable	(487,405,000)	
Compensated absences	(9,373,923)	
Unamortized bond premiums	(49,726,164)	
Total liabilities		(550,745,930)
Deferred outflows and inflows of resources related to pensions and refundings are not reported in the funds.		
Deferred outflows related to pensions	\$ 15,720,968	
Deferred inflows related to pensions	(15,577,463)	
Total deferred outflows/inflows		143,505
Net position of governmental activities		\$ 715,305,439

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

COLLIN COUNTY, TEXAS

Statement of Revenues, Expenditures, and Changes in Fund Balances

Governmental Funds

For The Year Ended September 30, 2020

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

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

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

COLLIN COUNTY, TEXAS

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of the Governmental Funds to the Statement of Activities

For the Fiscal Year Ended September 30, 2020

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

Amounts reported for governmental activities in the statement of activities are different because:

Capital asset purchases are reported as expenditures in governmental funds. However, in the statement of activities, the cost of capital assets is allocated over their estimated lives as depreciation expense. In the current period, these amounts are:

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

Bond proceeds provide current financial resources. However, in the statement of activities, some items do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds. These activities consist of:

Debt issuance and refunding increases long-term debt in statement of net position.	\$(199,045,000)	
Debt repayment is expenditure in governmental funds, but reduces long-term liabilities in the statement of net position.	104,205,000	
Bond premiums and bond discounts require the use of current financial resources but are amortized over the life of the bond in the statement of activities.	<u>(16,927,797)</u>	
Total long-term debt		(111,767,797)

Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenues over expenditures of the internal service funds is reported with the governmental activities. 2,882,430

Revenues in the statement of activities that do not provide current financial resources are reported as deferred revenues in the funds. The change in these revenues are as follows:

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

Some items reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.

The change in these expenditures are as follows:

Interest owed but not yet paid	\$ (1,161,993)	
Pension	10,256,544	
Compensated absences	<u>(167,428)</u>	
Total changes in long-term liabilities		8,927,123

Change in net position of governmental activities	<u>\$ 72,407,906</u>
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The notes to the financial statements are an integral part of this statement.

COLLIN COUNTY, TEXAS

Statement of Net Position

Proprietary Funds

September 30, 2020

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

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

COLLIN COUNTY, TEXAS

Statement of Revenues, Expenses, and Changes in Net Position

Proprietary Funds

For The Year Ended September 30, 2020

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

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

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

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

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

COLLIN COUNTY, TEXAS
Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
September 30, 2020

Assets

Cash	\$ 43,041,678
Investments	13,352,051
Assets held as security deposits	2,788,388
Receivables:	
Miscellaneous receivables	<u>95,595</u>
Total assets	<u><u>\$ 59,277,712</u></u>

Liabilities

Due to other governments	\$ 12,441,223
Due to others/vouchers payable	42,567,346
Cash bonds outstanding	4,178,487
Cash deposits outstanding	<u>90,656</u>
Total liabilities	<u><u>\$ 59,277,712</u></u>

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

**NOTES TO THE
FINANCIAL STATEMENTS**

COLLIN COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

SEPTEMBER 30, 2020

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

(a) Reporting Entity

Primary Government

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

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

Blended Component Units

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

well as possibly create a revenue stream from future tolls. The CCTRA is reported as an enterprise fund in the financial statements.

Discretely presented component unit

The Child Protective Services Board is the County's only discretely presented component unit. The Child Protective Services Board provides additional assistance to foster children in the care of the State. The Board is appointed by the Commissioners Court but functions independent of County influence other than a limited amount of County budgeted funding which is supplemented with grant funds. The Board proposed a budget for funding and the Commissioners Court authorized the budget as part of the County's annual adopted budget.

(b) Government-wide and Fund Financial Statements

The government-wide financial statements include the statement of net position and the statement of activities. Government-wide statements report, except for County fiduciary activity, consolidated information on all of the activities of the County and its component units. The effect of inter-fund transfers has been removed from these statements but continues to be reflected on the fund statements. Inter-fund services provided and used are not eliminated in the process of consolidation. Governmental activities' primary support is derived from taxes, fees, and federal and state funding.

The statement of activities exhibits the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include: 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included in program revenues are reported as general revenues.

Separate fund financial statements are provided for governmental funds, proprietary funds, and fiduciary funds even though the fiduciary funds are excluded from the government-wide financial statements. The General Fund, General Road and Bridge Special Revenue Fund, Debt Service Fund, Grant Fund, 2020 Permanent Improvement Fund and 2018 Road Bond Fund meet the criteria or have been selected by management as *major governmental funds*. The Health Care Foundation Special Revenue Fund is being reported as a major fund even though it did not meet the requirement criteria because indigent healthcare is a major function of the County that is of great interest to the public. Each major fund is reported in separate columns in the fund financial statements. Nonmajor funds include other Special Revenue and Capital Project funds. The combined amounts for these funds are reflected in a single column in the fund financial statements. Detailed statements for nonmajor funds are presented within Combining and Individual Fund Statements and Schedules.

(c) Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Major revenue types, which have been accrued, are District Clerk and County Clerk fees, Justice of the Peace fees, investment earnings, intergovernmental revenue and charges for services. Grants are recognized as revenue when all applicable eligibility requirements are met.

Governmental fund level financial statements are reported using current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Measurable and available revenues include revenues expected to be received within 60 days after the year ends. Receivables which are measurable but not collectible within 60 days after the end of the

fiscal period are reported as unavailable revenue. Property taxes levied prior to September 30, 2020, which were levied October 1, 2019, have been assessed to finance the budget of the fiscal year beginning October 1, 2019. In accordance with the modified accrual basis of accounting, the balances outstanding at November 30, 2020, outstanding 60 days after year-end, are reflected as unavailable revenue and taxes receivable in the fund financial statements. Property taxes and interest earned as of September 30 and received within 60 days of year-end are accrued as income in the current period. Expenditures generally are recorded when a liability is incurred; however, debt service expenditures, claims and judgments, and compensated absences are recorded only when payment is due.

The County reports the following major governmental funds:

The General Fund is the general operating fund of the County. The General Fund is used to account for all financial resources except those required to be accounted for in another fund. Major revenue sources include property taxes, fees, intergovernmental revenues, fines and investment income. Primary expenditures are for general administration, public safety, judicial, state prosecution, and capital outlay.

The General Road and Bridge Special Revenue Fund is used to account for the activities affecting County-owned roads, including right-of-way acquisitions, construction, operations, and maintenance. Expenditures for shared cost road projects with the State of Texas are also included. This constitutional fund is financed in part by a designated part of the annual property tax levy, court fines and fees associated with vehicle registration.

The Health Care Foundation Special Revenue Fund is used to account for receipts restricted for indigent health care and related expenditures as administered by the Collin County Health Care Foundation. The Health Care Foundation was created with the sale of the county hospital in 1983 with the intent of providing healthcare to indigents with investment earnings or until the fund is depleted. The Health Care Foundation owns buildings in which space is leased to the County and to other organizations as an additional source of revenue. The fund also receives revenues from federal and state government sources.

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

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

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

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

The County also reports the following fund types:

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

Capital Project Funds are used to account for debt proceeds for the acquisition or construction of major capital projects such as design, construction or major improvements to roads, buildings and parks.

Internal Service Funds are used to account for financing activities internally for the County or a combination of other governments including the County on a cost-reimbursement basis. This includes activities for employee health care, workers' compensation insurance, liability insurance, and optional payroll deductions as well as an animal shelter that services the County and cities within the County.

Enterprise Funds are used to account for business-type activities. The County has two enterprise funds: the (CCTRA) and the Animal Safety Fund.

As stated above the CCTRA qualifies as a major fund. The Animal Safety Fund is used to account for activities related to animal shelter and control activities in unincorporated areas of the County as well as within member cities. The County and member cities are required to fund the Animal Safety Fund on a pro-rata basis based on the 2010 census population.

Agency Funds are used to account for situations where the County's role is strictly custodial in nature. These funds are held for various reasons including legal, contractual or operational. Examples as are as follows: (1) the courts often require funds to be held in trust by the County, (2) the tax office collects funds on behalf of local governments and the state, and (3) the Sheriff collects funds on behalf of inmates to make purchases in the commissary. As a result, all assets reported in an agency fund are offset by a liability to the party or entity on whose behalf the assets are held.

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

The County's fund balance policy indicates that the County will typically use restricted, committed, and/or assigned fund balances in that order prior to using unassigned resources. The County reserves the right to deviate from this general strategy.

(d) Assets, Liabilities, and Net position or Equity

(1) Cash and Investments

Financial statements reporting cash include cash on hand and demand deposits. In accordance with State of Texas statutes and the County's Investment Policy, idle funds are invested in investment pools with other local governments, in obligations of the U. S. Government or its Agencies, municipal bonds, certificates of deposit, and other interest bearing accounts with the main objective being the protection of principal.

The County and its component units report investments at fair value in accordance with provisions of GASB Statement Number 31. All investment income is recognized as revenue in the appropriate fund's statement of activity and/or statement of revenues, expenditures and changes in fund balance.

(2) Receivables and Payables

Accounts Receivable

Property taxes are recognized as revenues in the period for which the taxes are levied, regardless of the lien date. Property taxes for the County are levied based on the taxable value on the lien date of January 1st prior to September 30th of the same year. They become due October 1st of that same year and delinquent after January 31st of the following year, with the exception of homeowners over 65 who have the option of making quarterly tax payments.

Accordingly, receivables and revenues for prior-year levies delinquent at year end and outstanding 60 days after year end are reflected on the government-wide statements based on the full accrual method of accounting and under the modified accrual method in the fund statements.

Accounts receivable from other governments include amounts due from grantors for approved grants for specific programs and reimbursements for services performed by the County. Receivables and revenues are recorded for grants when all eligibility requirements have been met and reimbursable costs are incurred.

In the government-wide statements, legally enforceable claims are recorded as receivables and revenues when they are earned and not received. This includes fines and costs assessed by court action and billable services for certain contracts. Revenues received in advance of the costs being incurred are recorded as unearned revenue in the fund statements.

Receivables are shown net of an allowance for uncollectible accounts.

Lending or borrowing between funds is reflected as “due to” or “due from” (current portion) or “advances to/from other funds” (non-current). Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in the applicable governmental funds to indicate that they are not available for appropriation and are not available financial resources. Inter-fund activity reflected in “due to” or “due from” is eliminated on the government-wide statements with the exception of internal balances between the governmental activities and business-type activities.

(3) Inventories and Pre-paid Items

Inventory is valued at average cost. Inventory in the General Fund and Special Revenue Funds consist of expendable supplies held for consumption and the costs are recorded as expenditures at the time the inventory items are used. Reported inventories are offset by non-spendable fund balance, which indicate that they do not constitute “available spendable resources” even though they are a component of net current assets.

Certain payments to vendors reflect costs applicable to future accounting periods and are normally recorded as prepaid items in both government-wide and fund financial statements. The government-wide statements show prepaid expenses of \$9,238,762. This amount is comprised of payments to cities within the County in which the County agreed to pay half of road projects in which the projects are not complete.

(4) Restricted Equity

Upon receipt, contributions, grants, and other revenues restricted by donors for specific purposes are added to restricted assets of the County. Each fund with restricted net position has an administrator who is responsible for monitoring the revenues and expenses and for ensuring that the fund’s resources are being used for the purposes stated. Funds within The Health Care Foundation Fund, a nonprofit corporation, are legally restricted. Resources set aside for specific purposes such as required within the terms of bond agreements, or self-insurance arrangements, are reported as restricted.

(5) Capital Assets – Primary Government

Capital assets, which include land, buildings, improvements other than buildings, equipment, and infrastructure are reported in the government-wide financial statements. Capital assets in the equipment category are defined as equipment with an acquisition value of \$5,000 or more. Infrastructure assets include County-owned roads, bridges, and communication towers. Capital assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of receipt.

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

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

Depreciable Life in Years

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

(6) Compensated Absences

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

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

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

(7) Long-term Obligations

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

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

(8) Pension

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

(9) Unemployment and Workers' Compensation Benefits

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

(10) Fund Equity

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

1. Non-spendable Fund Balance

The non-spendable fund balance is in a form that is not available for use. Collin County has two types of non-spendable fund balance, (1) advances to other funds and (2) inventories, as shown below:

Fund Balances:

Nonspendable:

General Fund:

Advances - Collin County Toll Road Authority	\$ 61,231,445	
Inventories	<u>592,698</u>	
Total General Fund		<u>\$ 61,824,143</u>
General Road and Bridge Fund:		
Inventories		<u>3,506,041</u>
Total Nonspendable		<u>\$ 65,330,184</u>

2. Restricted Fund Balance

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

Fund Balances:

Restricted

General Fund:

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

Total General Fund \$ 64,582,811

General Road and Bridge Fund:

Public transportation 54,902,216

Health Care Foundation:

Indigent health care 5,339,125

Debt Service Fund:

Debt service activity 4,456,573

2007 Road Bond:

Road and bridge projects 5,884,709

2018 Road Bond:

Road and bridge projects 162,544,071

Tax Notes Fund:

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

Other Governmental Funds

General administration	27,143,142
Judicial	9,712,238
Financial administration	3
Legal	4,157,475
Public facilities	49,565,418
Public safety	1,077,248
Public transportation	82,820,243
Culture and recreation	<u>462,220</u>

Total other governmental funds 174,937,987

Total Restricted \$ 580,303,184

3. Committed Fund Balance

Committed fund balance is the portion of fund balance that has self-imposed limitations placed by the Commissioners Court. The Commissioners Court ordered these restrictions with a Commissioners Court Order and in some cases adopted in the annual budget in separate funds for management which are rolled into the General Fund for reporting. If these funds are not ordered to be committed in future years they will be merged back into the General Fund since it is part of the budget adoption and not shown as committed. Committed fund balance is reported in the governmental fund statements as follows:

Fund Balances:

Committed

General Fund:

Capital murder cases	\$ 2,000,000	
Special elections	200,000	
Utilities price spikes	500,000	
Highway 75 project	6,000,000	
Surety Bond District Clerk & County Clerk	600,000	
Permanent Improvement	<u>24,414,310</u>	
Total General Fund		\$ 33,714,310
Total Committed		<u>\$ 33,714,310</u>

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

(a) Budgetary Information

Annual budgets are adopted for all governmental funds with the exception of capital project funds and the following special revenue funds: Grants Fund, LEOSE Fund, Tax Assessor/Collector Motor Vehicle Tax Fund, Sheriff Forfeiture Fund, District Attorney State Forfeiture Fund, District Attorney Service Fee Fund, Juvenile Case Manager Fund, District Attorney Pretrial Intervention Program Fund, SCAAP Fund, District Attorney Apportionment Fund, District Attorney Federal Treasury Forfeiture Fund, Sheriff's Office Treasury Forfeiture Fund, District Attorney Federal Justice Forfeiture Fund, the Courthouse Security Fund, the Sheriff Federal Forfeiture Fund and the Constable Precinct 3 Forfeiture Fund. The budget for all capital project funds are adopted by project on a project-life term at the time debt is issued and amended as needed, and the budget is carried over from year to year until the funding is exhausted. All grant fund budgets are adopted at the grantor level and adoption is ministerial by Commissioners Court. All governmental fund annual appropriations lapse at year end.

On or before the last day of February all departments of the County submit requests for appropriations to the Budget Officer. The initial budget request and the Budget Officer's recommendations are provided to the Commissioners Court beginning in early August. Commissioners Court holds budget hearings to allow departments to justify requests not included in the Budget Officer's proposed budget. They hold public hearings and publish notices starting in August on the timetable required by state statute. By September 1st or as soon as possible thereafter, the budget and the tax rate are adopted with tax notices mailed on or after October 1st.

The appropriated budget is adopted annually by fund, department, and activity at the legal level of budgetary control. The categories of salary and benefits, training and travel, maintenance and operating, and capital outlay are the legal levels used. Effective September 1, 2005, the Commissioners Court amended this policy to allow the Budget Officer to amend the budget as needed for appropriation line items with a "For Your Information" notification to the Court for all amendments over \$5,000.

Encumbrance accounting is utilized by the County. Encumbrances (i.e. outstanding purchase orders, contracts) outstanding at year end are reported as restrictions of fund balance and do not constitute expenditures or liabilities because the expenditures are not recognized until the goods or services have been received. The encumbrances at year-end are carried forward to the next year and the budget is increased to accommodate the additional expenditures.

III. DETAILED NOTES ON ALL FUNDS

(a) Deposits and Investments

Chapter 2256 of the Texas Government Code (the Public Funds Investment Act) authorizes the County to invest its funds under a written investment policy (the “Investment Policy”) that primarily emphasizes safety of principal and liquidity. It also addresses investment diversification, yield, and maturity along with quality and capability of investment personnel. The investment policy defines what constitutes the legal list of investments allowed under the policy, which excluded certain investment instruments allowed under Chapter 2256 of the Local Government Code.

The County’s deposits and investments are invested pursuant to the Investment Policy, which is approved annually by Commissioners Court. The Investment Policy includes a list of authorized investment instruments and a maximum allowable stated maturity of any individual investment by group of funds. In addition, it includes an “Investment Strategy Statement” that specifically addresses each fund group’s investment options and describes the priorities of preservation and safety of principal, liquidity, marketability, diversification, and yield.

The County Investment Officers, the County Auditor and the Budget Director, jointly submit an investment report as specified by chapter 2256 of the Texas Government Code each quarter to Commissioners Court. The report details the investment position of the County and the compliance of the investment portfolio as it relates to both the adopted investment policy and Texas State Statute.

The County’s demand deposits, including certificates of deposit, are fully covered by collateral held by the County’s agents, Federal Reserve Bank of New York, or the Federal Home Loan Bank of Dallas, in the County’s name. The investments are comprised of various governmental agencies issues with a rating of A or better; and Federal Deposit Insurance Corporation (FDIC) insurance. The County’s collateral agreements require the market value of securities held by its agents to exceed the total amount of cash and investments held by American National Bank (depository bank) and other banks holding investments of the County at all times. All other deposits are held in trust and are limited to individual accounts fully insured by FDIC.

The County’s Investment Policy and depository contract are in accordance with the laws of the State of Texas. The policy and depository contract identify authorized investments and investment terms, collateral requirements, and safekeeping requirements for collateral. All the County’s investments are insured, registered, or the County’s agent holds the securities in the County’s name.

The Investment Officers are authorized to invest in the following investment instruments provided that they meet the guidelines of the investment policy:

1. Obligations, including letters of credit, of the United States or its agencies and instrumentalities;
2. Direct obligations of this state or its agencies and instrumentalities;
3. Collateralized mortgage obligations directly issued by a federal agency or instrumentality of the United States, the underlying security for which is guaranteed by an agency or instrumentality of the United States;

4. Other obligations, the principal and interest of which are unconditionally guaranteed or insured by, or backed by the full faith and credit of this state or the United States or their respective agencies and instrumentalities, including obligations that are fully guaranteed or insured by the Federal Deposit Insurance Corporation or by the explicit full faith and credit of the United States;
5. Obligations of states, agencies, counties, cities, and other political subdivisions of any state rated as to investment quality by a nationally recognized investment rating firm not less than A or its equivalent;
6. Certificates of deposit issued by a state or national bank, a savings and loan association domiciled in this state, or a state or federal credit union domiciled in this state and is:
 - a. Guaranteed or insured by the Federal Deposit Insurance Corporation or its successor or the National Credit Union Share Insurance Fund or its successor;
 - b. Secured by obligations that are described by The Texas Government Code, Section 2256.009(a), including mortgage-backed securities directly issued by a federal agency or instrumentality that have a market value of not less than the principal amount of the certificates, but excluding those mortgage backed securities of the nature described by The Texas Government Code, Section 2256.009(b); or
 - c. Secured in any other manner and amount provided by law for deposits of the investing entity; and
 - d. Solicited by bid or offer orally, in writing, electronically, or any combination of methods outlined under The Texas Government Code, Section 2256.005(c)(1-4);
7. Commercial Paper is an authorized investment under *GC 2256.013* if the commercial paper:
 - a. has a stated maturity of 365 days or fewer from the date of its issuance; and
 - b. is rated not less than A-1 or p-1 or an equivalent rating by at least:
 - i. two nationally recognized credit rating agencies; or
 - ii. one nationally recognized credit rating agency and is fully secured by an irrevocable letter of credit issued by a bank organized and existing under the laws of the United States or any state.
8. Money market mutual funds registered with and regulated by the Securities and Exchange Commission and fully conforming with The Texas Government Code, Sections 2256.014 and 2256.016(b) and (c) relating to the eligibility of investment pools to receive and invest funds of investing entities; and
9. Investment pools, as discussed in the Public Funds Investment Act, The Texas Government Code, Section 2256.016-2256.019, are eligible if the Commissioners Court, by order, authorizes investment in the particular pool. An investment pool shall invest the funds it receives from entities in authorized investments permitted by GC 2256.016. An investment pool may invest its funds in money market mutual funds to the extent permitted by and consistent with The Texas Government Code, Section 2256.016 and the investment policies and objectives adopted by the investment pool. The County, by contract, may delegate to an investment pool the authority to hold legal title as custodian of investments purchased with its local funds.
10. Bonds issued, assumed, or guaranteed by the State of Israel;

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

The County participates in six Local Government Investment Pools: TexPool, TexSTAR, Logic, Texas Class, Texas FIT and Texas Term. The State Comptroller oversees TexPool, with a third party

managing the daily operations of the pool under contract. Although there is no regulatory oversight over TexSTAR, a five-member Board, consisting of three directors representing participants, one from a management service providing investment services and one from a company providing participant service and marketing to the Board, maintains oversight responsibility. Logic, Texas Class and Texas FIT, Texas Term are overseen by a Governing Board consisting of individuals elected from participating government entities in the pool.

The County invests in all six pools to provide its primary liquidity needs. All are local government investment pools established in conformity with the Inter-local Cooperation Act, Chapter 791 of the Public Funds Investment Act, Chapter 2256 of the Code. These pools are a conglomeration of local governments investing in investments approved by the Public Funds Investment Act. Such funds allow shareholders the ability to deposit or withdraw funds on a daily basis. Interest rates are adjusted daily. They are all rated AAAM or AAAs/S1 and must maintain a weighted average maturity not to exceed 60 days. The County considers the holdings in these funds to have a one day weighted average maturity due to the fact that the share position can usually be redeemed each day at the discretion of the shareholder, short of a significant change in value.

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

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

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

The risk exposures for governmental individual major funds, non-major funds in the aggregate, internal service funds, and fiduciary fund types of the County are not significantly greater than the deposit and investment risk of the primary government. The Investment Policy segregates the portfolios into three strategic investment pool groups: operating, non-operating, and capital projects.

The County's Investment Policy seeks to control credit risk. Such risk shall be controlled by investing in compliance with the County's investment policy, qualifying the brokers and financial institutions with which the County transacts, sufficient collateralization, portfolio diversification, and limiting maturities.

Credit Risk

Most of the County's investments are backed by the full faith and credit of the United States Government either directly or indirectly by using instruments of the United States Government or

agencies as collateral. Investments that are not backed by instruments of the United States Government include municipal bonds and commercial paper in certain local government investment pools. According to the Collin County Investment Policy, municipal bonds must be rated not less than A or its equivalent; however, in practice all municipal bonds in the County's portfolio are rated AA or better by Standard and Poor's or the equivalent. The policy also allows for commercial paper that has a stated maturity of 270 days or fewer and is not rated less than A-1 or p-1 or the equivalent. The County has no commercial paper directly in the portfolio but does invest in two local government investment pools that invest in commercial paper with the same credit rating restrictions.

As of September 30, 2020, the local government pools (68.0% of the portfolio) were rated AAAm by Standard and Poor's, or AAAf/S1 by Fitch. The federal agency bonds (9.8% of the portfolio) were rated AA+ by Standards and Poor's. The Municipal Bonds (2.6% of the portfolio) were rated AA or better by Standard and Poor's. The Certificates of Deposits (6.1% of the portfolio) were fully collateralized in Collin County's name at the Federal Home Loan Bank. All funds in money market/cash equivalent accounts (13.5% of the portfolio) are FDIC insured or fully collateralized with securities held by the Federal Home Loan Bank or the Federal Reserve Bank of New York in the name of Collin County.

Interest Rate Risk

As a means of minimizing risk of loss due to interest rate fluctuations, the Investment Policy requires that investment maturities not exceed five years for all investment types. The weighted average maturity for all securities was 0.244 years. All investments are normally held to maturity or until called.

(b) Deposits

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

	<u>Bank Deposits</u>
Governmental funds	\$ 60,497,198
Proprietary type funds	7,309,408
Fiduciary type funds	<u>43,041,678</u>
Total	<u>\$110,848,284</u>

Most of the funds are collateralized with securities or held by the Federal Home Loan Bank or the Federal Reserve Bank of New York in the name of Collin County as of September 30, 2020. All other funds are insured by the FDIC.

c) *Property Taxes and Other Receivables*

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

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

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

The County is the only taxing entity controlled by the Commissioners Court, and the County Tax Assessor/Collector, who is elected into office by the citizens of the County, acts only as an intermediary in the collection and distribution of property taxes to the other entities.

Collections of the property taxes and subsequent remittances to the proper entities are accounted for in the Tax Assessor/Collector's Agency Fund. Tax collections are recorded net of the entities' related collection commission paid to the County in this Agency Fund according to the levy year for which the taxes are collected. Tax collections deposited for the County are distributed on a monthly basis to the General Fund, General Road and Bridge Fund, and Debt Service Fund of the County. This property tax distribution is prorated based upon the tax rate established for each fund by order of the Commissioners Court for the tax year for which the collections are made.

The County participates in several tax increment finance (TIF) districts. When a TIF district is created with the approval of all participating governmental entities, the property included in the district has its assessed valuation frozen at that time for the duration of the district. As projects are developed, increasing the assessed valuation of the property, the agreed percentage of incremental increases is returned to the entity which initially financed the improvements.

Governmental funds report unavailable revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned such as grant revenue received but not yet expended.

At September 30, 2020, the various components of unavailable revenue and unearned revenue reported in the governmental funds were as follows:

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

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

(d) Receivables

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

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

(e) Capital Assets

Capital assets are recorded at cost. Donated capital assets, donated works of art and similar items, and capital assets received in service concession arrangements should be reported at acquisition value. In accordance with GASB Statement Number 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, depreciation policies were adopted to include useful lives and classification by function. The capitalization threshold for equipment is five thousand dollars. Infrastructure assets are valued by using actual historical cost where the amount can be determined. Once the historical cost is determined the asset is then depreciated over its useful life.

Many road projects and technology improvement projects have been ongoing in 2020. A summary of changes in capital assets follows:

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

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

Depreciation:

Governmental activities:

General administration	5,743,809
Judicial	61,620
Financial administration	32,048
Public facilities	8,100,423
Equipment services	1,005,903
Public safety	475,214
Public transportation	15,441,295
Health and welfare	35,822
Culture and recreation	<u>158,867</u>

Total depreciation expense - governmental activities:	<u><u>31,055,001</u></u>
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Proprietary activities:

Outer Loop:

Public transportation	886,881
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Animal Safety:

Public facilities	94,894
Public safety	<u>54,630</u>

Total depreciation expense - business-type activities:	<u><u>1,036,405</u></u>
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Construction Commitments

Collin County has active construction projects as of September 30, 2020. The projects include road and bridge construction and new facility construction. At year-end the County's outstanding commitments with contractors are as follows (in thousands):

<u>Project Type</u>	<u>Remaining Commitment</u>
Public Transportation	42,686,607
Public Facilities	<u>4,118,703</u>
Total	<u><u>46,805,310</u></u>

(f) Long-term Debt

New Bond Issues

Collin County issues general obligation bonds and tax notes to finance major capital projects. The total bond debt is \$487,405,000 as of September 30, 2020. The County has bond debt, of which \$199,045,000 was issued in 2020.

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

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

Limited Tax Refunding and Permanent Improvement Bonds, Series 2009

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

\$30,080,000 Limited Tax Refunding and Permanent Improvement Bonds, Series 2009 were issued to (i) acquire and improve land for park and open space purposes, including joint county-city projects; (ii) acquire, construct, improve, renovate, and equip juvenile and adult detention facilities, including courts facilities, juvenile probation facilities and juvenile justice alternative education program facilities and the acquisition of land thereof; (iii) refund a portion of the County's outstanding debt for debt savings; and (iv) pay the cost of issuance associated with the sale of the these bonds. Principal maturities will occur annually beginning on February 15, 2009 with installments ranging from \$1,055,000 to \$3,780,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 2.0 to 5.0%. The final principal and interest payment is due on February 15, 2025. This bond issue is subject to rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

\$17,420,000 – New issue

12,660,000 – Refunding

\$30,080,000 – Total principal to be paid to bondholders

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

Limited Tax Permanent Improvement Bonds, Series 2011

(new issue authorized by voters on November 6, 2007, issued June 16, 2012)

\$2,100,000 Limited Tax Permanent Improvement Bonds, Series 2011 were issued to (i) acquire and improve land for park and open space purposes, including joint county-city projects and (ii) pay the cost of issuance associated with the sale of the these bonds. Principal maturities occur annually beginning on February 15, 2012 with installments ranging from \$45,000 to \$155,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 3.0 to 4.25%. The final principal and interest payment is due on February 15th, 2031. This bond issue is subject to rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

\$ 2,100,000 – New issue

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

Limited Tax Refunding and Permanent Improvement Bonds, Series 2012

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

\$20,735,000 Limited Tax Permanent Improvement Bonds, Series 2012 were issued to (i) acquire and improve land for park and open space purposes, including joint county-city projects and (ii) pay the cost of issuance associated with the sale of the these bonds. Principal maturities will occur annually beginning on February 15, 2013 with installments ranging from \$80,000 to \$2,535,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 2.0 to 5.0%. The final principal and interest payment is due on February 15, 2032. This bond issue is subject to rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

\$ 3,270,000 – New issue

17,465,000 – Refunding

\$20,735,000 – Total principal to be paid to bondholders

\$10,730,000 – Liability as of September 30, 2020

Limited Tax Permanent Improvement Bonds, Series 2013A

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

\$2,200,000 Limited Tax Permanent Improvement Bonds, Series 2013A were issued to (i) acquire and improve land for park and open space purposes, including joint county-city projects and (ii) pay the cost of issuance associated with the sale of the these bonds. Principal maturities occur annually beginning on February 15, 2014 with installments ranging from \$70,000 to \$150,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 2.5 to 4.0%. The final principal and interest payment is due on February 15, 2033. This bond issue is subject to rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

\$ 2,200,000 – New issue

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

Limited Tax Refunding Bonds, Series 2013B

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

\$15,720,000 Limited Tax Refunding Bonds, Series 2013B were issued to (i) refund a portion of the County's outstanding limited tax debt for debt service savings and (ii) pay cost of issuance associated with the sale of Limited Tax Bonds. Principal maturities will occur annually beginning February of 2014 with installments ranging from \$240,000 to \$1,925,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 0.45% to 3.189%. The final principal and interest

payment is due on February 15, 2025. This bond issue is subject to rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

\$15,720,000 – Refunding
\$ 6,275,000 – Liability as of September 30, 2020

Limited Tax Refunding and Permanent Improvement Bonds, Series 2014

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

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

\$ 2,200,000 – New issue
21,180,000 – Refunding
\$23,380,000 – Total principal to be paid to bondholders
\$14,340,000 – Liability as of September 30, 2020

Limited Tax Refunding & Permanent Improvement Bonds, Series 2015

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

\$3,675,000 Limited Tax Refunding and Permanent Improvement Bonds, Series 2015 were issued for (i) acquiring and improving land for park and open space purposes, including joint city-county projects, (ii) refunding a portion of the County's outstanding limited tax debt for debt service savings, and (iii) paying the cost of issuance associated with the sale of the bonds. Principal maturities will occur annually beginning on February 15, 2016 with installments ranging from \$100,000 to \$280,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 2.0 to 4.0%. The final principal and interest payment is due on February 15, 2035. This bond issue is subject to rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

\$2,295,000 – New issue
1,380,000 – Refunding
\$3,675,000 – Total principal to be paid to bondholders
\$2,830,000 – Liability as of September 30, 2020

Limited Tax Refunding and Permanent Improvement Bonds, Series 2016

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

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

\$2,145,000 – New issue

1,900,000 – Refunding

\$4,045,000 – Total principal to be paid to bondholders

\$3,050,000 – Liability as of September 30, 2020

Limited Tax Permanent Improvement Bonds, Series 2019

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

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

\$151,005,000 – New issue

\$151,005,000 – Total principal to be paid to bondholders

\$118,130,000 – Liability as of September 30, 2020

Limited Tax Permanent Improvement Bonds, Series 2020

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

\$151,765,000 Limited Tax Permanent Improvement Bonds, Series 2020 were issued for (i) constructing, improving and maintaining non-tolled, high-speed highways and freeways: including the acquisition of land and rights-of-ways; (ii) constructing, improving and maintaining roads and bridges; (iii) acquiring and improving land for park and open space purposes; (iv) acquiring, constructing, improving, renovating and equipping juvenile and adult detention facilities, including court facilities, juvenile probation facilities and juvenile justice alternative education program facilities and the acquisition of land; (v) paying the costs of issuance associated with the sale of the Bonds. Principal maturities will occur annually beginning on February 15, 2021 with installments ranging from \$3,925,000 to \$32,730,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 3.0% to 5.0%. The final principal and interest payment is due on February 15, 2040. This bond issue is subject to rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

\$151,765,000 – New issue

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

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

Limited Tax Refunding Bonds, Series 2020

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

\$47,280,000 Limited Tax Refunding Bonds, Series 2020 were issued to (i) refund a portion of the County's outstanding unlimited tax debt for debt service savings; and (ii) pay cost of issuance associated with the sale of Unlimited Tax Bonds. Principal maturities will occur annually beginning February 15, 2021, with installments ranging from \$800,000 to \$6,885,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 2.0% to 5.0%. The final principal and interest payment is due on February 15, 2040. This bond issue is subject to rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

\$47,280,000 – Refunding

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

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

Unlimited Tax Road and Refunding Bonds, Series 2009

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

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

\$10,070,000 – New issue

11,735,000 – Refunding

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

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

Unlimited Tax Road, Series 2011

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

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

\$28,490,000 – New issue

\$ 1,360,000 – Liability as of September 30, 2020

Unlimited Tax Road and Refunding Bonds, Series 2012

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

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

\$31,365,000 – New issue

19,435,000 – Refunding

\$50,800,000 – Total principal to be paid to bondholders

\$ 8,365,000 – Liability as of September 30, 2020

Unlimited Tax Refunding Bonds, Series 2013A

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

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

\$25,665,000 – New issue

14,630,000 – Refunding

\$40,295,000 – Total principal to be paid to bondholders

\$25,245,000 – Liability as of September 30, 2020

Unlimited Tax Refunding Bonds, Series 2013B

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

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

\$15,970,000 – Refunding

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

Unlimited Tax Road Bonds, Series 2014

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

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

\$25,045,000 – New issue

\$19,750,000 – Liability as of September 30, 2020

Unlimited Tax Road and Refunding Bonds, Series 2015

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

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

\$40,455,000 – New issue

26,620,000 – Refunding

\$67,075,000 – Total principal to be paid to bondholders

\$44,575,000 – Liability as of September 30, 2020

Unlimited Tax Road and Refunding Bonds, Series 2016

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

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

\$29,715,000 – New issue

22,110,000 – Refunding

\$51,825,000 – Total principal to be paid to bondholders

\$18,535,000 – Liability as of September 30, 2020

(g) *Defeased Bonds*

The county defeased no bonds in 2020.

(h) *Arbitrage Rebate Liabilities*

The Tax Recovery Act of 1986 established regulations for the rebate to the federal government of arbitrage earnings on certain local governmental bonds issued after December 31, 1985, and all local governmental bonds issued after August 31, 1986. Issuing governments must calculate any rebate due on an annual basis and remit the amount due at least every five years. The County currently has a cumulative rebate liability of \$55,719.

(i) *Changes in Non-current Liabilities*

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

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

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

(j) Contractual Maturities

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

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

The Debt Service Fund has \$5,884,709 to service the general long-term bond retirement as of September 30, 2020. There are a number of limitations and restrictions contained in the various bond indentures. The County is in compliance with all limitations and restrictions, and the County continues to monitor the debt proceeds used to ensure compliance.

(k) Conduit Debt

The County has no conduit debt. The Collin County Housing Finance Corporation issues single-family revenue bonds to provide financial assistance to qualified homeowners in which Collin County is a conduit issuer of the debt; however, the County is not obligated in any way to repay the debt.

(l) Inter-fund Receivables, Payables, and Transfers

Activity between funds that represent the current portion of lending/borrowing and inter-fund charges for goods and services arrangements outstanding at year end are referred to as “Due to/from other funds.”

The composition of inter-fund balances as of September 30, 2020, is as follows:

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

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

Inter-fund advance activity is as follows:

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

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

All transfers are reported under other financing sources (uses). The accumulated total of inter-fund transfers for the fiscal year ending September 30, 2020, is as follows:

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

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

(m) Capital Contributions

Assets were transferred to the Collin County Toll Road Authority Enterprise Fund from the 2008 Road Bond Fund (\$3,099,537), 2012 Road Bond Fund (\$151,634), 2013 Road Bond Fund (\$1,545,060), 2019 Road Bond Fund (\$15,498,528), and the General Fund (\$265,571) that are related to the Outer Loop project. A corresponding receivable (advance to other funds) was established so that the funds could be reimbursed in the future when the Outer Loop project begins generating revenues.

(n) Leases

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

Fiscal Year:	HCF
	Contractual
	Future Rental
	Revenues
2021	\$ 1,136,184
2022	1,113,573
2023	328,109
2024	264,736
2025	132,968
Total	<u>\$ 2,975,570</u>

Collin County leases office space under operating leases that expire over periods of up to five years. Most of the leases are non-cancelable and renewal options are available. The aggregate total of these lease obligations is \$658,774 for the year ended September 30, 2020. At September 30, 2020, future minimum rental obligations applicable to the operating leases are as follows:

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

(o) Restricted Encumbrances

Encumbrances at year end are reported as restricted fund balance. Encumbrance balances are generally rolled over at year end into the next year, and the budget is increased in the new year to cover the encumbrances. Encumbrances in funds other than the General Fund are included in restricted fund balances of those funds. Encumbrances in the General Fund are reflected in restricted fund balance in an amount of \$57,979,771. The Commissioners Court has taken action to restrict these rolled-over encumbrances to fund the outstanding purchase orders from the prior year. The more significant encumbrances are as follows:

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

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

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

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

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

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

IV. OTHER INFORMATION

(a) Risk Management

The County elected to provide a limited risk self-funded group health insurance program to eligible employees and dependents; and is partially self-insured against the risks arising from tort claims, workers' compensation benefits due to employees who are injured while on duty, losses of funds by theft or mysterious disappearances in all fee offices of the County and any and all other claims asserted by employees and/or third parties against the County arising out of the normal conduct of County business. The County has also chosen to be a reimbursing employer under the unemployment compensation program administered by the Texas Employment Commission.

The Employee Insurance Fund was established to account for the County's group health and dental insurance. A third-party administrator, United Healthcare, administers the County plan. During the year ended September 30, 2019, the County paid \$1,100 per month for medical and dental benefits per budgeted position to the plan. Employees, at their option, authorized payroll deductions to pay premiums for dependents. In accordance with state law, the County was protected against catastrophic individual loss by stop-loss coverage. Individual stop-loss deductible is \$100 thousand per person.

The Employee Insurance Fund experienced an increase of \$1.9 million in benefits paid (7.1%) in 2019 after experiencing a slight increase of \$115 thousand (.04%) in 2018. Total net position decreased by \$120 thousand. In 2016 the County paid an additional \$3 million into the fund to place the fund in a better position to handle unexpectedly large claims as has been experienced in prior years. Management continues to monitor the claims and has made changes to coverage to help keep costs down.

The County's Workers' Compensation Fund self-insurance program provides medical and indemnity payments as required by law for on-the-job related injuries up to a stop loss of \$275,000. The third-party administrator for the program monitors the filing of claims, verifies the legitimacy of those claims, and processes payments to the injured employees. The County is protected against catastrophic individual or aggregate loss by stop-loss coverage by a third-party insurance plan.

Losses as a result of theft, mysterious disappearance, and damage or destruction of assets are accounted for in the Liability Claims Internal Service Fund. The County carries insurance through various commercial insurance companies to limit losses to reasonable deductible levels. In 2019 the County did not experience any identified material violations of financial-related legal or contractual provisions.

Premiums are paid into each individual insurance internal service fund by the other funds they service. Contracted insurance providers receive disbursements from each fund based on monthly enrollment and premium calculations or actual cost plus an administrative fee. All of each fund's resources are available to pay the particular type of claims, claim reserves and administrative costs of that specific program. Liabilities of each fund are reported when it is probable that a loss or claim has occurred and the amount of the loss or claim is known or can be reasonably estimated.

Liabilities include an amount for claims or judgments that have been incurred but not reported. The estimate of the claims and judgments liability also includes amounts to guard against catastrophic loss. No settlements in the past three years have exceeded insurance coverage. Changes in the medical, workers' compensation and claims liability amounts in 2020 and 2019 are as follows (in thousands):

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

(b) Commitments and Contingencies

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

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

(c) Longevity Pay

Longevity pay for the County's employees is calculated and paid annually. The formula for its calculation has been adopted as policy by the Commissioners Court; however, it is only available to employees hired before December 18, 2007. There is no liability as of September 30, 2020, because the full longevity payment has been recorded in the Government Fund Statements as a current expenditure since the liability was paid as part of the last payroll in 2020.

(d) Post-Retirement Health Benefits

Plan Description

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

(e) Retirement Commitments

Plan Description

The County Employee Pension Plan (CEPP) provides retirement, disability and death benefits for all of its full-time employees through an agent multiple-employer defined benefit pension plan in the Texas County and District Retirement System (TCDRS). The Board of Trustees is responsible for the administration of the statewide agent multi-employer public employee defined benefit pension retirement system consisting of 677 public employee defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report on a calendar year basis. The Comprehensive Annual Financial Report is available upon written request from the board of trustees at P. O. Box 2034, Austin, Texas 78768-2034 or can be viewed at www.tcdrs.org.

The plan provisions are adopted by the governing body of the employer, within the options available in the state statutes governing the TCDRS (TCDRS Act). Members employed by Collin County can retire at age 60 and above with eight or more years of service, with 30 years of service, regardless of age, or when the sum of their age and years of service equal 75 or more. Members are vested after eight years of employment but must leave their accumulated contributions in the plan until retirement to receive any employer-financed benefit.

Benefits Provided

TCDRS provides retirement, disability and death benefits for all full-time employees. Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest at a fixed 7% rate per annum, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer's contribution commitment. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

Benefit terms provide for cost-of-living adjustments to each employee's retirement allowance subsequent to the employee's retirement date. The Commissioners Court chooses to provide a cost-of-living adjustment every third year. The amount of the adjustment is also determined every third year by the Commissioners Court.

Employees covered by benefit terms

As of December 31, 2019, the plan had 3,729 members of which 1,753 are depositing members and 1,124 are inactive members entitled but not yet receiving benefits. As of December 31, 2019 there were 852 retired employees receiving benefits from the program averaging \$2,369 per month per retired employee.

Contributions

The County elected the annually determined contribution rate (variable rate) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the County is actuarially determined annually. The required actuarial rate as of December 31, 2019, was 6.77%. However, the County contributed an amount of 8.0% in 2020 which was the same as 2019. The Commissioners Court in conjunction with this additional payment adopted a policy which will help to keep this rate of 8.0% consistent in future years by agreeing to reduce employee benefits in the future. The contribution rate payable by the employee members for the calendar years of 2020 and 2019 was 7.0% as adopted by the governing body of the County. The employee contribution rate and the County's contribution rate may be changed by the governing body of the County within the options available in the TCDRS Act. If a plan has had adverse experience, the TCDRS Act has provisions that allow the employer to contribute a fixed supplemental contribution rate determined by the System's actuary above the regular rate for 25 years or to reduce benefits earned in the future.

(f) Net Pension Asset

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

Actuarial Assumptions

The total pension liability in the December 31, 2019, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Real rate of return	5.25%
Inflation	2.75%
Investment rate of return	8.10%
Salary increases	3.25%

Updated mortality assumptions were adopted in the actuarial valuation of December 31, 2019. All other actuarial assumptions that determined the total pension liability as of December 31, 2019, were based on the results of an actuarial experience study for the period of January 1, 2013, through December 31, 2016. Mortality rates are as follows:

Depositing members	90% of the RP-2014 Active Employee Mortality Table for males and 90% of the RP-2014 Active Employee Mortality Table for females, projected with 110% of the MP-2014 Ultimate scale after 2014.
Service retirees, beneficiaries and non-depositing members	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.
Disabled retirees	130% of the RP-2014 Disabled Annuitant Mortality Table for males and 115% of the RP-2014 Disabled Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014

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

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

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

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

The long-term expected rate of return on TCDRS is determined by adding inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information below are based on January 2020 information for a 10 year time horizon. The valuation assumption for long-term expected return is re-assessed at a minimum of every four years and is set based on a 30-year time horizon; the most recent analysis was performed in 2020. The target allocation and best estimates of geometric real rates return for each major asset class are summarized in the following table:

Asset Class	Benchmark	Target Allocation ⁽¹⁾	Geometric Real Rate of Return (Expected minus Inflation) ⁽²⁾
US Equities	Dow Jones U.S. Total Stock Market Index	14.50%	5.20%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index ⁽³⁾	20.00%	8.20%
Global Equities	MSCI World (net) Index	2.50%	5.50%
International Equities - Developed	MSCI World Ex USA (net)	7.00%	5.20%
International Equities - Emerging	MSCI EM Standard (net)	7.00%	5.70%
Investment-Grade Bonds	Bloomberg Barclays Capital Aggregate Bond Index	3.00%	-0.20%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	12.00%	3.14%
Direct Lending	S&P/LSTA Leveraged Loan Index	11.00%	7.16%
Distressed Debt	Cambridge Associates Distressed Securities Index ⁽⁴⁾	4.00%	6.90%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	3.00%	4.50%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	8.40%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index ⁽⁵⁾	6.00%	5.50%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	8.00%	2.30%

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

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

⁽³⁾ Includes vintage years 2006-present of Quarter Pooled Horizon IRRs.

⁽⁴⁾ Includes vintage years 2005-present of Quarter Pooled Horizon IRRs.

⁽⁵⁾ Includes vintage years 2007-present of Quarter Pooled Horizon IRRs.

Discount Rate

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

Changes in the Net Pension Liability (Asset)

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

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

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

Sensitivity of the Net Pension Asset to Changes in the Discount Rate

The following presents the net pension asset of the County, calculated using the discount rate of 8.10%, as well as what the County net pension liability (asset) would be if it were calculated using a discount rate that is one percentage point lower (7.10%) or 1 percentage point higher (9.10%) than the current rate.

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

Pension Plan Fiduciary Net Position

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

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

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

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

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

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

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

(g) Payable to the Pension Plan

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

(h) Tax Abatements

Collin County occasionally will piggyback on tax abatements which are negotiated by cities within the County to promote economic activity and attract new businesses into the County to grow the tax base. As of September 30, 2020, the County has tax abatement agreements with 4 businesses. Each agreement was negotiated under Section 312 of the State of Texas Tax Code, and most agreements allow for a 50% abatement of the taxable value of property. There are no provisions for recapture of the abated taxes. The County has not made any commitments as part of the agreements other than to reduce taxes. The County is not subject to any tax abatement agreements entered into by other governmental entities.

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

**REQUIRED
SUPPLEMENTARY INFORMATION**

COLLIN COUNTY, TEXAS
Required Supplementary Information
Schedule of Revenues, Expenditures, and
Changes in Fund Balance – Budget (GAAP Basis) and Actual
General Fund
For The Year Ended September 30, 2020

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

COLLIN COUNTY, TEXAS

Required Supplementary Information

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

General Road and Bridge Special Revenue Fund

For The Year Ended September 30, 2020

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

COLLIN COUNTY, TEXAS

Required Supplementary Information

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

General Road and Bridge Special Revenue Fund, continued

For The Year Ended September 30, 2020

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

COLLIN COUNTY, TEXAS
Required Supplementary Information
Schedule of Revenues, Expenditures, and
Changes in Fund Balance – Budget (GAAP Basis) and Actual
Health Care Foundation Special Revenue Fund
For The Year Ended September 30, 2020

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

COLLIN COUNTY, TEXAS

REQUIRED SUPPLEMENTARY INFORMATION

SEPTEMBER 30, 2020

STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

(a) Budgetary Information

Annual budgets are adopted for all governmental funds with the exception of capital project funds and the following special revenue funds: Grants Fund, LEOSE Fund, Tax Assessor/Collector Motor Vehicle Tax Fund, Sheriff Forfeiture Fund, District Attorney State Forfeiture Fund, District Attorney Service Fee Fund, Juvenile Case Manager Fund, District Attorney Pretrial Intervention Program Fund, SCAAP Fund, District Attorney Apportionment Fund, District Attorney Federal Treasury Forfeiture Fund, District Attorney Federal Justice Forfeiture Fund, the Courthouse Security Fund, the Sheriff Federal Forfeiture Fund and the Constable Precinct 3 Forfeiture Fund. The budget for all capital project funds are adopted by project on a project-life term at the time debt is issued and amended as needed, and the budget is carried over from year to year until the funding is exhausted. All grant fund budgets are adopted at the grantor level and adoption is ministerial by Commissioners Court. All governmental fund annual appropriations lapse at year end.

On or before the last day of February all departments of the County submit requests for appropriations to the Budget Officer. The initial budget request and the Budget Officer's recommendations are provided to the Commissioners Court beginning in early August. Commissioners Court holds budget hearings to allow departments to justify requests not included in the Budget Officer's proposed budget. They hold public hearings and publish notices starting in August on the timetable required by state statute. By September 1st or as soon as possible thereafter, the budget and the tax rate are adopted with tax notices mailed on or after October 1st.

The appropriated budget is adopted annually by fund, department, and activity at the legal level of budgetary control. The categories of salary and benefits, training and travel, maintenance and operating, and capital outlay are the legal levels used. Effective September 1, 2005, the Commissioners Court amended this policy to allow the Budget Officer to amend the budget as needed for appropriation line items with a "For Your Information" notification to the Court for all amendments over \$5,000.

Encumbrance accounting is utilized by the County. Encumbrances (i.e. outstanding purchase orders, contracts) outstanding at year end are reported as restrictions of fund balance and do not constitute expenditures or liabilities because the expenditures are not recognized until the goods or services have been received. The encumbrances at year-end are carried forward to the next year and the budget is increased to accommodate the additional expenditures.

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

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

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

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

COLLIN COUNTY, TEXAS

Notes to Required Supplementary Information - Texas County and District Retirement System For the Year Ended September 30, 2020

Valuation Timing	Actuarially determined contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.
Actuarial Cost Method	Entry age normal
Asset Valuation Method	
Smoothing period	5 years
Recognition method	Non-asymptotic
Corridor	None
Inflation	2.75%
Salary Increases	Varies by age and service. 4.9% average over career including inflation.
Investment Rate of Return	8.00%, net of administrative and investment expenses, including inflation
Cost-of Living Adjustments	Cost-of-Living Adjustments for Collin County are not considered to be substantively automatic under GASB 68. Therefore, no assumption for future cost-of-living adjustments is included in the GASB calculations. No assumption for future cost-of-living adjustments is included in the funding valuation.
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service for recent retirees is 61.
Mortality	
Depositing members	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions*	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions*	2015, 2016: No changes in plan provisions were reflected in the Schedule 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017. 2018: Employer contributions reflect that at 40% CPI COLA was adopted. 2019: No changes in plan provisions were reflected in the Schedule.

**ADDITIONAL
SUPPLEMENTARY INFORMATION**

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund

For The Year Ended September 30, 2020

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

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2020

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

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2020

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

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2020

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

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2020

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

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2020

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

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2020

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

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2020

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

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2020

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

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2020

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

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2020

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

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2020

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

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2020

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

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2020

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

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2020

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

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2020

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

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2020

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

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget (GAAP Basis) and Actual
Debt Service Funds
For The Year Ended September 30, 2020

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

COLLIN COUNTY, TEXAS

Additional Supplementary Information

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

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

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

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

**COMBINING AND INDIVIDUAL
FUND STATEMENTS AND SCHEDULES**

COLLIN COUNTY, TEXAS

Combining Balance Sheet

Nonmajor Governmental Funds

September 30, 2020

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

COLLIN COUNTY, TEXAS

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

Nonmajor Governmental Funds

For The Year Ended September 30, 2020

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Assets	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	\$ 516	\$ 80,362	\$ 61,638	\$ 5,432	\$ 3	\$ 46,294	\$ 19,031
Investments	21,724	1,151,231	252,034	201,333	127,430	-	3,779,380	-
Receivables:								
Due from other governments	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Total assets	<u>\$ 21,727</u>	<u>\$ 1,151,747</u>	<u>\$ 332,396</u>	<u>\$ 262,971</u>	<u>\$ 132,862</u>	<u>\$ 3</u>	<u>\$ 3,825,674</u>	<u>\$ 19,031</u>
Liabilities and Fund Balances								
Liabilities:								
Accounts payable	\$ -	\$ -	\$ -	\$ 18,438	\$ 1,705	\$ -	\$ 1,823	\$ -
Payroll related costs payable	-	-	-	-	-	-	6,268	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,438</u>	<u>1,705</u>	<u>-</u>	<u>8,091</u>	<u>-</u>
Fund Balances								
Restricted	<u>21,727</u>	<u>1,151,747</u>	<u>332,396</u>	<u>244,533</u>	<u>131,157</u>	<u>3</u>	<u>3,817,583</u>	<u>19,031</u>
Total fund balances	<u>21,727</u>	<u>1,151,747</u>	<u>332,396</u>	<u>244,533</u>	<u>131,157</u>	<u>3</u>	<u>3,817,583</u>	<u>19,031</u>
Total liabilities and fund balances	<u>\$ 21,727</u>	<u>\$ 1,151,747</u>	<u>\$ 332,396</u>	<u>\$ 262,971</u>	<u>\$ 132,862</u>	<u>\$ 3</u>	<u>\$ 3,825,674</u>	<u>\$ 19,031</u>

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

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

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

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

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

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

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

	Justice Court Building Security	District Attorney Federal Treasury Forfeiture	Truancy Prevention and Diversion	District Attorney Federal Justice Forfeiture	Constable Precinct 3 Forfeiture	Sheriff Forfeiture Federal	Sheriffs Office Treasury Forfeiture	Veterans Court Program	Nonmajor Special Revenue Funds Total
Assets									
Cash	\$ 2,057	\$ 10,504	\$ 107,458	\$ 148,226	\$ 966	\$ 6,415	\$ 5,892	\$ 310	\$ 1,148,839
Investments	278,442	1,761,144	-	-	-	164,580	219,049	12,286	28,267,708
Receivables:									
Due from other governments	-	-	-	-	-	-	-	-	34,602
Miscellaneous	-	-	-	-	-	-	-	-	189
Total assets	<u>\$ 280,499</u>	<u>\$ 1,771,648</u>	<u>\$ 107,458</u>	<u>\$ 148,226</u>	<u>\$ 966</u>	<u>\$ 170,995</u>	<u>\$ 224,941</u>	<u>\$ 12,596</u>	<u>\$ 29,451,338</u>
Liabilities and Fund Balances									
Liabilities:									
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 248,456
Payroll related costs payable	-	7,065	-	-	-	-	-	-	17,939
Total liabilities	<u>-</u>	<u>7,065</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>266,395</u>
Fund Balances									
Restricted	280,499	1,764,583	107,458	148,226	966	170,995	224,941	12,596	29,184,943
Total fund balances	<u>280,499</u>	<u>1,764,583</u>	<u>107,458</u>	<u>148,226</u>	<u>966</u>	<u>170,995</u>	<u>224,941</u>	<u>12,596</u>	<u>29,184,943</u>
Total liabilities and fund balances	<u>\$ 280,499</u>	<u>\$ 1,771,648</u>	<u>\$ 107,458</u>	<u>\$ 148,226</u>	<u>\$ 966</u>	<u>\$ 170,995</u>	<u>\$ 224,941</u>	<u>\$ 12,596</u>	<u>\$ 29,451,338</u>

COLLIN COUNTY, TEXAS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds
For The Year Ended September 30, 2020

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

COLLIN COUNTY, TEXAS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds
For The Year Ended September 30, 2020

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

COLLIN COUNTY, TEXAS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds
For The Year Ended September 30, 2020

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

COLLIN COUNTY, TEXAS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds
For The Year Ended September 30, 2020

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

COLLIN COUNTY, TEXAS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds
For The Year Ended September 30, 2020

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

COLLIN COUNTY, TEXAS

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

Farm to Market Special Revenue Fund

For The Year Ended September 30, 2020

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

COLLIN COUNTY, TEXAS

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

Lateral Road Special Revenue Fund

For The Year Ended September 30, 2020

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

COLLIN COUNTY, TEXAS

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

Judicial Appellate Special Revenue Fund

For The Year Ended September 30, 2020

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

COLLIN COUNTY, TEXAS

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

Court Reporters Special Revenue Fund

For The Year Ended September 30, 2020

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

COLLIN COUNTY, TEXAS

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

Law Library Special Revenue Fund

For The Year Ended September 30, 2020

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

COLLIN COUNTY, TEXAS

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

Farm Museum Memorial Special Revenue Fund

For The Year Ended September 30, 2020

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

COLLIN COUNTY, TEXAS

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

Open Space Parks Special Revenue Fund

For The Year Ended September 30, 2020

	Budget		Actual	Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</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>\$ 5</u>
Fund balance - beginning	<u>2,804</u>	<u>2,804</u>	<u>2,804</u>	
Fund balance - ending	<u><u>\$ 2,804</u></u>	<u><u>\$ 2,804</u></u>	<u><u>\$ 2,809</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, 2020

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

COLLIN COUNTY, TEXAS

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

District Clerk Records Management and Preservation Special Revenue Fund

For The Year Ended September 30, 2020

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

COLLIN COUNTY, TEXAS

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

Juvenile Delinquency Prevention Special Revenue Fund

For The Year Ended September 30, 2020

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

COLLIN COUNTY, TEXAS

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

Justice Court Technology Special Revenue Fund

For The Year Ended September 30, 2020

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

COLLIN COUNTY, TEXAS

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

Economic Development Special Revenue Fund

For The Year Ended September 30, 2020

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

COLLIN COUNTY, TEXAS

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

Dangerous Wild Animal Special Revenue Fund

For The Year Ended September 30, 2020

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

COLLIN COUNTY, TEXAS

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

Contract Elections Special Revenue Fund

For The Year Ended September 30, 2020

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

COLLIN COUNTY, TEXAS

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

Election Equipment Special Revenue Fund

For The Year Ended September 30, 2020

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

COLLIN COUNTY, TEXAS

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

Myers Park Foundation Special Revenue Fund

For The Year Ended September 30, 2020

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

COLLIN COUNTY, TEXAS

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

Child Abuse Prevention Special Revenue Fund

For The Year Ended September 30, 2020

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

COLLIN COUNTY, TEXAS

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

County Records Management and Preservation Special Revenue Fund

For The Year Ended September 30, 2020

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

COLLIN COUNTY, TEXAS

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

Court Initiated Guardianship Special Revenue Fund

For The Year Ended September 30, 2020

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

COLLIN COUNTY, TEXAS

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

Alternative Dispute Resolution Special Revenue Fund

For The Year Ended September 30, 2020

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

COLLIN COUNTY, TEXAS

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

Specialty Court Special Revenue Fund

For The Year Ended September 30, 2020

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

COLLIN COUNTY, TEXAS

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

County Courts Technology Special Revenue Fund

For The Year Ended September 30, 2020

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

COLLIN COUNTY, TEXAS

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

District Courts Technology Special Revenue Fund

For The Year Ended September 30, 2020

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

COLLIN COUNTY, TEXAS

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

Probate Contributions Special Revenue Fund

For The Year Ended September 30, 2020

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

COLLIN COUNTY, TEXAS

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

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

For The Year Ended September 30, 2020

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

COLLIN COUNTY, TEXAS

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

District Clerk Court Records Preservation Special Revenue Fund

For The Year Ended September 30, 2020

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

COLLIN COUNTY, TEXAS

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

Justice Court Building Security Special Revenue Fund

For The Year Ended September 30, 2020

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

COLLIN COUNTY, TEXAS

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

Truancy Prevention and Diversion Special Revenue Fund

For The Year Ended September 30, 2020

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 13,000	\$ 13,000	\$ 28,643	\$ 15,643
Total revenues	<u>13,000</u>	<u>13,000</u>	<u>28,643</u>	<u>15,643</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	13,000	13,000	28,643	<u>\$ 15,643</u>
Fund balance - beginning	<u>78,815</u>	<u>78,815</u>	<u>78,815</u>	
Fund balance - ending	<u>\$ 91,815</u>	<u>\$ 91,815</u>	<u>\$ 107,458</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, 2020

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

NON-MAJOR CAPITAL PROJECT FUNDS

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

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

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

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

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

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

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

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

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

1995 Road Bond Capital Projects - to account for bond projects authorized by voters on May 6, 1995. Total authorized for roads, bridges and highways is \$45,400,000. The only outstanding series from this authorization were issued on October 4, 1995 and totaled \$21,000,000.

1999 Road Bond Capital Projects - to account for bond projects authorized by voters on February 20, 1999. Total authorized for roads, bridges and highways is \$81,275,000. All of the bonds have been issued in three series, beginning 1999 and ending 2000.

Series 1999 - \$25,670,000 issued 05/18/99

Series 1999A - \$11,580,000 issued 10/18/99

Series 2000 - \$44,025,000 issued 09/09/00

2003 Road Bond Capital Projects - to account for bond projects authorized by voters on November 4, 2003. Total authorized for roads and highways is \$142,000,000. All of the bonds have been issued in five series, beginning 2004 and ending 2008.

Series 2004 - \$44,550,000 issued 04/27/04

Series 2005 - \$17,360,000 issued 04/05/05

Series 2006 - \$15,920,000 issued 05/03/06

Series 2007 - \$48,190,000 issued 03/20/07

Series 2008 - \$15,980,000 issued 07/14/08

2007 Road Bond Capital Projects - to account for bond projects authorized by voters on November 6, 2007. Total authorized for roads and highways is \$235,600,000.

Series 2008: \$25,020,000 issued July 14, 2008

Series 2009: \$10,070,000 issued September 29, 2009

Series 2009B: \$ 5,590,000 issued September 29, 2009

Series 2011: \$28,490,000 issued June 16, 2011

Series 2012: \$31,365,000 issued June 14, 2012

Series 2013A: \$25,665,000 issued June 1, 2013

Series 2014: \$25,045,000 issued June 9, 2014

Series 2015: \$40,455,000 issued August 18, 2015

Series 2016: \$29,175,000 issued July 28, 2016

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

COLLIN COUNTY, TEXAS

Combining Balance Sheet

Nonmajor Governmental Funds

Nonmajor Capital Projects Funds

September 30, 2020

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

COLLIN COUNTY, TEXAS

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

Nonmajor Governmental Funds

Nonmajor Capital Projects Funds

For The Year Ended September 30, 2020

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

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual 1999 Permanent Improvement Bond Capital Projects Fund From Inception and for the Year Ended September 30, 2020

	Prior Years	Current Year	Total to Date	Project Authorization
Revenues:				
Interest	\$ 3,243,622	\$ 926	\$ 3,244,548	\$ 3,244,548
Miscellaneous	191,042	-	191,042	191,042
Total revenues	<u>3,434,664</u>	<u>926</u>	<u>3,435,590</u>	<u>3,435,590</u>
Expenditures:				
Capital outlay:				
Criminal justice and related facilities	34,972,112	4,858	34,976,970	35,063,762
Old Collin County Courthouse	1,000,000	-	1,000,000	1,000,000
Land for park and open space	<u>6,063,581</u>	<u>-</u>	<u>6,063,581</u>	<u>6,063,581</u>
Total expenditures	<u>42,035,693</u>	<u>4,858</u>	<u>42,040,551</u>	<u>42,127,343</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(38,601,029)</u>	<u>(3,932)</u>	<u>(38,604,961)</u>	<u>(38,691,753)</u>
Other financing sources (uses):				
Debt issuance	38,692,860	-	38,692,860	38,692,860
Transfers out	<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>\$ 90,724</u>	<u>(3,932)</u>	<u>\$ 86,792</u>	<u>\$ -</u>
Fund balance – beginning		<u>90,724</u>		
Fund balance – ending		<u>\$ 86,792</u>		

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual 2001 Permanent Improvement Bond Capital Projects Fund From Inception and for the Year Ended September 30, 2020

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Fees and charges for services	\$ 76,063	\$ -	\$ 76,063	\$ 76,063
Interest	1,589,578	6,193	1,595,771	1,595,771
Miscellaneous	4,950	-	4,950	4,950
Total revenues	<u>1,670,591</u>	<u>6,193</u>	<u>1,676,784</u>	<u>1,676,784</u>
Expenditures:				
Capital outlay:				
Youth camp and related outdoor recreation and facilities	<u>26,985,553</u>	<u>-</u>	<u>26,985,553</u>	<u>27,574,104</u>
Total expenditures	<u>26,985,553</u>	<u>-</u>	<u>26,985,553</u>	<u>27,574,104</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(25,314,962)</u>	<u>6,193</u>	<u>(25,308,769)</u>	<u>(25,897,320)</u>
Other financing sources (uses):				
Debt issuance	<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>\$ 582,358</u>	<u>6,193</u>	<u>\$ 588,551</u>	<u>\$ -</u>
Fund balance – beginning		<u>582,358</u>		
Fund balance – ending		<u>\$ 588,551</u>		

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures, and
Changes in Fund Balance – Budget (GAAP Basis) and Actual
2003 Permanent Improvement Bond Capital Projects Fund
From Inception and for the Year Ended September 30, 2020

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	<u>\$ 3,798,057</u>	<u>\$ 1,873</u>	<u>\$ 3,799,930</u>	<u>\$ 3,799,930</u>
Total revenues	<u>3,798,057</u>	<u>1,873</u>	<u>3,799,930</u>	<u>3,799,930</u>
Expenditures:				
Capital outlay:				
Adult, juvenile detention, and court facilities	80,031,653	-	80,031,653	80,164,342
Land for park and open space	<u>10,591,362</u>	<u>51,771</u>	<u>10,643,133</u>	<u>10,643,133</u>
Total expenditures	<u>90,623,015</u>	<u>51,771</u>	<u>90,674,786</u>	<u>90,807,475</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(86,824,958)</u>	<u>(49,898)</u>	<u>(86,874,856)</u>	<u>(87,007,545)</u>
Other financing sources (uses):				
Debt issuance	84,637,970	-	84,637,970	84,637,970
Premium on sale of bonds	<u>2,369,575</u>	<u>-</u>	<u>2,369,575</u>	<u>2,369,575</u>
Total other financing sources (uses)	<u>87,007,545</u>	<u>-</u>	<u>87,007,545</u>	<u>87,007,545</u>
Net change in fund balance	<u>\$ 182,587</u>	<u>(49,898)</u>	<u>\$ 132,689</u>	<u>\$ -</u>
Fund balance – beginning		<u>182,587</u>		
Fund balance – ending		<u>\$ 132,689</u>		

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual 2007 Permanent Improvement Bond Capital Projects Fund From Inception and for the Year Ended September 30, 2020

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

COLLIN COUNTY, TEXAS

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

	Prior Years	Current Year	Total to Date	Project Authorization
Revenues:				
Interest	\$ 26,074	\$ 18,268	\$ 44,342	\$ 44,342
Total revenues	26,074	18,268	44,342	44,342
Expenditures:				
Capital outlay:				
Land for park and open space including joint county-city projects	-	1,750,000	1,750,000	2,044,342
Total expenditures	-	1,750,000	1,750,000	2,044,342
Excess (deficiency) of revenues over (under) expenditures	26,074	(1,731,732)	(1,705,658)	(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	\$ 2,026,074	(1,731,732)	\$ 294,342	\$ -
Fund balance – beginning		2,026,074		
Fund balance – ending		\$ 294,342		

COLLIN COUNTY, TEXAS

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

1995 Road Bond Capital Projects Fund

From Inception and for the Year Ended September 30, 2020

	Prior Years	Current Year	Total to Date	Project Authorization
Revenues:				
Taxes - special assessment	\$ 229,675	\$ 1,395	\$ 231,070	\$ 231,070
Other local government funds	953,851	-	953,851	953,851
Interest	2,056,682	2,908	2,059,590	2,059,590
Miscellaneous	332,049	-	332,049	332,049
Total revenues	<u>3,572,257</u>	<u>4,303</u>	<u>3,576,560</u>	<u>3,576,560</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>50,447,604</u>	<u>1,259</u>	<u>50,448,863</u>	<u>50,615,042</u>
Total expenditures	<u>50,447,604</u>	<u>1,259</u>	<u>50,448,863</u>	<u>50,615,042</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(46,875,347)</u>	<u>3,044</u>	<u>(46,872,303)</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	<u>695,747</u>	<u>-</u>	<u>695,747</u>	<u>695,747</u>
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>\$ 163,135</u>	<u>3,044</u>	<u>\$ 166,179</u>	<u>\$ -</u>
Fund balance – beginning		<u>163,135</u>		
Fund balance – ending		<u>\$ 166,179</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, 2020

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Other local government funds	\$ 2,498,588	\$ -	\$ 2,498,588	\$ 2,498,588
Interest	10,596,116	22,449	10,618,565	10,618,565
Total revenues	<u>13,094,704</u>	<u>22,449</u>	<u>13,117,153</u>	<u>13,117,153</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	92,187,812	19,847	92,207,659	95,665,237
Total expenditures	<u>92,187,812</u>	<u>19,847</u>	<u>92,207,659</u>	<u>95,665,237</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(79,093,108)</u>	<u>2,602</u>	<u>(79,090,506)</u>	<u>(82,548,084)</u>
Other financing sources (uses):				
Debt issuance	81,207,526	-	81,207,526	81,207,526
Transfers in	1,340,558	-	1,340,558	1,340,558
Total other financing sources (uses)	<u>82,548,084</u>	<u>-</u>	<u>82,548,084</u>	<u>82,548,084</u>
Net change in fund balance	<u>\$ 3,454,976</u>	<u>2,602</u>	<u>\$ 3,457,578</u>	<u>\$ -</u>
Fund balance – beginning		<u>3,454,975</u>		
Fund balance – ending		<u>\$ 3,457,577</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, 2020

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

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual 2007 Road Bond Capital Projects Fund From Inception and for the Year Ended September 30, 2020

	Prior Years	Current Year	Total to Date	Project Authorization
Revenues:				
Federal and state funds	\$ -	\$ 400,000	\$ 400,000	\$ 400,000
Other local government funds	9,804,177	203,884	10,008,061	10,008,061
Interest	8,797,268	946,483	9,743,751	9,743,751
Miscellaneous	251,457	15,000	266,457	266,457
Total revenues	<u>18,852,902</u>	<u>1,565,367</u>	<u>20,418,269</u>	<u>20,418,269</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>162,600,145</u>	<u>20,602,376</u>	<u>183,202,521</u>	<u>258,984,653</u>
Total expenditures	<u>162,600,145</u>	<u>20,602,376</u>	<u>183,202,521</u>	<u>258,984,653</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(143,747,243)</u>	<u>(19,037,009)</u>	<u>(162,784,252)</u>	<u>(238,566,384)</u>
Other financing sources (uses):				
Debt issuance	221,120,948	-	221,120,948	221,120,948
Premium on sale of bonds	14,436,376	-	14,436,376	14,436,376
Transfers out	-	(4,354,177)	(4,354,177)	(4,354,177)
Sale of assets	<u>2,567,006</u>	<u>4,796,231</u>	<u>7,363,237</u>	<u>7,363,237</u>
Total other financing sources (uses)	<u>238,124,330</u>	<u>442,054</u>	<u>238,566,384</u>	<u>238,566,384</u>
Net change in fund balance	<u>\$ 94,377,087</u>	<u>(18,594,955)</u>	<u>\$ 75,782,132</u>	<u>\$ -</u>
Fund balance – beginning		<u>94,377,087</u>		
Fund balance – ending		<u>\$ 75,782,132</u>		

COLLIN COUNTY, TEXAS

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

Tax Notes Capital Projects Fund

From Inception and for the Year Ended September 30, 2020

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Other local government funds	\$ 1,887,372	\$ -	\$ 1,887,372	\$ 1,887,372
Interest	4,655,439	174,975	4,830,414	4,830,414
Miscellaneous	1,496,954	-	1,496,954	1,496,954
Total revenues	<u>8,039,765</u>	<u>174,975</u>	<u>8,214,740</u>	<u>8,214,740</u>
Expenditures:				
Capital outlay:				
Computer software, hardware, equipment, vehicles, technology improvements, and related services	<u>58,344,286</u>	<u>2,302,565</u>	<u>60,646,851</u>	<u>74,760,677</u>
Total expenditures	<u>58,344,286</u>	<u>2,302,565</u>	<u>60,646,851</u>	<u>74,760,677</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(50,304,521)</u>	<u>(2,127,590)</u>	<u>(52,432,111)</u>	<u>(66,545,937)</u>
Other financing sources (uses):				
Debt issuance	66,422,580	-	66,422,580	66,422,580
Premium on sale of tax notes	<u>123,357</u>	<u>-</u>	<u>123,357</u>	<u>123,357</u>
Total other financing sources (uses)	<u>66,545,937</u>	<u>-</u>	<u>66,545,937</u>	<u>66,545,937</u>
Net change in fund balance	<u>\$ 16,241,416</u>	<u>(2,127,590)</u>	<u>\$ 14,113,826</u>	<u>\$ -</u>
Fund balance – beginning		<u>16,241,416</u>		
Fund balance – ending		<u>\$ 14,113,826</u>		

INTERNAL SERVICE FUNDS

COUNTY INSURANCE FUND - to account for receipt of insurance premiums from other funds and interest earnings as well as expenses for claims of the County's self-insured liability program.

WORKERS COMPENSATION INSURANCE FUND – to account for receipt of insurance premiums from other funds and interest earnings as well as expenses for claims of the County's self-insured workers compensation program.

FLEXIBLE BENEFITS FUND – to account for the receipts and expenditures of an employee benefit plan for the County under Section 125 of the Internal Revenue Code.

UNEMPLOYMENT ASSESSMENT FUND – to account for the assessments incurred in other funds and the payment of those unemployment assessments.

EMPLOYEE INSURANCE FUND – to account for receipt of insurance premiums from other funds and interest earnings as well as expenses for insurance claims for health benefits provided by the County's self-insurance.

EMPLOYEE PAID BENEFITS FUND – to account for the receipts and expenditures of employee paid optional benefits.

COLLIN COUNTY, TEXAS
Combining Statement of Net Position
Internal Service Funds
September 30, 2020

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

COLLIN COUNTY, TEXAS

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

Internal Service Funds

For The Year Ended September 30, 2020

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

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

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

AGENCY FUNDS

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

STATE FEES FUND – to account for monies due to the State as a result of collections of mandated levies resulting from conviction of certain offenses. The County collects these funds as the agent for the State.

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

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

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

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

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

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

JUSTICE OF THE PEACE FUNDS – to account for the collection and disbursement of fines and fees by precinct (1, 2, 3-1, 3-2, and 4).

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

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

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

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

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

DISTRICT ATTORNEY TRUST FUND – to account for collection and disbursement of fines and fees.

JAIL CASE COORDINATOR FUND – to account for collection and disbursement fees.

JAIL COMMISSARY FUND – to account for proceeds received from the sale of goods to inmates and expenditures of same.

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

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

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

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets and Liabilities

All Agency Funds

For The Year Ended September 30, 2020

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

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2020

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

DISTRICT CLERK - TRUST

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

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2020

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

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2020

<u>COUNTY CLERK - OTHER</u>	Balance October 1, 2019	Additions	Deductions	Balance September 30, 2020
<u>Assets</u>				
Cash	\$ 2,147,037	\$ 17,725,182	\$ 17,757,030	\$ 2,115,189
Total assets	<u>\$ 2,147,037</u>	<u>\$ 17,725,182</u>	<u>\$ 17,757,030</u>	<u>\$ 2,115,189</u>
<u>Liabilities</u>				
Due to other governments	\$ 3,061	\$ 18,394	\$ 18,686	\$ 2,769
Due to other funds	-	16,518,417	16,518,417	-
Due to others/vouchers payable	6,900	16,538	15,679	7,759
Cash bonds outstanding	2,137,076	1,283,780	1,316,195	2,104,661
Total liabilities	<u>\$ 2,147,037</u>	<u>\$ 17,837,129</u>	<u>\$ 17,868,977</u>	<u>\$ 2,115,189</u>

TAX ASSESSOR/COLLECTOR

<u>Assets</u>				
Cash	\$ 11,643,707	\$ 4,013,617,144	\$ 4,007,992,832	\$ 17,268,019
Investments	4,534,568	41,094	48,483	4,527,179
Miscellaneous receivables	46,283	22,072,480	22,023,168	95,595
Total assets	<u>\$ 16,224,558</u>	<u>\$ 4,035,730,718</u>	<u>\$ 4,030,064,483</u>	<u>\$ 21,890,793</u>
<u>Liabilities</u>				
Due to other governments	\$ 5,492,767	\$ 3,384,453,068	\$ 3,378,623,329	\$ 11,322,506
Due to other funds	-	273,710,320	273,710,320	-
Due to others/vouchers payable	10,731,791	31,503,660	31,667,164	10,568,287
Total liabilities	<u>\$ 16,224,558</u>	<u>\$ 3,689,667,048</u>	<u>\$ 3,684,000,813</u>	<u>\$ 21,890,793</u>

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2020

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

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2020

JUSTICE OF THE PEACE, PRECINCT 3-1	Balance October 1, 2019	Additions	Deductions	Balance September 30, 2020
<u>Assets</u>				
Cash	\$ 37,371	\$ 1,136,565	\$ 1,119,870	\$ 54,066
Total assets	<u>\$ 37,371</u>	<u>\$ 1,136,565</u>	<u>\$ 1,119,870</u>	<u>\$ 54,066</u>
<u>Liabilities</u>				
Due to other governments	\$ 45	\$ 250	\$ 250	\$ 45
Due to other funds	-	1,131,013	1,131,013	-
Due to others/vouchers payable	37,326	82,934	66,239	54,021
Total liabilities	<u>\$ 37,371</u>	<u>\$ 1,214,197</u>	<u>\$ 1,197,502</u>	<u>\$ 54,066</u>

JUSTICE OF THE PEACE, PRECINCT 3-2				
<u>Assets</u>				
Cash	\$ 69,510	\$ 487,407	\$ 486,218	\$ 70,699
Total assets	<u>\$ 69,510</u>	<u>\$ 487,407</u>	<u>\$ 486,218</u>	<u>\$ 70,699</u>
<u>Liabilities</u>				
Due to other governments	\$ 95	\$ 4,478	\$ 4,572	\$ 1
Due to other funds	-	491,183	491,183	-
Due to others/vouchers payable	69,415	20,448	19,165	70,698
Total liabilities	<u>\$ 69,510</u>	<u>\$ 516,109</u>	<u>\$ 514,920</u>	<u>\$ 70,699</u>

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets
and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2020

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

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2020

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

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets
and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2020

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

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2020

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

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2020

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

CONSTABLE, PRECINCT 4

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

DISTRICT ATTORNEY SEIZED FUNDS REGISTRY

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

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets
and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2020

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

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets
and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2020

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

STATISTICAL SECTION

STATISTICAL SECTION

(unaudited)

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

Contents	Section
<u>Financial Trends</u>	1
<i>Financial trends information is intended to assist readers in understanding and assessing how the County's financial position has changed over time.</i>	
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Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

FINANCIAL TRENDS

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Governmental activities										
Net Investment in										
capital assets	\$ 194,173	\$ 214,253	\$ 231,894	\$ 236,185	\$ 247,994	\$ 250,280	\$ 210,025	\$ 194,822	\$ 209,752	\$ 207,833
Restricted	17,446	21,164	25,366	20,698	69,920	77,875	88,056	100,055	93,757	101,497
Unrestricted	<u>144,363</u>	<u>126,451</u>	<u>115,970</u>	<u>131,125</u>	<u>163,968</u>	<u>187,959</u>	<u>232,434</u>	<u>289,163</u>	<u>339,389</u>	<u>405,975</u>
Total governmental activities net position	<u><u>\$ 355,982</u></u>	<u><u>\$ 361,868</u></u>	<u><u>\$ 373,230</u></u>	<u><u>\$ 388,008</u></u>	<u><u>\$ 481,882</u></u>	<u><u>\$ 516,114</u></u>	<u><u>\$ 530,515</u></u>	<u><u>\$ 584,040</u></u>	<u><u>\$ 642,898</u></u>	<u><u>\$ 715,305</u></u>
Business-type activities ⁽²⁾										
Net investment in										
capital assets	\$ 14,828	\$ 15,279	\$ 15,372	\$ 15,770	\$ 18,218	\$ 23,226	\$ 46,882	\$ 59,768	\$ 77,446	\$ 97,426
Unrestricted	<u>(14,769)</u>	<u>(15,217)</u>	<u>(15,308)</u>	<u>(15,705)</u>	<u>(14,895)</u>	<u>(19,836)</u>	<u>(34,376)</u>	<u>(47,880)</u>	<u>(66,067)</u>	<u>(86,701)</u>
Total business-type activities net position	<u><u>\$ 59</u></u>	<u><u>\$ 62</u></u>	<u><u>\$ 64</u></u>	<u><u>\$ 65</u></u>	<u><u>\$ 3,323</u></u>	<u><u>\$ 3,390</u></u>	<u><u>\$ 12,506</u></u>	<u><u>\$ 11,888</u></u>	<u><u>\$ 11,379</u></u>	<u><u>\$ 10,725</u></u>
Primary government										
Net investments in										
capital assets	\$ 209,001	\$ 229,532	\$ 247,266	\$ 251,955	\$ 266,212	\$ 273,506	\$ 256,907	\$ 254,590	\$ 287,198	\$ 305,259
Restricted	17,446	21,164	25,366	20,698	69,920	77,875	88,056	100,055	93,757	101,497
Unrestricted	<u>129,594</u>	<u>111,234</u>	<u>100,662</u>	<u>115,420</u>	<u>149,073</u>	<u>168,123</u>	<u>198,058</u>	<u>241,283</u>	<u>273,322</u>	<u>319,274</u>
Total primary government net position	<u><u>\$ 356,041</u></u>	<u><u>\$ 361,930</u></u>	<u><u>\$ 373,294</u></u>	<u><u>\$ 388,073</u></u>	<u><u>\$ 485,205</u></u>	<u><u>\$ 519,504</u></u>	<u><u>\$ 543,021</u></u>	<u><u>\$ 595,928</u></u>	<u><u>\$ 654,277</u></u>	<u><u>\$ 726,030</u></u>

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

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Expenses										
<i>Governmental activities:</i>										
General Administration	\$ 67,690	\$ 29,244	\$ 27,867	\$ 42,213	\$ 33,018	\$ 36,382	\$ 38,061	\$ 38,834	\$ 40,690	\$ 59,751
Judicial	14,110	16,069	16,427	16,727	16,972	19,722	21,617	21,629	23,554	22,571
Financial Administration	8,822	10,028	10,168	10,490	10,776	11,878	12,951	13,723	14,113	13,479
Legal	9,293	10,204	10,301	10,515	10,954	12,650	13,781	13,311	16,296	14,944
Public facilities	17,040	18,701	21,950	25,338	19,849	20,106	20,740	21,002	20,321	19,424
Equipment services	2,495	2,859	3,236	2,855	1,896	2,539	2,828	3,152	3,364	3,047
Public safety	50,875	57,156	55,924	57,137	58,502	61,914	69,396	69,740	77,985	49,339
Public transportation	70,789	45,515	42,393	37,670	40,523	48,460	67,506	37,649	48,415	54,013
Health and welfare	18,074	17,188	18,130	18,933	19,319	23,104	23,911	25,345	26,310	124,584
Culture and recreation	1,522	1,591	3,333	2,275	4,067	3,305	2,033	2,982	3,503	3,281
Conservation	235	249	246	256	258	239	245	261	224	244
Debt service, interest and fiscal charges	17,589	22,193	21,847	14,406	14,243	15,626	13,115	11,171	7,477	12,998
Total governmental activities expenses	278,534	230,997	231,822	238,815	230,377	255,925	286,184	258,799	282,252	377,675
<i>Business-type Activities:</i>										
Public safety	-	-	-	-	1,243	1,326	1,330	1,439	1,498	1,557
Public transportation	-	-	-	-	-	-	74	887	887	887
Total business-type activities expenses	-	-	-	-	1,243	1,326	1,404	2,326	2,385	2,444
Total primary government expenses	\$ 278,534	\$ 230,997	\$ 231,822	\$ 238,815	\$ 231,620	\$ 257,251	\$ 287,588	\$ 261,125	\$ 284,637	\$ 380,119
Program Revenues										
<i>Governmental activities:</i>										
Charges for service:										
General Administration	\$ 7,339	\$ 7,934	\$ 9,189	\$ 8,254	\$ 9,919	\$ 11,252	\$ 11,580	\$ 10,543	\$ 9,809	\$ 12,092
Judicial	4,824	4,861	4,889	4,652	4,932	4,905	5,262	5,688	6,035	5,693
Financial Administration	2,800	3,023	3,075	3,564	3,414	3,213	2,913	2,995	3,204	2,954
Legal	299	280	310	286	281	287	281	332	316	153
Public facilities	268	-	-	-	-	-	-	-	-	-
Public safety	8,975	9,678	9,832	10,117	10,296	11,461	8,822	8,593	10,250	8,859
Public transportation	13,942	14,102	15,768	16,871	17,420	19,090	19,634	20,385	21,063	20,906
Health and welfare	513	450	311	275	326	183	202	201	207	160
Culture and Recreation	24	1	1	1	7	6	5	8	6	4
Debt service, interest and fiscal charges	516	-	-	-	-	-	-	-	-	-
Operating grants and contributions	17,903	14,516	14,384	13,926	14,582	11,270	14,193	16,229	18,009	119,249
Capital grants and contributions	388	1,059	931	522	524	708	816	387	45	6,652
Total governmental activities program revenues	57,791	55,904	58,690	58,468	61,701	62,375	63,708	65,361	68,944	176,722
<i>Business-type Activities:</i>										
Charges for service:										
Public safety	-	-	-	-	1,554	1,293	1,383	1,648	1,805	1,752
Public transportation	4	-	-	-	-	-	8,995	-	-	-
Operating grants and contributions	38	-	-	-	-	-	-	-	-	-
Total business-type activities expenses	42	-	-	-	1,554	1,293	10,378	1,648	1,805	1,752
Total primary government program revenues	\$ 57,833	\$ 55,904	\$ 58,690	\$ 58,468	\$ 63,255	\$ 63,668	\$ 74,086	\$ 67,009	\$ 70,749	\$ 178,474

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

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

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<i>General Fund:</i>										
Nonspendable	\$ 17,682	\$ 17,386	\$ 17,138	\$ 16,765	\$ 37,924	\$ 37,782	\$ 37,818	\$ 48,988	\$ 714	\$ 61,824
Restricted	3,172	4,117	5,139	5,722	5,902	7,240	8,942	11,319	112,879	64,583
Committed	27,237	25,252	15,362	20,273	74,038	75,556	47,697	75,694	17,231	33,714
Unassigned	105,254	118,873	148,080	153,882	106,759	129,761	178,225	154,032	170,245	161,438
Total general fund	<u>153,345</u>	<u>165,628</u>	<u>185,719</u>	<u>196,642</u>	<u>224,623</u>	<u>250,339</u>	<u>272,682</u>	<u>290,033</u>	<u>301,069</u>	<u>321,559</u>
<i>All Other Governmental Funds:</i>										
Nonspendable	4,132	3,795	3,405	4,043	4,516	4,509	5,244	6,964	3,577	3,506
Restricted	139,487	162,273	175,189	197,452	236,286	250,853	228,154	245,307	372,607	515,730
Committed	9,300	8,437	8,486	7,703	-	-	-	-	-	-
Total all other governmental funds	<u>\$ 152,919</u>	<u>\$ 174,505</u>	<u>\$ 187,080</u>	<u>\$ 209,198</u>	<u>\$ 240,802</u>	<u>\$ 255,362</u>	<u>\$ 233,398</u>	<u>\$ 252,271</u>	<u>\$ 376,184</u>	<u>\$ 519,236</u>

*The fund balances reported prior to the GASB Statement 54 implementation are reported with reservations and designations as they were reported in those years.

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

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

(continued)

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Other Financing Sources (Uses)										
Bonds issued	53,520	71,535	74,185	48,425	70,750	55,870	-	18,100	151,005	199,045
Payments to escrow agent	(23,060)	(39,855)	(46,010)	(23,200)	(29,875)	(27,235)	-	-	-	-
Premium (discount) on sale of bonds	2,419	12,407	5,477	4,493	5,228	6,185	-	-	5,949	25,701
Refund of escrow	-	-	-	-	-	-	-	-	-	(44,790)
Sale of capital assets	113	318	3,782	577	507	673	809	11,883	18,586	21,370
Transfers in	1,205	445	618	728	496	656	1,491	3,764	2,241	6,554
Transfers out	(1,195)	(443)	(618)	(728)	(496)	(656)	(1,491)	(3,764)	(2,241)	(6,554)
Total other financing sources (uses)	<u>33,002</u>	<u>44,407</u>	<u>37,434</u>	<u>30,295</u>	<u>46,610</u>	<u>35,493</u>	<u>809</u>	<u>29,983</u>	<u>175,540</u>	<u>201,326</u>
Net change in fund balances	<u>\$ (51,876)</u>	<u>\$ 33,870</u>	<u>\$ 32,666</u>	<u>\$ 33,041</u>	<u>\$ 59,585</u>	<u>\$ 40,277</u>	<u>\$ 379</u>	<u>\$ 36,224</u>	<u>\$ 134,949</u>	<u>\$ 163,542</u>
Debt Service as a percentage of noncapital expenditures	15.97%	18.96%	19.21%	18.47%	19.43%	20.10%	20.45%	21.81%	24.40%	16.23%

* Changes made to the way revenues are reported in order to take advantage of the new judicial case management software.

** Includes payments of \$40.5 million in 2011 and \$11.6 million in 2014 to reduce retirement unfunded liability.

REVENUE CAPACITY

COLLIN COUNTY, TEXAS
Table 2.1 - Estimated Market Value and Assessed Taxable Value of Property
Last Ten Fiscal Years
(Amounts expressed in thousands)

Fiscal Year	Estimated Market Value					Total Direct Tax Rate	Total Taxable Assessed Value	Ratio of Assessed to Estimated Actual Value
	Land	City Property	Personal Property	Telegraph, Telephone, Pipe Lines, Railroads	Total Estimated Market Value			
2011	\$ 7,983,632	\$ 68,281,616	\$ 6,375,337	\$ 1,128,258	\$ 83,768,843	0.2400	\$ 72,462,519	86.50%
2012	7,944,762	69,805,761	6,688,508	1,163,062	85,602,092	0.2400	76,803,859	89.72%
2013	7,191,586	74,789,159	7,168,208	1,182,787	90,331,741	0.2375	79,238,767	87.72%
2014	7,777,835	82,546,359	7,435,466	1,338,257	99,097,917	0.2350	86,871,451	87.66%
2015	8,216,239	92,922,808	7,873,733	1,387,774	110,400,555	0.2250	96,807,570	87.69%
2016	8,640,176	105,893,191	8,802,125	1,328,248	124,663,742	0.2084	109,041,422	87.47%
2017	9,260,742	120,494,028	9,538,926	1,346,861	140,640,557	0.1922	124,035,907	88.19%
2018	9,658,668	133,609,207	10,416,102	1,469,508	155,153,486	0.1808	138,427,327	89.22%
2019	10,008,881	143,149,369	11,752,313	1,713,347	166,623,910	0.1750	149,632,277	89.80%
2020	10,778,139	149,883,813	11,695,398	1,750,684	174,108,034	0.1725	157,051,906	90.20%

Source: County Report of Property Value filed by the Collin County Central Appraisal District.

Note: Property in the county is reassessed annually. The county assesses all property, real and personal, at 100%. The difference between estimated market value and assessed value is due to tax-exemptions and exclusions.

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

Governmental Subdivision	Percent Applicable to Collin County	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Collin County	100.00%	\$ 0.24000	\$ 0.24000	\$ 0.23750	\$ 0.23500	\$ 0.22500	\$ 0.20840	\$ 0.19225	\$ 0.18079	\$ 0.17495	\$ 0.17253
Cities:											
Allen	100.00%	0.55300	0.55200	0.55000	0.54000	0.53000	0.52000	0.51000	0.49800	0.48900	0.48500
Anna	100.00%	0.65033	0.65033	0.65033	0.64900	0.63900	0.62900	0.60129	0.59129	0.59129	0.58300
Blue Ridge	100.00%	0.61004	0.61463	0.59337	0.58952	0.56176	0.53865	0.50808	0.59411	0.56500	0.55825
Carrollton	0.45%	0.61788	0.61788	0.61788	0.61538	0.61288	0.60370	0.59970	0.59497	0.58997	0.58750
Celina	89.00%	0.64500	0.64500	0.64500	0.64500	0.64500	0.64500	0.64500	0.64500	0.64500	0.64500
Dallas	3.04%	0.79700	0.79700	0.79700	0.79700	0.79700	0.78250	0.78040	0.77670	0.77660	0.77630
Fairview	100.00%	0.36500	0.36000	0.36000	0.35999	0.35999	0.36000	0.36000	0.34971	0.34716	0.34716
Farmersville	99.98%	0.64290	0.69750	0.69750	0.78574	0.85900	0.78756	0.78000	0.75000	0.75000	0.71204
Frisco	62.00%	0.46191	0.46191	0.46191	0.46000	0.46000	0.45000	0.44660	0.44660	0.44660	0.44660
Garland	0.86%	N/A	N/A	N/A	0.70460	0.70460	0.70460	0.70460	0.70460	0.76960	0.76960
Josephine	93.00%	0.55268	0.57000	0.59000	0.61500	0.60000	0.58000	0.54000	0.58000	0.57500	0.55908
Lavon	100.00%	0.45570	0.45570	0.45570	0.45570	0.45570	0.45570	0.45570	0.45570	0.47896	0.47896
Lowry Crossing	100.00%	0.22978	0.22978	0.22978	0.22978	0.22977	0.22954	0.22899	0.21412	0.19621	0.19101
Lucas	100.00%	0.37418	0.37418	0.35562	0.32066	0.32066	0.31795	0.31795	0.30322	0.30322	0.29980
McKinney	100.00%	0.58550	0.58550	0.58550	0.58300	0.58300	0.57300	0.54020	0.52517	0.51560	0.50865
Melissa	100.00%	0.61000	0.61000	0.61000	0.61000	0.61000	0.61000	0.61000	0.60954	0.60954	0.60924
Murphy	100.00%	0.56500	0.57000	0.57000	0.55000	0.53000	0.51000	0.50000	0.49000	0.49500	0.49500
Nevada	100.00%	0.17698	0.19288	0.19288	0.19125	0.20163	0.19115	0.18500	0.17927	0.17927	0.17444
New Hope	100.00%	0.21000	0.21000	0.21000	0.21000	0.20600	0.19600	0.19600	0.19600	0.23000	0.25000
Parker	100.00%	0.37708	0.37708	0.35708	0.35098	0.35098	0.36598	0.36598	0.36598	0.36598	0.36598
Plano	96.00%	0.48860	0.48860	0.48860	0.48860	0.48860	0.47860	0.46860	0.46030	0.44820	0.44820
Princeton	100.00%	0.72839	0.75693	0.73900	0.72180	0.69189	0.68989	0.68989	0.68882	0.67630	0.65122
Prosper	72.00%	0.52000	0.52000	0.52000	0.52000	0.52000	0.52000	0.52000	0.52000	0.52000	0.52000
Richardson	35.00%	0.63516	0.63516	0.63516	0.63516	0.63516	0.62516	0.62516	0.62516	0.62516	0.62516
Royse City	33.00%	0.67290	0.68530	0.69800	0.67710	0.67710	0.67710	0.62150	0.62150	0.62150	0.62150
Sachse	24.00%	0.77082	0.77082	0.77082	0.77082	0.75728	0.75728	0.74728	0.72000	0.72000	0.72000
St. Paul	100.00%	0.41178	0.41178	0.40491	0.39228	0.37500	0.36900	0.33289	0.31731	0.29298	0.28155
Westminster	100.00%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Weston	100.00%	0.30000	0.30000	0.36000	0.36000	0.36000	0.36000	0.36000	0.36000	0.36000	0.36000
Wylie	97.00%	0.89890	0.88890	0.88390	0.87890	0.86890	0.84890	0.78100	0.72585	0.68845	0.67198

(continued)

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

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

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

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

Source: Central Appraisal District

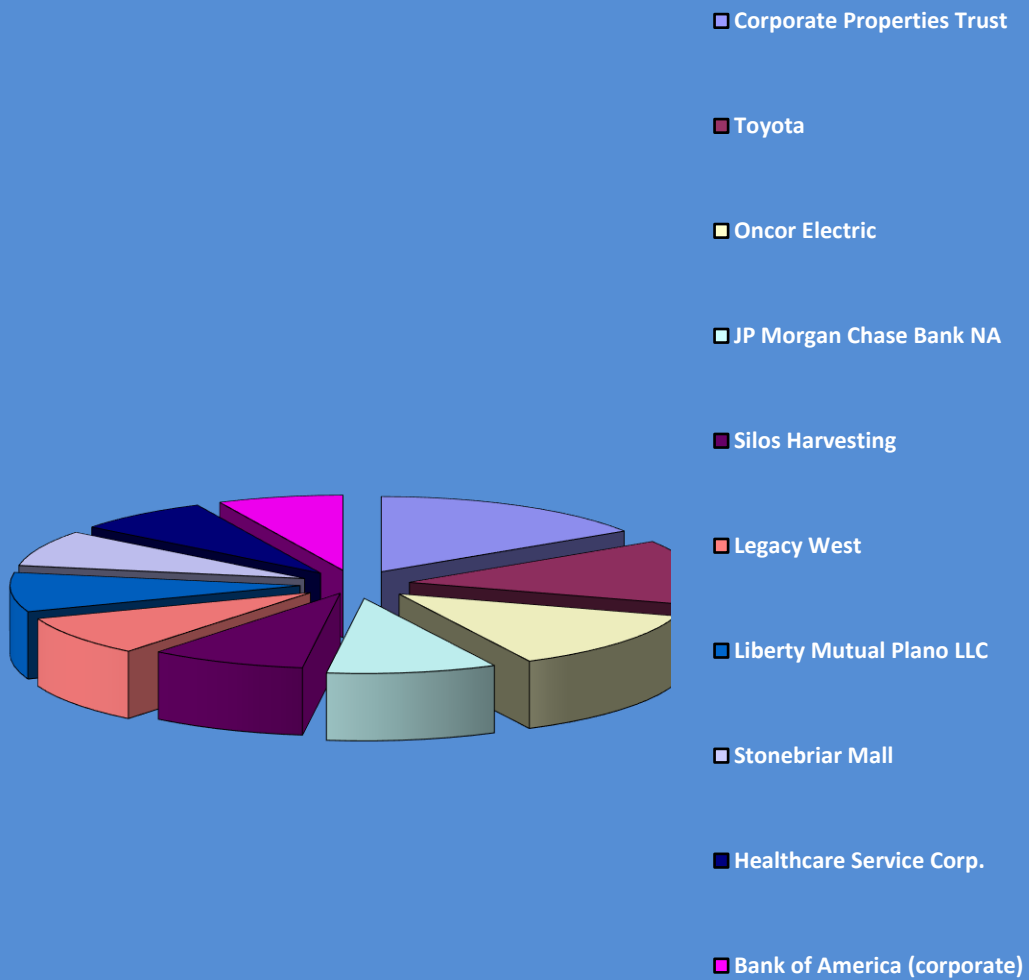
COLLIN COUNTY, TEXAS
Table 2.3 - Principal Taxpayers
Current Year and Nine Years Ago
(amounts expressed in thousands)

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

Source: Central Appraisal District

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

PRINCIPAL TAXPAYERS 2020



COLLIN COUNTY, TEXAS
Table 2.4 - Property Tax Levies and Collections
Last Ten Fiscal Years
(Amounts expressed in thousands)

Fiscal Year	Taxes Levied for the Fiscal Year Original	Collected within the Fiscal Year of the Levy		Adjustments to Original Levy in Subsequent Years (2)	Total Adjusted Levy	Collections in Subsequent Years	Total Collections to Date		Outstanding Delinquent Taxes Sep 30, 2020	Pct. Of Delinquent Taxes to Total Adjusted Levy
		Amount	Pct. Of Original Levy				Amount	Pct. Of Adjusted Levy (3)		
2011	169,597	169,258	99.80%	884	170,481	406	169,664	99.52%	333	0.20%
2012	170,579	170,180	99.77%	2,731	173,310	351	170,531	98.40%	399	0.23%
2013	176,489	175,853	99.64%	1,809	178,298	381	176,234	98.84%	636	0.36%
2014	185,623	184,821	99.57%	2,055	187,678	530	185,351	98.76%	802	0.43%
2015	200,571	199,643	99.54%	1,870	202,441	-	199,643	98.62%	928	0.46%
2016	212,130	211,433	99.67%	3,613	215,743	-	211,433	98.00%	697	0.32%
2017	219,829	219,174	99.70%	4,639	224,468	-	219,174	97.64%	655	0.29%
2018	232,110	231,378	99.68%	3,582	235,692	-	231,378	98.17%	732	0.31%
2019	242,175	241,308	99.64%	4,837	247,012	-	241,308	97.69%	867	0.35%
2020	251,866	251,250	99.76%	5,658	257,524	-	251,250	97.56%	616	0.24%

- (1) Taxes are levied on assessed property values as of January 1 of prior calendar year (i.e., in 2020, taxes are levied on calendar year 2019).
- (2) Adjustments to the original levy include exonerations, tax relief, and supplemental assessments.
- (3) This table includes property taxes only and does not include penalty and interest. The percentage of adjusted levy may exceed 100% due to overpayments of taxes and to losses of exemptions (agricultural, homestead, disabled homestead and disabled veteran) not known when taxes were levied.

DEBT CAPACITY

COLLIN COUNTY, TEXAS

Table 3.1 - Ratios of Outstanding Debt by Type

Last Ten Fiscal Years

(amounts expressed in thousands, except for per capita amount)

Fiscal Year	Governmental Activities			Total Primary Government	Percentage of Personal Income*	Per Capita*
	General Obligation Bonds	Tax Notes	Unamortized Premium			
2011	382,690	4,890	14,005	401,585	1.11%	501
2012	390,720	2,490	25,148	418,358	0.98%	515
2013	393,350	2,498	28,751	424,599	0.91%	509
2014	391,410	-	31,099	422,509	0.89%	494
2015	402,795	-	34,047	436,842	0.83%	493
2016	395,590	-	39,008	434,598	0.80%	475
2017	352,380	-	34,667	387,047	0.67%	412
2018	301,610	18,100	31,749	351,459	0.57%	362
2019	392,565	-	32,798	425,363	0.64%	423
2020	487,405	-	49,726	537,131	0.78%	519

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

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

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

Fiscal Year	General Obligation Bonds	Less: Amounts Available in Debt Service Fund	Total	Percentage of Estimated Actual Taxable Value* of Property	Per Capita^	Property Value	Population
2011	382,690	1,813	380,877	0.53%	475	72,462,519	801,740
2012	390,720	6,179	384,541	0.50%	473	76,803,859	813,133
2013	393,350	9,958	383,392	0.48%	459	79,238,767	834,642
2014	391,410	11,858	379,552	0.44%	444	86,871,451	854,778
2015	402,795	17,775	385,020	0.40%	435	96,807,570	885,241
2016	395,590	18,983	376,607	0.35%	412	109,041,422	914,127
2017	352,380	21,342	331,038	0.27%	352	124,035,907	939,585
2018	319,710	23,124	296,586	0.21%	306	138,427,327	969,603
2019	425,363	6,356	419,007	0.28%	417	149,632,277	1,005,146
2020	537,131	6,710	530,421	0.34%	513	157,051,906	1,034,730

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

COLLIN COUNTY, TEXAS
Table 3.3 - Direct and Overlapping Governmental Activities Debt
As of September 30, 2020
(amounts expressed in thousands)

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

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

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

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

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Debt Limit	\$ 18,115,630	\$ 19,200,965	\$ 19,809,692	\$ 21,717,863	\$ 24,201,893	\$ 27,260,356	\$ 31,008,977	\$ 34,606,832	\$ 37,408,069	\$ 39,262,977
Total net debt applicable to limit	385,767	387,031	383,392	379,552	414,895	375,918	331,038	296,586	386,209	530,421
Legal debt margin	<u>\$ 17,729,863</u>	<u>\$ 18,813,934</u>	<u>\$ 19,426,300</u>	<u>\$ 21,338,311</u>	<u>\$ 23,786,998</u>	<u>\$ 26,884,438</u>	<u>\$ 30,677,939</u>	<u>\$ 34,310,246</u>	<u>\$ 37,021,860</u>	<u>\$ 38,732,556</u>
Total net debt applicable to the limit as percent of debt limit.	2.13%	2.02%	1.94%	1.75%	1.71%	1.38%	1.07%	0.86%	1.03%	1.35%
										157,051,906
										\$ 39,262,977
Amount of debt applicable to debt limit:										
Total gross bonded debt									\$ 537,131	
Less amount available in debt service to retire general obligation bonds and certificates of obligation									\$ 6,710	
Total amount of net debt applicable to debt limit										530,421
Legal debt margin										<u>\$ 38,732,556</u>

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

DEMOGRAPHIC AND ECONOMIC INFORMATION

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

Fiscal Year	Population	Personal Income (amounts expressed in thousands)	Per Capita Personal Income	Median Age	Unemployment Rate
2011	801,740	36,323,016	45,305	34.8	7.60%
2012	813,133	42,576,156	52,361	35.1	5.70%
2013	834,642	46,837,453	56,117	35.7	5.50%
2014	854,778	47,457,632	55,520	35.7	4.60%
2015	885,241	52,358,740	59,146	35.9	3.50%
2016	914,127	54,420,090	59,532	36.2	3.80%
2017	939,585	57,482,870	61,179	*	3.20%
2018	969,603	62,078,378	64,025	36.5	3.20%
2019	1,005,146	66,212,712	65,874	36.6	2.90%
2020	1,034,730	70,852,208	68,474	36.9	6.40%

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

* Unavailable

Note: Per Capita Personal income*Population=Personal Income

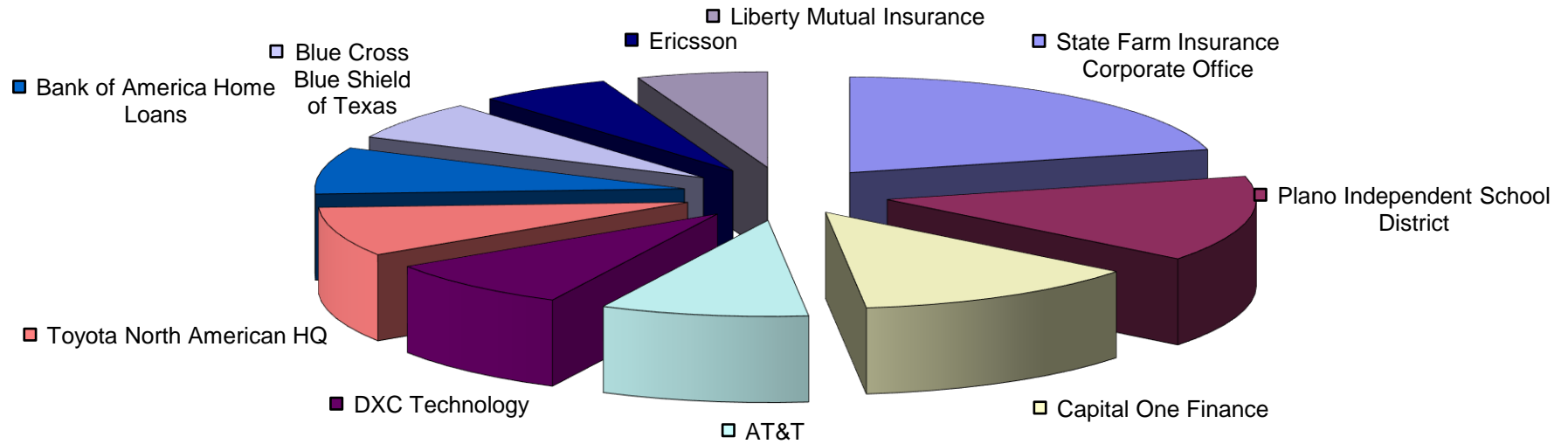
COLLIN COUNTY, TEXAS
Table 4.2 - Principal Employers
Current Year and Ten Years Ago
(amounts expressed in thousands)

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

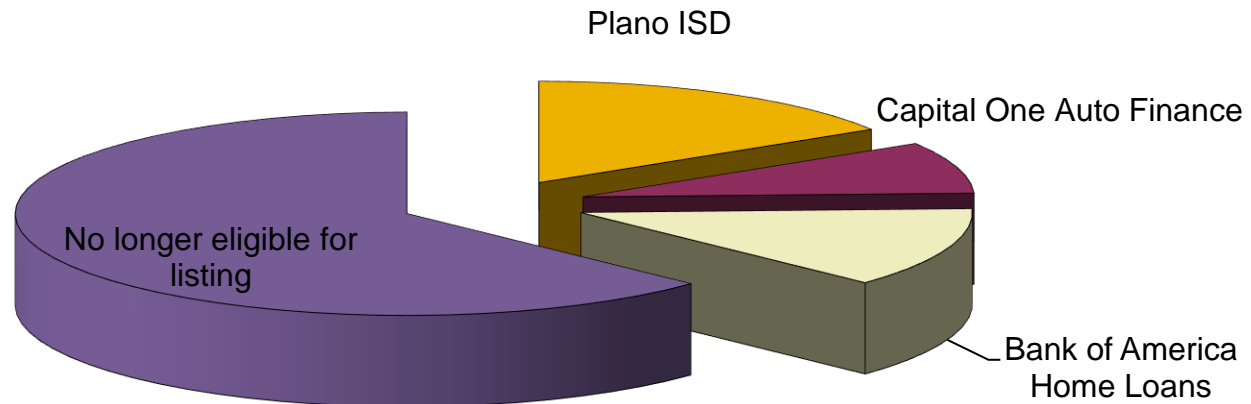
Source: North Central Texas Council of Governments

(1) Texas A&M University

Principal Employers 2020



Principal Employers 2011



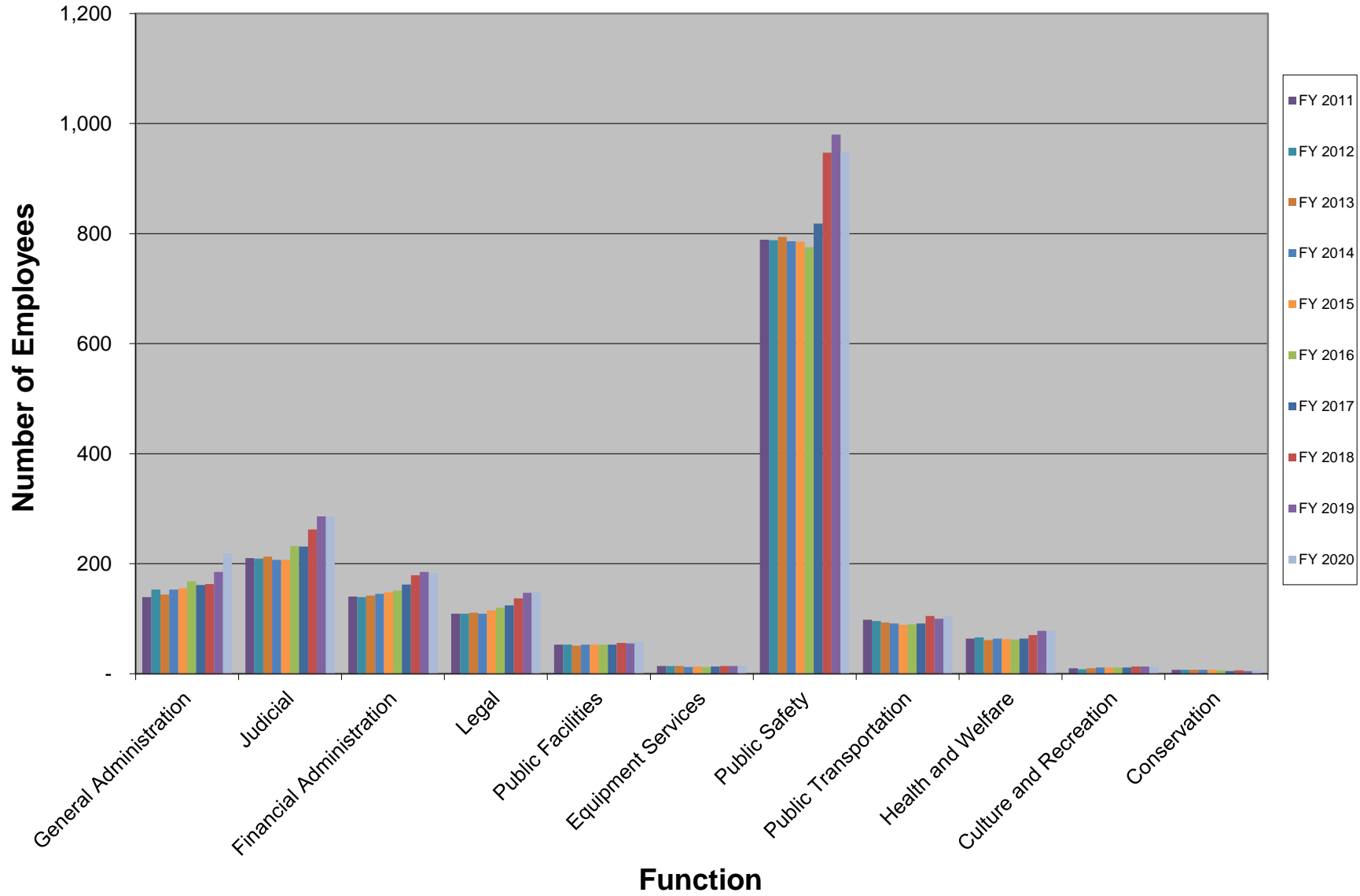
OPERATING INFORMATION

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

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

* Source - County Human Resources Management System - Position Budget

County Employees by Function



COLLIN COUNTY, TEXAS
Table 5.2 - Operating Indicators by Function/Program*
Last Ten Fiscal Years
September 30, 2020

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

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

** Source - County departmental and court statistical reports for state and

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

Function/Program	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Administration										
Number of voting machines	1,420	1,420	1,420	1,420	1,420	986	1,420	1,800	2,000	2,260
Financial Administration										
Formax folder system	1	1	1	1	1	1	1	1	1	1
Public Facilities										
Number of county facilities	31	31	30	30	30	30	30	32	32	32
Equipment Services										
Number of vehicles in county fleet	322	325	349	366	333	329	341	329	332	337
Public Safety										
Number of patrol units	16	15	19	28	28	27	28	29	29	30
Number of illegal dumping surveillance cameras	5	6	3	6	6	6	6	6	6	6
Public Transportation										
Miles of county asphalt roads	610	625	670	686	679	647	648	649	645	637
Number of county bridges maintained	90	100	106	108	109	107	112	111	111	111
Health and Welfare										
Number of medical tables	10	13	12	12	12	12	12	12	15	15
Culture and Recreation										
Acres of open space	672	672	672	672	672	672	672	672	672	672

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