

# COLLIN COUNTY, TEXAS

## Health Care Foundation Special Revenue Fund

### Balance Sheet

September 30, 2021

(Unaudited)

(Interim report numbers are subject to change)

#### Assets:

##### Current assets:

|                      |                     |
|----------------------|---------------------|
| Cash                 | \$ 225,324.88       |
| Investments          | 4,791,524.99        |
| Total current assets | <u>5,016,849.87</u> |

##### Capital assets (net of accumulated depreciation):

|                         |                            |
|-------------------------|----------------------------|
| Land                    | 479,512.00                 |
| Buildings and systems   | 1,264,124.58               |
| Machinery and equipment | 185,753.05                 |
| Total capital assets    | <u>1,929,389.63</u>        |
| Total assets            | <u><u>6,946,239.50</u></u> |

#### Liabilities:

|                        |                   |
|------------------------|-------------------|
| Accounts payable       | 36,066.05         |
| Payroll payable        | 138,222.74        |
| Lease deposits payable | 25,331.01         |
| Total liabilities      | <u>199,619.80</u> |

#### Fund Balances:

|                                     |                               |
|-------------------------------------|-------------------------------|
| Net investment in capital assets    | 1,929,389.63                  |
| Restricted                          | 4,817,230.07                  |
| Total fund balances                 | <u>6,746,619.70</u>           |
| Total liabilities and fund balances | <u><u>\$ 6,946,239.50</u></u> |

**COLLIN COUNTY, TEXAS**  
Health Care Foundation Special Revenue Fund  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance – Budget and Actual  
For the Twelve Months Ended September 30, 2021  
(Unaudited)  
(Interim report numbers are subject to change)

|  | <b>Budget</b>          |                        | <b>Actual</b>          | <b>Variance with<br/>Revised Budget<br/>positive<br/>(negative)</b> |
|--|------------------------|------------------------|------------------------|---|
|  | <b>Original</b>        | <b>Revised</b>         |                        | <b>(negative)</b>   |
| <b>Revenues:</b>   |                        |                        |                        |   |
| Federal and state funds                                      | \$ 40,000.00           | \$ 40,000.00           | \$ 210,076.92          | \$ 170,076.92   |
| Fees and charges for services                                | 122,200.00             | 122,200.00             | 116,825.39             | (5,374.61)  |
| Rental revenues  | 1,209,454.00           | 1,209,454.00           | 1,117,508.06           | (91,945.94)   |
| Interest   | 40,000.00              | 40,000.00              | 11,700.38              | (28,299.62)   |
| Miscellaneous  | 1,000.00               | 1,000.00               | 3,412.00               | 2,412.00  |
| Total revenues   | <u>1,412,654.00</u>    | <u>1,412,654.00</u>    | <u>1,459,522.75</u>    | <u>46,868.75</u>  |
| <b>Expenditures:</b>   |                        |                        |                        |   |
| <b>Current:</b>  |                        |                        |                        |   |
| <b>Health and Welfare:</b>                                   |                        |                        |                        |   |
| Salaries and benefits  | 3,747,049.00           | 3,747,049.00           | 2,620,148.10           | 1,126,900.90  |
| Training and travel  | 53,000.00              | 53,000.00              | 12,641.76              | 40,358.24   |
| Maintenance and operating                                    | 1,840,384.00           | 2,266,033.51           | 1,937,526.30           | 328,507.21  |
| Total health and welfare                                     | <u>5,640,433.00</u>    | <u>6,066,082.51</u>    | <u>4,570,316.16</u>    | <u>1,495,766.35</u>   |
| <b>Public Facilities:</b>                                    |                        |                        |                        |   |
| Maintenance and operating                                    | 170,009.00             | 171,514.00             | 59,001.64              | 112,512.36  |
| Total public facilities                                      | <u>170,009.00</u>      | <u>171,514.00</u>      | <u>59,001.64</u>       | <u>112,512.36</u>   |
| <b>Capital Outlay:</b>                                       |                        |                        |                        |   |
| Health and Welfare   | -                      | 17,000.00              | 2,100.00               | 14,900.00   |
| Total Capital Outlay   | <u>-</u>               | <u>17,000.00</u>       | <u>2,100.00</u>        | <u>14,900.00</u>  |
| Total expenditures   | <u>5,810,442.00</u>    | <u>6,254,596.51</u>    | <u>4,631,417.80</u>    | <u>1,623,178.71</u>   |
| Excess (deficiency) of revenues<br>over (under) expenditures | <u>(4,397,788.00)</u>  | <u>(4,841,942.51)</u>  | <u>(3,171,895.05)</u>  | <u>1,670,047.46</u>   |
| <b>Other financing sources (uses):</b>                       |                        |                        |                        |   |
| Transfers in   | 2,650,000.00           | 2,650,000.00           | 2,650,000.00           | -   |
| Total other financing<br>sources (uses)                      | <u>2,650,000.00</u>    | <u>2,650,000.00</u>    | <u>2,650,000.00</u>    | <u>-</u>  |
| Net change in fund<br>balance                                | <u>(1,747,788.00)</u>  | <u>(2,191,942.51)</u>  | <u>(521,895.05)</u>    | <u>\$ 1,670,047.46</u>  |
| Fund balance – beginning                                     | <u>7,268,515.00</u>    | <u>7,268,515.00</u>    | <u>7,268,514.75</u>    |   |
| Fund balance – ending  | <u>\$ 5,520,727.00</u> | <u>\$ 5,076,572.49</u> | <u>\$ 6,746,619.70</u> |   |

**COLLIN COUNTY, TEXAS**  
Health Care Foundation Special Revenue Fund  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance  
Fiscal Year 2021  
For the Twelve Months Ended September 30, 2021  
(Unaudited)  
(Interim report numbers are subject to change)

|   | <b>Oct-2020</b> | <b>Nov-2020</b> | <b>Dec-2020</b> | <b>Jan-2021</b> | <b>Feb-2021</b> | <b>Mar-2021</b> | <b>Apr-2021</b> | <b>May-2021</b> | <b>Jun-2021</b> | <b>Jul-2021</b> | <b>Aug-2021</b> | <b>Sep-2021</b> | <b>FY2021<br/>Cumulative<br/>Total</b> |
|---|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|--|
| <b>Revenues:</b>  |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |  |
| Federal and state funds                                   | \$ -            | \$ -            | \$ -            | \$ -            | \$ 79,100.73    | \$ -            | \$ 60,442.61    | \$ -            | \$ -            | \$ -            | \$ 70,533.58    | \$ -            | \$ 210,076.92                          |
| Fees and charges for services                             | 14,099.59       | 8,416.77        | 6,963.58        | 4,797.29        | 5,016.87        | 10,136.89       | 8,947.86        | 8,653.22        | 10,075.00       | 10,295.61       | 22,061.00       | 7,361.71        | 116,825.39                             |
| Rental revenues   | 88,988.51       | 95,059.83       | 93,126.50       | 95,059.83       | 94,299.14       | 96,088.49       | 91,679.17       | 92,436.50       | 90,921.88       | 94,841.83       | 91,679.17       | 93,327.21       | 1,117,508.06                           |
| Interest  | 4,172.64        | 1,141.59        | 1,114.62        | 946.77          | 640.81          | 639.72          | 496.48          | 681.15          | 974.65          | 392.36          | 263.76          | 235.83          | 11,700.38                              |
| Miscellaneous   | 40.00           | 30.00           | 113.00          | 60.00           | 15.00           | 173.00          | 170.00          | 351.00          | 395.00          | 555.00          | 905.00          | 605.00          | 3,412.00                               |
| Total revenues  | 107,300.74      | 104,648.19      | 101,317.70      | 100,863.89      | 179,072.55      | 107,038.10      | 161,736.12      | 102,121.87      | 102,366.53      | 106,084.80      | 185,442.51      | 101,529.75      | 1,459,522.75                           |
| <b>Expenditures:</b>                                      |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |  |
| <b>Current:</b>   |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |  |
| <b>Health and Welfare:</b>                                |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |  |
| Salaries and benefits                                     | 111,939.47      | 118,825.74      | 180,978.81      | 129,686.71      | 190,399.53      | 217,749.09      | 239,986.02      | 250,288.87      | 260,633.76      | 368,759.47      | 247,288.09      | 303,612.54      | 2,620,148.10                           |
| Training and travel                                       | 4,606.40        | 123.01          | 15.53           | 2,750.00        | -               | 767.44          | 1,666.53        | 105.00          | 139.34          | 95.00           | 120.52          | 2,252.99        | 12,641.76                              |
| Maintenance and operating                                 | 12,819.33       | 20,194.06       | 51,216.20       | 144,391.08      | 24,230.63       | 523,821.17      | 154,230.28      | 26,576.15       | 151,137.79      | 565,124.46      | 22,984.46       | 240,800.69      | 1,937,526.30                           |
| Total health and welfare                                  | 129,365.20      | 139,142.81      | 232,210.54      | 276,827.79      | 214,630.16      | 742,337.70      | 395,882.83      | 276,970.02      | 411,910.89      | 933,978.93      | 270,393.07      | 546,666.22      | 4,570,316.16                           |
| <b>Public Facilities:</b>                                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |  |
| Maintenance and operating                                 | 1,000.11        | 3,176.49        | 8,466.35        | 3,932.57        | 2,618.70        | 8,737.54        | 3,141.31        | 1,770.47        | 3,272.93        | 3,900.21        | 3,403.88        | 15,581.08       | 59,001.64                              |
| Total public facilities                                   | 1,000.11        | 3,176.49        | 8,466.35        | 3,932.57        | 2,618.70        | 8,737.54        | 3,141.31        | 1,770.47        | 3,272.93        | 3,900.21        | 3,403.88        | 15,581.08       | 59,001.64                              |
| <b>Capital Outlay:</b>                                    |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |  |
| Health and Welfare  | -               | -               | -               | 2,100.00        | -               | -               | -               | -               | -               | -               | -               | -               | 2,100.00                               |
| Total Capital Outlay                                      | -               | -               | -               | 2,100.00        | -               | -               | -               | -               | -               | -               | -               | -               | 2,100.00                               |
| Total expenditures  | 130,365.31      | 142,319.30      | 240,676.89      | 282,860.36      | 217,248.86      | 751,075.24      | 399,024.14      | 278,740.49      | 415,183.82      | 937,879.14      | 273,796.95      | 562,247.30      | 4,631,417.80                           |
| Excess (deficiency) of revenues over (under) expenditures | (23,064.57)     | (37,671.11)     | (139,359.19)    | (181,996.47)    | (38,176.31)     | (644,037.14)    | (237,288.02)    | (176,618.62)    | (312,817.29)    | (831,794.34)    | (88,354.44)     | (460,717.55)    | (3,171,895.05)                         |
| <b>Other financing sources (uses):</b>                    |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |  |
| Transfers in  | 2,650,000.00    | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | 2,650,000.00                           |
| Total other financing sources (uses)                      | 2,650,000.00    | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | 2,650,000.00                           |
| Net change in fund balance                                | 2,626,935.43    | (37,671.11)     | (139,359.19)    | (181,996.47)    | (38,176.31)     | (644,037.14)    | (237,288.02)    | (176,618.62)    | (312,817.29)    | (831,794.34)    | (88,354.44)     | (460,717.55)    | (521,895.05)                           |
| Fund balance – beginning                                  | 7,268,514.75    | 9,895,450.18    | 9,857,779.07    | 9,718,419.88    | 9,536,423.41    | 9,498,247.10    | 8,854,209.96    | 8,616,921.94    | 8,440,303.32    | 8,127,486.03    | 7,295,691.69    | 7,207,337.25    | 7,268,514.75                           |
| Fund balance – ending                                     | \$9,895,450.18  | \$9,857,779.07  | \$9,718,419.88  | \$9,536,423.41  | \$9,498,247.10  | \$8,854,209.96  | \$8,616,921.94  | \$8,440,303.32  | \$8,127,486.03  | \$7,295,691.69  | \$7,207,337.25  | \$6,746,619.70  | \$6,746,619.70                         |

**COLLIN COUNTY, TEXAS**

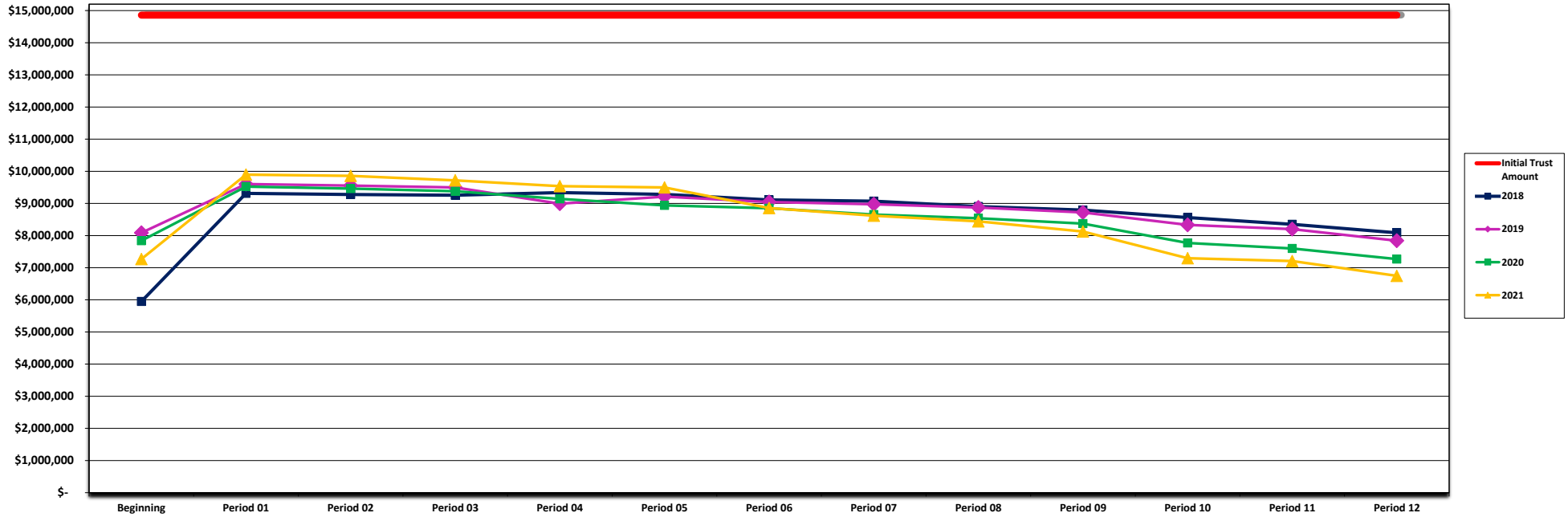
**Health Care Foundation Special Revenue Fund  
Comparison of Revenues and Expenditures  
For the Month of September**

(Interim report numbers are subject to change)

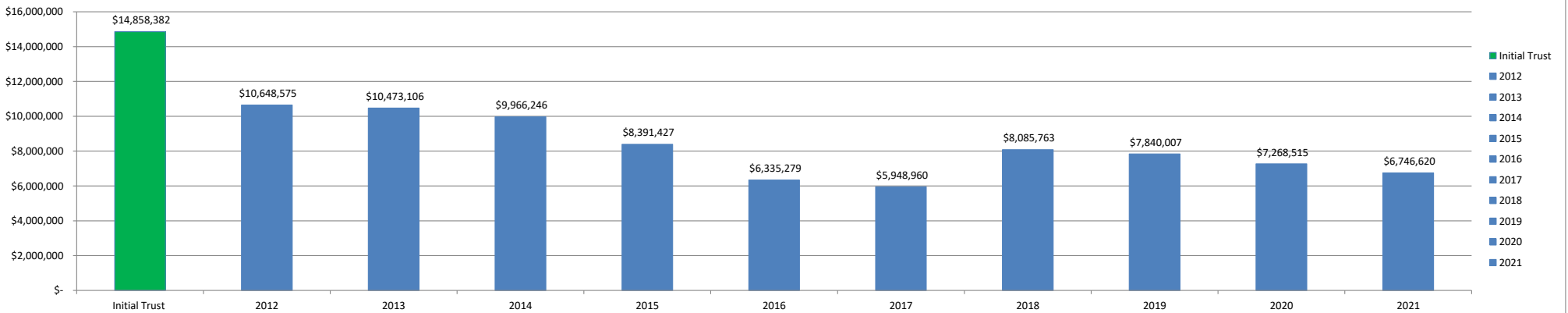
|                               | <u>Sep-2021</u>      | <u>Sep-2020</u>      | <u>Sep-2019</u>      | <u>Sep-2018</u>      | <u>Sep-2017</u>      |
|-------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Revenues:                     |                      |                      |                      |                      |                      |
| Fees and charges for services | \$ 7,361.71          | \$ 12,637.24         | \$ 11,304.72         | \$ 11,965.12         | \$ 10,869.00         |
| Rental revenues               | 93,327.21            | 95,331.20            | 100,966.25           | 103,170.91           | 92,373.00            |
| Interest                      | 235.83               | 1,113.40             | 11,377.97            | 9,146.30             | 3,657.00             |
| Miscellaneous                 | 605.00               | 108.00               | 100.00               | 1,631.25             | 1,728.00             |
| Total revenues                | <u>101,529.75</u>    | <u>109,189.84</u>    | <u>123,748.94</u>    | <u>125,913.58</u>    | <u>108,627.00</u>    |
| Expenditures:                 |                      |                      |                      |                      |                      |
| Current:                      |                      |                      |                      |                      |                      |
| Health and Welfare:           |                      |                      |                      |                      |                      |
| Salaries and benefits         | 303,612.54           | 169,724.87           | 355,800.62           | 249,440.78           | 326,734.00           |
| Training and travel           | 2,252.99             | 95.00                | 1,885.69             | 5,216.89             | 1,048.00             |
| Maintenance and operating     | 240,800.69           | 256,941.30           | 116,872.50           | 128,570.20           | 255,244.00           |
| Total health and welfare      | <u>546,666.22</u>    | <u>426,761.17</u>    | <u>474,558.81</u>    | <u>383,227.87</u>    | <u>583,026.00</u>    |
| Public Facilities:            |                      |                      |                      |                      |                      |
| Maintenance and operating     | 15,581.08            | 10,971.70            | 10,933.63            | 6,551.83             | 12,883.00            |
| Total public facilities       | <u>15,581.08</u>     | <u>10,971.70</u>     | <u>10,933.63</u>     | <u>6,551.83</u>      | <u>12,883.00</u>     |
| Total expenditures            | <u>\$ 562,247.30</u> | <u>\$ 437,732.87</u> | <u>\$ 485,492.44</u> | <u>\$ 389,779.70</u> | <u>\$ 595,909.00</u> |

## Collin County, Texas Health Care Foundation Special Revenue Fund

Fund Balance at End of Period  
(Includes Capital Assets)



## Fund Balance at Fiscal Year End (Includes Capital Assets)



**Collin County, Texas**  
**Health Care Foundation Special Revenue Fund**  
**Fund Balance at Fiscal Year End**  
**(Capital Assets not Included)**

