

COLLIN COUNTY TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019



LINDA RIGGS
COUNTY AUDITOR

COLLIN COUNTY, TEXAS

Comprehensive Annual Financial Report

For the fiscal year ended

September 30, 2019

Prepared by:

Office of County Auditor
Collin County

COLLIN COUNTY, TEXAS

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COLLIN COUNTY

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

March 27, 2020

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, 2019, 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, 2019, 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, 2019, 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 1,005,146 is up 3.7% over the 2018 population of 969,603, 21.4% over the 2010 census population of 791,631, and 544.5% 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 7.98% as of January 1, 2019, from the prior calendar year. The population increased by 3.7% in 2019 and 3.2% in 2018. 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 has been 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 dropped to 2.9% as of September 30, 2019, from 3.2% on the same date in 2018. The unemployment rate remains below the national average rate of 3.5% as of September 30, 2019. 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 2019 increased by 4.4% from the prior year despite a slight decrease in the tax rate to \$0.174951 per \$100 from \$0.18079 per \$100 of valuation. Real property values are expected to continue to increase at a steady pace in 2020 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 \$151,005,000 on February 20, 2019 to be used for constructing and maintaining roads, park and open space purposes, renovating and improving juvenile and adult detention facilities, including court facilities, juvenile probation facilities and juvenile justice alternative education facilities. The County continues to be very active in purchasing land and constructing sections of roads for the Outer Loop transportation project.

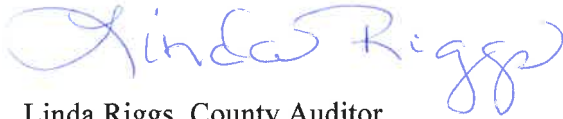
Awards and Acknowledgements

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 (CAFR) for the fiscal year ended September 30, 2018. This is the fortieth consecutive year that Collin County has received this prestigious award. In order to be awarded a Certificate of Achievement, Collin County published an easily readable and efficiently organized CAFR, along with satisfying both GAAP and applicable legal requirements.

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

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

Respectfully submitted,

A handwritten signature in blue ink that reads "Linda Riggs". The signature is fluid and cursive, with the first name "Linda" being more prominent than the last name "Riggs".

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

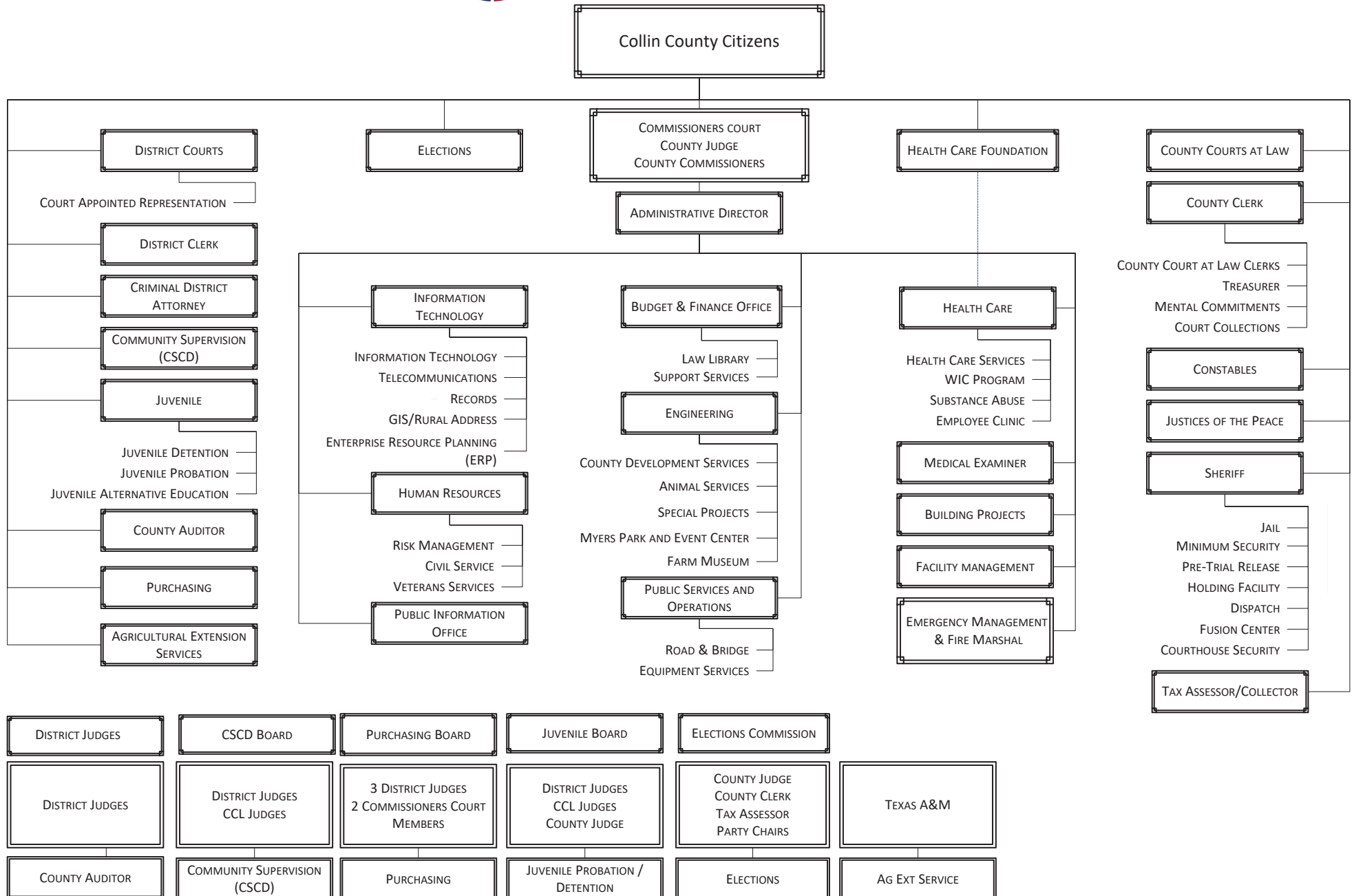
September 30, 2018

Christopher P. Morrell

Executive Director/CEO



Collin County Organizational Chart



COLLIN COUNTY, TEXAS

DIRECTORY OF OFFICIALS

SEPTEMBER 30, 2019

District Officials

Angela Tucker
Jennifer Edgeworth
John Roach, Jr.
Raymond Wheless
Benjamin Smith
Mark J. Rusch
Andrea Thompson
Cynthia Wheless
Jill Willis
Piper McCraw
Emily Miskel
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, 469th Judicial District
Judge, 470th 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
Dan Wilson
Jay Bender
David Waddill
Weldon S. Copeland
Jim Skinner
Stacey Kemp
Kenneth Maun
Paul M. Raleeh
Jerry Shaffer
Chuck Ruckel
John E. Payton
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

Other County Officials

Linda Riggs
Lynn Hadnot
Gary Jackson

County Auditor
Director, Juvenile Services
Veterans Service Officer

COLLIN COUNTY, TEXAS

DIRECTORY OF OFFICIALS

(Continued)

SEPTEMBER 30, 2019

Annie Tinsley
Jon Kleinheksel
Bill Bilyeu
Bruce Sherbet
Michalyn Rains
Caren Skipworth
Cynthia Jacobson
William B. Rohr
Monika Arris

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, 2019, 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.

OFFICE LOCATIONS

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

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.

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, 2019, 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 27, 2020, 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 27, 2020

MANAGEMENT'S DISCUSSION AND ANALYSIS

Management's Discussion and Analysis

This section of the Collin County, Texas (the County) Comprehensive Annual Financial Report (CAFR) presents our discussion and analysis of the County's financial performance during the fiscal year ended September 30, 2019. 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 \$654.3 million on a government-wide basis at September 30, 2019, an increase of \$58.3 million from 2018.
- For 2019, revenues of the County amounted to \$343 million. The main revenue sources were property (ad valorem) taxes (\$254.3 million), charges for services (\$52.7 million) and operating grants and contributions (\$18 million). These three revenue sources accounted for 73.13%, 15.36%, and 5.25%, respectively, or 93.3% of total governmental activity revenues.
- Total expenses were \$284.6 million. The functional areas with the largest expense amounts were public safety (\$79.5 million), public transportation (\$49.3 million), and general administration (\$40.7 million).
- Net capital assets were \$435.6 million as of September 30, 2019. Net depreciation expense attributable to assets of the government-wide activities amounted to \$29.4 million for 2019.

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 \$134.9 million during fiscal year 2019, as compared to an increase of \$36.2 million during fiscal year 2018. An amount of \$98.7 million of the increase was due to the debt issuance of \$151 million.
- The General Fund reported a fund balance of \$301 million as of September 30, 2019, an increase of \$11 million from September 30, 2018. General Fund revenues increased by \$12 million (5.8%), and General Fund expenditures of \$218.8 million increased by \$20.5 million (10.3%) from 2018. As a result, General Fund revenues exceeded expenditures by \$287.9 thousand before considering net additional financing sources of \$10.7 million which mostly consisted of sale of assets.

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 2019, the County transferred a net of \$18.7 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.
- The County issued Limited Tax Permanent Improvement Bonds in 2019 in the amount of \$151,005,000. This was approved by the voters in the 2018 bond election.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

Government-wide Financial Statements

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

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

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

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

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

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

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

Fund Financial Statements

A fund is a grouping of related accounts used to control and account for resources segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to both ensure and demonstrate compliance with legal requirements. All funds of the County can be divided into one of three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds

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

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

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

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

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

- **Nonspendable** – 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 nonspendable, restricted, or committed. Collin County has no assigned fund balance in 2019.
- **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
- Debt Service Fund
- 2007 Road Bond Capital Project Fund
- 2018 Road Bond Capital Project Fund
- Tax Notes Fund

Each of these funds is classified as a major fund for 2019. 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:

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

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

Fiduciary Funds

County 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

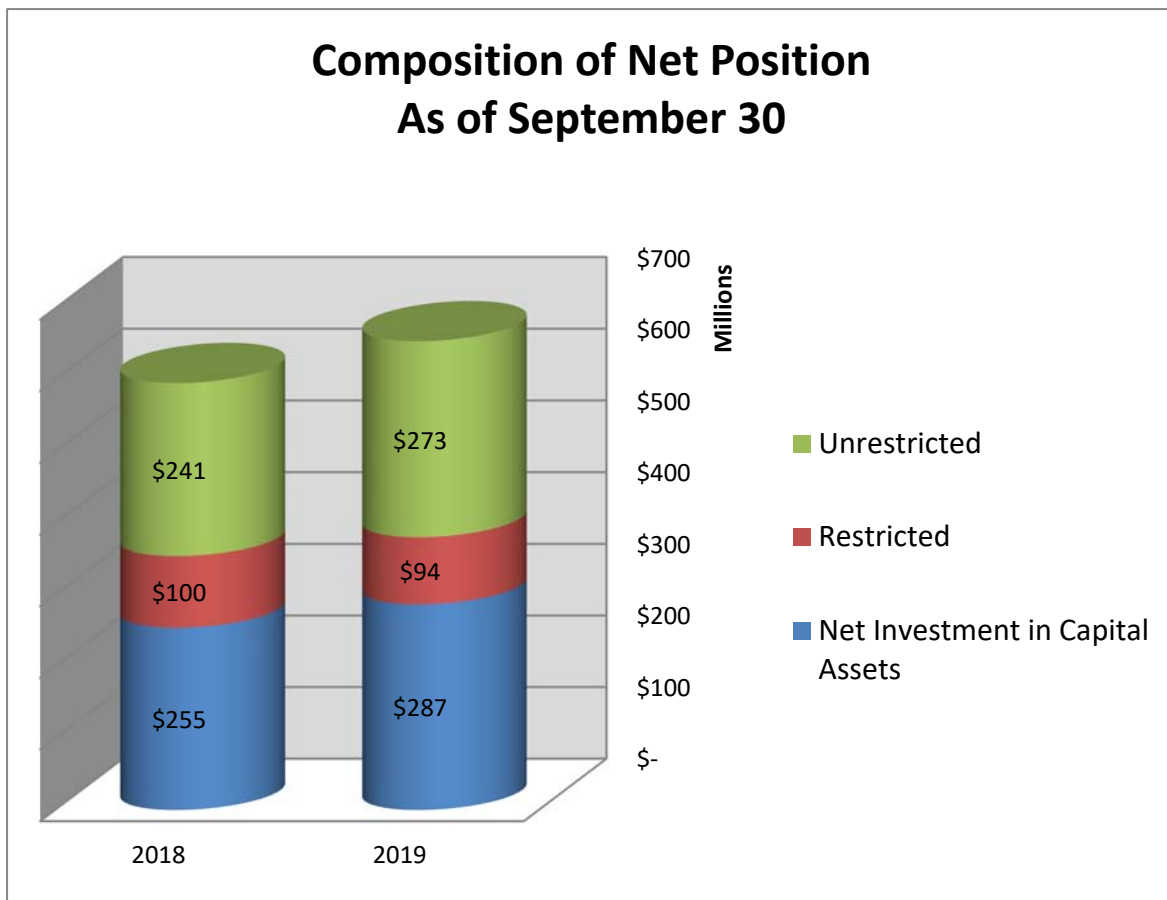
In addition to the basic financial statements and accompanying notes to those financial statements, certain required supplementary information schedules are also presented in this report with additional information regarding the results of the County's financial activities.

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

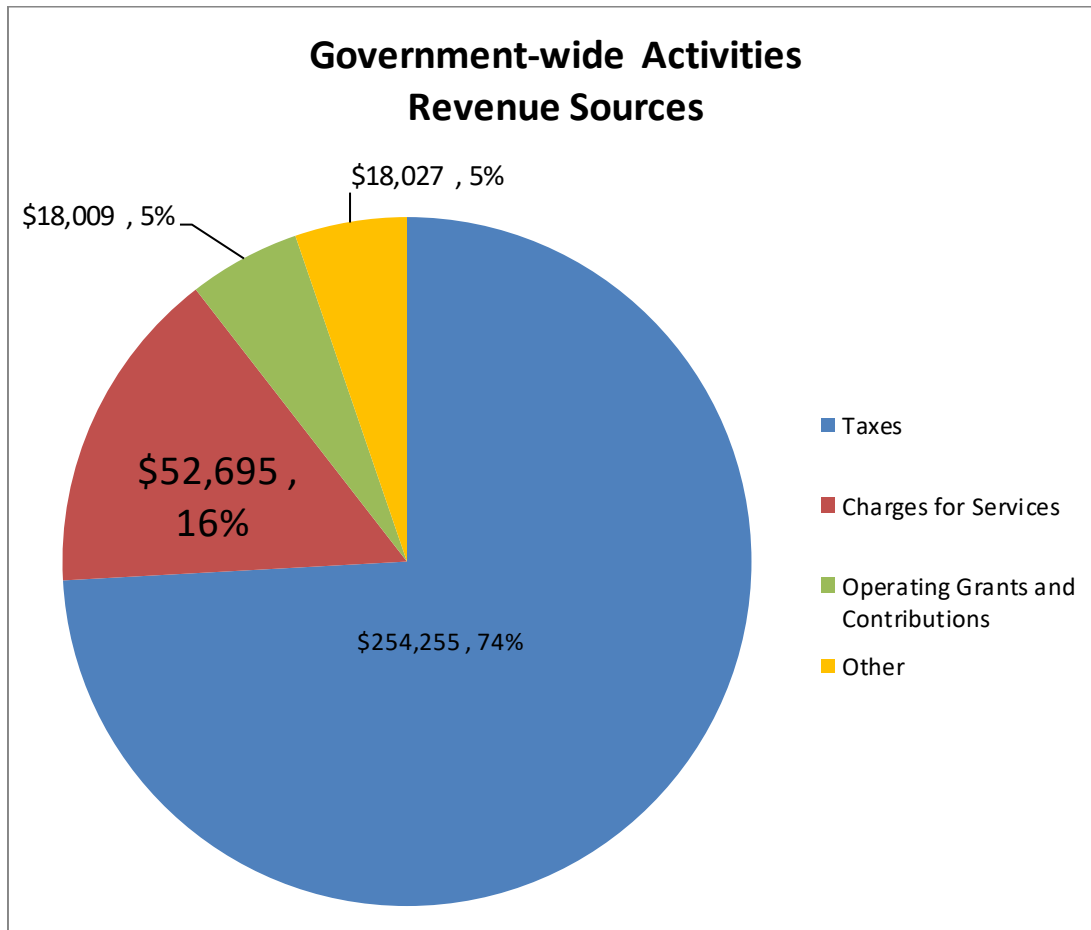
Net position of the County as of September 30, 2019 and 2018, is summarized and analyzed below:



Statement of Net Position As of September 30 (\$ in thousands)						
	2019			2018		
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total
Assets:						
Other Assets	\$ 734,366	\$ (65,893)	\$ 668,473	\$ 583,150	\$ (47,738)	\$ 535,412
Capital Assets	358,138	77,446	435,584	381,554	59,768	441,322
Total Assets	1,092,504	11,553	1,104,057	964,704	12,030	976,734
Deferred Outflow of Resources	47,948	-	47,948	12,440	-	12,440
Liabilities:						
Current Liabilities	34,717	174	34,891	21,698	142	21,840
Long-term Liabilities	460,575	-	460,575	365,752	-	365,752
Total Liabilities	495,292	174	495,466	387,450	142	387,592
Deferred Inflow of Resources	2,262	-	2,262	5,654	-	5,654
Net Position:						
Net Investment in Capital Assets	209,752	77,446	287,198	194,822	59,768	254,590
Restricted	93,757	-	93,757	100,055	-	100,055
Unrestricted	339,389	(66,067)	273,322	289,163	(47,880)	241,283
Total Net Position	\$ 642,898	\$ 11,379	\$ 654,277	\$ 584,040	\$ 11,888	\$ 595,928

- Net position serves as a useful indicator of financial position. Assets and deferred outflow of resources exceeded liabilities and deferred inflow of resources by \$654 million as of September 30, 2019, and by \$596 million as of September 30, 2018, a net increase of \$58.3 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 (43.9%). 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 (14.3% of total net position) represents resources subject to external restrictions. Of these restricted net assets, 59.3% are restricted for county roads and bridges, 7.6% is to repay long-term debt, 13.7% is for administration and elections, and 11.4% is restricted to the judicial system.
- The remaining portion of the County's net position (41.8%) is unrestricted and may be used to meet ongoing obligations.

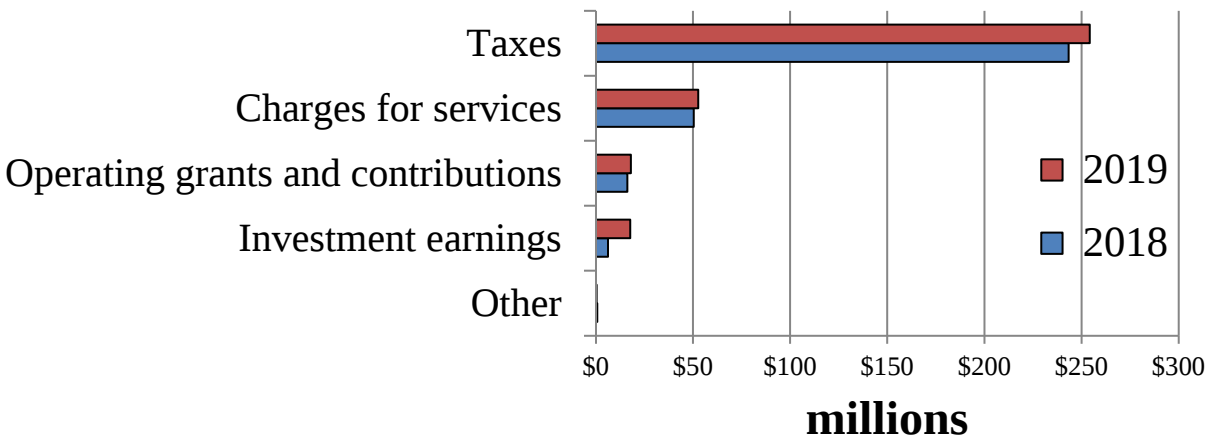
Reflected below is a comparison of Collin County revenues by source:



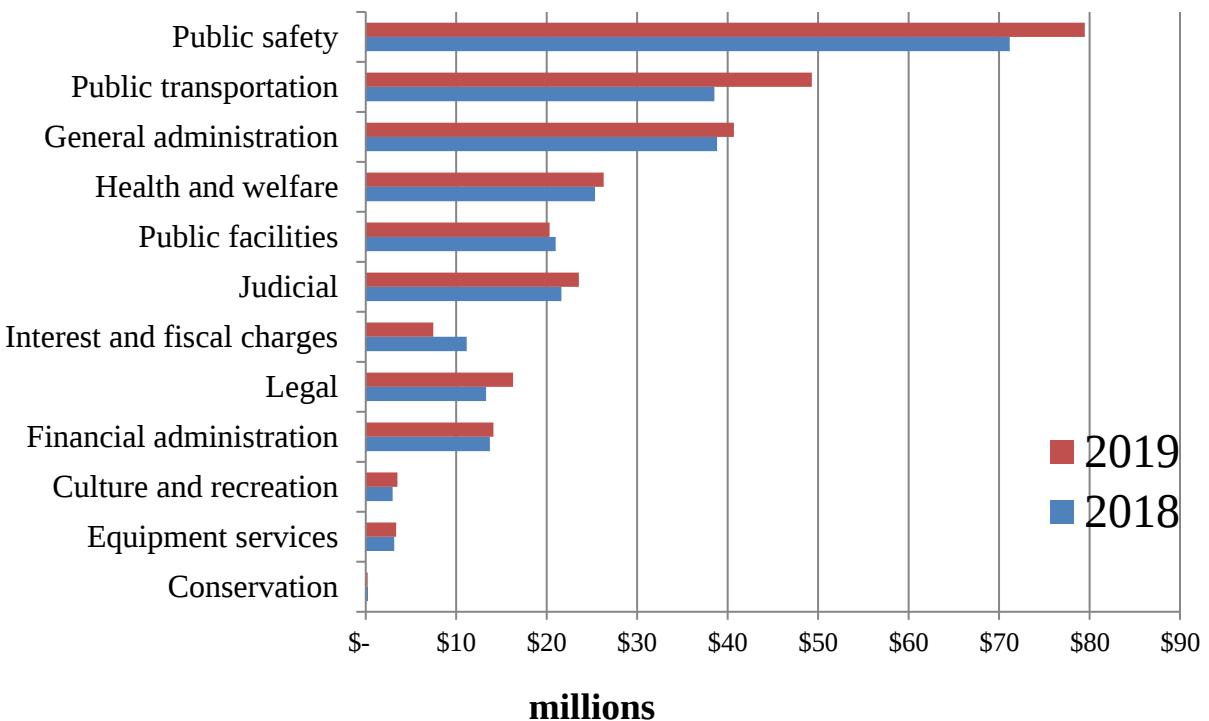
Overall government-wide revenues increased in 2019 over 2018 by \$26 million (8.2%), due primarily to an increase in tax collections (\$10.9 million, or 4.5%). Operating grants and contributions increased by \$1.8 million or 11.0%. A summary of the amounts and a more detailed explanation is provided in the following table:

Summary of Changes in Net Position For the Fiscal Years Ended September 30 (\$ in thousands)						
	2019			2018		
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total
Revenues						
<u>Program Revenues:</u>						
Charges for services	\$ 50,890	\$ 1,805	\$ 52,695	\$ 48,745	\$ 1,648	\$ 50,393
Operating grants and contributions	18,009	-	18,009	16,229	-	16,229
Capital grants and contributions	45	-	45	387	-	387
Total Program Revenues	68,944	1,805	70,749	65,361	1,648	67,009
<u>General Revenues:</u>						
Taxes	254,255	-	254,255	243,382	-	243,382
Investment earnings	17,592	71	17,663	6,147	60	6,207
Miscellaneous	319	-	319	359	-	359
Total General Revenues	272,166	71	272,237	249,888	60	249,948
Total Revenues	341,110	1,876	342,986	315,249	1,708	316,957
Expenses						
General administration	40,690	-	40,690	38,834	-	38,834
Judicial	23,554	-	23,554	21,628	-	21,628
Financial administration	14,113	-	14,113	13,723	-	13,723
Legal	16,296	-	16,296	13,311	-	13,311
Public facilities	20,321	-	20,321	21,002	-	21,002
Equipment services	3,364	-	3,364	3,152	-	3,152
Public safety	77,985	1,498	79,483	69,740	1,439	71,179
Public transportation	48,415	887	49,302	37,649	887	38,536
Health and welfare	26,310	-	26,310	25,345	-	25,345
Culture and recreation	3,503	-	3,503	2,982	-	2,982
Conservation	224	-	224	261	-	261
Interest and fiscal charges	7,477	-	7,477	11,171	-	11,171
Total Expenses	282,252	2,385	284,637	258,798	2,326	261,124
Change in Net Position	58,858	(509)	58,349	56,451	(618)	55,833
Net position at beginning of year	584,040	11,888	595,928	527,589	12,506	540,095
Net position at end of year	\$ 642,898	\$ 11,379	\$ 654,277	\$ 584,040	\$ 11,888	\$ 595,928

Governmental Activities Revenues by Source



Governmental Activities Expenses by Functional Area



Summarized above are details of government-wide activities of the County for 2019 and 2018.

- Program revenues include charges for services as well as both operating and capital grants and contributions. Program revenues from government-wide activities increased by \$3.7 million or 5.6%. Most of this increase is due to an increase in charges for services of \$2.3 million or 4.6%.
- General revenues consist of taxes (property and mixed beverage tax paid to the County by the State of Texas) and interest, as well as miscellaneous transactions not attributable or allocable to a specific program. Property taxes, substantially largest of the revenues, increased by \$10.9 million or 4.5%.
- Public safety expenses increased by \$8.3 million in 2019, mostly due to the following:
 1. Increased salaries and overtime expenses.
 2. Increased food cost for the detention center.
 3. Increased inmate housing cost.
- Public transportation expenses increased by \$10.8 million in 2019, 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 increased by \$1.9 million primarily due to the increase in salaries and benefits.
- Health and welfare increased by \$965 thousand primarily due to the following:
 1. Increased infirmary services to inmates.
 2. Increased mental health services.
- Financial administration increased by \$390 thousand due primarily to the County's contribution to the employee insurance premiums.
- Pension expense of \$22.2 million (\$13.2 million in 2018) was allocated to all functional areas other than conservation, interest and fiscal charges. Of this amount, \$10.4 million was attributed to public safety since this functional area alone accounts for 46.9% 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	
	2019	2018	2019	2018
Public safety	\$ 79,483	\$ 71,179	\$ 63,588	\$ 56,759
Public transportation	49,302	38,536	22,214	14,051
General administration	40,690	38,834	30,345	28,102
Judicial	23,554	21,628	16,311	14,904
Public facilities	20,321	21,002	20,157	20,833
Health and welfare	26,310	25,345	20,479	19,024
Other	44,977	44,601	40,794	40,443
Total	\$ 284,637	\$ 261,125	\$ 213,888	\$ 194,116

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 2019, the County's governmental funds reported a combined ending fund balance of \$677.3 million which was an increase of \$135 million or 24.9%. A large portion of fund balance (74.9%, or \$507 million) of the governmental funds has been designated as nonspendable, restricted, or committed. The remaining \$170.2 million is classified as unassigned and is available to meet current needs. The 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, 2019 (in thousands)				
Fund Balance:				<u>Major Purposes for Classification</u>
Nonspendable	\$ 65,257	9.6%		inventories, receivables from other funds and organizations
Restricted	424,520	62.7%		bond proceeds, debt service tax collections, other legal or contractual restrictions
Committed	17,231	2.5%		road projects, funds set aside for unanticipated cost increases
Unassigned	<u>170,245</u>	<u>25.1%</u>		General Fund
Total Fund Balance	<u>\$ 677,253</u>	<u>100.0%</u>		

Changes in Fund Balance – Major Funds

In 2019, 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
- Debt Service Fund
- 2007 Road Bond Fund
- 2018 Road Bond Fund
- Tax Notes 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 2019, the unassigned fund balance of the General Fund was \$170.2 million. The total fund balance in the General Fund was \$301 million, an increase of \$11 million or 3.8% from 2018.

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

General Fund Revenue Highlights

- Property tax revenues increased by \$3.3 million (1.9%) from the prior year.
- Federal and state funds increased by \$1.3 million of which \$283 thousand was due to an increase in the mixed beverage tax which is collected by the State of Texas and distributed to the County.
- Fees and Charges for Services increased by \$465 thousand or 2.1% from 2018.
- Fine collections decreased by \$241 thousand or 15.9% from 2018.
- Investment revenues increased by \$7.3 million or 313.3% due to increased funds available to invest and favorable market conditions.

General Fund Expenditure Highlights

- General Fund expenditures increased by \$20.5 million or 10.3%.
- Payroll costs increased in the General Fund by \$7.3 million 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 10 miles in 2019. As of September 30, 2019, the County had resurfaced 475 miles of roads or an average of 31 miles per year.

At the end of 2019, the fund balance of the General Road and Bridge Fund was \$58.1 million, an increase of \$7.1 million (13.9%) 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 2019 or in 2018.
- Revenues from Fees and Charges for Services increased by \$625 thousand primarily due to increased vehicle registrations, non-operating investment and public transportation allocation revenues.
- Fines revenues decreased by \$102 thousand or 8%.
- Investment revenues increased by \$379 thousand or 48.7% due to increased funds available to invest and favorable market conditions.

General Road and Bridge Fund Expenditure Highlights

- Road construction and maintenance expenditures increased by \$2.6 million or 20.9% due to the increase of road projects.
- A decrease in capital outlay of \$749 thousand or 25.6% occurred due to replacing worn equipment in 2018.

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 62.5% of the funding for the Health Care Foundation Fund in 2019.

The total fund balance of \$5.8 million is consistent with 2018 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 \$354 thousand (45.9%) in 2019 due to less Medicaid funding.
- Fees and charges for services increased slightly by \$7.7 thousand (5.5%).
- Rental revenues increased by \$64 thousand (5.62%) in 2019.
- Investment revenues increased by \$46 thousand or 43.9% due to increased funds available to invest and favorable market conditions.

Health Care Fund Expenditure Highlights

Expenditures increased by \$312 thousand (9%) in 2019.

2007 Road Bond Capital Project Fund

The 2007 Road Bond Capital Project Fund is used to account for proceeds of road bonds authorized by voters on November 6, 2007. Most of the authorized amount has been issued to-date (in nine series), beginning in 2008 and ending in 2016. In 2016 the final remaining authorized amounts were issued. The bond issues in this fund were as follows:

- 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

In 2019 the fund balance decreased by \$13.2 million due to road construction expenditures and an increase in sale of assets as well as revenue for a joint city project. The road construction activity is intended to continue until this fund is depleted. Investment revenues increased by \$909 thousand or 54.21% due to increased funds available to invest and favorable market conditions.

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 and juvenile justice alternative education program facilities and the acquisition of land; (5) paying the costs of issuance associated with the sale of the Bonds. The Limited Tax Permanent Improvement Bonds Series 2019 was issued for \$105,245,000 on February 20, 2019. The fund balance increased by \$110 million including the sale of assets.

Tax Note Capital Project Fund

The 2018 Tax Note Capital Project Fund is used to account for proceeds of the tax note bond. The authorized amount is for the purpose of (1) renovating and constructing County buildings; (2) acquiring land and constructing and equipping a facility for Precinct 2 Justice of the Peace and Constable offices; (3) acquiring election equipment; (4) constructing, equipping and extension to the Collin County Medical Examiner facilities; (5) paying professional services related to the project; (6) paying the costs of issuance of the Notes. This was a one-year term due August 2019. The tax note issue was in the amount of \$18,100,000 on July 17, 2018.

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 \$275,220,296 or \$132,660 more than the original budget of \$275,087,636 (excluding transfers). Actual expenditures for 2019 were \$218.8 million or \$56.4 million (20.5%) less than the final amended budget.

General Fund revenues for 2019 were more than the estimate by \$14.4 million. This is highlighted as follows:

- Taxes - \$2.2 million higher than budgeted
- Federal and state funds - \$2.9 million higher than budgeted
- Fees and Charges for Services - \$1.3 million higher than budgeted
- Interest - \$7.7 million higher than budgeted

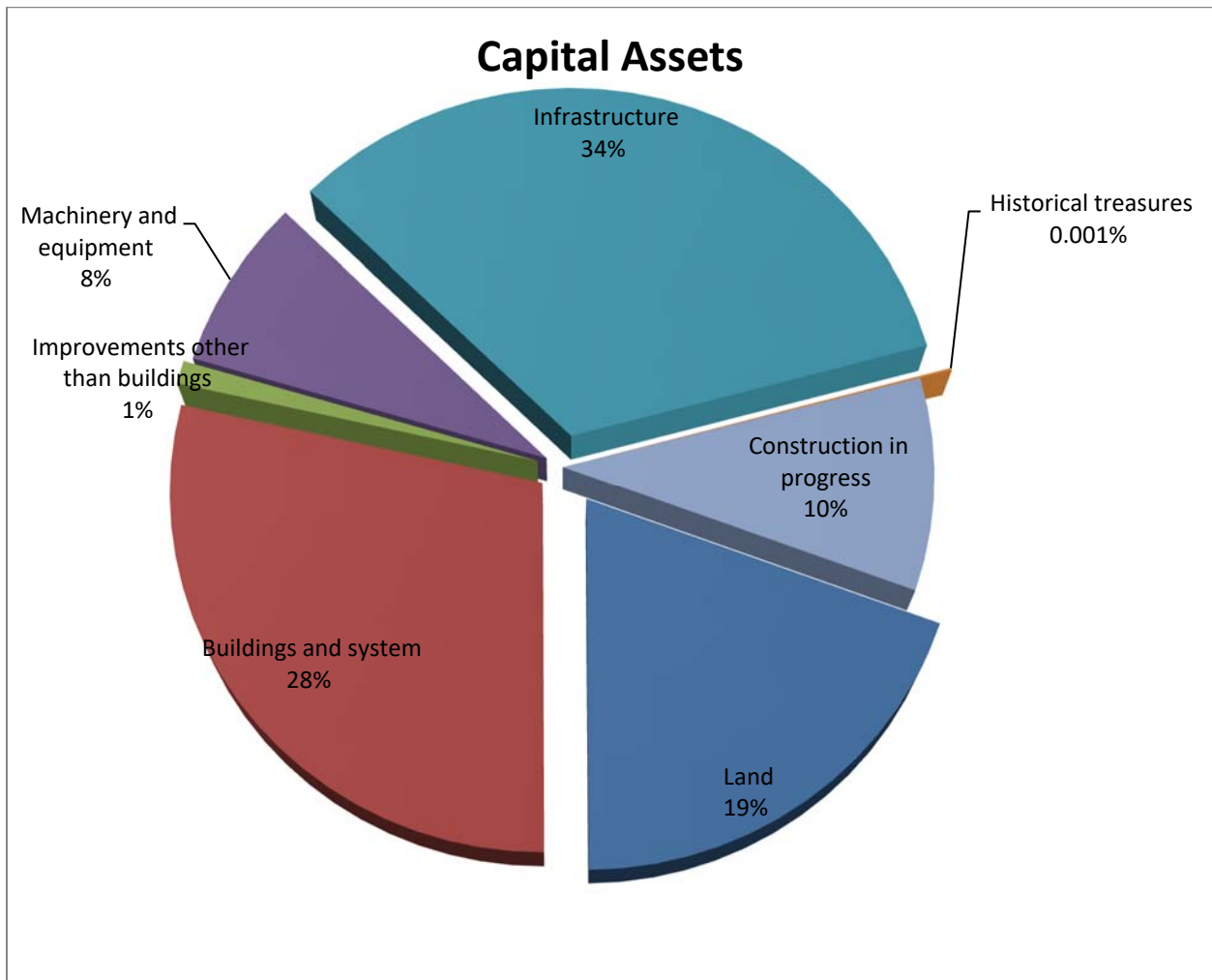
The General Fund is the primary source for expenditures related to the overall operation and administration of the County. In 2019, the departments that contributed to actual expenditures being \$56.4 million less than budgeted expenditures were as follows:

- General administration expenditures were less than budget by \$13.4 million. Highlights are as follows:
 - Actual expenditures for the County Clerk were \$2 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 \$1.7 million in the salaries and benefits category due to unused budget for temporary workers.
 - Actual expenditures were \$4.5 million under budget for Non-Departmental in the maintenance and operating category, mostly due to program contingencies (\$1.8 million), software maintenance (\$1 million), legal expense (\$245 thousand), bank analysis (\$266 thousand), court appointed prosecutors (\$411 thousand), unused disaster recovery budget (\$250 thousand), and an amount of \$650 thousand in consultant expenses.
 - Actual expenditures for Non-Departmental Capital Replacement was under budget by \$2.2 million.
 - Actual expenditures for Information Technology were \$761 thousand under budget in the maintenance and operating category as well as \$97 thousand in the salaries and benefits category.

- o Actual expenditures for Telecommunications in the maintenance and operating category were under budget by \$1 million.
- Judicial expenditures were less than budget by \$1.5 million. Highlights are as follows:
 - o The County Courts-at-Law utilized all but \$129 thousand of their \$4.1 million total budget.
 - o The County Court-at-Law Clerks had \$73 thousand remaining in their \$2.4 million salaries and benefits budget at year end.
 - o The District Courts had \$315 thousand unspent of their \$5.1 million combined budget at year end.
 - o The Jury Services – District Clerk Department had \$294 thousand of their \$920 thousand budget remaining at year end.
 - o The Justice of the Peace departments left \$112 thousand of their combined \$2.9 million budget unspent.
- Financial administration expenditures were less than budget by \$975 thousand. Highlights are as follows:
 - o Budget Director was \$76 thousand under the \$742 thousand budget.
 - o The Treasury Department was \$17 thousand under the \$493 thousand budget.
 - o The Tax Assessor-Collector was \$485 thousand under the \$6.4 million budget of which \$406 thousand was remaining in salaries and benefits as well as \$68 thousand remaining in maintenance and operating.
 - o The County Auditor was \$197 thousand under the \$3.4 million budget.
- Legal expenditures were \$1.2 million under budget. Highlights are as follows:
 - o The \$411 thousand Court-Appointed Prosecutor budget was not utilized in 2019.
 - o District Attorney salaries and benefits were \$675 thousand below budget and the maintenance and operating expenditures were \$64 thousand below budget.
- Public facilities expenditures were less than budget by \$1.9 million. Highlights are as follows:
 - o The Building Superintendent budget was \$690 thousand less than budget in the maintenance and operating category.
 - o Courthouse Security budget was \$46 thousand less than budget in the maintenance and operating category.

- o Permanent Improvement was \$996 thousand under budget in the maintenance and operating category.
- Equipment services expenditures were lower than budget by \$1 million primarily due to the maintenance and operating category coming in under budget.
- Public safety expenditures were lower than budget by \$1.9 million. Highlights of this budget variance are as follows:
 - o The Ambulance expenditures were \$201 thousand under budget.
 - o The Constables expenditures were \$128 thousand under budget primarily in the maintenance and operating category.
 - o The Sheriff's Office expenditures were \$144 thousand under budget mostly in the maintenance and operating category.
 - o The Minimum Security Operations were \$97 thousand under budget in the salaries and benefits category.
 - o The Fusion Center was \$191 thousand under budget in the salaries and benefits category.
 - o The Sheriff's Office Dispatch was \$91 thousand under budget.
 - o The 911 Addressing Department was \$27 thousand under budget.
 - o The Medical Examiner was \$149 thousand under budget.
 - o The Juvenile Board utilized all but \$750 thousand of the \$12.7 million budget.
 - o The Courthouse Security was \$38 thousand under budget.
- Health and welfare expenditures were \$731 thousand under budget, of which most was due to inmate health coming in under budget (\$250 thousand) as well as Mental Health and Retardation Department (\$329 thousand) and Indigent Criminal Defendants (\$147 thousand) under budget.
- Capital outlay, which is presented separately from functional activities, was \$33.6 million under budget, of which most was for projects that were not completed in 2019 and were rolled over into 2020. Most of the variance is accounted for as follows: \$8.9 million for the radio system project, \$8.6 million for technology projects, and \$5.4 million for permanent improvement building projects.

Capital Assets and Debt Administration



Capital Assets As of September 30 (\$ in thousands)		
	2019	2018
Land	\$ 84,359	\$ 68,294
Buildings and systems	263,139	262,863
Historical treasures	415	385
Improvements other than buildings	9,485	8,915
Machinery and equipment	90,846	77,234
Infrastructure	317,739	317,234
Construction in progress	41,746	22,994
Total capital assets	807,729	757,919
Less: Accumulated Depreciation	(372,146)	(344,808)
Total capital assets	<u>\$ 435,583</u>	<u>\$ 413,111</u>

Capital Assets

The County's investment in capital assets for governmental activities (including business-type activities), net of accumulated depreciation at September 30, 2019, was \$435.6 million, an increase of \$22.5 million from 2018.

Details by type of activity are summarized below:

Major changes in capital assets for 2019 are as follows:

- Land increased by \$16.1 million due to right-of-way acquisitions mostly for the Outer Loop road project.
- Construction in Progress increased by a net of \$18.8 million due to transportation projects in progress.
- Accumulated depreciation increased by \$27.3 million partially due to a portion of the Outer Loop being put in service and Machinery & Equipment increasing by \$6 million from 2018.

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, 2019, the County had \$392.57 million in outstanding bonded debt, an increase of \$72.86 million (22.8%). The County issued \$151 million in limited tax permanent improvement bonds in 2019. Principal was paid down by \$78.15 million and interest payments totaled \$12.11 million.

Long-Term Debt by Intended Use of Proceeds As of September 30 (\$ in thousands)		
	<u>2019</u>	<u>2018</u>
Road and Bridge Projects	\$ 187,605	\$ 218,870
Public Facilities/Park Projects	<u>204,960</u>	<u>100,840</u>
Total Long-Term Debt	<u>\$ 392,565</u>	<u>\$ 319,710</u>

More detailed information about long-term debt activity can be found in the Notes to the Financial Statements beginning on page 58.

Economic Factors

The following economic factors are reflected in the 2019 General Fund and other budgets:

- The percentage increase in net taxable real property assessed value during 2018 (for 2019 tax assessments) was 8.1% (2018 increase was 11.5%).
- Unemployment decreased in 2019 to 2.9% which is the lowest point in over a decade.

Collin County relies primarily on property taxes for operations. Over 74.13% 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 2019 the County experienced a 8.1% 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. The County is experiencing a rapidly increasing population growth as it has been accustomed to in the past few decades. In 2019, the County added an average of 97 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 2019, there were 35,543 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 2009 to 2019 the County added 240,646 people, an increase of 31.5%. 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, 2019 is 1,005,146 according to the Bureau of Economic Analysis, which is an increase of 213,515 or 27% 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 2020 total \$364 million, an increase of 4% over the 2019 adopted budgeted revenue estimates. Property taxes of \$257.4 million account for 70.7% of the County's revenue estimates for 2020.

The County's expenditure budget for 2020, which includes expenditures and transfers out, totals \$381.9 million. The General Fund expenditure budget for 2020 is \$248.9 million or 65.2% of the total adopted budget. An amount of \$76.5 million (20.03% of the total) is budgeted for debt services.

Significant events expected to have an impact in 2019 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 2019 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, 2019, the unassigned fund balance for the General Fund was \$170 million, which is 68.3% of the General Fund expenditure budget for 2020, which represents 249 operating days of fund balance. When combined with committed funds, which the Commissioners Court controls, the fund balance is \$187.5 million or 75.3% of the General Fund budget, or 275 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 \$151 million were issued in 2019 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 2020 was lowered to \$0.174951 per \$100 from \$0.180785 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, 2019

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	
Assets				
Cash and cash equivalents	\$ 61,822,080	\$ 693,414	\$ 62,515,494	\$ 189,445
Investments	585,754,547	3,051,654	588,806,201	-
Receivables (net of allowance for uncollectibles)	9,110,827	-	9,110,827	-
Prepaid expenses	3,749,887	-	3,749,887	-
Internal balances	69,638,265	(69,638,265)	-	-
Inventories	4,290,690	-	4,290,690	-
Capital assets (net of accumulated depreciation):				
Land	27,939,323	56,419,181	84,358,504	-
Buildings and systems	122,909,736	1,589,808	124,499,544	-
Historical treasures	414,813	-	414,813	-
Improvements other than buildings	4,477,811	-	4,477,811	-
Machinery and equipment	33,633,349	93,748	33,727,097	-
Infrastructure	137,564,330	8,794,899	146,359,229	-
Construction in progress	31,198,387	10,547,924	41,746,311	-
Total assets	<u>1,092,504,045</u>	<u>11,552,363</u>	<u>1,104,056,408</u>	<u>189,445</u>
Deferred outflows of resources				
Deferred outflows related to pension	47,948,047	-	47,948,047	-
Total deferred outflows of resources	<u>47,948,047</u>	<u>-</u>	<u>47,948,047</u>	<u>-</u>
Liabilities				
Accounts payable and other current liabilities	34,607,081	147,611	34,754,692	139,855
Due to other governments	2,578	-	2,578	-
Unearned revenue	107,673	25,930	133,603	-
Noncurrent liabilities:				
Due within one year	65,566,939	-	65,566,939	-
Due in more than one year	395,008,096	-	395,008,096	-
Total liabilities	<u>495,292,367</u>	<u>173,541</u>	<u>495,465,908</u>	<u>139,855</u>
Deferred inflows of resources				
Deferred inflows	2,262,192	-	2,262,192	-
Total deferred inflows of resources	<u>2,262,192</u>	<u>-</u>	<u>2,262,192</u>	<u>-</u>
Net position				
Net investment in capital assets	209,751,565	77,445,560	287,197,125	-
Restricted for:				
Debt service	7,163,600	-	7,163,600	-
Health Care Foundation	5,792,407	-	5,792,407	-
Parks	35,459	-	35,459	-
Grant programs	106,291	-	106,291	-
County Roads and Bridges	55,593,274	-	55,593,274	-
Judicial System	10,674,237	-	10,674,237	-
Law Enforcement	1,522,055	-	1,522,055	-
Administration and Elections	12,870,076	-	12,870,076	-
Unrestricted (deficit)	339,388,569	(66,066,738)	273,321,831	49,590
Total net position	<u>\$ 642,897,533</u>	<u>\$ 11,378,822</u>	<u>\$ 654,276,355</u>	<u>\$ 49,590</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, 2019

		Program Revenues			Net (Expense) Revenue and Changes in Net Position			
Functions/Programs	Expenses		Operating	Capital	Primary Government			Component Unit
		Charges for	Grants and	Grants and	Governmental	Business-type	Total	
		Services	Contributions	Contributions	Activities	Activities		
Primary Government:								
Governmental activities:								
General administration	\$ 40,690,212	\$ 9,809,284	\$ 536,208	\$ -	\$(30,344,720)	\$ -	\$(30,344,720)	
Judicial	23,553,881	6,035,003	1,207,117	-	(16,311,761)	-	(16,311,761)	
Financial administration	14,112,899	3,203,874	-	-	(10,909,025)	-	(10,909,025)	
Legal	16,295,975	315,890	259,429	-	(15,720,656)	-	(15,720,656)	
Public facilities	20,320,398	-	133,088	30,000	(20,157,310)	-	(20,157,310)	
Equipment services	3,363,561	-	50,932	-	(3,312,629)	-	(3,312,629)	
Public safety	77,984,984	10,250,244	3,830,867	9,503	(63,894,370)	-	(63,894,370)	
Public transportation	48,415,228	21,062,847	6,020,072	5,621	(21,326,688)	-	(21,326,688)	
Health and welfare	26,310,197	206,530	5,624,394	-	(20,479,273)	-	(20,479,273)	
Culture and recreation	3,503,396	6,343	214,779	-	(3,282,274)	-	(3,282,274)	
Conservation	224,123	-	-	-	(224,123)	-	(224,123)	
Interest and fiscal charges	7,477,215	-	132,136	-	(7,345,079)	-	(7,345,079)	
Total governmental activities	282,252,069	50,890,015	18,009,022	45,124	(213,307,908)	-	(213,307,908)	
Business-type activities:								
Public safety	1,497,919	1,804,495	-	-	-	306,576	306,576	
Public transportation	886,881	-	-	-	-	(886,881)	(886,881)	
Total business-type activities	2,384,800	1,804,495	-	-	-	(580,305)	(580,305)	
Total primary government	284,636,869	52,694,510	18,009,022	45,124	(213,307,908)	(580,305)	(213,888,213)	
Component unit:								
Health and welfare	37,163	-	47,200	-				10,037
Total component unit	\$ 37,163	\$ -	\$ 47,200	\$ -				10,037
General revenues								
Property taxes					249,135,213	-	249,135,213	-
Mixed beverage tax					5,119,506	-	5,119,506	-
Unrestricted investment earnings					17,592,152	70,501	17,662,653	120
Miscellaneous					318,950	429	319,379	-
Total general revenues					272,165,821	70,930	272,236,751	120
Change in net position					58,857,913	(509,375)	58,348,538	10,157
Net position - beginning of year					584,039,620	11,888,197	595,927,817	39,433
Net position - end of year					\$ 642,897,533	\$ 11,378,822	\$ 654,276,355	\$ 49,590

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

COLLIN COUNTY, TEXAS

Balance Sheet

Governmental Funds

September 30, 2019

Assets	General Fund	General Road and Bridge	Health Care Foundation	Debt Service
Cash	\$ 42,871,787	\$ 719,512	\$ 118,095	\$ 180,706
Investments	205,997,631	55,906,305	5,850,286	6,293,445
Receivables:				
Taxes (net of allowance for uncollectibles)	2,037,822	-	-	861,862
Fines and fees	1,030,139	590,172	-	-
Due from other governments	1,619,048	63,606	-	-
Due from other funds	697,872	-	-	-
Advance to other funds	60,965,873	-	-	-
Interest	648,791	-	-	-
Miscellaneous	1,067,919	495	-	-
Inventories	713,584	3,577,106	-	-
Total assets	<u>\$ 317,650,466</u>	<u>\$ 60,857,196</u>	<u>\$ 5,968,381</u>	<u>\$ 7,336,013</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Accounts payable	\$ 9,196,203	\$ 2,047,430	\$ 91,597	\$ 172,414
Payroll related costs payable	4,422,129	159,009	62,209	-
Lease deposits payable	22,419	-	22,168	-
Due to other governments	2,408	70	-	-
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	<u>13,643,159</u>	<u>2,206,509</u>	<u>175,974</u>	<u>172,414</u>
Deferred Inflows of Resources				
Unavailable revenue - fines and fees	1,030,139	590,172	-	-
Unavailable revenue - property taxes	1,908,259	-	-	807,298
Total deferred inflows of resources	<u>2,938,398</u>	<u>590,172</u>	<u>-</u>	<u>807,298</u>
Fund Balances				
Nonspendable	61,679,457	3,577,106	-	-
Restricted	51,913,264	54,483,409	5,792,407	6,356,301
Committed	17,230,847	-	-	-
Unassigned	170,245,341	-	-	-
Total fund balances	<u>301,068,909</u>	<u>58,060,515</u>	<u>5,792,407</u>	<u>6,356,301</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 317,650,466</u>	<u>\$ 60,857,196</u>	<u>\$ 5,968,381</u>	<u>\$ 7,336,013</u>

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

2007 Road Bond	2018 Road Bond	Tax Notes	Other Governmental Funds	Total
\$ 2,005,091	\$ 8,005,648	\$ 2,847	\$ 1,192,257	\$ 55,095,943
93,893,577	98,717,030	23,579,356	84,863,858	575,101,488
-	-	-	-	2,899,684
-	-	-	-	1,620,311
-	-	-	1,141,148	2,823,802
-	-	-	-	697,872
2,567,006	4,750,329	-	1,355,057	69,638,265
-	-	-	65	648,856
-	12	-	2,925	1,071,351
-	-	-	-	4,290,690
<u>\$ 98,465,674</u>	<u>\$ 111,473,019</u>	<u>\$ 23,582,203</u>	<u>\$ 88,555,310</u>	<u>\$ 713,888,262</u>
\$ 4,088,587	\$ 1,408,904	\$ 7,340,787	\$ 2,396,022	\$ 26,741,944
-	-	-	61,243	4,704,590
-	-	-	-	44,587
-	-	-	100	2,578
-	-	-	697,872	697,872
-	-	-	107,673	107,673
<u>4,088,587</u>	<u>1,408,904</u>	<u>7,340,787</u>	<u>3,262,910</u>	<u>32,299,244</u>
-	-	-	-	1,620,311
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,715,557</u>
-	-	-	-	4,335,868
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>65,256,563</u>
94,377,087	110,064,115	16,241,416	85,292,400	424,520,399
-	-	-	-	17,230,847
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>170,245,341</u>
<u>94,377,087</u>	<u>110,064,115</u>	<u>16,241,416</u>	<u>85,292,400</u>	<u>677,253,150</u>
<u>\$ 98,465,674</u>	<u>\$ 111,473,019</u>	<u>\$ 23,582,203</u>	<u>\$ 88,555,310</u>	<u>\$ 713,888,262</u>

COLLIN COUNTY, TEXAS
Reconciliation of the Balance Sheet of the
Governmental Funds to the Statement of Net Position
September 30, 2019

Total fund balances – governmental funds		\$ 677,253,150
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.		3,749,887
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	\$ 27,939,323	
Buildings and systems	122,909,736	
Historical treasures	414,813	
Improvements other than buildings	4,477,811	
Machinery equipment	33,633,349	
Infrastructure	137,564,330	
Construction in progress	<u>31,198,387</u>	
Total capital assets		358,137,749
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.	1,620,311	
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.	<u>2,715,557</u>	
Total deferred revenues		4,335,868
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.		14,658,726
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	(3,078,850)	
Bonds, notes and loans payable	(392,565,000)	
Compensated absences	(9,206,498)	
Unamortized bond premiums	(32,798,365)	
Net Pension Liability	<u>(23,274,989)</u>	
Total liabilities		(460,923,702)
Deferred outflows and inflows of resources related to pensions and refundings are not reported in the funds.		
Deferred outflows related to pensions	47,948,047	
Deferred inflows related to pensions	<u>(2,262,192)</u>	
Total deferred outflows/inflows		<u>45,685,855</u>
Net position of governmental activities		<u>\$ 642,897,533</u>

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, 2019

	<u>General</u>	<u>General Road and Bridge</u>	<u>Health Care Foundation</u>	<u>Debt Service</u>
Revenues:				
Property taxes	\$ 175,440,506	\$ -	\$ -	\$ 73,821,723
Licenses and permits	588,238	5,742	-	-
Federal and state funds	8,814,310	-	417,986	132,136
Fees and charges for services	22,438,132	20,935,625	148,505	-
Fines and forfeitures	1,281,079	1,248,245	-	-
Other local government funds	-	-	-	-
Rental revenues	260,580	-	1,209,390	-
Interest	9,593,669	1,156,470	151,085	680,991
Miscellaneous	656,219	643,138	9,122	-
Total revenues	<u>219,072,733</u>	<u>23,989,220</u>	<u>1,936,088</u>	<u>74,634,850</u>
Expenditures:				
Current:				
General administration	34,294,772	-	-	-
Judicial	21,211,250	-	-	-
Financial administration	13,665,120	-	-	-
Legal	14,244,794	-	-	-
Public facilities	11,132,786	-	67,252	-
Equipment services	2,020,895	-	-	-
Public safety	69,317,596	-	-	-
Public transportation	-	14,906,591	-	-
Health and welfare	19,352,483	-	3,655,407	-
Culture and recreation	954,549	-	-	-
Conservation	256,846	6,024	-	-
Capital outlay:	32,333,724	2,179,023	17,222	-
Debt service:				
Principal retirement	-	-	-	78,150,000
Interest and fiscal charges	-	-	-	12,413,965
Bond issuance costs	-	-	-	491,061
Total expenditures	<u>218,784,815</u>	<u>17,091,638</u>	<u>3,739,881</u>	<u>91,055,026</u>
Excess (deficiency) of revenues over (under) expenditures	<u>287,918</u>	<u>6,897,582</u>	<u>(1,803,793)</u>	<u>(16,420,176)</u>
Other financing sources (uses):				
Transfers in	316,239	-	1,800,000	-
Transfers out	(2,225,820)	-	-	-
Sale of assets	12,657,402	185,000	-	-
Debt issuance	-	-	-	-
Premium (discount) on sale of bonds	-	-	-	498,689
Total other financing sources (uses)	<u>10,747,821</u>	<u>185,000</u>	<u>1,800,000</u>	<u>498,689</u>
Net change in fund balances	11,035,739	7,082,582	(3,793)	(15,921,487)
Fund balances – beginning	<u>290,033,170</u>	<u>50,977,933</u>	<u>5,796,200</u>	<u>22,277,788</u>
Fund balances – ending	<u>\$ 301,068,909</u>	<u>\$ 58,060,515</u>	<u>\$ 5,792,407</u>	<u>\$ 6,356,301</u>

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

2007 Road Bond	2018 Road Bond	Tax Notes	Other Governmental Funds	Total
\$ -	\$ -	\$ -	\$ -	\$ 249,262,229
-	-	-	-	593,980
-	-	-	6,841,232	16,205,664
-	-	-	4,537,349	48,059,611
-	-	-	85,554	2,614,878
4,354,177	-	-	-	4,354,177
-	-	-	-	1,469,970
2,584,875	1,415,030	597,739	1,112,963	17,292,822
-	-	-	153,950	1,462,429
<u>6,939,052</u>	<u>1,415,030</u>	<u>597,739</u>	<u>12,731,048</u>	<u>341,315,760</u>
-	-	-	1,476,781	35,771,553
-	-	-	1,555,453	22,766,703
-	-	-	-	13,665,120
-	-	-	494,937	14,739,731
-	-	-	-	11,200,038
-	-	-	-	2,020,895
-	-	-	3,084,916	72,402,512
-	-	-	-	14,906,591
-	-	-	2,826,464	25,834,354
-	-	-	-	954,549
-	-	-	-	262,870
21,129,400	4,756,244	10,221,565	5,689,606	76,326,784
-	-	-	-	78,150,000
-	-	-	-	12,413,965
-	-	-	-	491,061
<u>21,129,400</u>	<u>4,756,244</u>	<u>10,221,565</u>	<u>15,128,157</u>	<u>381,906,726</u>
(14,190,348)	(3,341,214)	(9,623,826)	(2,397,109)	(40,590,966)
-	-	-	125,022	2,241,261
-	-	-	(15,441)	(2,241,261)
993,599	4,750,329	-	-	18,586,330
-	105,245,000	-	45,760,000	151,005,000
-	3,410,000	-	2,040,000	5,948,689
<u>993,599</u>	<u>113,405,329</u>	<u>-</u>	<u>47,909,581</u>	<u>175,540,019</u>
(13,196,749)	110,064,115	(9,623,826)	45,512,472	134,949,053
<u>107,573,836</u>	<u>-</u>	<u>25,865,242</u>	<u>39,779,928</u>	<u>542,304,097</u>
<u>\$ 94,377,087</u>	<u>\$ 110,064,115</u>	<u>\$ 16,241,416</u>	<u>\$ 85,292,400</u>	<u>\$ 677,253,150</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, 2019

Net change in fund balances – governmental funds \$ 134,949,053

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	60,924,573	
Capital assets decreases	(26,175,561)	
Depreciation expense for all capital assets	<u>(28,319,571)</u>	
Total change in capital assets activity		6,429,441

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.	(151,005,000)	
Debt repayment is expenditure in governmental funds, but reduces long-term liabilities in the statement of net position.	78,150,000	
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>(1,049,386)</u>	
Total long-term debt		(73,904,386)

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.

1,240,157

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	(127,016)	
Fines and forfeitures	<u>(413,714)</u>	
Total changes in revenues		(540,730)

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	528,508	
Pension	(12,292,563)	
Total OPEB Liability	2,951,828	
Compensated absences	<u>(503,395)</u>	
Total changes in long-term liabilities		<u>(9,315,622)</u>

Change in net position of governmental activities	<u>\$ 58,857,913</u>
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COLLIN COUNTY, TEXAS

Statement of Net Position

Proprietary Funds

September 30, 2019

	Business-Type Activities			Governmental Activities
	Collin County Toll Road Authority	Animal Safety	Total Enterprise Funds	Internal Service Funds
Assets:				
Current assets:				
Cash	\$ 439,865	\$ 253,549	\$ 693,414	\$ 6,726,137
Investments	1,029,182	2,022,472	3,051,654	10,653,059
Miscellaneous receivables	-	-	-	46,822
Total current assets	<u>1,469,047</u>	<u>2,276,021</u>	<u>3,745,068</u>	<u>17,426,018</u>
Capital assets (net of accumulated depreciation):				
Land	56,419,181	-	56,419,181	-
Buildings and systems	-	1,589,808	1,589,808	-
Machinery and equipment	-	93,748	93,748	-
Infrastructure	8,794,899	-	8,794,899	-
Construction in progress	<u>10,547,924</u>	<u>-</u>	<u>10,547,924</u>	<u>-</u>
Total capital assets	<u>75,762,004</u>	<u>1,683,556</u>	<u>77,445,560</u>	<u>-</u>
Total assets	<u>77,231,051</u>	<u>3,959,577</u>	<u>81,190,628</u>	<u>17,426,018</u>
Liabilities:				
Current liabilities:				
Accounts payable	95,920	34,176	130,096	820,685
Payroll payable	-	17,515	17,515	7,218
Claims payable	-	-	-	1,939,389
Unearned revenue	<u>-</u>	<u>25,930</u>	<u>25,930</u>	<u>-</u>
Total current liabilities	<u>95,920</u>	<u>77,621</u>	<u>173,541</u>	<u>2,767,292</u>
Noncurrent liabilities:				
Advance from other funds	<u>69,638,265</u>	<u>-</u>	<u>69,638,265</u>	<u>-</u>
Total noncurrent liabilities	<u>69,638,265</u>	<u>-</u>	<u>69,638,265</u>	<u>-</u>
Total liabilities	<u>69,734,185</u>	<u>77,621</u>	<u>69,811,806</u>	<u>2,767,292</u>
Net position:				
Net investment in capital assets	75,762,004	1,683,556	77,445,560	-
Unrestricted (deficit)	<u>(68,265,138)</u>	<u>2,198,400</u>	<u>(66,066,738)</u>	<u>14,658,726</u>
Total net position	<u>\$ 7,496,866</u>	<u>\$ 3,881,956</u>	<u>\$ 11,378,822</u>	<u>\$ 14,658,726</u>

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, 2019

	Business-Type Activities			Governmental Activities
	Collin County Toll Road Authority	Animal Safety	Total Enterprise Funds	Internal Service Funds
Operating revenues:				
Premiums	\$ -	\$ -	\$ -	\$ 34,646,804
Charges for services	-	1,725,640	1,725,640	-
Other	-	79,284	79,284	7,262,974
Total operating revenues	-	1,804,924	1,804,924	41,909,778
Operating expenses:				
Administration	-	1,347,650	1,347,650	5,286,753
Benefits	-	-	-	35,682,200
Depreciation	886,881	150,269	1,037,150	-
Total operating expenses	886,881	1,497,919	2,384,800	40,968,953
Operating income (loss)	(886,881)	307,005	(579,876)	940,825
Nonoperating revenues (expenses):				
Interest income	25,776	44,725	70,501	299,331
Total nonoperating revenues (expenses)	25,776	44,725	70,501	299,331
Change in net position	(861,105)	351,730	(509,375)	1,240,156
Total net position – beginning	8,357,971	3,530,226	11,888,197	13,418,570
Total net position – ending	\$ 7,496,866	\$ 3,881,956	\$ 11,378,822	\$ 14,658,726

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, 2019

	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	\$ -	\$ 1,820,318	\$ 1,820,318	\$ 34,640,950
Insurance recovery	-	429	429	7,262,974
Administration costs	-	(1,338,815)	(1,338,815)	(5,285,627)
Benefits paid	-	-	-	(35,327,514)
Net cash provided by operating activities	-	481,932	481,932	1,290,783
Cash flows from capital financing activities:				
Sales (Purchases) of capital assets	(304,724)	-	(304,724)	-
Net cash provided (used) by capital financing activities	(304,724)	-	(304,724)	-
Cash flows from investing activities:				
Sales (Purchases) of investments	(24,887)	(479,583)	(504,470)	(2,060,172)
Interest income	25,776	44,725	70,501	299,331
Net cash provided (used) by investing activities	889	(434,858)	(433,969)	(1,760,841)
Net increase (decrease) in cash and cash equivalents	(303,835)	47,074	(256,761)	(470,058)
Cash and cash equivalents – October 1, 2018	743,700	206,475	950,175	7,196,195
Cash and cash equivalents – September 30, 2019	439,865	253,549	693,414	6,726,137
Reconciliation of operating gain (loss) to net cash provided (used) by operating activities:				
Operating gain (loss)	(886,881)	307,005	(579,876)	940,825
Adjustments to reconcile operating gain (loss) to net cash provided (used) by operating activities:				
Depreciation expense	886,881	150,269	1,037,150	-
Change in intergovernmental receivable	-	1,443	1,443	(5,855)
Change in accounts payable	-	5,432	5,432	355,405
Change in payroll payable	-	3,403	3,403	408
Change in unearned revenue	-	14,380	14,380	-
Change in advance from other funds	-	-	-	-
Total adjustments	886,881	174,927	1,061,808	349,958
Net cash used in operating activities	\$ -	\$ 481,932	\$ 481,932	\$ 1,290,783
Schedule of non-cash capital and related financing activities:				
Capital assets purchased on account from other funds	\$18,409,916	\$ -	\$18,409,916	\$ -

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, 2019

Assets

Cash	\$ 43,152,840
Investments	13,371,164
Assets held as security deposits	2,549,410
Receivables:	
Miscellaneous receivables	<u>47,305</u>
Total assets	<u>\$ 59,120,719</u>

Liabilities

Due to other governments	\$ 6,739,191
Due to others/vouchers payable	48,925,227
Cash bonds outstanding	3,443,057
Cash deposits outstanding	<u>13,244</u>
Total liabilities	<u>\$ 59,120,719</u>

**NOTES TO THE
FINANCIAL STATEMENTS**

COLLIN COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

SEPTEMBER 30, 2019

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, 2007 Road Bond Fund, 2018 Road Bond Fund and Tax Notes 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, 2019, which were levied October 1, 2018, have been assessed to finance the budget of the fiscal year beginning October 1, 2018. In accordance with the modified accrual basis of accounting, the balances outstanding at November 30, 2019, 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.

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

The 2007 Road Bond Capital Project Fund is used to account for proceeds from road bonds authorized by voters on November 6, 2007. As of 2016 all bonds that were authorized have been issued. The bonds were issued as follows:

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

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.

Tax Note Capital Project Fund is used to account for proceeds of the tax note bond. This was a one-year term due August 2019. The tax note issue was in the amount of \$18,100,000 on July 17, 2018.

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 nonspendable 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 \$3,749,887. 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 fair 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 liability, 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 nonspendable, restricted, committed, or unassigned. Collin County has no assigned fund balances.

1. Nonspendable Fund Balance

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

Fund Balances:

Nonspendable:

General Fund:

Inventories	\$ 713,584
Advances to other funds	<u>60,965,873</u>

Total General Fund	\$ 61,679,457
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General Road and Bridge Fund:

Inventories	<u>3,577,106</u>
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Total Nonspendable	<u><u>\$ 65,256,563</u></u>
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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	\$ 39,244,019
Housing Finance Corporation	27,773
Records Archive	11,461,067
District Court Records Technology	631,742
Courthouse Security	<u>548,663</u>

Total General Fund	\$ 51,913,264
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General Road and Bridge Fund:

Public transportation	54,483,409
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Health Care Foundation:

Indigent health care	5,792,407
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Debt Service Fund:

Debt service activity	6,356,301
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2007 Road Bond:

Road and bridge projects	94,377,087
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2018 Road Bond:

Road and bridge projects	110,064,115
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Tax Notes Fund:

Computer software, hardware, equipment, etc	16,241,416
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Other Governmental Funds

General administration	12,915,177
Judicial	8,964,239
Financial administration	3
Legal	2,824,217
Public facilities	2,699,157
Public safety	410,591
Public transportation	7,329,644
Health and welfare	40,619
Culture and recreation	<u>50,108,753</u>

Total other governmental funds	<u>85,292,400</u>
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Total Restricted	<u><u>\$ 424,520,399</u></u>
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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
Permanent Improvement		<u>8,530,847</u>
Total General Fund		\$ 17,230,847
Total Committed		<u>\$ 17,230,847</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, 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. Bonds issued, assumed, or guaranteed by the State of Israel;
7. 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);
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.

The County participates in five Local Government Investment Pools: TexPool, TexSTAR, Logic, Texas Class 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 Term are overseen by a Governing Board consisting of individuals elected from participating government entities in the pool.

The County invests in all five 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 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: \$838,399 valued using a documented trade history in exact security (Level 1); \$601,644 valued using a documented trade history in exact security (Level 2 inputs); \$510,565 are valued using an option-adjusted discounted cash-flow model (Level 2); \$182,096 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, 2019, are as follows:

Type of Investment		WAM
Local government investment pools	\$361,382,574	0.003
Federal agency bonds	116,636,686	1.461
Certificates of deposits	59,415,176	1.045
Municipal bonds	20,761,555	2.296
Money Market/Cash Equivalents	<u>30,610,210</u>	0.003
Total investments	<u>\$588,806,201</u>	

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, 2019, the local government pools (61.7% of the portfolio) were rated AAAm by Standard and Poor's. The federal agency bonds (19.7% of the portfolio) were rated AA+ by Standards and Poor's. The Municipal Bonds (3.5% of the portfolio) were rated AA or better by Standard and Poor's. The Certificates of Deposits (10% of the portfolio) were fully collateralized in Collin County's name at the Federal Home Loan Bank of Dallas. All funds in money market/cash equivalent accounts (5.1% 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 0.474 years. All investments are normally held to maturity or until called.

(b) Deposits

The September 30, 2019, carrying amount of deposits was as follows:

<u>Bank Deposits</u>	
Governmental funds	\$ 55,095,943
Proprietary type funds	7,419,551
Fiduciary type funds	<u>43,152,840</u>
Total	<u>\$ 105,668,334</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, 2019. 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 and;
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, 2019, the various components of unavailable revenue and unearned revenue reported in the governmental funds were as follows:

Deferred inflows of resources:	
Taxes:	
General Fund	\$ 1,908,259
Debt Service Fund	<u>807,298</u>
	<u>2,715,557</u>
Fines and Fees:	
General Fund	1,030,139
General Road and Bridge Fund	<u>590,172</u>
	<u>1,620,311</u>
Unearned Revenues:	
Grant Funds	<u>107,673</u>
	<u>107,673</u>
Total unavailable and unearned revenue:	<u>\$ 4,443,541</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	Debt Service Fund	2007 Road Bond	2018 Road Bond	Non-Major Funds
Receivables:						
Taxes	\$ 2,177,962	\$ -	\$ 921,132	\$ -	\$ -	\$ -
Fines and Fees	4,656,409	2,667,681	-	-	-	-
Due from other governments	1,619,048	63,606	-	-	-	1,141,148
Due from other funds	697,872	-	-	-	-	-
Advance to other funds	60,965,873	-	-	2,567,006	4,750,329	1,355,057
Interest	648,791	-	-	-	-	65
Miscellaneous	1,067,919	495	-	-	12	2,925
Gross receivables	71,833,874	2,731,782	921,132	2,567,006	4,750,341	2,499,195
Less allowance for uncollectible	3,766,410	2,077,509	59,270	-	-	-
Net receivables	<u>\$ 68,067,464</u>	<u>\$ 654,273</u>	<u>\$ 861,862</u>	<u>\$ 2,567,006</u>	<u>\$ 4,750,341</u>	<u>\$ 2,499,195</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 2019. A summary of changes in capital assets follows:

	Beginning balance	Increases	Decreases	Ending balance
Governmental activities:				
Capital assets, not depreciated:				
Land	\$ 28,032,664	\$ 16,070,092	\$ (16,163,433)	\$ 27,939,323
Construction in progress	15,002,838	20,353,686	(4,158,137)	31,198,387
Historical treasures	384,813	30,000	-	414,813
Total capital assets, not depreciated:	43,420,315	36,453,778	(20,321,570)	59,552,523
Capital assets, being depreciated:				
Buildings	260,016,375	276,225	-	260,292,600
Improvements other than buildings	8,915,004	570,202	-	9,485,206
Machinery and equipment	76,922,849	14,633,626	(1,021,257)	90,535,218
Infrastructure	306,591,709	3,551,148	(3,046,252)	307,096,605
Total assets being depreciated	652,445,937	19,031,201	(4,067,509)	667,409,629
Less accumulated depreciation for:				
Buildings	(129,222,576)	(8,160,288)	-	(137,382,864)
Improvements other than buildings	(4,600,102)	(407,293)	-	(5,007,395)
Machinery and equipment	(50,248,373)	(7,479,881)	826,385	(56,901,869)
Infrastructure	(158,451,944)	(12,272,109)	1,191,778	(169,532,275)
Total accumulated depreciation	(342,522,995)	(28,319,571)	2,018,163	(368,824,403)
Net capital assets, being depreciated	309,922,942	(9,288,370)	(2,049,346)	298,585,226
Governmental activities, capital assets	<u>\$ 353,343,257</u>	<u>\$ 27,165,408</u>	<u>\$ (22,370,916)</u>	<u>\$ 358,137,749</u>
Business-type activities:				
Capital assets, not being depreciated				
Land	\$ 40,261,553	\$ 16,157,628	\$ -	\$ 56,419,181
Construction in progress	7,990,914	2,557,010	-	10,547,924
Total capital assets, not depreciated	48,252,467	18,714,638	-	66,967,105
Capital assets, being depreciated:				
Buildings	2,846,799	-	-	2,846,799
Machinery and equipment	310,812	-	-	310,812
Infrastructure	10,642,567	-	-	10,642,567
Total assets being depreciated	13,800,178	-	-	13,800,178
Less accumulated depreciation for:				
Buildings	(1,162,098)	(94,893)	-	(1,256,991)
Machinery and equipment	(161,688)	(55,376)	-	(217,064)
Infrastructure	(960,787)	(886,881)	-	(1,847,668)
Total accumulated depreciation	(2,284,573)	(1,037,150)	-	(3,321,723)
Net capital assets, being depreciated	11,515,605	(1,037,150)	-	10,478,455
Business-type activities, capital assets	<u>\$ 59,768,072</u>	<u>\$ 17,677,488</u>	<u>\$ -</u>	<u>\$ 77,445,560</u>

Depreciation expense for FY 2019 was charged to functions/programs of the primary government as follows:

Depreciation:

Governmental activities:	
General administration	3,571,925
Judicial	54,281
Financial administration	43,939
Public facilities	8,672,087
Equipment services	1,205,586
Public safety	471,410
Public transportation	14,121,612
Health and welfare	17,407
Culture and recreation	<u>161,324</u>
Total depreciation expense - governmental activities:	<u><u>28,319,571</u></u>
Proprietary activities:	
Outer Loop:	
Public transportation	886,881
Animal Safety:	
Public facilities	94,893
Public safety	<u>55,376</u>
Total depreciation expense - business-type activities:	<u><u>1,037,150</u></u>

Construction Commitments

Collin County has active construction projects as of September 30, 2019. 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	\$ 57,736,182
Public Facilities	<u>792,833</u>
Total	<u><u>\$ 58,529,015</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 \$392,565,000 as of September 30, 2019. The County has bond debt, of which \$151,005,000 was issued in 2019.

The following are general obligation bonds and tax notes outstanding at September 30, 2019, and are for governmental activities only:

Fund Name	Interest Rates	Date		Due as of September 30, 2019
		Issued	Maturity	
Limited Tax Refunding and Permanent Improvement Bond 2009	2.000% to 5.000%	2009	2025	\$ 8,285,000
Limited Tax Permanent Improvement Bond 2011	3.000% to 4.250%	2011	2031	1,490,000
Limited Tax Refunding and Permanent Improvement Bond 2012	2.000% to 5.000%	2012	2025	12,525,000
Limited Tax Permanent Improvement Bond 2013A	2.500% to 4.000%	2013	2033	1,675,000
Limited Tax Refunding Bonds 2013B	0.450% to 3.189%	2013	2025	7,495,000
Limited Tax Refunding and Permanent Improvement Bond 2014	2.000% to 5.000%	2014	2034	16,185,000
Limited Tax Refunding and Permanent Improvement Bond 2015	2.000% to 4.000%	2015	2035	3,050,000
Limited Tax Refunding and Permanent Improvement Bond 2016	2.000% to 5.000%	2016	2036	3,250,000
Limited Tax Permanent Improvement Bond 2019	3.000% to 5.000%	2019	2039	151,005,000
Unlimited Tax Road and Refunding Bond 2009	2.000% to 5.000%	2009	2025	5,085,000
Unlimited Tax Refunding Bond 2010	2.000% to 5.000%	2010	2020	2,110,000
Unlimited Tax Road Bonds 2011	2.000% to 4.000%	2011	2029	20,245,000
Unlimited Tax Road and Refunding Bond 2012	2.000% to 5.000%	2012	2032	37,075,000
Unlimited Tax Refunding Bond 2013A	1.000% to 5.000%	2013	2033	27,140,000
Unlimited Tax Refunding Bond 2013B	0.650% to 4.000%	2013	2025	6,430,000
Unlimited Tax Road Bond 2014	2.000% to 5.000%	2014	2034	20,720,000
Unlimited Tax Road and Refunding Bond 2015	2.000% to 5.000%	2015	2035	48,430,000
Unlimited Tax Road and Refunding Bond 2016	2.000% to 5.000%	2016	2028	20,370,000
				<u>\$ 392,565,000</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 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

\$ 8,285,000 – Liability as of September 30, 2019

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

\$ 1,490,000 – Liability as of September 30, 2019

Limited Tax 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

\$12,525,000 – Liability as of September 30, 2019

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

\$ 1,675,000 – Liability as of September 30, 2019

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

\$ 7,495,000 – Liability as of September 30, 2019

Limited Tax Refunding and Improvement Bonds, Series 2014

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

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

\$16,185,000 – Liability as of September 30, 2019

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

\$3,050,000 – Liability as of September 30, 2019

Limited Tax Refunding and Improvement Bonds, Series 2016

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

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

\$3,250,000 – Liability as of September 30, 2019

Limited Tax Refunding and 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 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, 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

\$151,005,000 – Liability as of September 30, 2019

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 cost 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
\$ 5,085,000 – Liability as of September 30, 2019

Unlimited Tax Refunding Bonds, Series 2010

(authorized by Commissioners Court and issued on November 17, 2010)

\$14,810,000 Unlimited Tax Refunding Bonds, Series 2010 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, 2012, with installments ranging from \$200,000 to \$2,110,000. 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, 2020. 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.

\$14,810,000 – Refunding
\$ 2,110,000 – Liability as of September 30, 2019

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 cost 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
\$20,245,000 – Liability as of September 30, 2019

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 cost 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
\$37,075,000 – Liability as of September 30, 2019

Unlimited Tax Road and Refunding Bonds, Series 2013A

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

\$40,295,000 Unlimited Tax Road, Series 2013A were issued to (i) construct, maintain and operate macadamized, graveled or paved roads and turnpikes, or in the aid thereof, throughout the County, including participation in the cost of joint state highway and joint city-county projects and (ii) pay costs of issuance associated with the sale of Unlimited Tax Road Bonds. Principal maturities will occur annually beginning February 15, 2014, with installments ranging from \$655,000 to \$2,760,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 1.0% to 5.0%. The final principal and interest payment is due on February 15, 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
\$27,140,000 – Liability as of September 30, 2019

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 cost 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
\$ 6,430,000 – Liability as of September 30, 2019

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 cost 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

\$20,720,000 – Liability as of September 30, 2019

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 cost 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

\$48,430,000 – Liability as of September 30, 2019

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 cost 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

\$20,370,000 – Liability as of September 30, 2019

(g) Defeased Bonds

The county defeased no bonds in 2019.

(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, 2019, were as follows:

Changes in Noncurrent Liabilities (in thousands)

Governmental activities:	Beginning Balance	Additions	Deductions	Ending Balance	Due within one year
General obligation	\$ 319,710	\$ 151,005	\$ 78,150	\$ 392,565	\$ 59,415
Compensated absences	8,703	10,697	10,193	9,207	5,263
Claims and judgements	2,344	32,786	32,400	2,730	889
OPEB obligation	3,245	-	3,245	-	-
Net pension liabilities	-	23,275	-	23,275	-
Unamortized bond premium	31,749	2,966	1,917	32,798	-
Total	<u>\$ 365,751</u>	<u>\$ 220,729</u>	<u>\$ 125,905</u>	<u>\$ 460,575</u>	<u>\$ 65,567</u>

Compensated absences are liquidated in funds that have employees (i.e., General Fund, General Road and Bridge Fund, Health Care Foundation Fund, etc.). The County has no other post-employment benefits due to Commissioners Court eliminating the benefits that created the liability in 2010 and 2019.

(j) Contractual Maturities

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

Year ending September 30	Principal	Interest	Total
2020	59,415,000	25,398,176	84,813,176
2021	28,570,000	23,351,576	51,921,576
2022	28,330,000	22,527,411	50,857,411
2023	27,500,000	22,542,380	50,042,380
2024	28,785,000	22,572,606	51,357,606
2025	25,855,000	19,278,881	45,133,881
2026	22,565,000	17,398,338	39,963,338
2027	19,960,000	16,249,588	36,209,588
2028	18,160,000	13,760,288	31,920,288
2029	16,000,000	11,004,319	27,004,319
2030	16,715,000	11,022,400	27,737,400
2031	17,395,000	11,035,225	28,430,225
2032	15,670,000	8,854,300	24,524,300
2033	13,495,000	6,394,000	19,889,000
2034	11,865,000	4,483,100	16,348,100
2035	10,210,000	2,606,100	12,816,100
2036	7,745,000	-	7,745,000
2037	7,845,000	-	7,845,000
2038	8,105,000	-	8,105,000
2039	8,380,000	-	8,380,000
Total	<u>\$ 392,565,000</u>	<u>\$ 238,478,688</u>	<u>\$ 631,043,688</u>

The Debt Service Fund has \$6,356,301 to service the general long-term bond retirement as of September 30, 2019. 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, Payable Balances and Transfers

Activity between funds that represent the current portion of lending/borrowing and inter-fund charges for goods and services arrangements outstanding at year end are referred to as “Due to/from other funds.” The composition of inter-fund balances as of September 30, 2019, is as follows:

	<u>Due from</u>	<u>Due to</u>
<u>Due to/from other funds:</u>		
<u>Governmental Funds:</u>		
General Fund	\$ 697,872	\$ -
Nonmajor Funds	<u>-</u>	<u>697,872</u>
Total Governmental Funds	<u>697,872</u>	<u>697,872</u>
Total	<u><u>\$ 697,872</u></u>	<u><u>\$ 697,872</u></u>

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

Inter-fund advance activity is as follows:

	<u>Advance to</u>	<u>Advance from</u>
General Fund	\$ 60,965,873	\$ -
2007 Road Bond	2,567,006	-
2018 Road Bond	4,750,329	-
Nonmajor Funds	1,355,057	-
Collin County Toll Road Authority Fund	<u>-</u>	<u>69,638,265</u>
Total	<u><u>\$ 69,638,265</u></u>	<u><u>\$ 69,638,265</u></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, 2019, is as follows:

	Transfers In	Transfers Out
<u>Governmental Funds:</u>		
General Fund	\$ 316,239	\$ 2,225,820
Health Care Foundation	1,800,000	-
Nonmajor Funds	<u>125,022</u>	<u>15,441</u>
Total	<u>\$ 2,241,261</u>	<u>\$ 2,241,261</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 combined with a transfer of \$6,239 to supplement District Attorney salaries with funds from the District Attorney Apportionment Fund. Transfers out from the General Fund consist of a \$1,800,000 transfer to the Health Care Foundation Fund to support operations of the fund, a transfer of \$115,820 for grant matching funds as well as \$310,000 for Courthouse Security for combined reporting purposes in the General Fund.

(m) Capital Contributions

Assets were transferred to the Collin County Toll Road Authority Enterprise Fund from the 2008 Road Bond Fund (\$575,748), 2012 Road Bond Fund (\$172,576), 2013 Road Bond Fund (\$245,275), 2019 Road Bond Fund (\$4,750,329), and the General Fund (\$12,657,402) 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 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 \$3,104,191. The buildings are carried at a book value of \$7,152,450 with accumulated depreciation of \$5,643,410. Future minimum rental revenue applicable to the operating leases are as follows:

	HCF
	Contractual
	Future Rental
Fiscal Year:	<u>Revenues</u>
2020	\$ 1,240,196
2021	1,183,535
2022	282,756
2023	264,736
2024	<u>132,968</u>
Total	<u>\$ 3,104,191</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 \$649,039 for the year ended September 30, 2019. At September 30, 2019, future minimum rental obligations applicable to the operating leases are as follows:

Fiscal Year:	Contractual Future Rental Obligations	
2020	\$	428,850
2021		166,395
2022		37,295
2023		16,500
2024		-
Total	\$	<u>649,039</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 encumbrance. 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 \$39,244,019. 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	\$5,412,334
• Radio tower project	8,880,956
• Outer Loop project	4,658,803
• Information technology projects	9,368,307
• Capital replacement	2,387,051
• Document preservations	2,640,694

Encumbrances in an amount of \$5,643,818 were rolled over in the General Road and Bridge Fund. Of this amount, \$1,450,349 was for equipment for which the purchase was not completed in 2019, and \$2,970,068 of encumbrances were rolled over for road maintenance projects.

The Health Care Foundation fund had \$779,964 of restricted encumbrances roll over from 2019 to 2020. Of these amounts \$139,108 was rolled over for grant programs to non-profit organizations, and \$129,921 is for administrative consulting.

An encumbered amount of \$437,836 was rolled over in all other governmental funds.

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 2019 and 2018 are as follows (in thousands):

	Prior Year			Current Year
	Liability	Estimates	Payments	Liability
2019 Employee Medical	855	28,978	28,978	855
2018 Employee Medical	855	27,057	27,057	855
2019 Workers' Compensation	638	272	272	638
2018 Workers' Compensation	638	244	244	638
2019 Liability Insurance	447	2,323	2,323	447
2018 Liability Insurance	447	1,302	1,302	447

(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, 2019, 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 2019.

(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 (CAFR) on a calendar year basis. The CAFR 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 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, 2018, the plan had 3,575 members of which 1,729 are depositing members and 1,044 are inactive members entitled but not yet receiving benefits. As of December 31, 2017 there were 802 retired employees receiving benefits from the program averaging \$2,312 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 2019 which was the same as 2017. 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 2019 and 2018 was 7.0% as adopted by the governing body of the County. The employee contribution rate and the County's contribution rate may be changed by the governing body of the County within the options available in the TCDRS Act. If a plan has had adverse experience, the TCDRS Act has provisions that allow the employer to contribute a fixed supplemental contribution rate determined by the System's actuary above the regular rate for 25 years or to reduce benefits earned in the future.

(f) Net Pension Liability

The County's net pension liability was measured as of December 31, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The total pension liability in the December 31, 2018, 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	8.00%
Salary increases	3.25%

Updated mortality assumptions were adopted in the actuarial valuation of December 31, 2018. All other actuarial assumptions that determined the total pension liability as of December 31, 2018, 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 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 2019 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.

Asset Class	Benchmark	Target Allocation ⁽¹⁾	Geometric Real Rate of Return ⁽²⁾
U.S. Equities	Dow Jones U.S. Total Stock Market Index	10.50%	5.40%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index ⁽³⁾	18.00%	8.40%
Global Equities	MSCI World (net) Index	2.50%	5.70%
Int'l Equities - Developed Markets	MSCI World Ex USA (net) Index	10.00%	5.40%
Int'l Equities - Emerging Markets	MSCI Emerging Markets (net) Index	7.00%	5.90%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	1.60%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	12.00%	4.39%
Direct Lending	S&P/LSTA Leveraged Loan Index	11.00%	7.95%
Distressed Debt	Cambridge Associates Distressed Securities Index ⁽⁴⁾	2.00%	7.20%
REIT Equities	67% FTSE NAREIT All Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	4.15%
Master Limited Partnerships (MLPs)	Alerian MLP Index	3.00%	5.35%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index ⁽⁵⁾	6.00%	6.30%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	13.00%	3.90%

⁽¹⁾ Target asset allocation adopted at the April 2019 TCDRS Board meeting.

⁽²⁾ Geometric real rates of return equal the expected return minus the assumed inflation rate of 1.70%, per Cliffwater's 2019 capital market assumptions.

⁽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 calculate the total pension liability was 8.10%. This rate reflects the long-term rate of return funding valuation assumption of 8.0% plus a 0.10% adjustment to be gross of the administration expenses. The plan's fiduciary net position is projected to be available to make all projected future benefit payments of current active, inactive, and retired members. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return, and the municipal bond rate does not apply.

Changes in the Net Pension Liability (Asset)

	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability / (Asset) (a) – (b)
Balances as of December 31, 2017	\$511,716,825	\$539,927,393	\$(28,210,568)
Changes for the year:			
Service cost	13,951,288		13,951,288
Interest on total pension liability ⁽¹⁾	41,638,300		41,638,300
Effect of plan changes ⁽²⁾	0		0
Effect of economic/demographic gains or losses	2,235,811		2,235,811
Effect of assumptions changes or inputs	0		0
Refund of contributions	(850,054)	(850,054)	0
Benefit payments	(22,841,249)	(22,841,249)	0
Administrative expenses		(419,735)	419,735
Member contributions		7,408,713	(7,408,713)
Net investment income		(10,133,067)	10,133,067
Employer contributions		9,627,741	(9,627,741)
Other ⁽³⁾	0	(143,811)	143,811
Balances as of December 31, 2018	\$545,850,920	\$522,575,931	\$23,274,989

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

⁽²⁾ No plan changes valued.

⁽³⁾ Relates to allocation of system-wide items.

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

The following presents the net pension liability 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 7.10%	Current Discount Rate 8.10%	1% Increase 9.10%
Total pension liability	\$619,011,578	\$545,850,920	\$484,351,647
Fiduciary net position	522,575,931	522,575,931	522,575,931
Net pension liability / (asset)	\$96,435,647	\$23,274,989	(\$38,224,284)

Pension Plan Fiduciary Net Position

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

(g) Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended December 31, 2019, the County recognized pension expense of \$22,189,502. At September 30, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to the pensions from the following sources:

Deferred Inflows / Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$2,262,192	\$2,760,104
Changes of assumptions	0	3,324,310
Net difference between projected and actual earnings	0	35,095,899
Contributions made subsequent to measurement date ⁽³⁾	0	6,767,734

An amount of \$6,767,734 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 liability for the year ending September 30, 2020. 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 December 31:	
2019	\$15,531,506
2020	5,890,959
2021	5,350,499
2022	11,772,521
2023	372,636
Thereafter	0

(h) Payable to the Pension Plan

In 2019 the County reported a payable of \$922,223 for the outstanding amount of employer contributions to the pension plan required for the year ending September 30, 2019.

(i) Other Post Employment Benefit Liability

In prior years, the County voluntarily participated in the Texas County & District Group Term Life Fund (TCDRS GTLF). The County ended this participation as of December 31, 2018. Due to the result of this as of September 30, 2019 the County no longer has a liability for OPEB.

(j) 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, 2019, the County has tax abatement agreements with 5 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.

<u>Business</u>	Tax Reduction (thousands)	Contracted property Abatement Percentage
7900 Legacy Drive Owner LLC	\$ 23,644	50%
Cole of Plano TX LLC	17,649	50%
FedEx Office & Print Servies Inc.	5,000	50%
One Bethany Development Partners LP	7,905	50%
Texas Instruments Inc.	301,126	100%
	<u>\$ 355,324</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, 2019

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Property taxes	\$ 173,241,802	\$ 173,241,802	\$ 175,440,506	\$ 2,198,704
Licenses and permits	615,000	615,000	588,238	(26,762)
Federal and state funds	5,955,000	5,955,000	8,814,310	2,859,310
Fees and charges for services	22,159,106	21,162,134	22,438,132	1,275,998
Fines and forfeitures	1,350,000	1,350,000	1,281,079	(68,921)
Rental revenues	283,200	283,200	260,580	(22,620)
Interest	1,912,000	1,912,000	9,593,669	7,681,669
Miscellaneous	177,000	177,000	656,219	479,219
Total revenues	<u>205,693,108</u>	<u>204,696,136</u>	<u>219,072,733</u>	<u>14,376,597</u>
Expenditures:				
Current:				
General administration	52,033,098	47,735,893	34,294,772	13,441,121
Judicial	22,301,271	22,742,032	21,211,250	1,530,782
Financial administration	14,498,680	14,639,872	13,665,120	974,752
Legal	17,694,547	15,402,858	14,244,794	1,158,064
Public facilities	12,940,098	12,988,938	11,132,786	1,856,152
Equipment services	3,061,741	3,074,173	2,020,895	1,053,278
Public safety	69,934,872	71,226,571	69,317,596	1,908,975
Health and welfare	19,373,449	20,083,556	19,352,483	731,073
Culture and recreation	1,039,165	1,048,055	954,549	93,506
Conservation	315,240	317,018	256,846	60,172
Capital outlay:	<u>61,895,475</u>	<u>65,961,330</u>	<u>32,333,724</u>	<u>33,627,606</u>
Total expenditures	<u>275,087,636</u>	<u>275,220,296</u>	<u>218,784,815</u>	<u>56,435,481</u>
Excess of revenues over expenditures	<u>(69,394,528)</u>	<u>(70,524,160)</u>	<u>287,918</u>	<u>70,812,078</u>
Other financing sources (uses):				
Transfers in	310,000	326,558	316,239	(10,319)
Transfers out	(2,110,000)	(2,247,464)	(2,225,820)	21,644
Sale of assets	-	-	12,657,402	12,657,402
Total other financing sources (uses)	<u>(1,800,000)</u>	<u>(1,920,906)</u>	<u>10,747,821</u>	<u>12,668,727</u>
Net change in fund balance	<u>(71,194,528)</u>	<u>(72,445,066)</u>	<u>11,035,739</u>	<u>83,480,805</u>
Fund balance – beginning	<u>290,033,170</u>	<u>290,033,170</u>	<u>290,033,170</u>	<u>-</u>
Fund balance – ending	<u>\$ 218,838,642</u>	<u>\$ 217,588,104</u>	<u>\$ 301,068,909</u>	<u>\$ 83,480,805</u>

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, 2019

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Licenses and permits	\$ 5,000	\$ 5,000	\$ 5,742	\$ 742
Fees & charges for services:	20,090,000	20,090,000	20,935,625	845,625
Fines and forfeitures:	1,493,610	1,493,610	1,248,245	(245,365)
Interest	400,000	400,000	1,156,470	756,470
Miscellaneous:	101,100	101,100	643,138	542,038
Total revenues	<u>22,089,710</u>	<u>22,089,710</u>	<u>23,989,220</u>	<u>1,899,510</u>
Expenditures:				
Current:				
Public Transportation:				
Road and Bridge Maintenance:				
Salaries and benefits	6,281,391	6,361,401	6,149,923	211,478
Training and travel	14,616	14,616	10,347	4,269
Maintenance and operating	<u>15,133,126</u>	<u>15,133,126</u>	<u>7,169,779</u>	<u>7,963,347</u>
Total Road and				
Bridge Maintenance	<u>21,429,133</u>	<u>21,509,143</u>	<u>13,330,049</u>	<u>8,179,094</u>
Engineering:				
Salaries and benefits	616,329	619,885	611,448	8,437
Training and travel	13,785	13,785	5,175	8,610
Maintenance and operating	<u>532,085</u>	<u>532,085</u>	<u>38,465</u>	<u>493,620</u>
Total Engineering	<u>1,162,199</u>	<u>1,165,755</u>	<u>655,088</u>	<u>510,667</u>
Services and Operations:				
Salaries and benefits	570,554	575,360	575,360	-
Training and travel	10,493	10,493	7,192	3,301
Maintenance and operating	<u>28,950</u>	<u>28,589</u>	<u>1,540</u>	<u>27,049</u>
Total Services and				
Operations	<u>\$ 609,997</u>	<u>\$ 614,442</u>	<u>\$ 584,092</u>	<u>\$ 30,350</u>

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, 2019

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Special Projects:				
Salaries and benefits	\$ 183,613	\$ 184,502	\$ 183,909	\$ 593
Training and travel	1,425	1,425	-	1,425
Maintenance and operating	600	600	-	600
Total Special Projects	<u>185,638</u>	<u>186,527</u>	<u>183,909</u>	<u>2,618</u>
Non-departmental:				
Maintenance and operating	<u>1,100,060</u>	<u>1,100,060</u>	<u>153,453</u>	<u>946,607</u>
Total public transportation	<u>24,487,027</u>	<u>24,575,927</u>	<u>14,906,591</u>	<u>9,669,336</u>
Conservation:				
Soil Conservation:				
Maintenance and operating	<u>53,499</u>	<u>53,499</u>	<u>6,024</u>	<u>47,475</u>
Total conservation	<u>53,499</u>	<u>53,499</u>	<u>6,024</u>	<u>47,475</u>
Capital Outlay:				
Public Transportation:				
Road and Bridge				
Maintenance	<u>3,466,456</u>	<u>3,877,059</u>	<u>2,179,023</u>	<u>1,698,036</u>
Total capital outlay	<u>3,466,456</u>	<u>3,877,059</u>	<u>2,179,023</u>	<u>1,698,036</u>
Total expenditures	<u>28,006,982</u>	<u>28,506,485</u>	<u>17,091,638</u>	<u>11,414,847</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,917,272)</u>	<u>(6,416,775)</u>	<u>6,897,582</u>	<u>13,314,357</u>
Other financing sources (uses):				
Sale of assets	<u>-</u>	<u>-</u>	<u>185,000</u>	<u>185,000</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>185,000</u>	<u>185,000</u>
Net change in fund balance	<u>(5,917,272)</u>	<u>(6,416,775)</u>	<u>7,082,582</u>	<u>13,499,357</u>
Fund balance – beginning	<u>50,977,933</u>	<u>50,977,933</u>	<u>50,977,933</u>	<u>-</u>
Fund balance – ending	<u>\$ 45,060,661</u>	<u>\$ 44,561,158</u>	<u>\$ 58,060,515</u>	<u>\$ 13,499,357</u>

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, 2019

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Federal and state funds	\$ 40,000	\$ 40,000	\$ 417,986	\$ 377,986
Fees and charges for services	98,000	98,000	148,505	50,505
Rental revenues	1,093,453	1,093,453	1,209,390	115,937
Interest	30,000	30,000	151,085	121,085
Miscellaneous	15,000	15,000	9,122	(5,878)
Total revenues	<u>1,276,453</u>	<u>1,276,453</u>	<u>1,936,088</u>	<u>659,635</u>
Expenditures:				
Current:				
Health and Welfare:				
Salaries and benefits	2,591,657	2,621,849	2,522,203	99,646
Training and travel	53,000	53,000	16,849	36,151
Maintenance and operating	<u>2,130,409</u>	<u>2,130,409</u>	<u>1,116,355</u>	<u>1,014,054</u>
Total health and welfare	<u>4,775,066</u>	<u>4,805,258</u>	<u>3,655,407</u>	<u>1,149,851</u>
Public Facilities:				
Maintenance and operating	<u>173,009</u>	<u>173,009</u>	<u>67,252</u>	<u>105,757</u>
Total public facilities	<u>173,009</u>	<u>173,009</u>	<u>67,252</u>	<u>105,757</u>
Capital Outlay:				
Health and Welfare	<u>40,579</u>	<u>40,579</u>	<u>17,222</u>	<u>23,357</u>
Total capital outlay	<u>40,579</u>	<u>40,579</u>	<u>17,222</u>	<u>23,357</u>
Total expenditures	<u>4,988,654</u>	<u>5,018,846</u>	<u>3,739,881</u>	<u>1,278,965</u>
Excess (deficiency) of revenues over (under) expenditures	(3,712,201)	(3,742,393)	(1,803,793)	<u>1,938,600</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	(1,912,201)	(1,942,393)	(3,793)	<u>1,938,600</u>
Fund balance – beginning	<u>5,796,200</u>	<u>5,796,200</u>	<u>5,796,200</u>	<u>-</u>
Fund balance – ending	<u>\$ 3,883,999</u>	<u>\$ 3,853,807</u>	<u>\$ 5,792,407</u>	<u>\$ 1,938,600</u>

COLLIN COUNTY, TEXAS

REQUIRED SUPPLEMENTARY INFORMATION

SEPTEMBER 30, 2019

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.

Schedule of Changes in Net Pension Liability and Related Ratios

	Year Ended December 31									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Total Pension Liability										
Service cost	\$13,951,288	\$13,628,780	\$13,724,564	\$13,068,419	\$12,751,521	N/A	N/A	N/A	N/A	N/A
Interest on total pension liability	41,638,300	38,707,619	35,938,168	33,995,281	31,777,414	N/A	N/A	N/A	N/A	N/A
Effect of plan changes	0	2,245,910	0	(2,585,536)	0	N/A	N/A	N/A	N/A	N/A
Effect of assumption changes or inputs	0	2,757,271	0	4,458,386	0	N/A	N/A	N/A	N/A	N/A
Effect of economic/demographic (gains) or losses	2,235,811	1,345,392	(1,276,298)	(4,696,582)	(351,099)	N/A	N/A	N/A	N/A	N/A
Benefit payments/refunds of contributions	<u>(23,691,303)</u>	<u>(21,994,197)</u>	<u>(20,231,700)</u>	<u>(19,104,645)</u>	<u>(16,683,122)</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Net change in total pension liability	34,134,095	36,690,775	28,154,734	25,135,323	27,494,714	N/A	N/A	N/A	N/A	N/A
Total pension liability, beginning	<u>511,716,825</u>	<u>475,026,049</u>	<u>446,871,315</u>	<u>421,735,992</u>	<u>394,241,278</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Total pension liability, ending (a)	<u>\$545,850,920</u>	<u>\$511,716,825</u>	<u>\$475,026,049</u>	<u>\$446,871,315</u>	<u>\$421,735,992</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Fiduciary Net Position										
Employer contributions	\$9,627,741	\$10,279,538	\$7,410,845	\$7,144,995	\$6,994,962	N/A	N/A	N/A	N/A	N/A
Member contributions	7,408,713	6,831,932	6,485,996	6,251,871	6,123,006	N/A	N/A	N/A	N/A	N/A
Investment income net of investment expenses	(10,133,067)	69,380,108	33,239,797	(10,637,387)	29,115,380	N/A	N/A	N/A	N/A	N/A
Benefit payments/refunds of contributions	(23,691,303)	(21,994,197)	(20,231,700)	(19,104,645)	(16,683,122)	N/A	N/A	N/A	N/A	N/A
Administrative expenses	(419,735)	(359,069)	(361,548)	(329,569)	(349,826)	N/A	N/A	N/A	N/A	N/A
Other	<u>(143,811)</u>	<u>(68,821)</u>	<u>(291,376)</u>	<u>14,870</u>	<u>1,494</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Net change in fiduciary net position	(17,351,463)	64,069,493	26,252,013	(16,659,866)	25,201,894	N/A	N/A	N/A	N/A	N/A
Fiduciary net position, beginning	<u>539,927,393</u>	<u>475,857,901</u>	<u>449,605,887</u>	<u>466,265,753</u>	<u>441,063,859</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Fiduciary net position, ending (b)	<u>\$522,575,931</u>	<u>\$539,927,393</u>	<u>\$475,857,901</u>	<u>\$449,605,887</u>	<u>\$466,265,753</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Net pension liability / (asset), ending = (a) - (b)	<u>\$23,274,989</u>	<u>(\$28,210,568)</u>	<u>(\$831,851)</u>	<u>(\$2,734,573)</u>	<u>(\$44,529,762)</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Fiduciary net position as a % of total pension liability	95.74%	105.51%	100.18%	100.61%	110.56%	N/A	N/A	N/A	N/A	N/A
Pensionable covered payroll	\$105,838,753	\$97,599,035	\$92,657,082	\$89,312,442	\$87,437,029	N/A	N/A	N/A	N/A	N/A
Net pension liability/(asset) as % of covered payroll	21.99%	-28.90%	-0.90%	-3.06%	-50.93%	N/A	N/A	N/A	N/A	N/A

Schedule of Employer Contributions TCDRS Retirement System

Year Ending September 30,	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll	Actual Contribution as a % of Covered Payroll
2010	10,951,413	16,514,336	(5,562,923)	85,291,381	19.4%
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	8,736,291	9,896,932	(1,160,641)	109,214,926	9.1%

COLLIN COUNTY, TEXAS

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

For the Year Ended September 30, 2019

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	3%
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.

**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, 2019

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Current:				
General Administration:				
County Judge:				
Salaries and benefits	\$ 193,290	\$ 194,178	\$ 192,229	\$ 1,949
Training and travel	11,000	11,000	8,025	2,975
Maintenance and operating	2,950	2,950	2,947	3
Total County Judge	<u>207,240</u>	<u>208,128</u>	<u>203,201</u>	<u>4,927</u>
Commissioners Court:				
Commissioners Court Precinct 1:				
Salaries and benefits	160,376	161,264	160,654	610
Training and travel	11,000	11,000	7,303	3,697
Maintenance and operating	2,950	2,950	122	2,828
Total Commissioners				
Court Precinct 1	<u>174,326</u>	<u>175,214</u>	<u>168,079</u>	<u>7,135</u>
Commissioners Court Precinct 2:				
Salaries and benefits	160,376	161,264	161,125	139
Training and travel	11,000	11,000	4,648	6,352
Maintenance and operating	2,950	2,950	-	2,950
Total Commissioners				
Court Precinct 2	<u>174,326</u>	<u>175,214</u>	<u>165,773</u>	<u>9,441</u>
Commissioners Court Precinct 3:				
Salaries and benefits	160,376	161,264	160,748	516
Training and travel	11,000	11,000	5,148	5,852
Maintenance and operating	2,950	2,950	166	2,784
Total Commissioners				
Court Precinct 3	<u>174,326</u>	<u>175,214</u>	<u>166,062</u>	<u>9,152</u>
Commissioners Court Precinct 4:				
Salaries and benefits	160,376	161,389	161,388	1
Training and travel	11,000	10,875	6,376	4,499
Maintenance and operating	2,950	2,950	708	2,242
Total Commissioners				
Court Precinct 4	<u>174,326</u>	<u>175,214</u>	<u>168,472</u>	<u>6,742</u>
Total Commissioners				
Court	<u>697,304</u>	<u>700,856</u>	<u>668,386</u>	<u>32,470</u>
County Clerk:				
Salaries and benefits	2,183,262	2,209,014	2,057,020	151,994
Training and travel	31,200	31,200	11,009	20,191
Maintenance and operating	2,130,873	2,130,873	122,123	2,008,750
Total County Clerk	<u>\$ 4,345,335</u>	<u>\$ 4,371,087</u>	<u>\$ 2,190,152</u>	<u>\$ 2,180,935</u>

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2019

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Support Services:				
Salaries and benefits	\$ 218,273	\$ 220,937	\$ 220,296	\$ 641
Maintenance and operating	1,766,790	1,766,790	1,439,438	327,352
Total Support				
Services	1,985,063	1,987,727	1,659,734	327,993
Human Resources:				
Salaries and benefits	1,905,983	1,921,967	1,921,893	74
Training and travel	40,200	40,200	29,153	11,047
Maintenance and operating	62,287	102,287	70,526	31,761
Total Human				
Resources	2,008,470	2,064,454	2,021,572	42,882
Civil Services:				
Salaries and benefits	81,314	82,202	80,775	1,427
Training and travel	1,500	1,500	150	1,350
Maintenance and operating	10,500	10,500	609	9,891
Total Civil Services	93,314	94,202	81,534	12,668
Veterans Services				
Salaries and benefits	213,613	216,277	215,750	527
Training and travel	13,500	13,500	3,455	10,045
Maintenance and operating	2,326	2,326	1,453	873
Total Veterans				
Services	229,439	232,103	220,658	11,445
Enterprise Resource Planning:				
Salaries and benefits	564,267	568,399	568,399	-
Total Enterprise				
Resource Planning	564,267	568,399	568,399	-
Non-Departmental:				
Salaries and benefits	3,411,186	1,929,161	216,841	1,712,320
Training and travel	42,500	34,665	9,956	24,709
Maintenance and operating	22,305,703	16,624,726	12,130,573	4,494,153
Total Non-Departmental	25,759,389	18,588,552	12,357,370	6,231,182
Non-Departmental Capital				
Replacement:				
Maintenance and operating	400,000	2,812,524	614,924	2,197,600
Total Non-Departmental				
Capital Replacement	400,000	2,812,524	614,924	2,197,600
Administrative Services:				
Salaries and benefits	1,211,138	1,219,130	1,188,321	30,809
Training and travel	18,420	16,920	8,010	8,910
Maintenance and operating	9,994	11,494	10,387	1,107
Total Administrative				
Services	1,239,552	1,247,544	1,206,718	40,826

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2019

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Risk Management:				
Salaries and benefits	\$ 197,479	\$ 199,255	\$ 196,362	\$ 2,893
Training and travel	4,900	4,900	50	4,850
Maintenance and operating	2,487,090	2,487,090	2,463,332	23,758
Total Risk				
Management	2,689,469	2,691,245	2,659,744	31,501
Information Technology:				
Salaries and benefits	4,439,813	4,471,781	4,374,726	97,055
Training and travel	235,575	235,575	165,371	70,204
Maintenance and operating	1,311,491	1,532,951	771,807	761,144
Total Information				
Technology	5,986,879	6,240,307	5,311,904	928,403
Elections:				
Salaries and benefits	1,737,724	1,793,571	1,793,571	-
Training and travel	15,000	15,000	13,097	1,903
Maintenance and operating	417,964	375,437	330,496	44,941
Total Elections	2,170,688	2,184,008	2,137,164	46,844
Records:				
Salaries and benefits	591,071	599,063	594,004	5,059
Training and travel	14,201	14,201	9,313	4,888
Maintenance and operating	99,335	99,335	43,818	55,517
Total Records	704,607	712,599	647,135	65,464
Telecommunications:				
Salaries and benefits	962,740	969,264	851,419	117,845
Training and travel	53,000	53,000	11,366	41,634
Maintenance and operating	1,693,464	1,693,464	681,320	1,012,144
Total				
Telecommunications	2,709,204	2,715,728	1,544,105	1,171,623
Passport:				
Salaries and benefits	216,153	219,705	129,057	90,648
Training and travel	1,500	1,500	17	1,483
Maintenance and operating	25,225	25,225	2,998	22,227
Total Passport	242,878	246,430	132,072	114,358
Housing Finance Corporation:				
Maintenance and operating	-	70,000	70,000	-
Total General				
Administration	52,033,098	47,735,893	34,294,772	13,441,121

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2019

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Judicial:				
Magistrate Department				
Salaries and benefits	\$ -	\$ 12,100	\$ 6,758	\$ 5,342
Maintenance and operating	-	10,950	8,762	2,188
Total Magistrate				
Department	-	23,050	15,520	7,530
Court Appointed Representation:				
Salaries and benefits	521,027	528,131	508,500	19,631
Training and travel	11,100	11,100	9,732	1,368
Maintenance and operating	15,051	15,921	13,112	2,809
Total Court Appointed				
Representation	547,178	555,152	531,344	23,808
County Court Probate:				
Salaries and benefits	522,691	527,506	527,506	-
Training and travel	9,950	8,687	7,842	845
Maintenance and operating	2,308	2,308	971	1,337
Total County Court				
Probate	534,949	538,501	536,319	2,182
County Courts-Shared:				
County Courts-Combined:				
Salaries and benefits	116,300	30,480	21,863	8,617
Training and travel	4,000	4,000	-	4,000
Maintenance and operating	11,000	96,078	85,761	10,317
Total County				
Courts-Shared	131,300	130,558	107,624	22,934
County Court-at-Law I:				
Salaries and benefits	546,149	551,724	551,723	1
Training and travel	7,050	8,463	8,463	-
Maintenance and operating	4,968	2,274	2,274	-
Total County				
Court-at-Law I	558,167	562,461	562,460	1
County Court-at-Law II:				
Salaries and benefits	570,393	573,945	530,709	43,236
Training and travel	6,950	6,950	6,228	722
Maintenance and operating	4,656	4,656	2,726	1,930
Total County				
Court-at-Law II	581,999	585,551	539,663	45,888

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2019

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
County Court-at-Law III:				
Salaries and benefits	\$ 550,888	\$ 554,440	\$ 552,336	\$ 2,104
Training and travel	7,100	7,100	3,353	3,747
Maintenance and operating	4,037	4,037	3,114	923
Total County				
Court-at-Law III	562,025	565,577	558,803	6,774
County Court-at-Law IV:				
Salaries and benefits	559,130	562,682	555,376	7,306
Training and travel	7,150	7,150	6,601	549
Maintenance and operating	4,695	4,695	1,971	2,724
Total County				
Court-at-Law IV	570,975	574,527	563,948	10,579
County Court-at-Law V:				
Salaries and benefits	560,434	563,986	533,492	30,494
Training and travel	7,150	7,150	3,319	3,831
Maintenance and operating	3,318	3,318	3,060	258
Total County				
Court-at-Law V	570,902	574,454	539,871	34,583
County Court-at-Law VI:				
Salaries and benefits	542,449	546,935	546,934	1
Training and travel	7,050	7,730	5,951	1,779
Maintenance and operating	4,434	2,820	2,513	307
Total County				
Court-at-Law VI	553,933	557,485	555,398	2,087
County Court-at-Law VII:				
Salaries and benefits	553,428	556,980	552,985	3,995
Training and travel	7,050	7,050	6,481	569
Maintenance and operating	4,200	4,200	2,228	1,972
Total County				
Court-at-Law VII	564,678	568,230	561,694	6,536
Total County				
Courts-at-Law	4,093,979	4,118,843	3,989,461	129,382
County Court-at-Law Clerks:				
Salaries and benefits	2,347,683	2,379,651	2,306,756	72,895
Training and travel	18,338	18,338	10,259	8,079
Maintenance and operating	15,401	15,401	7,778	7,623
Total County Court- at-Law Clerks	2,381,422	2,413,390	2,324,793	88,597

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2019

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
County Clerks - Probate/Mental:				
Salaries and benefits	\$ 470,907	\$ 477,123	\$ 448,491	\$ 22,385
Training and travel	7,175	7,175	2,924	4,251
Maintenance and operating	458,163	458,163	357,791	100,372
Total County Clerks - Probate/Mental	936,245	942,461	809,206	133,255
District Courts:				
District Courts Shared:				
Salaries and benefits	471,415	394,121	393,708	413
Training and travel	14,800	11,812	7,467	4,345
Maintenance and operating	391,852	432,566	364,812	67,754
Total District Courts Shared	878,067	838,499	765,987	72,512
199th District Court:				
Salaries and benefits	366,831	369,495	341,798	27,697
Training and travel	7,050	7,050	2,566	4,484
Maintenance and operating	3,778	3,778	2,415	1,363
Total 199th District Court	377,659	380,323	346,779	33,544
219th District Court:				
Salaries and benefits	358,983	364,074	364,073	1
Training and travel	7,050	5,011	4,906	105
Maintenance and operating	6,693	6,305	5,020	1,285
Total 219th District Court	372,726	375,390	373,999	1,391
296th District Court:				
Salaries and benefits	360,509	363,173	360,371	2,802
Training and travel	7,050	7,050	3,351	3,699
Maintenance and operating	4,478	4,478	2,871	1,607
Total 296th District Court	372,037	374,701	366,593	8,108
366th District Court:				
Salaries and benefits	346,400	349,064	343,799	5,265
Training and travel	7,200	7,200	3,447	3,753
Maintenance and operating	4,308	4,308	2,520	1,788
Total 366th District Court	357,908	360,572	349,766	10,806

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2019

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
380th District Court:				
Salaries and benefits	\$ 366,390	\$ 375,558	\$ 375,557	\$ 1
Training and travel	7,235	6,235	6,235	-
Maintenance and operating	4,808	2,292	2,292	-
Total 380th District Court	378,433	384,085	384,084	1
401st District Court:				
Salaries and benefits	378,011	380,675	380,564	111
Training and travel	7,733	7,733	5,958	1,775
Maintenance and operating	4,523	4,523	3,560	963
Total 401st District Court	390,267	392,931	390,082	2,849
416th District Court:				
Salaries and benefits	340,202	343,768	343,768	-
Training and travel	8,250	7,348	6,396	952
Maintenance and operating	3,278	3,278	2,156	1,122
Total 416th District Court	351,730	354,394	352,320	2,074
417th District Court:				
Salaries and benefits	389,075	391,739	391,231	508
Training and travel	7,050	7,050	4,426	2,624
Maintenance and operating	4,478	4,478	3,050	1,428
Total 417th District Court	400,603	403,267	398,707	4,560
429th District Court:				
Salaries and benefits	328,135	330,018	323,340	6,678
Training and travel	7,343	7,343	2,931	4,412
Maintenance and operating	5,358	5,358	2,554	2,804
Total 429th District Court	340,836	342,719	328,825	13,894
468th District Court:				
Salaries and benefits	-	183	183	-
Maintenance and operating	-	98,428	18,922	79,506
Total 468th District Court	-	98,611	19,105	79,506
469th District Court:				
Salaries and benefits	345,198	347,862	347,850	12
Training and travel	7,250	7,250	3,363	3,887
Maintenance and operating	5,410	5,410	4,161	1,249
Total 469th District Court	357,858	360,522	355,374	5,148

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2019

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
470th District Court:				
Salaries and benefits	\$ 325,763	\$ 329,116	\$ 329,116	\$ -
Training and travel	7,250	7,294	7,294	-
Maintenance and operating	4,492	3,759	2,414	1,345
Total 470th District Court	337,505	340,169	338,824	1,345
471st District Court:				
Salaries and benefits	-	1,741	1,657	84
Maintenance and operating	-	98,428	18,855	79,573
Total 471st District Court	-	100,169	20,512	79,657
Total District Courts	4,915,629	5,106,352	4,790,957	315,395
District Clerk:				
Salaries and benefits	4,601,639	4,711,598	4,616,770	94,828
Training and travel	35,500	35,500	21,655	13,845
Maintenance and operating	72,149	76,589	14,794	61,795
Total District Clerk	4,709,288	4,823,687	4,653,219	170,468
District Clerk Document Preservation:				
Maintenance and operating	399,698	399,698	145,353	254,345
Jury Services - District Clerk:				
Salaries and benefits	278,032	281,584	281,257	327
Training and travel	10,000	10,000	4,724	5,276
Maintenance and operating	627,946	627,946	339,660	288,286
Total Jury Services - District Clerk	915,978	919,530	625,641	293,889
Justices of the Peace:				
Justice of the Peace, Shared:				
Salaries and benefits	107,570	94,208	94,208	-
Training and travel	1,300	1,304	1,303	1
Maintenance and operating	14,200	28,446	3,172	25,274
Total Justice of the Peace, Shared	123,070	123,958	98,683	25,275
Justice of the Peace, Precinct 1:				
Salaries and benefits	763,924	772,804	754,576	18,228
Training and travel	8,200	8,200	6,384	1,816
Maintenance and operating	3,350	3,350	3,119	231
Total Justice of the Peace, Precinct 1	775,474	784,354	764,079	20,275

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2019

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Justice of the Peace, Precinct 2:				
Salaries and benefits	\$ 437,129	\$ 441,885	\$ 441,884	\$ 1
Training and travel	9,759	9,443	8,415	1,028
Maintenance and operating	6,400	6,400	5,745	655
Total Justice of the Peace, Precinct 2	453,288	457,728	456,044	1,684
Justice of the Peace, Precinct 3-1:				
Salaries and benefits	515,566	521,782	513,256	8,526
Training and travel	8,200	8,200	7,652	548
Maintenance and operating	5,830	5,830	4,923	907
Total Justice of the Peace, Precinct 3-1	529,596	535,812	525,831	9,981
Justice of the Peace, Precinct 3-2:				
Salaries and benefits	422,833	427,273	424,846	2,427
Training and travel	4,800	7,295	5,557	1,738
Maintenance and operating	6,430	6,430	4,095	2,335
Total Justice of the Peace, Precinct 3-2	434,063	440,998	434,498	6,500
Justice of the Peace, Precinct 4:				
Salaries and benefits	536,978	544,082	505,819	38,263
Training and travel	7,000	7,000	1,949	5,051
Maintenance and operating	7,436	7,436	2,534	4,902
Total Justice of the Peace, Precinct 4	551,414	558,518	510,302	48,216
Total Justices of the Peace	2,866,905	2,901,368	2,789,437	111,931
Total Judicial	22,301,271	22,742,032	21,211,250	1,530,782
Financial Administration:				
County Auditor:				
Salaries and benefits	3,295,160	3,323,576	3,152,744	170,832
Training and travel	46,850	46,850	28,660	18,190
Maintenance and operating	18,500	18,500	10,130	8,370
Total County Auditor	3,360,510	3,388,926	3,191,534	197,392
Budget Director:				
Salaries and benefits	717,798	723,126	647,595	75,531
Training and travel	16,500	16,500	16,271	229
Maintenance and operating	2,100	2,100	1,408	692
Total Budget Director	736,398	741,726	665,274	76,452

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2019

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
County Court-at-Law Clerks Collections:				
Salaries and benefits	\$ 354,499	\$ 358,939	\$ 332,975	\$ 25,964
Training and travel	7,200	7,200	2,627	4,573
Maintenance and operating	9,766	9,766	4,383	5,383
Total County Court-at-Law Clerks Collections	371,465	375,905	339,985	35,920
Tax Assessor-Collector:				
Salaries and benefits	6,084,038	6,167,510	5,761,225	406,285
Training and travel	31,300	31,300	21,064	10,236
Maintenance and operating	249,401	249,401	180,996	68,405
Total Tax Assessor- Collector	6,364,739	6,448,211	5,963,285	484,926
Treasury:				
Salaries and benefits	477,256	482,584	473,309	9,275
Training and travel	6,817	6,817	1,798	5,019
Maintenance and operating	3,900	3,900	903	2,997
Total Treasury	487,973	493,301	476,010	17,291
Tax Appraiser:				
Maintenance and operating	1,695,411	1,695,411	1,606,039	89,372
Purchasing Department:				
Salaries and benefits	1,452,833	1,467,041	1,396,621	70,420
Training and travel	18,500	18,500	16,653	1,847
Maintenance and operating	10,851	10,851	9,719	1,132
Total Purchasing Department	1,482,184	1,496,392	1,422,993	73,399
Total Financial Administration	14,498,680	14,639,872	13,665,120	974,752
Legal:				
District Attorney:				
Salaries and benefits	14,370,871	14,484,682	13,809,652	675,030
Training and travel	96,500	96,500	88,855	7,645
Maintenance and operating	420,529	410,529	346,287	64,242
Total District Attorney	14,887,900	14,991,711	14,244,794	746,917
Court-Appointed Prosecutor:				
Maintenance and operating	2,806,647	411,147	-	411,147
Total Legal	17,694,547	15,402,858	14,244,794	1,158,064

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2019

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Public Facilities:				
Facilities Management:				
Salaries and benefits	\$ 511,635	\$ 501,855	\$ 492,407	\$ 9,448
Training and travel	3,700	3,700	1,669	2,031
Maintenance and operating	<u>1,404,663</u>	<u>1,417,995</u>	<u>1,412,900</u>	<u>5,095</u>
Total Facilities				
Management	<u>1,919,998</u>	<u>1,923,550</u>	<u>1,906,976</u>	<u>16,574</u>
Building Superintendent:				
Salaries and benefits	4,085,834	4,131,122	4,027,886	103,236
Training and travel	20,072	20,072	15,821	4,251
Maintenance and operating	<u>5,584,486</u>	<u>5,584,486</u>	<u>4,894,195</u>	<u>690,291</u>
Total Building				
Superintendent	<u>9,690,392</u>	<u>9,735,680</u>	<u>8,937,902</u>	<u>797,778</u>
Courthouse Security:				
Maintenance and operating	<u>69,430</u>	<u>69,430</u>	<u>23,623</u>	<u>45,807</u>
Permanent Improvement:				
Maintenance and operating	<u>1,260,278</u>	<u>1,260,278</u>	<u>264,285</u>	<u>995,993</u>
Total Public Facilities	<u>12,940,098</u>	<u>12,988,938</u>	<u>11,132,786</u>	<u>1,856,152</u>
Equipment Services:				
Service Center:				
Salaries and benefits	1,127,527	1,139,959	1,127,697	12,262
Training and travel	19,000	19,000	16,524	2,476
Maintenance and operating	<u>1,915,214</u>	<u>1,915,214</u>	<u>876,674</u>	<u>1,038,540</u>
Total Equipment				
Services	<u>3,061,741</u>	<u>3,074,173</u>	<u>2,020,895</u>	<u>1,053,278</u>
Public Safety:				
Ambulance:				
Maintenance and operating	<u>1,017,377</u>	<u>985,886</u>	<u>784,495</u>	<u>201,391</u>
Fire Marshal:				
Salaries and benefits	467,947	483,989	464,195	19,794
Training and travel	7,700	7,700	4,182	3,518
Maintenance and operating	<u>1,007,668</u>	<u>1,007,668</u>	<u>1,004,213</u>	<u>3,455</u>
Total Fire Marshal	<u>1,483,315</u>	<u>1,499,357</u>	<u>1,472,590</u>	<u>26,767</u>
Breathalyzer Program:				
Maintenance and operating	<u>30,000</u>	<u>30,000</u>	<u>27,262</u>	<u>2,738</u>

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2019

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Constables:				
Constable, Precinct 1:				
Salaries and benefits	\$ 763,673	\$ 770,777	\$ 768,381	\$ 2,396
Training and travel	5,762	5,762	2,124	3,638
Maintenance and operating	22,204	22,204	8,876	13,328
Total Constable,				
Precinct 1	791,639	798,743	779,381	19,362
Constable, Precinct 2:				
Salaries and benefits	482,972	487,412	486,999	413
Training and travel	2,815	2,815	650	2,165
Maintenance and operating	6,094	6,094	1,865	4,229
Total Constable,				
Precinct 2	491,881	496,321	489,514	6,807
Constable, Precinct 3:				
Salaries and benefits	1,285,935	1,298,367	1,267,441	30,926
Training and travel	9,200	9,200	7,050	2,150
Maintenance and operating	59,507	59,507	17,859	41,648
Total Constable,				
Precinct 3	1,354,642	1,367,074	1,292,350	74,724
Constable, Precinct 4:				
Salaries and benefits	760,758	767,862	755,435	12,427
Training and travel	7,620	7,620	7,164	456
Maintenance and operating	27,182	27,182	12,568	14,614
Total Constable,				
Precinct 4	795,560	802,664	775,167	27,497
Total Constables	3,433,722	3,464,802	3,336,412	128,390
Sheriff:				
Salaries and benefits	13,903,997	13,819,891	13,780,027	39,864
Training and travel	235,535	220,535	193,632	26,903
Maintenance and operating	511,938	524,533	447,039	77,494
Total Sheriff	14,651,470	14,564,959	14,420,698	144,261
Jail Operations:				
Salaries and benefits	19,767,086	22,721,591	22,721,591	-
Training and travel	56,384	28,957	28,957	-
Maintenance and operating	1,727,181	2,268,806	2,268,805	1
Total Jail Operations	21,550,651	25,019,354	25,019,353	1

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2019

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Minimum Security Operations:				
Salaries and benefits	\$ 3,301,451	\$ 3,313,512	\$ 3,216,665	\$ 96,847
Training and travel	2,900	379	379	-
Maintenance and operating	164,417	212,859	212,858	1
Total Minimum				
Security Operations	3,468,768	3,526,750	3,429,902	96,848
Sheriff's Office Fusion Center:				
Salaries and benefits	611,790	409,091	217,516	191,575
Training and travel	6,000	6,000	3,964	2,036
Maintenance and operating	2,271	2,271	1,141	1,130
Total Sheriff's Office				
Fusion Center	620,061	417,362	222,621	194,741
Medical Examiner:				
Salaries and benefits	1,542,772	1,553,428	1,492,644	60,784
Training and travel	9,133	9,133	6,161	2,972
Maintenance and operating	591,681	591,681	506,136	85,545
Total Medical				
Examiner	2,143,586	2,154,242	2,004,941	149,301
CSCD County Funded:				
Maintenance and operating	17,253	17,253	15,303	1,950
Highway Patrol:				
Salaries and benefits	37,313	37,313	35,488	1,825
County Corrections Center:				
Salaries and benefits	335,424	338,976	330,717	8,259
Child Abuse Task Force:				
Salaries and benefits	220,159	141,935	116,425	25,510
Training and travel	800	800	600	200
Total Child Abuse				
Task Force	220,959	142,735	117,025	25,710

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2019

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Sheriffs Office Dispatch				
Salaries and benefits	\$ 2,265,432	\$ 2,299,584	\$ 2,252,115	\$ 47,469
Training and travel	5,000	5,000	3,150	1,850
Maintenance and operating	540,471	556,465	515,063	41,402
Total Sheriffs Office				
Dispatch	2,810,903	2,861,049	2,770,328	90,721
911 Addressing:				
Salaries and benefits	697,617	702,057	690,819	11,238
Training and travel	30,900	30,900	21,839	9,061
Maintenance and operating	56,250	109,129	102,843	6,286
Total 911 Addressing	784,767	842,086	815,501	26,585
Jail Cafeteria:				
Maintenance and operating	26,300	36,258	36,258	-
Holding Facility:				
Salaries and benefits	2,906,790	675,914	675,914	-
Training and travel	10,000	8,844	8,843	1
Maintenance and operating	28,396	19,833	19,833	-
Total Holding Facility	2,945,186	704,591	704,590	1
Juvenile Board:				
Juvenile Probation:				
Salaries and benefits	2,546,336	2,585,407	2,349,140	236,267
Training and travel	61,080	61,080	35,729	25,351
Maintenance and operating	569,548	569,548	523,234	46,314
Total Juvenile Probation	3,176,964	3,216,035	2,908,103	307,932
Juvenile Detention:				
Salaries and benefits	7,734,842	7,816,579	7,450,970	365,609
Training and travel	39,027	39,027	21,504	17,523
Maintenance and operating	736,348	736,348	707,181	29,167
Total Juvenile Detention	8,510,217	8,591,954	8,179,655	412,299
Juvenile Alternative Education:				
Salaries and benefits	480,411	503,153	503,152	1
Training and travel	6,000	6,000	4,803	1,197
Maintenance and operating	391,819	374,411	345,735	28,676
Total Alternative Education	878,230	883,564	853,690	29,874
Total Juvenile Board	12,565,411	12,691,553	11,941,448	750,105
Pretrial Release:				
Maintenance and operating	118,608	194,610	194,610	-

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2019

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Development Service:				
Salaries and benefits	\$ 717,933	\$ 725,045	\$ 712,341	\$ 12,704
Training and travel	10,175	10,175	5,895	4,280
Maintenance and operating	10,140	10,140	5,473	4,667
Total Development Service	738,248	745,360	723,709	21,651
Emergency Management:				
Salaries and benefits	194,078	206,465	206,465	-
Training and travel	7,200	2,799	2,799	-
Maintenance and operating	2,920	1,949	1,948	1
Total Emergency Management	204,198	211,213	211,212	1
Courthouse Security:				
Salaries and benefits	718,179	729,723	696,516	33,207
Maintenance and operating	13,173	11,139	6,617	4,522
Total Courthouse Security	731,352	740,862	703,133	37,729
Total Public Safety	69,934,872	71,226,571	69,317,596	1,908,975
Health and welfare:				
Mental Health and Retardation:				
Maintenance and operating	2,799,992	2,799,992	2,470,934	329,058
Child Protective Board:				
Maintenance and operating	47,200	47,200	47,200	-
Inmate Health:				
Maintenance and operating	6,436,764	6,436,764	6,186,383	250,381
Pauper Care and Charity:				
Maintenance and operating	3,000	3,000	600	2,400
Substance Abuse:				
Salaries and benefits	229,158	231,822	231,334	488
Training and travel	3,145	3,145	1,901	1,244
Maintenance and operating	2,400	2,400	1,761	639
Total Substance Abuse	234,703	237,367	234,996	2,371

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2019

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Indigent Criminal Defendants:				
Maintenance and operating	\$ 9,851,790	\$ 10,559,233	\$ 10,412,370	\$ 146,863
Total Health and Welfare	19,373,449	20,083,556	19,352,483	731,073
Culture and Recreation:				
Libraries:				
Maintenance and operating	85,850	85,850	39,963	45,887
Open Space:				
Salaries and benefits	16,200	16,200	16,200	-
Maintenance and operating	17,276	17,276	13,176	4,100
Total Open Space	33,476	33,476	29,376	4,100
Historical Commission:				
Maintenance and operating	49,900	49,900	47,045	2,855
Myers Park Operating:				
Salaries and benefits	737,655	747,417	728,226	19,191
Training and travel	5,200	5,200	1,462	3,738
Maintenance and operating	127,084	126,212	108,477	17,735
Total Myers Park Operating	869,939	878,829	838,165	40,664
Total Culture and Recreation	1,039,165	1,048,055	954,549	93,506
Conservation:				
Agriculture Extension Services:				
Salaries and benefits	298,170	299,948	243,513	56,435
Training and travel	11,100	11,100	7,806	3,294
Maintenance and operating	5,970	5,970	5,527	443
Total Agriculture Extension Service	315,240	317,018	256,846	60,172
Total Conservation	315,240	317,018	256,846	60,172

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2019

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Capital outlay:				
General administration:				
Support Services	\$ 306,302	\$ 306,302	\$ -	\$ 306,302
ERP	204,730	204,730	1,077	203,653
Non-Departmental	7,556,649	7,556,649	1,827,304	5,729,345
Non-Departmental Capital				
Replacement	271,931	143,446	86,063	57,383
Information Technology	5,333,720	6,007,760	1,359,272	4,648,488
County Clerk	6,000,000	6,000,000	-	6,000,000
Telecommunications	1,309,663	4,432,129	465,004	3,967,125
Total General				
Administration	20,982,995	24,651,016	3,738,720	20,912,296
Judicial:				
County Court Probate	40,000	40,000	-	40,000
District Clerk	454,700	460,700	51,044	409,656
468th District Court	-	5,000	4,021	979
471th District Court	-	5,000	3,997	1,003
County Court-at-Law Clerks	6,000	6,000	5,984	16
Total Judicial	500,700	516,700	65,046	451,654
Financial administration:				
Tax Assessor-Collector	35,542	35,542	-	35,542
Collin County Treasury	17,804	17,804	-	17,804
Total Financial				
Administration	53,346	53,346	-	53,346
Legal:				
District Attorney	12,000	12,000	12,000	-
Total Legal	\$ 12,000	\$ 12,000	\$ 12,000	\$ -

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2019

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Public Facilities:				
Facilities and Parks	\$ 405,370	\$ 405,370	\$ 49,240	\$ 356,130
Permanent Improvement	7,943,346	7,943,346	3,171,730	4,771,616
Total Public Facilities	8,348,716	8,348,716	3,220,970	5,127,746
Equipment Services:				
Equipment Services	2,537,814	2,520,814	1,018,759	1,502,055
Total Equipment Services	2,537,814	2,520,814	1,018,759	1,502,055
Public Safety:				
Constable, Precinct 1	31,932	31,932	15,913	16,019
Constable, Precinct 2	23,642	23,642	11,473	12,169
Constable, Precinct 3	103,642	115,401	33,321	82,080
Constable, Precinct 4	36,077	36,077	18,134	17,943
Sheriff	409,611	424,303	161,855	262,448
Medical Examiner	15,000	15,000	13,200	1,800
Community Supervision	22,943	22,943	22,943	-
911 Addressing	520,716	520,716	163,979	356,737
Juvenile Detention Admin	89,422	89,422	-	89,422
Total Public Safety	1,252,985	1,279,436	440,818	838,618
Public Transportation:				
Engineering	28,206,919	28,579,302	23,837,411	4,741,891
Total Public Transportation	28,206,919	28,579,302	23,837,411	4,741,891
Total Capital Outlay	61,895,475	65,961,330	32,333,724	33,627,606
Total Expenditures	\$ 275,087,636	\$ 275,220,296	\$ 218,784,815	\$ 56,435,481

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, 2019

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Taxes - general property ad valorem	\$ 72,849,989	\$ 72,849,989	\$ 73,821,723	\$ 971,734
Federal and state funds	297,719	297,719	132,136	(165,583)
Interest	260,000	260,000	680,991	420,991
Total revenues	<u>73,407,708</u>	<u>73,407,708</u>	<u>74,634,850</u>	<u>1,227,142</u>
Expenditures:				
Debt service:				
Principal retirement	78,150,000	78,150,000	78,150,000	-
Interest and fiscal charges	13,120,992	13,120,992	12,413,965	707,027
Bond issuance costs	-	498,689	491,061	7,628
Total debt service	<u>91,270,992</u>	<u>91,769,681</u>	<u>91,055,026</u>	<u>714,655</u>
Total expenditures	<u>91,270,992</u>	<u>91,769,681</u>	<u>91,055,026</u>	<u>714,655</u>
Excess (deficiency) of revenues over expenditures	(17,863,284)	(18,361,973)	(16,420,176)	1,941,797
Other financing sources (uses):				
Premium (discount) on sale of bonds	-	498,689	498,689	-
Total other financing sources (uses)	<u>-</u>	<u>498,689</u>	<u>498,689</u>	<u>-</u>
Net change in fund balance	(17,863,284)	(17,863,284)	(15,921,487)	<u>\$ 1,941,797</u>
Fund balance - beginning	<u>22,277,788</u>	<u>22,277,788</u>	<u>22,277,788</u>	
Fund balance - ending	<u>\$ 4,414,504</u>	<u>\$ 4,414,504</u>	<u>\$ 6,356,301</u>	

COLLIN COUNTY, TEXAS
Additional Supplementary Information
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, 2019

	Prior Years	Current Year	Total to Date	Project Authorization
Revenues:				
Other local government funds	\$ 5,450,000	\$ 4,354,177	\$ 9,804,177	\$ 9,804,177
Interest	6,212,393	2,584,875	8,797,268	8,797,268
Miscellaneous	251,457	-	251,457	251,457
Total revenues	<u>11,913,850</u>	<u>6,939,052</u>	<u>18,852,902</u>	<u>18,852,902</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>141,470,745</u>	<u>21,129,400</u>	<u>162,600,145</u>	<u>256,977,232</u>
Total expenditures	<u>141,470,745</u>	<u>21,129,400</u>	<u>162,600,145</u>	<u>256,977,232</u>
Excess (deficiency) of revenues over (under) expenditures	(129,556,895)	(14,190,348)	(143,747,243)	(238,124,330)
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
Sale of assets	<u>1,573,407</u>	<u>993,599</u>	<u>2,567,006</u>	<u>2,567,006</u>
Total other financing sources (uses)	<u>237,130,731</u>	<u>993,599</u>	<u>238,124,330</u>	<u>238,124,330</u>
Net change in fund balance	<u>\$ 107,573,836</u>	(13,196,749)	<u>\$ 94,377,087</u>	<u>\$ -</u>
Fund balance – beginning		<u>107,573,836</u>		
Fund balance – ending		<u>\$ 94,377,087</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, 2019

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ -	\$ 1,415,030	\$ 1,415,030	\$ 1,415,030
Total revenues	-	1,415,030	1,415,030	1,415,030
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	-	4,756,244	4,756,244	114,820,359
Total expenditures	-	4,756,244	4,756,244	114,820,359
Excess (deficiency) of revenues over (under) expenditures	-	(3,341,214)	(3,341,214)	(113,405,329)
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	4,750,329	4,750,329
Total other financing sources (uses)	-	113,405,329	113,405,329	113,405,329
Net change in fund balance	\$ -	110,064,115	\$ 110,064,115	\$ -
Fund balance – beginning		-		
Fund balance – ending		\$ 110,064,115		

COLLIN COUNTY, TEXAS
Additional Supplementary Information
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, 2019

	Prior Years	Current Year	Total to Date	Project Authorization
Revenues:				
Other local government funds	\$ 1,887,372	\$ -	\$ 1,887,372	\$ 1,887,372
Interest	4,057,700	597,739	4,655,439	4,655,439
Miscellaneous	1,496,954	-	1,496,954	1,496,954
Total revenues	<u>7,442,026</u>	<u>597,739</u>	<u>8,039,765</u>	<u>8,039,765</u>
Expenditures:				
Capital outlay:				
Computer software, hardware, equipment, vehicles, technology improvements, and related services	<u>48,122,721</u>	<u>10,221,565</u>	<u>58,344,286</u>	<u>74,585,702</u>
Total expenditures	<u>48,122,721</u>	<u>10,221,565</u>	<u>58,344,286</u>	<u>74,585,702</u>
Excess (deficiency) of revenues over (under) expenditures	(40,680,695)	(9,623,826)	(50,304,521)	(66,545,937)
Other financing sources (uses):				
Debt issuance	66,422,580	-	66,422,580	66,422,580
Premium on sale of tax notes	123,357	-	123,357	123,357
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>\$ 25,865,242</u>	<u>(9,623,826)</u>	<u>\$ 16,241,416</u>	<u>\$ -</u>
Fund balance – beginning		<u>25,865,242</u>		
Fund balance – ending		<u>\$ 16,241,416</u>		

**COMBINING AND INDIVIDUAL
FUND STATEMENTS AND SCHEDULES**

COLLIN COUNTY, TEXAS
Combining Balance Sheet
Nonmajor Governmental Funds
September 30, 2019

	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Total</u>
Assets			
Cash	\$ 1,148,618	\$ 43,639	\$ 1,192,257
Investments	25,462,449	59,401,409	84,863,858
Receivables:			
Due from other governments	1,141,148	-	1,141,148
Advance to other funds	-	1,355,057	1,355,057
Interest receivable	-	65	65
Miscellaneous	2,925	-	2,925
Total assets	<u>\$ 27,755,140</u>	<u>\$ 60,800,170</u>	<u>\$ 88,555,310</u>
 Liabilities and Fund Balances			
Liabilities:			
Accounts payable	\$ 588,083	\$ 1,807,939	\$ 2,396,022
Payroll related costs payable	61,243	-	61,243
Due to other governments	100	-	100
Due to other funds	697,872	-	697,872
Unearned revenue	107,673	-	107,673
Total liabilities	<u>1,454,971</u>	<u>1,807,939</u>	<u>3,262,910</u>
Fund Balances:			
Restricted	<u>26,300,169</u>	<u>58,992,231</u>	<u>85,292,400</u>
Total fund balances	<u>26,300,169</u>	<u>58,992,231</u>	<u>85,292,400</u>
Total liabilities and fund balances	<u>\$ 27,755,140</u>	<u>\$ 60,800,170</u>	<u>\$ 88,555,310</u>

COLLIN COUNTY, TEXAS
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For The Year Ended September 30, 2019

	Special Revenue	Capital Projects	Total
Revenues:			
Federal and state funds	\$ 6,841,232	\$ -	\$ 6,841,232
Fees and charges for services	4,537,349	-	4,537,349
Fines and forfeitures	85,554	-	85,554
Interest	169,283	943,680	1,112,963
Miscellaneous	153,950	-	153,950
Total revenues	<u>11,787,368</u>	<u>943,680</u>	<u>12,731,048</u>
Expenditures:			
Current:			
General administration	1,476,781	-	1,476,781
Judicial	1,555,453	-	1,555,453
Legal	494,937	-	494,937
Public safety	3,084,916	-	3,084,916
Health and welfare	2,826,464	-	2,826,464
Capital outlay:	251,839	5,437,767	5,689,606
Total expenditures	<u>9,690,390</u>	<u>5,437,767</u>	<u>15,128,157</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,096,978</u>	<u>(4,494,087)</u>	<u>(2,397,109)</u>
Other financing sources (uses):			
Transfers in	125,022	-	125,022
Transfers out	(15,441)	-	(15,441)
Debt issuance	-	45,760,000	45,760,000
Premium (discount) on sale of bonds	-	2,040,000	2,040,000
Total other financing sources (uses)	<u>109,581</u>	<u>47,800,000</u>	<u>47,909,581</u>
Net change in fund balances	2,206,559	43,305,913	45,512,472
Fund balances – beginning	24,093,610	15,686,318	39,779,928
Fund balances – ending	<u>\$ 26,300,169</u>	<u>\$ 58,992,231</u>	<u>\$ 85,292,400</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.

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 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.

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

GRANTS FUND – to account for grant funds awarded by the federal or state governments or by private foundations.

COLLIN COUNTY, TEXAS
Combining Balance Sheet
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds
September 30, 2019

	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
Assets								
Cash	\$ 3	\$ 54	\$ 32,151	\$ 57,404	\$ 4,916	\$ 3	\$ 53,341	\$ 19,454
Investments	21,479	1,088,329	249,189	201,333	118,969	-	3,611,380	-
Receivables:								
Due from other governments	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Total assets	<u>\$ 21,482</u>	<u>\$ 1,088,383</u>	<u>\$ 281,340</u>	<u>\$ 258,737</u>	<u>\$ 123,885</u>	<u>\$ 3</u>	<u>\$ 3,664,721</u>	<u>\$ 19,454</u>
Liabilities and Fund Balances								
Liabilities:								
Accounts payable	\$ -	\$ -	\$ 24,977	\$ 8,401	\$ -	\$ -	\$ 16,114	\$ -
Payroll related costs payable	-	-	-	-	-	-	3,502	-
Due to other governments	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>24,977</u>	<u>8,401</u>	<u>-</u>	<u>-</u>	<u>19,616</u>	<u>-</u>
Fund Balances								
Restricted	<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>
Total fund balances	<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>
Total liabilities and fund balances	<u>\$ 21,482</u>	<u>\$ 1,088,383</u>	<u>\$ 281,340</u>	<u>\$ 258,737</u>	<u>\$ 123,885</u>	<u>\$ 3</u>	<u>\$ 3,664,721</u>	<u>\$ 19,454</u>

COLLIN COUNTY, TEXAS
Combining Balance Sheet
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds
September 30, 2019

	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
Assets									
Cash	\$ 2,804	\$ 179,095	\$ 206	\$ 411	\$ 11,020	\$ 14,310	\$ 6,944	\$ 2,303	\$ 13,388
Investments	-	9,046,498	108,399	-	783,677	405,078	-	3,093,411	-
Receivables:									
Due from other governments	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	166	-
Total assets	<u>\$ 2,804</u>	<u>\$ 9,225,593</u>	<u>\$ 108,605</u>	<u>\$ 411</u>	<u>\$ 794,697</u>	<u>\$ 419,388</u>	<u>\$ 6,944</u>	<u>\$ 3,095,880</u>	<u>\$ 13,388</u>
Liabilities and Fund Balances									
Liabilities:									
Accounts payable	\$ -	\$ 14,387	\$ -	\$ -	\$ 53	\$ 11,471	\$ -	\$ 154,971	\$ -
Payroll related costs payable	-	8,177	3,208	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>22,564</u>	<u>3,208</u>	<u>-</u>	<u>53</u>	<u>11,471</u>	<u>-</u>	<u>154,971</u>	<u>-</u>
Fund Balances									
Restricted	<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>
Total fund balances	<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>
Total liabilities and fund balances	<u>\$ 2,804</u>	<u>\$ 9,225,593</u>	<u>\$ 108,605</u>	<u>\$ 411</u>	<u>\$ 794,697</u>	<u>\$ 419,388</u>	<u>\$ 6,944</u>	<u>\$ 3,095,880</u>	<u>\$ 13,388</u>

COLLIN COUNTY, TEXAS
Combining Balance Sheet
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds
September 30, 2019

	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
Assets									
Cash	\$ 51,070	\$ 18,053	\$ 1,812	\$ 235	\$ 37,034	\$ 90,179	\$ 3,453	\$ 2,554	\$ 35,406
Investments	42,943	839,745	247,790	12,966	-	214,651	423,262	410,270	-
Receivables:									
Due from other governments	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 94,013</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>\$ 35,406</u>
Liabilities and Fund Balances									
Liabilities:									
Accounts payable	\$ 40,001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,406
Payroll related costs payable	-	-	-	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-	-
Total liabilities	<u>40,001</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>35,406</u>
Fund Balances									
Restricted	<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>
Total fund balances	<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>
Total liabilities and fund balances	<u>\$ 94,013</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>\$ 35,406</u>

COLLIN COUNTY, TEXAS
Combining Balance Sheet
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds
September 30, 2019

	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
Assets									
Cash	\$ 21,599	\$ 33,396	\$ 19	\$ 2,859	\$ 3,160	\$ 3,062	\$ 4,043	\$ 4,460	\$ 4,269
Investments	966,135	66,202	260	416,884	374,054	642,718	533,066	603,466	90,378
Receivables:									
Due from other governments	-	-	-	-	-	57,788	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	1,130
Total assets	<u>\$ 987,734</u>	<u>\$ 99,598</u>	<u>\$ 279</u>	<u>\$ 419,743</u>	<u>\$ 377,214</u>	<u>\$ 703,568</u>	<u>\$ 537,109</u>	<u>\$ 607,926</u>	<u>\$ 95,777</u>
Liabilities and Fund Balances									
Liabilities:									
Accounts payable	\$ 79	\$ 18,919	\$ -	\$ -	\$ 11,544	\$ 776	\$ -	\$ -	\$ 8,350
Payroll related costs payable	2,295	-	-	-	-	1,163	-	-	-
Due to other governments	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-	-
Total liabilities	<u>2,374</u>	<u>18,919</u>	<u>-</u>	<u>-</u>	<u>11,544</u>	<u>1,939</u>	<u>-</u>	<u>-</u>	<u>8,350</u>
Fund Balances									
Restricted	985,360	80,679	279	419,743	365,670	701,629	537,109	607,926	87,427
Total fund balances	<u>985,360</u>	<u>80,679</u>	<u>279</u>	<u>419,743</u>	<u>365,670</u>	<u>701,629</u>	<u>537,109</u>	<u>607,926</u>	<u>87,427</u>
Total liabilities and fund balances	<u>\$ 987,734</u>	<u>\$ 99,598</u>	<u>\$ 279</u>	<u>\$ 419,743</u>	<u>\$ 377,214</u>	<u>\$ 703,568</u>	<u>\$ 537,109</u>	<u>\$ 607,926</u>	<u>\$ 95,777</u>

COLLIN COUNTY, TEXAS
Combining Balance Sheet
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds
September 30, 2019

	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	Veterans Court Program	Grants	Nonmajor Special Revenue Funds Total
Assets									
Cash	\$ 1,624	\$ 125,566	\$ 78,815	\$ 150,121	\$ 964	\$ 625	\$ 1,774	\$ 74,659	\$ 1,148,618
Investments	264,442	371,313	-	-	-	204,989	9,173	-	25,462,449
Receivables:									
Due from other governments	-	-	-	-	-	-	-	1,083,360	1,141,148
Miscellaneous	-	-	-	-	-	-	-	1,629	2,925
Total assets	<u>\$ 266,066</u>	<u>\$ 496,879</u>	<u>\$ 78,815</u>	<u>\$ 150,121</u>	<u>\$ 964</u>	<u>\$ 205,614</u>	<u>\$ 10,947</u>	<u>\$ 1,159,648</u>	<u>\$ 27,755,140</u>
Liabilities and Fund Balances									
Liabilities:									
Accounts payable	\$ -	\$ 59	\$ -	\$ -	\$ -	\$ 14,077	\$ 880	\$ 227,618	\$ 588,083
Payroll related costs payable	-	4,990	-	-	-	-	-	37,908	61,243
Due to other governments	-	-	-	-	-	-	-	100	100
Due to other funds	-	-	-	-	-	-	-	697,872	697,872
Unearned revenue	-	-	-	-	-	-	-	107,673	107,673
Total liabilities	<u>-</u>	<u>5,049</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,077</u>	<u>880</u>	<u>1,071,171</u>	<u>1,454,971</u>
Fund Balances									
Restricted	266,066	491,830	78,815	150,121	964	191,537	10,067	88,477	26,300,169
Total fund balances	<u>266,066</u>	<u>491,830</u>	<u>78,815</u>	<u>150,121</u>	<u>964</u>	<u>191,537</u>	<u>10,067</u>	<u>88,477</u>	<u>26,300,169</u>
Total liabilities and fund balances	<u>\$ 266,066</u>	<u>\$ 496,879</u>	<u>\$ 78,815</u>	<u>\$ 150,121</u>	<u>\$ 964</u>	<u>\$ 205,614</u>	<u>\$ 10,947</u>	<u>\$ 1,159,648</u>	<u>\$ 27,755,140</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, 2019

	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	\$ -	\$ 50,438	\$ -	\$ -	\$ 37,916	\$ -	\$ -	\$ -
Fees and charges for services	-	-	86,736	309,481	-	-	607,149	-
Fines and forfeitures	-	-	-	-	-	-	-	-
Interest	581	26,209	5,654	-	3,137	-	-	18
Miscellaneous	-	-	-	-	-	-	20,131	10,179
Total revenues	<u>581</u>	<u>76,647</u>	<u>92,390</u>	<u>309,481</u>	<u>41,053</u>	<u>-</u>	<u>627,280</u>	<u>10,197</u>
Expenditures:								
Current:								
General administration	-	-	-	-	-	-	-	-
Judicial	-	-	43,047	381,156	-	-	373,557	-
Legal	-	-	-	-	2,984	-	-	-
Public safety	-	-	-	-	41,886	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>43,047</u>	<u>381,156</u>	<u>44,870</u>	<u>-</u>	<u>373,557</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>581</u>	<u>76,647</u>	<u>49,343</u>	<u>(71,675)</u>	<u>(3,817)</u>	<u>-</u>	<u>253,723</u>	<u>10,197</u>
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
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	581	76,647	49,343	(71,675)	(3,817)	-	253,723	10,197
Fund balances – beginning	20,901	1,011,736	207,020	322,011	127,702	3	3,391,382	9,257
Fund balances – ending	<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>

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, 2019

	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 404,042	\$ -	\$ -	\$ -
Fees and charges for services	-	1,601,540	64,728	-	105,633	-	-	715,194	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Interest	4	-	-	-	-	1,757	-	73,016	21
Miscellaneous	-	-	-	-	-	-	-	-	-
Total revenues	<u>4</u>	<u>1,601,540</u>	<u>64,728</u>	<u>-</u>	<u>105,633</u>	<u>405,799</u>	<u>-</u>	<u>788,210</u>	<u>21</u>
Expenditures:									
Current:									
General administration	-	566,796	-	-	-	95,887	-	505,065	-
Judicial	-	-	138,985	-	37,648	-	-	-	-
Legal	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-	-	50,536	-
Total expenditures	<u>-</u>	<u>566,796</u>	<u>138,985</u>	<u>-</u>	<u>37,648</u>	<u>95,887</u>	<u>-</u>	<u>555,601</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4</u>	<u>1,034,744</u>	<u>(74,257)</u>	<u>-</u>	<u>67,985</u>	<u>309,912</u>	<u>-</u>	<u>232,609</u>	<u>21</u>
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>4</u>	<u>1,034,744</u>	<u>(74,257)</u>	<u>-</u>	<u>67,985</u>	<u>309,912</u>	<u>-</u>	<u>232,609</u>	<u>21</u>
Fund balances – beginning	<u>2,800</u>	<u>8,168,285</u>	<u>179,654</u>	<u>411</u>	<u>726,659</u>	<u>98,005</u>	<u>6,944</u>	<u>2,708,300</u>	<u>13,367</u>
Fund balances – ending	<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>

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, 2019

	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	-	-	11,808	-	4,759	257,031	47,827	48,353	35,406
Fines and forfeitures	8,578	69,706	-	-	-	-	-	-	-
Interest	1,887	20,051	-	385	-	-	-	-	-
Miscellaneous	-	-	975	-	-	-	-	-	-
Total revenues	<u>10,465</u>	<u>89,757</u>	<u>12,783</u>	<u>385</u>	<u>4,759</u>	<u>257,031</u>	<u>47,827</u>	<u>48,353</u>	<u>35,406</u>
Expenditures:									
Current:									
General administration	-	-	-	-	-	230,733	-	-	-
Judicial	-	-	-	-	-	-	-	-	35,406
Legal	-	23,082	15,604	-	-	-	-	-	-
Public safety	19,589	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-	-
Capital outlay:	<u>22,845</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>42,434</u>	<u>23,082</u>	<u>15,604</u>	<u>-</u>	<u>-</u>	<u>230,733</u>	<u>-</u>	<u>-</u>	<u>35,406</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(31,969)</u>	<u>66,675</u>	<u>(2,821)</u>	<u>385</u>	<u>4,759</u>	<u>26,298</u>	<u>47,827</u>	<u>48,353</u>	<u>-</u>
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(31,969)</u>	<u>66,675</u>	<u>(2,821)</u>	<u>385</u>	<u>4,759</u>	<u>26,298</u>	<u>47,827</u>	<u>48,353</u>	<u>-</u>
Fund balances – beginning	<u>85,981</u>	<u>791,123</u>	<u>252,423</u>	<u>12,816</u>	<u>32,275</u>	<u>278,532</u>	<u>378,888</u>	<u>364,471</u>	<u>-</u>
Fund balances – ending	<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>

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, 2019

	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	\$ -	\$ -	\$ 199,205	\$ -	\$ -	\$ 97,789	\$ -	\$ -	\$ 22,499
Fees and charges for services	217,770	79,121	-	63,419	67,134	-	71,661	106,179	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Interest	-	-	2,245	-	-	15,798	-	-	2,240
Miscellaneous	-	614	-	-	-	-	-	-	-
Total revenues	<u>217,770</u>	<u>79,735</u>	<u>201,450</u>	<u>63,419</u>	<u>67,134</u>	<u>113,587</u>	<u>71,661</u>	<u>106,179</u>	<u>24,739</u>
Expenditures:									
Current:									
General administration	-	-	-	-	-	-	-	-	-
Judicial	-	142,240	-	670	11,725	56,951	-	-	-
Legal	127,766	-	-	-	-	-	-	-	24,897
Public safety	-	-	201,190	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-	-	-	-
Total expenditures	<u>127,766</u>	<u>142,240</u>	<u>201,190</u>	<u>670</u>	<u>11,725</u>	<u>56,951</u>	<u>-</u>	<u>-</u>	<u>24,897</u>
Excess (deficiency) of revenues over (under) expenditures	<u>90,004</u>	<u>(62,505)</u>	<u>260</u>	<u>62,749</u>	<u>55,409</u>	<u>56,636</u>	<u>71,661</u>	<u>106,179</u>	<u>(158)</u>
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	(9,202)	-	-	-	-	-	-	(6,239)
Total other financing sources (uses)	<u>-</u>	<u>(9,202)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(6,239)</u>
Net change in fund balances	<u>90,004</u>	<u>(71,707)</u>	<u>260</u>	<u>62,749</u>	<u>55,409</u>	<u>56,636</u>	<u>71,661</u>	<u>106,179</u>	<u>(6,397)</u>
Fund balances – beginning	<u>895,356</u>	<u>152,386</u>	<u>19</u>	<u>356,994</u>	<u>310,261</u>	<u>644,993</u>	<u>465,448</u>	<u>501,747</u>	<u>93,824</u>
Fund balances – ending	<u>\$ 985,360</u>	<u>\$ 80,679</u>	<u>\$ 279</u>	<u>\$ 419,743</u>	<u>\$ 365,670</u>	<u>\$ 701,629</u>	<u>\$ 537,109</u>	<u>\$ 607,926</u>	<u>\$ 87,427</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, 2019

	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	Veterans Court Program	Grants	Nonmajor Special Revenue Funds Total
Revenues:									
Federal and state funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,029,343	\$ 6,841,232
Fees and charges for services	14,993	-	14,614	-	-	-	-	6,813	4,537,349
Fines and forfeitures	-	-	-	-	-	7,270	-	-	85,554
Interest	-	9,311	-	235	1	6,560	173	-	169,283
Miscellaneous	-	-	-	-	-	-	4,966	117,085	153,950
Total revenues	<u>14,993</u>	<u>9,311</u>	<u>14,614</u>	<u>235</u>	<u>1</u>	<u>13,830</u>	<u>5,139</u>	<u>6,153,241</u>	<u>11,787,368</u>
Expenditures:									
Current:									
General administration	-	-	-	-	-	-	-	78,300	1,476,781
Judicial	-	-	-	-	-	-	4,274	329,794	1,555,453
Legal	-	155,921	-	-	-	-	-	144,683	494,937
Public safety	-	-	-	-	-	44,798	-	2,777,453	3,084,916
Health and welfare	-	-	-	-	-	-	-	2,826,464	2,826,464
Capital outlay:	-	-	-	-	-	62,229	-	116,229	251,839
Total expenditures	<u>-</u>	<u>155,921</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>107,027</u>	<u>4,274</u>	<u>6,272,923</u>	<u>9,690,390</u>
Excess (deficiency) of revenues over (under) expenditures	<u>14,993</u>	<u>(146,610)</u>	<u>14,614</u>	<u>235</u>	<u>1</u>	<u>(93,197)</u>	<u>865</u>	<u>(119,682)</u>	<u>2,096,978</u>
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	9,202	115,820	125,022
Transfers out	-	-	-	-	-	-	-	-	(15,441)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,202</u>	<u>115,820</u>	<u>109,581</u>
Net change in fund balances	<u>14,993</u>	<u>(146,610)</u>	<u>14,614</u>	<u>235</u>	<u>1</u>	<u>(93,197)</u>	<u>10,067</u>	<u>(3,862)</u>	<u>2,206,559</u>
Fund balances – beginning	<u>251,073</u>	<u>638,440</u>	<u>64,201</u>	<u>149,886</u>	<u>963</u>	<u>284,734</u>	<u>-</u>	<u>92,339</u>	<u>24,093,610</u>
Fund balances – ending	<u>\$ 266,066</u>	<u>\$ 491,830</u>	<u>\$ 78,815</u>	<u>\$ 150,121</u>	<u>\$ 964</u>	<u>\$ 191,537</u>	<u>\$ 10,067</u>	<u>\$ 88,477</u>	<u>\$ 26,300,169</u>

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, 2019

	Budget			Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>(negative)</u>
Revenues:				
Interest	\$ <u>-</u>	\$ <u>-</u>	\$ <u>581</u>	\$ <u>581</u>
Expenditures:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	-	-	581	\$ <u>581</u>
Fund balance - beginning	<u>20,901</u>	<u>20,901</u>	<u>20,901</u>	
Fund balance - ending	\$ <u><u>20,901</u></u>	\$ <u><u>20,901</u></u>	\$ <u><u>21,482</u></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, 2019

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
State funds -				
State lateral road distributions	\$ 50,000	\$ 50,000	\$ 50,438	\$ 438
Interest	<u>-</u>	<u>-</u>	<u>26,209</u>	<u>26,209</u>
Total revenues	<u>50,000</u>	<u>50,000</u>	<u>76,647</u>	<u>26,647</u>
Expenditures:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	50,000	50,000	76,647	\$ <u><u>26,647</u></u>
Fund balance - beginning	<u>1,011,736</u>	<u>1,011,736</u>	<u>1,011,736</u>	
Fund balance - ending	\$ <u><u>1,061,736</u></u>	\$ <u><u>1,061,736</u></u>	\$ <u><u>1,088,383</u></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, 2019

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Appellate judicial system	\$ 74,000	\$ 74,000	\$ 86,736	\$ 12,736
Interest	<u>100</u>	<u>100</u>	<u>5,654</u>	<u>5,554</u>
Total revenues	<u>74,100</u>	<u>74,100</u>	<u>92,390</u>	<u>18,290</u>
Expenditures:				
Current:				
Judicial - maintenance and operating	<u>75,400</u>	<u>229,702</u>	<u>43,047</u>	<u>186,655</u>
Total expenditures	<u>75,400</u>	<u>229,702</u>	<u>43,047</u>	<u>186,655</u>
Excess (deficiency) of revenues over expenditures	(1,300)	(155,602)	49,343	\$ <u>204,945</u>
Fund balance - beginning	<u>207,020</u>	<u>207,020</u>	<u>207,020</u>	
Fund balance - ending	\$ <u>205,720</u>	\$ <u>51,418</u>	\$ <u>256,363</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, 2019

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 275,000	\$ 275,000	\$ 309,481	\$ 34,481
Total revenues	<u>275,000</u>	<u>275,000</u>	<u>309,481</u>	<u>34,481</u>
Expenditures:				
Current:				
Judicial:				
Substitute Court Reporters:				
District Courts - maintenance and operating	307,140	307,140	306,894	246
County Courts - maintenance and operating	97,995	115,995	73,628	42,367
Justice of the Peace - maintenance and operating	<u>8,500</u>	<u>8,500</u>	<u>634</u>	<u>7,866</u>
Total expenditures	<u>413,635</u>	<u>431,635</u>	<u>381,156</u>	<u>50,479</u>
Excess (deficiency) of revenues over expenditures	(138,635)	(156,635)	(71,675)	<u>\$ 84,960</u>
Fund balance - beginning	<u>322,011</u>	<u>322,011</u>	<u>322,011</u>	
Fund balance - ending	<u>\$ 183,376</u>	<u>\$ 165,376</u>	<u>\$ 250,336</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, 2019

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 505,000	\$ 505,000	\$ 607,149	\$ 102,149
Miscellaneous	10,000	10,000	20,131	10,131
Total revenues	<u>515,000</u>	<u>515,000</u>	<u>627,280</u>	<u>112,280</u>
Expenditures:				
Current:				
Judicial:				
Salaries and benefits	185,817	187,593	173,423	14,170
Training and travel	3,543	3,543	2,471	1,072
Maintenance and operating	<u>220,250</u>	<u>220,250</u>	<u>197,663</u>	<u>22,587</u>
Total Judicial	<u>409,610</u>	<u>411,386</u>	<u>373,557</u>	<u>37,829</u>
Total expenditures	<u>409,610</u>	<u>411,386</u>	<u>373,557</u>	<u>37,829</u>
Excess (deficiency) of revenues over expenditures	105,390	103,614	253,723	\$ <u>150,109</u>
Fund balance - beginning	<u>3,391,382</u>	<u>3,391,382</u>	<u>3,391,382</u>	
Fund balance - ending	<u>\$ 3,496,772</u>	<u>\$ 3,494,996</u>	<u>\$ 3,645,105</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, 2019

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Interest	\$ -	\$ -	\$ 18	\$ 18
Miscellaneous	<u>-</u>	<u>-</u>	<u>10,179</u>	<u>10,179</u>
Total revenues	<u>-</u>	<u>-</u>	<u>10,197</u>	<u>10,197</u>
Expenditures:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	-	-	10,197	\$ <u><u>10,197</u></u>
Fund balance - beginning	<u>9,257</u>	<u>9,257</u>	<u>9,257</u>	
Fund balance - ending	\$ <u><u>9,257</u></u>	\$ <u><u>9,257</u></u>	\$ <u><u>19,454</u></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, 2019

	<u>Budget</u>		<u>Actual</u>	Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>		<u>(negative)</u>
Revenues:				
Interest	\$ -	\$ -	\$ 4	\$ 4
Expenditures:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	-	-	4	\$ <u>4</u>
Fund balance - beginning	<u>2,800</u>	<u>2,800</u>	<u>2,800</u>	
Fund balance - ending	\$ <u><u>2,800</u></u>	\$ <u><u>2,800</u></u>	\$ <u><u>2,804</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, 2019

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 1,740,000	\$ 1,740,000	\$ 1,601,540	\$(138,460)
Total revenues	<u>1,740,000</u>	<u>1,740,000</u>	<u>1,601,540</u>	<u>(138,460)</u>
Expenditures:				
Current:				
General administration:				
Salaries and benefits	357,301	361,741	352,254	9,487
Training and travel	22,891	22,891	1,346	21,545
Maintenance and operating	<u>1,343,076</u>	<u>1,343,076</u>	<u>213,196</u>	<u>1,129,880</u>
Total General administration	<u>1,723,268</u>	<u>1,727,708</u>	<u>566,796</u>	<u>1,160,912</u>
Total expenditures	<u>1,723,268</u>	<u>1,727,708</u>	<u>566,796</u>	<u>1,160,912</u>
Excess (deficiency) of revenues over expenditures	16,732	12,292	1,034,744	\$ <u>1,022,452</u>
Fund balance - beginning	<u>8,168,285</u>	<u>8,168,285</u>	<u>8,168,285</u>	
Fund balance - ending	\$ <u><u>8,185,017</u></u>	\$ <u><u>8,180,577</u></u>	\$ <u><u>9,203,029</u></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, 2019

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 57,000	\$ 57,000	\$ 64,728	\$ 7,728
Total revenues	<u>57,000</u>	<u>57,000</u>	<u>64,728</u>	<u>7,728</u>
Expenditures:				
Current:				
Judicial:				
Salaries and benefits	137,415	139,191	138,985	206
Total Judicial	<u>137,415</u>	<u>139,191</u>	<u>138,985</u>	<u>206</u>
Total expenditures	<u>137,415</u>	<u>139,191</u>	<u>138,985</u>	<u>206</u>
Excess (deficiency) of revenues over expenditures	(80,415)	(82,191)	(74,257)	\$ <u>7,934</u>
Fund balance - beginning	<u>179,654</u>	<u>179,654</u>	<u>179,654</u>	
Fund balance - ending	\$ <u>99,239</u>	\$ <u>97,463</u>	\$ <u>105,397</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, 2019

	Budget			Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u> </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, 2019

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 90,000	\$ 90,000	\$ 105,633	\$ 15,633
Total revenues	<u>90,000</u>	<u>90,000</u>	<u>105,633</u>	<u>15,633</u>
Expenditures:				
Current:				
Judicial:				
Training and travel	11,735	20,538	12,359	8,179
Maintenance and operating	<u>133,523</u>	<u>149,884</u>	<u>25,289</u>	<u>124,595</u>
Total Judicial	<u>145,258</u>	<u>170,422</u>	<u>37,648</u>	<u>132,774</u>
Total expenditures	<u>145,258</u>	<u>170,422</u>	<u>37,648</u>	<u>132,774</u>
Excess (deficiency) of revenues over expenditures	(55,258)	(80,422)	67,985	\$ <u>148,407</u>
Fund balance - beginning	<u>726,659</u>	<u>726,659</u>	<u>726,659</u>	
Fund balance - ending	\$ <u>671,401</u>	\$ <u>646,237</u>	\$ <u>794,644</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, 2019

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Federal and state funds	\$ -	\$ -	\$ 404,042	\$ 404,042
Interest	<u>-</u>	<u>-</u>	<u>1,757</u>	<u>1,757</u>
Total revenues	<u>-</u>	<u>-</u>	<u>405,799</u>	<u>405,799</u>
Expenditures:				
Current:				
General administration - maintenance and operating	<u>-</u>	<u>95,887</u>	<u>95,887</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>95,887</u>	<u>95,887</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	-	(95,887)	309,912	\$ <u>405,799</u>
Fund balance - beginning	<u>98,005</u>	<u>98,005</u>	<u>98,005</u>	
Fund balance - ending	\$ <u>98,005</u>	\$ <u>2,118</u>	\$ <u>407,917</u>	

COLLIN COUNTY, TEXAS

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

Dangerous Wild Animal Special Revenue Fund

For The Year Ended September 30, 2019

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 500	\$ 500	\$ -	\$ (500)
Total revenues	<u>500</u>	<u>500</u>	<u>-</u>	<u>(500)</u>
Expenditures:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	500	500	-	<u><u>\$ (500)</u></u>
Fund balance - beginning	<u>6,944</u>	<u>6,944</u>	<u>6,944</u>	
Fund balance - ending	<u><u>\$ 7,444</u></u>	<u><u>\$ 7,444</u></u>	<u><u>\$ 6,944</u></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, 2019

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 630,000	\$ 630,000	\$ 715,194	\$ 85,194
Interest	20,000	20,000	73,016	53,016
Total revenues	<u>650,000</u>	<u>650,000</u>	<u>788,210</u>	<u>138,210</u>
Expenditures:				
Current:				
General administration:				
Salaries and benefits	200,000	200,000	200,000	-
Training and travel	25,000	25,000	18,151	6,849
Maintenance and operating	<u>407,561</u>	<u>968,346</u>	<u>286,914</u>	<u>681,432</u>
Total General administration	<u>632,561</u>	<u>1,193,346</u>	<u>505,065</u>	<u>688,281</u>
Capital outlay - General administration	<u>-</u>	<u>55,000</u>	<u>50,536</u>	<u>4,464</u>
Total expenditures	<u>632,561</u>	<u>1,248,346</u>	<u>555,601</u>	<u>692,745</u>
Excess (deficiency) of revenues over expenditures	17,439	(598,346)	232,609	\$ <u>830,955</u>
Fund balance - beginning	<u>2,708,300</u>	<u>2,708,300</u>	<u>2,708,300</u>	
Fund balance - ending	<u>\$ 2,725,739</u>	<u>\$ 2,109,954</u>	<u>\$ 2,940,909</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, 2019

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Interest	\$ 10	\$ 10	\$ 21	\$ 11
Expenditures:	-	-	-	-
Excess (deficiency) of revenues over expenditures	10	10	21	\$ 11
Fund balance - beginning	13,367	13,367	13,367	
Fund balance - ending	\$ 13,377	\$ 13,377	\$ 13,388	

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, 2019

	Budget			Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u></u>
Revenues:				
Interest	\$ <u>-</u>	\$ <u>-</u>	\$ <u>385</u>	\$ <u>385</u>
Expenditures:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	-	-	385	\$ <u><u>385</u></u>
Fund balance - beginning	<u>12,816</u>	<u>12,816</u>	<u>12,816</u>	
Fund balance - ending	\$ <u><u>12,816</u></u>	\$ <u><u>12,816</u></u>	\$ <u><u>13,201</u></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, 2019

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 4,000	\$ 4,000	\$ 4,759	\$ 759
Total revenues	<u>4,000</u>	<u>4,000</u>	<u>4,759</u>	<u>759</u>
Expenditures:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	4,000	4,000	4,759	\$ <u>759</u>
Fund balance - beginning	<u>32,275</u>	<u>32,275</u>	<u>32,275</u>	
Fund balance - ending	<u><u>\$ 36,275</u></u>	<u><u>\$ 36,275</u></u>	<u><u>\$ 37,034</u></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, 2019

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 227,000	\$ 227,000	\$ 257,031	\$ 30,031
Total revenues	<u>227,000</u>	<u>227,000</u>	<u>257,031</u>	<u>30,031</u>
Expenditures:				
Current:				
General administration:				
Maintenance and operating	328,000	328,000	230,733	97,267
Total General administration	<u>328,000</u>	<u>328,000</u>	<u>230,733</u>	<u>97,267</u>
Total expenditures	<u>328,000</u>	<u>328,000</u>	<u>230,733</u>	<u>97,267</u>
Excess (deficiency) of revenues over expenditures	(101,000)	(101,000)	26,298	\$ <u>127,298</u>
Fund balance - beginning	<u>278,532</u>	<u>278,532</u>	<u>278,532</u>	
Fund balance - ending	<u>\$ 177,532</u>	<u>\$ 177,532</u>	<u>\$ 304,830</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, 2019

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 45,000	\$ 45,000	\$ 48,353	\$ 3,353
Total revenues	<u>45,000</u>	<u>45,000</u>	<u>48,353</u>	<u>3,353</u>
Expenditures:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	45,000	45,000	48,353	\$ <u>3,353</u>
Fund balance - beginning	<u>364,471</u>	<u>364,471</u>	<u>364,471</u>	
Fund balance - ending	<u>\$ 409,471</u>	<u>\$ 409,471</u>	<u>\$ 412,824</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, 2019

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ -	\$ -	\$ 35,406	\$ 35,406
Total revenues	<u>-</u>	<u>-</u>	<u>35,406</u>	<u>35,406</u>
Expenditures:				
Current:				
Judicial:				
Maintenance and operating	<u>-</u>	<u>35,406</u>	<u>35,406</u>	<u>-</u>
Total Judicial	<u>-</u>	<u>35,406</u>	<u>35,406</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>35,406</u>	<u>35,406</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	-	(35,406)	-	\$ <u>35,406</u>
Fund balance - beginning	<u>-</u>	<u>-</u>	<u>-</u>	
Fund balance - ending	<u>\$ -</u>	<u>\$(35,406)</u>	<u>\$ -</u>	

COLLIN COUNTY, TEXAS

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

Specialty Court Special Revenue Fund

For The Year Ended September 30, 2019

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 65,500	\$ 65,500	\$ 79,121	\$ 13,621
Miscellaneous	-	-	614	614
Total revenues	<u>65,500</u>	<u>65,500</u>	<u>79,735</u>	<u>14,235</u>
Expenditures:				
Current:				
Judicial:				
County Courts:				
Training and travel	2,200	2,200	-	2,200
Maintenance and operating	<u>72,800</u>	<u>72,800</u>	<u>41,592</u>	<u>31,208</u>
Total County Courts	<u>75,000</u>	<u>75,000</u>	<u>41,592</u>	<u>33,408</u>
District Courts:				
Training and travel	17,234	17,234	5,698	11,536
Maintenance and operating	<u>135,151</u>	<u>137,651</u>	<u>94,950</u>	<u>42,701</u>
Total District Courts	<u>152,385</u>	<u>154,885</u>	<u>100,648</u>	<u>54,237</u>
Total Judicial	<u>227,385</u>	<u>229,885</u>	<u>142,240</u>	<u>87,645</u>
Total expenditures	<u>227,385</u>	<u>229,885</u>	<u>142,240</u>	<u>87,645</u>
Excess (deficiency) of revenues over expenditures	(161,885)	(164,385)	(62,505)	101,880
Other financing (uses):				
Transfers out	<u>-</u>	<u>(9,202)</u>	<u>(9,202)</u>	<u>-</u>
Net change in fund balance	(161,885)	(173,587)	(71,707)	<u>\$ 101,880</u>
Fund balance - beginning	<u>152,386</u>	<u>152,386</u>	<u>152,386</u>	
Fund balance - ending	<u><u>\$ (9,499)</u></u>	<u><u>\$ (21,201)</u></u>	<u><u>\$ 80,679</u></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, 2019

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 52,000	\$ 52,000	\$ 63,419	\$ 11,419
Total revenues	<u>52,000</u>	<u>52,000</u>	<u>63,419</u>	<u>11,419</u>
Expenditures:				
Current:				
Judicial:				
Maintenance and operating	<u>1,568</u>	<u>1,568</u>	<u>670</u>	<u>898</u>
Total Judicial	<u>1,568</u>	<u>1,568</u>	<u>670</u>	<u>898</u>
Total expenditures	<u>1,568</u>	<u>1,568</u>	<u>670</u>	<u>898</u>
Excess (deficiency) of revenues over expenditures	50,432	50,432	62,749	\$ <u>12,317</u>
Fund balance - beginning	<u>356,994</u>	<u>356,994</u>	<u>356,994</u>	
Fund balance - ending	<u>\$ 407,426</u>	<u>\$ 407,426</u>	<u>\$ 419,743</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, 2019

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 51,000	\$ 51,000	\$ 67,134	\$ 16,134
Total revenues	<u>51,000</u>	<u>51,000</u>	<u>67,134</u>	<u>16,134</u>
Expenditures:				
Current:				
Judicial:				
Maintenance and operating	<u>2,016</u>	<u>18,691</u>	<u>11,725</u>	<u>6,966</u>
Total Judicial	<u>2,016</u>	<u>18,691</u>	<u>11,725</u>	<u>6,966</u>
Total expenditures	<u>2,016</u>	<u>18,691</u>	<u>11,725</u>	<u>6,966</u>
Excess (deficiency) of revenues over expenditures	48,984	32,309	55,409	<u>\$ 23,100</u>
Fund balance - beginning	<u>310,261</u>	<u>310,261</u>	<u>310,261</u>	
Fund balance - ending	<u>\$ 359,245</u>	<u>\$ 342,570</u>	<u>\$ 365,670</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, 2019

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
State funds	\$ 35,000	\$ 35,000	\$ 97,789	\$ 62,789
Interest	<u>-</u>	<u>-</u>	<u>15,798</u>	<u>15,798</u>
Total revenues	<u>35,000</u>	<u>35,000</u>	<u>113,587</u>	<u>78,587</u>
Expenditures:				
Current:				
Judicial:				
Salaries and benefits	66,009	66,897	52,575	14,322
Training and travel	10,451	10,451	3,750	6,701
Maintenance and operating	<u>1,900</u>	<u>1,900</u>	<u>626</u>	<u>1,274</u>
Total Judicial	<u>78,360</u>	<u>79,248</u>	<u>56,951</u>	<u>22,297</u>
Total expenditures	<u>78,360</u>	<u>79,248</u>	<u>56,951</u>	<u>22,297</u>
Excess (deficiency) of revenues over expenditures	(43,360)	(44,248)	56,636	\$ <u>100,884</u>
Fund balance - beginning	<u>644,993</u>	<u>644,993</u>	<u>644,993</u>	
Fund balance - ending	\$ <u>601,633</u>	\$ <u>600,745</u>	\$ <u>701,629</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, 2019

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 50,000	\$ 50,000	\$ 71,661	\$ 21,661
Total revenues	<u>50,000</u>	<u>50,000</u>	<u>71,661</u>	<u>21,661</u>
Expenditures:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	50,000	50,000	71,661	\$ <u>21,661</u>
Fund balance - beginning	<u>465,448</u>	<u>465,448</u>	<u>465,448</u>	
Fund balance - ending	<u>\$ 515,448</u>	<u>\$ 515,448</u>	<u>\$ 537,109</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, 2019

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 85,000	\$ 85,000	\$ 106,179	\$ 21,179
Total revenues	<u>85,000</u>	<u>85,000</u>	<u>106,179</u>	<u>21,179</u>
Expenditures:				
Current:				
Judicial:				
Maintenance and operating	<u>399,699</u>	<u>399,699</u>	<u>-</u>	<u>399,699</u>
Total Judicial	<u>399,699</u>	<u>399,699</u>	<u>-</u>	<u>399,699</u>
Total expenditures	<u>399,699</u>	<u>399,699</u>	<u>-</u>	<u>399,699</u>
Excess (deficiency) of revenues over expenditures	(314,699)	(314,699)	106,179	\$ <u>420,878</u>
Fund balance - beginning	<u>501,747</u>	<u>501,747</u>	<u>501,747</u>	
Fund balance - ending	\$ <u>187,048</u>	\$ <u>187,048</u>	\$ <u>607,926</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, 2019

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 14,200	\$ 14,200	\$ 14,993	\$ 793
Total revenues	<u>14,200</u>	<u>14,200</u>	<u>14,993</u>	<u>793</u>
Expenditures:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	14,200	14,200	14,993	<u>\$ 793</u>
Fund balance - beginning	<u>251,073</u>	<u>251,073</u>	<u>251,073</u>	
Fund balance - ending	<u>\$ 265,273</u>	<u>\$ 265,273</u>	<u>\$ 266,066</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, 2019

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 14,100	\$ 14,100	\$ 14,614	\$ 514
Total revenues	<u>14,100</u>	<u>14,100</u>	<u>14,614</u>	<u>514</u>
Expenditures:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	14,100	14,100	14,614	\$ <u>514</u>
Fund balance - beginning	<u>64,201</u>	<u>64,201</u>	<u>64,201</u>	
Fund balance - ending	\$ <u><u>78,301</u></u>	\$ <u><u>78,301</u></u>	\$ <u><u>78,815</u></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, 2019

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Interest	\$ -	\$ -	\$ 173	\$ 173
Miscellaneous	-	-	4,966	4,966
Total revenues	-	-	5,139	5,139
Expenditures:				
Current:				
Judicial:				
Maintenance and operating	-	10,282	4,274	6,008
Total Judicial	-	10,282	4,274	6,008
Total expenditures	-	10,282	4,274	6,008
Excess (deficiency) of revenues over expenditures	-	(10,282)	865	11,147
Other financing sources:				
Transfers in	-	9,202	9,202	-
Net change in fund balance	-	(1,080)	10,067	\$ 11,147
Fund balance - beginning	-	-	-	
Fund balance - ending	\$ -	\$ (1,080)	\$ 10,067	

CAPITAL PROJECT FUNDS

Capital Project Funds are used to account for the different types of bonds issued by the county for construction of roads, facilities, and improvements. A county may not issue bonds payable in whole or in part from ad valorem taxes unless the bonds are authorized by a majority of the registered voters of the county voting on the issue.

Unlimited tax bonds are used to finance road construction. Unlimited tax bonds, per state statute, are secured by the county's pledge of an ad valorem tax, without limit, upon all taxable property within the county. The bonds issued would include payment for the cost of issuance associated with the sale of these bonds.

Major Funds

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

Series 2008:	\$25,020,000 issued July 14, 2008
Series 2009:	\$10,070,000 issued September 29, 2009
Series 2009B:	\$ 5,590,000 issued September 29, 2009
Series 2011:	\$28,490,000 issued June 16, 2011
Series 2012:	\$31,365,000 issued June 14, 2012
Series 2013A:	\$25,665,000 issued June 1, 2013
Series 2014:	\$25,045,000 issued June 9, 2014
Series 2015:	\$40,455,000 issued August 18, 2015
Series 2016:	\$29,175,000 issued July 28, 2016

2018 Road Bond Capital Projects - to account for bond projects authorized by voters on November 6, 2018. Total authorized for roads and highways is \$105,245,000.

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.

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

COLLIN COUNTY, TEXAS
Combining Balance Sheet
Nonmajor Governmental Funds
Nonmajor Capital Projects Funds
September 30, 2019

	1999	2001	2003	2007	2018				Nonmajor
	Permanent	Permanent	Permanent	Permanent	Permanent	1995	1999	2003	Capital
	Improvement	Improvement	Improvement	Improvement	Improvement	Road Bond	Road Bond	Road Bond	Project
	Bond	Bond	Bond	Bond	Bond				Funds
									Total
Assets									
Cash	\$ 5,551	\$ 91	\$ 2,345	\$ 5,565	\$ 1,000	\$ 798	\$ 25,666	\$ 2,623	\$ 43,639
Investments	90,520	582,267	186,276	50,577,225	2,025,074	162,337	2,088,751	3,688,959	59,401,409
Receivables:									
Advance to other funds	-	-	-	-	-	-	1,340,558	14,499	1,355,057
Interest receivable	-	-	-	65	-	-	-	-	65
Total assets	<u>\$ 96,071</u>	<u>\$ 582,358</u>	<u>\$ 188,621</u>	<u>\$ 50,582,855</u>	<u>\$ 2,026,074</u>	<u>\$ 163,135</u>	<u>\$ 3,454,975</u>	<u>\$ 3,706,081</u>	<u>\$ 60,800,170</u>
Liabilities and Fund Balances									
Liabilities:									
Accounts payable	\$ 5,347	\$ -	\$ 6,034	\$ 692,147	\$ -	\$ -	\$ -	\$ 1,104,411	\$ 1,807,939
Total liabilities	<u>5,347</u>	<u>-</u>	<u>6,034</u>	<u>692,147</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,104,411</u>	<u>1,807,939</u>
Fund balances:									
Restricted	90,724	582,358	182,587	49,890,708	2,026,074	163,135	3,454,975	2,601,670	58,992,231
Total fund balances	<u>90,724</u>	<u>582,358</u>	<u>182,587</u>	<u>49,890,708</u>	<u>2,026,074</u>	<u>163,135</u>	<u>3,454,975</u>	<u>2,601,670</u>	<u>58,992,231</u>
Total liabilities and fund balances	<u>\$ 96,071</u>	<u>\$ 582,358</u>	<u>\$ 188,621</u>	<u>\$ 50,582,855</u>	<u>\$ 2,026,074</u>	<u>\$ 163,135</u>	<u>\$ 3,454,975</u>	<u>\$ 3,706,081</u>	<u>\$ 60,800,170</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, 2019

	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	Nonmajor Capital Project Funds Total
Revenues:									
Interest	\$ 2,875	\$ 15,162	\$ 4,886	\$ 732,834	\$ 26,074	\$ 6,284	\$ 54,146	\$ 101,419	\$ 943,680
Total revenues	<u>2,875</u>	<u>15,162</u>	<u>4,886</u>	<u>732,834</u>	<u>26,074</u>	<u>6,284</u>	<u>54,146</u>	<u>101,419</u>	<u>943,680</u>
Expenditures:									
Capital outlay:									
Public facilities	52,196	113,615	-	-	-	-	-	-	165,811
Public transportation	-	-	-	-	-	107,498	577,311	1,753,399	2,438,208
Culture and recreation	-	-	31,920	2,801,828	-	-	-	-	2,833,748
Total expenditures	<u>52,196</u>	<u>113,615</u>	<u>31,920</u>	<u>2,801,828</u>	<u>-</u>	<u>107,498</u>	<u>577,311</u>	<u>1,753,399</u>	<u>5,437,767</u>
Excess (deficiency) of revenues over (under) expenditures	(49,321)	(98,453)	(27,034)	(2,068,994)	26,074	(101,214)	(523,165)	(1,651,980)	(4,494,087)
Other financing sources (uses):									
Debt issuance	-	-	-	43,845,000	1,915,000	-	-	-	45,760,000
Premium on sale of bonds	-	-	-	1,955,000	85,000	-	-	-	2,040,000
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>45,800,000</u>	<u>2,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>47,800,000</u>
Net change in fund balance	(49,321)	(98,453)	(27,034)	43,731,006	2,026,074	(101,214)	(523,165)	(1,651,980)	43,305,913
Fund balance – beginning	<u>140,045</u>	<u>680,811</u>	<u>209,621</u>	<u>6,159,702</u>	<u>-</u>	<u>264,349</u>	<u>3,978,140</u>	<u>4,253,650</u>	<u>15,686,318</u>
Fund balance – ending	<u>\$ 90,724</u>	<u>\$ 582,358</u>	<u>\$ 182,587</u>	<u>\$ 49,890,708</u>	<u>\$ 2,026,074</u>	<u>\$ 163,135</u>	<u>\$ 3,454,975</u>	<u>\$ 2,601,670</u>	<u>\$ 58,992,231</u>

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, 2019

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ 3,240,747	\$ 2,875	\$ 3,243,622	\$ 3,243,622
Miscellaneous	191,042	-	191,042	191,042
Total revenues	<u>3,431,789</u>	<u>2,875</u>	<u>3,434,664</u>	<u>3,434,664</u>
Expenditures:				
Capital outlay:				
Criminal justice and related facilities	34,919,916	52,196	34,972,112	35,062,836
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>41,983,497</u>	<u>52,196</u>	<u>42,035,693</u>	<u>42,126,417</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(38,551,708)</u>	<u>(49,321)</u>	<u>(38,601,029)</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>\$ 140,045</u>	<u>(49,321)</u>	<u>\$ 90,724</u>	<u>\$ -</u>
Fund balance – beginning		<u>140,045</u>		
Fund balance – ending		<u>\$ 90,724</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, 2019

	<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	1,574,416	15,162	1,589,578	1,589,578
Miscellaneous	<u>4,950</u>	<u>-</u>	<u>4,950</u>	<u>4,950</u>
Total revenues	<u>1,655,429</u>	<u>15,162</u>	<u>1,670,591</u>	<u>1,670,591</u>
Expenditures:				
Capital outlay:				
Youth camp and related outdoor recreation and facilities	<u>26,871,938</u>	<u>113,615</u>	<u>26,985,553</u>	<u>27,567,911</u>
Total expenditures	<u>26,871,938</u>	<u>113,615</u>	<u>26,985,553</u>	<u>27,567,911</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(25,216,509)</u>	<u>(98,453)</u>	<u>(25,314,962)</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>\$ 680,811</u>	<u>(98,453)</u>	<u>\$ 582,358</u>	<u>\$ -</u>
Fund balance – beginning		<u>680,811</u>		
Fund balance – ending		<u>\$ 582,358</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, 2019

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ <u>3,793,170</u>	\$ <u>4,886</u>	\$ <u>3,798,056</u>	\$ <u>3,798,056</u>
Total revenues	<u>3,793,170</u>	<u>4,886</u>	<u>3,798,056</u>	<u>3,798,056</u>
Expenditures:				
Capital outlay:				
Adult, juvenile detention, and court facilities	80,031,653	-	80,031,653	80,214,239
Land for park and open space	<u>10,559,442</u>	<u>31,920</u>	<u>10,591,362</u>	<u>10,591,362</u>
Total expenditures	<u>90,591,095</u>	<u>31,920</u>	<u>90,623,015</u>	<u>90,805,601</u>
Excess (deficiency) of revenues over (under) expenditures	(<u>86,797,925</u>)	(<u>27,034</u>)	(<u>86,824,959</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><u>209,620</u></u>	(<u>27,034</u>)	\$ <u><u>182,586</u></u>	\$ <u><u>-</u></u>
Fund balance – beginning		<u>209,621</u>		
Fund balance – ending		\$ <u><u>182,587</u></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, 2019

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ <u>524,032</u>	\$ <u>732,834</u>	\$ <u>1,256,866</u>	\$ <u>1,256,866</u>
Total revenues	<u>524,032</u>	<u>732,834</u>	<u>1,256,866</u>	<u>1,256,866</u>
Expenditures:				
Capital outlay:				
Adult, juvenile detention, and court facilities	29,429,804	173,508	29,603,312	79,494,020
Land for park and open space including joint county-city projects	<u>12,350,670</u>	<u>2,628,320</u>	<u>14,978,990</u>	<u>14,978,990</u>
Total expenditures	<u>41,780,474</u>	<u>2,801,828</u>	<u>44,582,302</u>	<u>94,473,010</u>
Excess (deficiency) of revenues over (under) expenditures	(<u>41,256,442</u>)	(<u>2,068,994</u>)	(<u>43,325,436</u>)	(<u>93,216,144</u>)
Other financing sources (uses):				
Debt issuance	45,303,108	43,845,000	89,148,108	89,148,108
Premium on sale of bonds	<u>2,113,036</u>	<u>1,955,000</u>	<u>4,068,036</u>	<u>4,068,036</u>
Total other financing sources (uses)	<u>47,416,144</u>	<u>45,800,000</u>	<u>93,216,144</u>	<u>93,216,144</u>
Net change in fund balance	\$ <u>6,159,702</u>	43,731,006	\$ <u>49,890,708</u>	\$ <u>-</u>
Fund balance – beginning		<u>6,159,702</u>		
Fund balance – ending		<u>\$ 49,890,708</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, 2019

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ -	\$ 26,074	\$ 26,074	\$ 26,074
Total revenues	<u>-</u>	<u>26,074</u>	<u>26,074</u>	<u>26,074</u>
Expenditures:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>26,074</u>	<u>26,074</u>	<u>26,074</u>
Other financing sources (uses):				
Debt issuance	-	1,915,000	1,915,000	1,915,000
Premium on sale of bonds	<u>-</u>	<u>85,000</u>	<u>85,000</u>	<u>85,000</u>
Total other financing sources (uses)	<u>-</u>	<u>2,000,000</u>	<u>2,000,000</u>	<u>2,000,000</u>
Net change in fund balance	<u>\$ -</u>	<u>2,026,074</u>	<u>\$ 2,026,074</u>	<u>\$ 2,026,074</u>
Fund balance – beginning		<u>-</u>		
Fund balance – ending		<u>\$ 2,026,074</u>		

COLLIN COUNTY, TEXAS
Schedule of Revenues, Expenditures, and
Changes in Fund Balance – Budget (GAAP Basis) and Actual
1995 Road Bond Capital Projects Fund
From Inception and for the Year Ended September 30, 2019

	Prior Years	Current Year	Total to Date	Project Authorization
Revenues:				
Taxes - special assessment	\$ 229,675	\$ -	\$ 229,675	\$ 229,675
Other local government funds	953,851	-	953,851	953,851
Interest	2,050,398	6,284	2,056,682	2,056,682
Miscellaneous	<u>332,049</u>	<u>-</u>	<u>332,049</u>	<u>332,049</u>
Total revenues	<u>3,565,973</u>	<u>6,284</u>	<u>3,572,257</u>	<u>3,572,257</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>50,340,106</u>	<u>107,498</u>	<u>50,447,604</u>	<u>50,610,739</u>
Total expenditures	<u>50,340,106</u>	<u>107,498</u>	<u>50,447,604</u>	<u>50,610,739</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(46,774,133)</u>	<u>(101,214)</u>	<u>(46,875,347)</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>\$ 264,349</u>	<u>(101,214)</u>	<u>\$ 163,135</u>	<u>\$ -</u>
Fund balance – beginning		<u>264,349</u>		
Fund balance – ending		<u>\$ 163,135</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, 2019

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Other local government funds	\$ 2,498,588	\$ -	\$ 2,498,588	\$ 2,498,588
Interest	<u>10,541,970</u>	<u>54,146</u>	<u>10,596,116</u>	<u>10,596,116</u>
Total revenues	<u>13,040,558</u>	<u>54,146</u>	<u>13,094,704</u>	<u>13,094,704</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>91,610,502</u>	<u>577,311</u>	<u>92,187,813</u>	<u>95,642,788</u>
Total expenditures	<u>91,610,502</u>	<u>577,311</u>	<u>92,187,813</u>	<u>95,642,788</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(78,569,944)</u>	<u>(523,165)</u>	<u>(79,093,109)</u>	<u>(82,548,084)</u>
Other financing sources (uses):				
Debt issuance	81,207,526	-	81,207,526	81,207,526
Transfers in	<u>1,340,558</u>	<u>-</u>	<u>1,340,558</u>	<u>1,340,558</u>
Total other financing sources (uses)	<u>82,548,084</u>	<u>-</u>	<u>82,548,084</u>	<u>82,548,084</u>
Net change in fund balance	<u>\$ 3,978,140</u>	<u>(523,165)</u>	<u>\$ 3,454,975</u>	<u>\$ -</u>
Fund balance – beginning		<u>3,978,140</u>		
Fund balance – ending		<u>\$ 3,454,975</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, 2019

	Prior Years	Current Year	Total to Date	Project Authorization
Revenues:				
Other local government funds	\$ 1,925,666	\$ -	\$ 1,925,666	\$ 1,925,666
Interest	12,760,720	101,419	12,862,139	12,862,139
Miscellaneous	<u>35,000</u>	<u>-</u>	<u>35,000</u>	<u>35,000</u>
Total revenues	<u>14,721,386</u>	<u>101,419</u>	<u>14,822,805</u>	<u>14,822,805</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>152,489,271</u>	<u>1,753,399</u>	<u>154,242,670</u>	<u>156,844,341</u>
Total expenditures	<u>152,489,271</u>	<u>1,753,399</u>	<u>154,242,670</u>	<u>156,844,341</u>
Excess (deficiency) of revenues over (under) expenditures	(<u>137,767,885</u>)	(<u>1,651,980</u>)	(<u>139,419,865</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>4,253,651</u>	(<u>1,651,980</u>)	\$ <u>2,601,671</u>	\$ <u>-</u>
Fund balance – beginning		<u>4,253,650</u>		
Fund balance – ending		\$ <u>2,601,670</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, 2019

	County Insurance	Workers Compensation Insurance	Flexible Benefits	Unemployment Assessment	Employee Insurance	Employee Paid Benefits	Total
Assets							
Current assets:							
Cash	\$ 40,685	\$ 96,902	\$ 154,158	\$ 24,231	\$ 6,371,015	\$ 39,146	\$ 6,726,137
Investments	4,995,365	3,809,574	163,469	1,023,726	660,925	-	10,653,059
Receivables:							
Miscellaneous receivables	1,689	45,133	-	-	-	-	46,822
Total current assets	<u>5,037,739</u>	<u>3,951,609</u>	<u>317,627</u>	<u>1,047,957</u>	<u>7,031,940</u>	<u>39,146</u>	<u>17,426,018</u>
Total assets	<u>5,037,739</u>	<u>3,951,609</u>	<u>317,627</u>	<u>1,047,957</u>	<u>7,031,940</u>	<u>39,146</u>	<u>17,426,018</u>
Liabilities							
Current liabilities:							
Accounts payable	139,596	22,917	774	19,058	608,178	30,162	820,685
Payroll payable	-	-	-	-	7,218	-	7,218
Claims payable	446,232	637,974	-	-	855,183	-	1,939,389
Total current liabilities	<u>585,828</u>	<u>660,891</u>	<u>774</u>	<u>19,058</u>	<u>1,470,579</u>	<u>30,162</u>	<u>2,767,292</u>
Total liabilities	<u>585,828</u>	<u>660,891</u>	<u>774</u>	<u>19,058</u>	<u>1,470,579</u>	<u>30,162</u>	<u>2,767,292</u>
Net Position							
Unrestricted	<u>4,451,911</u>	<u>3,290,718</u>	<u>316,853</u>	<u>1,028,899</u>	<u>5,561,361</u>	<u>8,984</u>	<u>14,658,726</u>
Total net position	<u>\$ 4,451,911</u>	<u>\$ 3,290,718</u>	<u>\$ 316,853</u>	<u>\$ 1,028,899</u>	<u>\$ 5,561,361</u>	<u>\$ 8,984</u>	<u>\$ 14,658,726</u>

COLLIN COUNTY, TEXAS
Combining Statement of Revenues, Expenses, and Changes in Net Position
Internal Service Funds
For The Year Ended September 30, 2019

	County Insurance	Workers Compensation Insurance	Flexible Benefits	Unemployment Assessment	Employee Insurance	Employee Paid Benefits	Total
Operating revenues:							
Premiums	\$ 1,565,000	\$ 885,000	\$ 3,721,923	\$ 106,379	\$ 27,999,570	\$ 368,932	\$ 34,646,804
Other	<u>1,277,714</u>	<u>2,735</u>	<u>-</u>	<u>-</u>	<u>5,982,525</u>	<u>-</u>	<u>7,262,974</u>
Total operating revenues	<u>2,842,714</u>	<u>887,735</u>	<u>3,721,923</u>	<u>106,379</u>	<u>33,982,095</u>	<u>368,932</u>	<u>41,909,778</u>
Operating expenses:							
Administration	-	106,549	-	-	5,180,204	-	5,286,753
Benefits	<u>2,322,707</u>	<u>271,937</u>	<u>3,691,289</u>	<u>45,233</u>	<u>28,978,361</u>	<u>372,673</u>	<u>35,682,200</u>
Total operating expenses	<u>2,322,707</u>	<u>378,486</u>	<u>3,691,289</u>	<u>45,233</u>	<u>34,158,565</u>	<u>372,673</u>	<u>40,968,953</u>
Operating income (loss)	<u>520,007</u>	<u>509,249</u>	<u>30,634</u>	<u>61,146</u>	<u>(176,470)</u>	<u>(3,741)</u>	<u>940,825</u>
Nonoperating revenues (expenses):							
Interest income	<u>124,579</u>	<u>94,181</u>	<u>182</u>	<u>23,659</u>	<u>56,671</u>	<u>59</u>	<u>299,331</u>
Total nonoperating revenues (expenses)	<u>124,579</u>	<u>94,181</u>	<u>182</u>	<u>23,659</u>	<u>56,671</u>	<u>59</u>	<u>299,331</u>
Change in net position	644,586	603,430	30,816	84,805	(119,799)	(3,682)	1,240,156
Total net position – beginning	<u>3,807,325</u>	<u>2,687,288</u>	<u>286,037</u>	<u>944,094</u>	<u>5,681,160</u>	<u>12,666</u>	<u>13,418,570</u>
Total net position – ending	<u>\$ 4,451,911</u>	<u>\$ 3,290,718</u>	<u>\$ 316,853</u>	<u>\$ 1,028,899</u>	<u>\$ 5,561,361</u>	<u>\$ 8,984</u>	<u>\$ 14,658,726</u>

COLLIN COUNTY, TEXAS
Combining Statement of Cash Flows
Internal Service Funds
For The Year Ended September 30, 2019

	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	\$ 870,485	\$ 3,721,924	\$ 106,379	\$ 28,008,230	\$ 368,932	\$ 34,640,950
Insurance recovery	1,277,714	2,735	-	-	5,982,525	-	7,262,974
Administration costs	-	(106,549)	-	-	(5,179,078)	-	(5,285,627)
Benefits paid	(2,197,342)	(279,201)	(3,690,516)	(33,764)	(28,753,531)	(373,160)	(35,327,514)
Net cash provided (used) by operating activities	645,372	487,470	31,408	72,615	58,146	(4,228)	1,290,783
Cash flows from investing activities:							
Sales (Purchases) of investments	(735,448)	(615,074)	-	(108,615)	(601,035)	-	(2,060,172)
Interest income	124,579	94,181	182	23,659	56,671	59	299,331
Net cash provided (used) by investing activities	(610,869)	(520,893)	182	(84,956)	(544,364)	59	(1,760,841)
Net increase (decrease) in cash and cash equivalents	34,503	(33,423)	31,590	(12,341)	(486,218)	(4,169)	(470,058)
Cash and cash equivalents – October 1, 2018	6,182	130,325	122,568	36,572	6,857,233	43,315	7,196,195
Cash and cash equivalents – September 30, 2019	<u>\$ 40,685</u>	<u>\$ 96,902</u>	<u>\$ 154,158</u>	<u>\$ 24,231</u>	<u>\$ 6,371,015</u>	<u>\$ 39,146</u>	<u>\$ 6,726,137</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:							
Operating income (loss)	520,007	509,249	30,634	61,146	(176,470)	(3,741)	940,825
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:							
Change in intergovernmental receivable	-	(14,515)	-	-	8,660	-	(5,855)
Change in accounts payable	125,365	(7,264)	774	11,469	225,548	(487)	355,405
Change in payroll payable	-	-	-	-	408	-	408
Total adjustments	125,365	(21,779)	774	11,469	234,616	(487)	349,958
Net cash provided (used) by operating activities	<u>\$ 645,372</u>	<u>\$ 487,470</u>	<u>\$ 31,408</u>	<u>\$ 72,615</u>	<u>\$ 58,146</u>	<u>\$ (4,228)</u>	<u>\$ 1,290,783</u>

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, 2019

	Balance October 1, <u>2018</u>	<u>Additions</u>	<u>Deductions</u>	Balance September 30, <u>2019</u>
<u>UNCLAIMED HOLDINGS</u>				
<u>Assets</u>				
Cash	\$ 241	\$ 226,367	\$ 223,083	\$ 3,525
Investments	533,778	190,036	53,036	670,778
Total assets	<u>\$ 534,019</u>	<u>\$ 416,403</u>	<u>\$ 276,119</u>	<u>\$ 674,303</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 534,019	\$ 266,489	\$ 126,205	\$ 674,303
Total liabilities	<u>\$ 534,019</u>	<u>\$ 266,489</u>	<u>\$ 126,205</u>	<u>\$ 674,303</u>
 <u>STATE FEES</u>				
<u>Assets</u>				
Cash	\$ 90,004	\$ 10,046,718	\$ 9,984,721	\$ 152,001
Investments	1,083,770	5,131,553	5,127,553	1,087,770
Total assets	<u>\$ 1,173,774</u>	<u>\$ 15,178,271</u>	<u>\$ 15,112,274</u>	<u>\$ 1,239,771</u>
<u>Liabilities</u>				
Due to other governments	\$ 1,173,774	\$ 5,259,949	\$ 5,193,952	\$ 1,239,771
Due to others/vouchers payable	-	4,831,317	4,831,317	-
Total liabilities	<u>\$ 1,173,774</u>	<u>\$ 10,091,266</u>	<u>\$ 10,025,269</u>	<u>\$ 1,239,771</u>

COLLIN COUNTY, TEXAS

**Combining Statement of Changes in Fiduciary Assets
and Liabilities**

All Agency Funds, continued

For The Year Ended September 30, 2019

<u>SHERIFF</u>	Balance October 1, 2018	Additions	Deductions	Balance September 30, 2019
<u>Assets</u>				
Cash	\$ 18,852	\$ 335,769	\$ 334,414	\$ 20,207
Total assets	<u>\$ 18,852</u>	<u>\$ 335,769</u>	<u>\$ 334,414</u>	<u>\$ 20,207</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 18,852	\$ 374,353	\$ 372,998	\$ 20,207
Total liabilities	<u>\$ 18,852</u>	<u>\$ 374,353</u>	<u>\$ 372,998</u>	<u>\$ 20,207</u>

DISTRICT CLERK - TRUST

<u>Assets</u>				
Cash	\$ 5,346,421	\$ 8,836,961	\$ 9,453,357	\$ 4,730,025
Investments	1,510,292	394,735	425,237	1,479,790
Total assets	<u>\$ 6,856,713</u>	<u>\$ 9,231,696</u>	<u>\$ 9,878,594</u>	<u>\$ 6,209,815</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 6,856,713	\$ 9,231,696	\$ 9,878,594	\$ 6,209,815
Total liabilities	<u>\$ 6,856,713</u>	<u>\$ 9,231,696</u>	<u>\$ 9,878,594</u>	<u>\$ 6,209,815</u>

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2019

	Balance October 1, 2018	Additions	Deductions	Balance September 30, 2019
<u>DISTRICT CLERK - OTHER</u>				
<u>Assets</u>				
Cash	\$ 1,402,927	\$ 7,800,571	\$ 7,883,442	\$ 1,320,056
Total assets	<u>\$ 1,402,927</u>	<u>\$ 7,800,571</u>	<u>\$ 7,883,442</u>	<u>\$ 1,320,056</u>
<u>Liabilities</u>				
Due to other governments	\$ 358	\$ 40,327	\$ 39,854	\$ 831
Due to other funds	-	6,464,467	6,464,467	-
Cash bonds outstanding	1,263,644	1,627,856	1,585,519	1,305,981
Cash deposits outstanding	<u>138,925</u>	<u>68,321</u>	<u>194,002</u>	<u>13,244</u>
Total liabilities	<u>\$ 1,402,927</u>	<u>\$ 8,200,971</u>	<u>\$ 8,283,842</u>	<u>\$ 1,320,056</u>
 <u>COUNTY CLERK - TRUST</u>				
<u>Assets</u>				
Cash	\$ 7,958,723	\$ 21,859,593	\$ 11,642,686	\$ 18,175,630
Investments	<u>3,748,344</u>	<u>530,791</u>	<u>1,184,147</u>	<u>3,094,988</u>
Total assets	<u>\$ 11,707,067</u>	<u>\$ 22,390,384</u>	<u>\$ 12,826,833</u>	<u>\$ 21,270,618</u>
<u>Liabilities</u>				
Due to others/vouchers payable	<u>\$ 11,707,067</u>	<u>\$ 22,390,383</u>	<u>\$ 12,826,832</u>	<u>\$ 21,270,618</u>
Total liabilities	<u>\$ 11,707,067</u>	<u>\$ 22,390,383</u>	<u>\$ 12,826,832</u>	<u>\$ 21,270,618</u>

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2019

<u>COUNTY CLERK - OTHER</u>	Balance October 1, 2018	Additions	Deductions	Balance September 30, 2019
<u>Assets</u>				
Cash	\$ 2,370,820	\$ 17,836,187	\$ 18,059,970	\$ 2,147,037
Total assets	<u>\$ 2,370,820</u>	<u>\$ 17,836,187</u>	<u>\$ 18,059,970</u>	<u>\$ 2,147,037</u>
<u>Liabilities</u>				
Due to other governments	\$ 2,406	\$ 20,612	\$ 19,957	\$ 3,061
Due to other funds	-	16,261,679	16,261,679	-
Due to others/vouchers payable	2,592	25,468	21,160	6,900
Cash bonds outstanding	<u>2,365,822</u>	<u>1,690,102</u>	<u>1,918,848</u>	<u>2,137,076</u>
Total liabilities	<u>\$ 2,370,820</u>	<u>\$ 17,997,861</u>	<u>\$ 18,221,644</u>	<u>\$ 2,147,037</u>

TAX ASSESSOR/COLLECTOR

<u>Assets</u>				
Cash	\$ 21,556,736	\$ 3,895,880,802	\$ 3,905,793,831	\$ 11,643,707
Investments	4,524,580	113,500	103,512	4,534,568
Miscellaneous receivables	<u>3,067</u>	<u>18,726,621</u>	<u>18,683,405</u>	<u>46,283</u>
Total assets	<u>\$ 26,084,383</u>	<u>\$ 3,914,720,923</u>	<u>\$ 3,924,580,748</u>	<u>\$ 16,224,558</u>
<u>Liabilities</u>				
Due to other governments	\$ 10,711,706	\$ 3,314,134,497	\$ 3,319,353,436	\$ 5,492,767
Due to other funds	-	263,574,112	263,574,112	-
Due to others/vouchers payable	<u>15,372,677</u>	<u>28,566,352</u>	<u>33,207,238</u>	<u>10,731,791</u>
Total liabilities	<u>\$ 26,084,383</u>	<u>\$ 3,606,274,961</u>	<u>\$ 3,616,134,786</u>	<u>\$ 16,224,558</u>

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2019

JUSTICE OF THE PEACE, PRECINCT 1	Balance October 1, 2018	Additions	Deductions	Balance September 30, 2019
<u>Assets</u>				
Cash	\$ 208,692	\$ 1,085,255	\$ 1,265,628	\$ 28,319
Total assets	<u>\$ 208,692</u>	<u>\$ 1,085,255</u>	<u>\$ 1,265,628</u>	<u>\$ 28,319</u>
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 791	\$ 579	\$ 212
Due to other funds	-	1,040,066	1,040,066	-
Due to others/vouchers payable	208,692	86,701	267,286	28,107
Total liabilities	<u>\$ 208,692</u>	<u>\$ 1,127,558</u>	<u>\$ 1,307,931</u>	<u>\$ 28,319</u>
 JUSTICE OF THE PEACE, PRECINCT 2				
<u>Assets</u>				
Cash	\$ 15,559	\$ 568,771	\$ 575,777	\$ 8,553
Total assets	<u>\$ 15,559</u>	<u>\$ 568,771</u>	<u>\$ 575,777</u>	<u>\$ 8,553</u>
<u>Liabilities</u>				
Due to other governments	\$ 250	\$ 12,756	\$ 12,288	\$ 718
Due to other funds	-	557,634	557,634	-
Due to others/vouchers payable	15,309	9,845	17,319	7,835
Total liabilities	<u>\$ 15,559</u>	<u>\$ 580,235</u>	<u>\$ 587,241</u>	<u>\$ 8,553</u>

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2019

JUSTICE OF THE PEACE, PRECINCT 3-1	Balance October 1, 2018	Additions	Deductions	Balance September 30, 2019
<u>Assets</u>				
Cash	\$ 35,245	\$ 1,457,118	\$ 1,454,992	\$ 37,371
Total assets	<u>\$ 35,245</u>	<u>\$ 1,457,118</u>	<u>\$ 1,454,992</u>	<u>\$ 37,371</u>
<u>Liabilities</u>				
Due to other governments	\$ 45	\$ 132	\$ 132	\$ 45
Due to other funds	-	1,445,146	1,445,146	-
Due to others/vouchers payable	35,200	63,446	61,320	37,326
Total liabilities	<u>\$ 35,245</u>	<u>\$ 1,508,724</u>	<u>\$ 1,506,598</u>	<u>\$ 37,371</u>
 JUSTICE OF THE PEACE, PRECINCT 3-2				
<u>Assets</u>				
Cash	\$ 74,552	\$ 726,198	\$ 731,240	\$ 69,510
Total assets	<u>\$ 74,552</u>	<u>\$ 726,198</u>	<u>\$ 731,240</u>	<u>\$ 69,510</u>
<u>Liabilities</u>				
Due to other governments	\$ 116	\$ 14,344	\$ 14,365	\$ 95
Due to other funds	-	711,522	711,522	-
Due to others/vouchers payable	74,436	30,588	35,609	69,415
Total liabilities	<u>\$ 74,552</u>	<u>\$ 756,454</u>	<u>\$ 761,496</u>	<u>\$ 69,510</u>

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2019

JUSTICE OF THE PEACE, PRECINCT 4	Balance October 1, 2018	Additions	Deductions	Balance September 30, 2019
<u>Assets</u>				
Cash	\$ 54,284	\$ 1,345,521	\$ 1,321,914	\$ 77,891
Total assets	<u>\$ 54,284</u>	<u>\$ 1,345,521</u>	<u>\$ 1,321,914</u>	<u>\$ 77,891</u>
<u>Liabilities</u>				
Due to other governments	\$ 195	\$ 685	\$ 880	\$ -
Due to other funds	-	1,264,527	1,264,527	-
Due to others/vouchers payable	54,089	130,212	106,410	77,891
Total liabilities	<u>\$ 54,284</u>	<u>\$ 1,395,424</u>	<u>\$ 1,371,817</u>	<u>\$ 77,891</u>
 COMMUNITY SUPERVISION AND CORRECTIONS - OPERATING				
<u>Assets</u>				
Cash	\$ 1,142,006	\$ 12,230,619	\$ 12,087,156	\$ 1,285,469
Investments	2,583,381	3,748,889	3,829,000	2,503,270
Miscellaneous receivables	240	14,270	13,488	1,022
Total assets	<u>\$ 3,725,627</u>	<u>\$ 15,993,778</u>	<u>\$ 15,929,644</u>	<u>\$ 3,789,761</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 3,725,627	\$ 21,950,060	\$ 21,885,926	\$ 3,789,761
Total liabilities	<u>\$ 3,725,627</u>	<u>\$ 21,950,060</u>	<u>\$ 21,885,926</u>	<u>\$ 3,789,761</u>

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2019

<u>BAIL SECURITY</u>	Balance October 1, 2018	Additions	Deductions	Balance September 30, 2019
<u>Assets</u>				
Cash	\$ 440,000	\$ 366,454	\$ 151,454	\$ 655,000
Assets held as security deposits	2,739,382	-	189,972	2,549,410
Total assets	<u>\$ 3,179,382</u>	<u>\$ 366,454</u>	<u>\$ 341,426</u>	<u>\$ 3,204,410</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 3,179,382	\$ 366,454	\$ 341,426	\$ 3,204,410
Total liabilities	<u>\$ 3,179,382</u>	<u>\$ 366,454</u>	<u>\$ 341,426</u>	<u>\$ 3,204,410</u>

JUVENILE PROBATION

<u>Assets</u>				
Cash	\$ 4,565	\$ 107,905	\$ 110,073	\$ 2,397
Total assets	<u>\$ 4,565</u>	<u>\$ 107,905</u>	<u>\$ 110,073</u>	<u>\$ 2,397</u>
<u>Liabilities</u>				
Due to other funds	\$ -	\$ 62,622	\$ 62,622	\$ -
Due to others/vouchers payable	4,565	48,476	50,644	2,397
Total liabilities	<u>\$ 4,565</u>	<u>\$ 111,098</u>	<u>\$ 113,266</u>	<u>\$ 2,397</u>

COMMUNITY SUPERVISION AND CORRECTIONS

<u>Assets</u>				
Cash	\$ 800,747	\$ 11,427,556	\$ 11,389,180	\$ 839,123
Total assets	<u>\$ 800,747</u>	<u>\$ 11,427,556</u>	<u>\$ 11,389,180</u>	<u>\$ 839,123</u>
<u>Liabilities</u>				
Due to other governments	\$ 226	\$ 8,816	\$ 7,351	\$ 1,691
Due to other funds	-	4,446,446	4,446,446	-
Due to others/vouchers payable	800,521	7,634,618	7,597,707	837,432
Total liabilities	<u>\$ 800,747</u>	<u>\$ 12,089,880</u>	<u>\$ 12,051,504</u>	<u>\$ 839,123</u>

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2019

	Balance October 1, 2018	Additions	Deductions	Balance September 30, 2019
<u>INMATE TRUST</u>				
<u>Assets</u>				
Cash	\$ 106,380	\$ 3,061,036	\$ 3,066,847	\$ 100,569
Total assets	<u>\$ 106,380</u>	<u>\$ 3,061,036</u>	<u>\$ 3,066,847</u>	<u>\$ 100,569</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 106,380	\$ 3,061,036	\$ 3,066,847	\$ 100,569
Total liabilities	<u>\$ 106,380</u>	<u>\$ 3,061,036</u>	<u>\$ 3,066,847</u>	<u>\$ 100,569</u>
<u>DISTRICT ATTORNEY TRUST</u>				
<u>Assets</u>				
Cash	\$ 34,357	\$ 222,996	\$ 232,351	\$ 25,002
Total assets	<u>\$ 34,357</u>	<u>\$ 222,996</u>	<u>\$ 232,351</u>	<u>\$ 25,002</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 34,357	\$ 222,996	\$ 232,351	\$ 25,002
Total liabilities	<u>\$ 34,357</u>	<u>\$ 222,996</u>	<u>\$ 232,351</u>	<u>\$ 25,002</u>
<u>JAIL CASE COORDINATOR</u>				
<u>Assets</u>				
Cash	\$ -	\$ 166,974	\$ 150,241	\$ 16,733
Total assets	<u>\$ -</u>	<u>\$ 166,974</u>	<u>\$ 150,241</u>	<u>\$ 16,733</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ -	\$ 183,707	\$ 166,974	\$ 16,733
Total liabilities	<u>\$ -</u>	<u>\$ 183,707</u>	<u>\$ 166,974</u>	<u>\$ 16,733</u>

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2019

<u>JAIL COMMISSARY</u>	Balance October 1, 2018	Additions	Deductions	Balance September 30, 2019
<u>Assets</u>				
Cash	\$ 1,720,673	\$ 740,588	\$ 696,896	\$ 1,764,365
Total assets	<u>\$ 1,720,673</u>	<u>\$ 740,588</u>	<u>\$ 696,896</u>	<u>\$ 1,764,365</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 1,720,673	\$ 740,588	\$ 696,896	\$ 1,764,365
Total liabilities	<u>\$ 1,720,673</u>	<u>\$ 740,588</u>	<u>\$ 696,896</u>	<u>\$ 1,764,365</u>

CONSTABLE, PRECINCT 1

<u>Assets</u>				
Cash	\$ 3,449	\$ 371,717	\$ 368,455	\$ 6,711
Total assets	<u>\$ 3,449</u>	<u>\$ 371,717</u>	<u>\$ 368,455</u>	<u>\$ 6,711</u>
<u>Liabilities</u>				
Due to other funds	\$ -	\$ 212,030	\$ 212,030	\$ -
Due to others/vouchers payable	3,449	168,848	165,586	6,711
Total liabilities	<u>\$ 3,449</u>	<u>\$ 380,878</u>	<u>\$ 377,616</u>	<u>\$ 6,711</u>

CONSTABLE, PRECINCT 2

<u>Assets</u>				
Cash	\$ 78,643	\$ 665,894	\$ 717,358	\$ 27,179
Total assets	<u>\$ 78,643</u>	<u>\$ 665,894</u>	<u>\$ 717,358</u>	<u>\$ 27,179</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 78,643	\$ 686,546	\$ 738,010	\$ 27,179
Total liabilities	<u>\$ 78,643</u>	<u>\$ 686,546</u>	<u>\$ 738,010</u>	<u>\$ 27,179</u>

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2019

CONSTABLE, PRECINCT 3

	Balance October 1, 2018	Additions	Deductions	Balance September 30, 2019
<u>Assets</u>				
Cash	\$ -	\$ 925,949	\$ 925,949	\$ -
Total assets	<u>\$ -</u>	<u>\$ 925,949</u>	<u>\$ 925,949</u>	<u>\$ -</u>
<u>Liabilities</u>				
Due to other funds	\$ -	\$ 600,786	\$ 600,786	\$ -
Due to others/vouchers payable	<u>-</u>	<u>325,163</u>	<u>325,163</u>	<u>-</u>
Total liabilities	<u>\$ -</u>	<u>\$ 925,949</u>	<u>\$ 925,949</u>	<u>\$ -</u>

CONSTABLE, PRECINCT 4

<u>Assets</u>				
Cash	\$ 4,839	\$ 1,083,122	\$ 1,080,929	\$ 7,032
Total assets	<u>\$ 4,839</u>	<u>\$ 1,083,122</u>	<u>\$ 1,080,929</u>	<u>\$ 7,032</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 4,839	\$ 1,094,763	\$ 1,092,570	\$ 7,032
Total liabilities	<u>\$ 4,839</u>	<u>\$ 1,094,763</u>	<u>\$ 1,092,570</u>	<u>\$ 7,032</u>

DISTRICT ATTORNEY SEIZED FUNDS REGISTRY

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

COLLIN COUNTY, TEXAS

**Combining Statement of Changes in Fiduciary Assets
and Liabilities**

All Agency Funds, continued

For The Year Ended September 30, 2019

<u>DETENTION BONDS</u>	Balance October 1, <u>2018</u>	<u>Additions</u>	<u>Deductions</u>	Balance September 30, <u>2019</u>
<u>Assets</u>				
Cash	\$ 10,620	\$ 4,623,494	\$ 4,624,889	\$ 9,225
Total assets	<u>\$ 10,620</u>	<u>\$ 4,623,494</u>	<u>\$ 4,624,889</u>	<u>\$ 9,225</u>
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 572,252	\$ 572,252	\$ -
Due to other funds	-	4,061,862	4,061,862	-
Due to others/vouchers payable	<u>10,620</u>	<u>9,225</u>	<u>10,620</u>	<u>9,225</u>
Total liabilities	<u>\$ 10,620</u>	<u>\$ 4,643,339</u>	<u>\$ 4,644,734</u>	<u>\$ 9,225</u>

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2019

<u>TOTALS - ALL AGENCY FUNDS</u>	Balance October 1, <u>2018</u>	<u>Additions</u>	<u>Deductions</u>	Balance September 30, <u>2019</u>
<u>Assets</u>				
Cash	\$ 43,479,538	\$ 4,004,000,135	\$ 4,004,326,833	\$ 43,152,840
Investments	13,984,145	10,109,504	10,722,485	13,371,164
Assets held as security deposits	2,739,382	-	189,972	2,549,410
Receivables:				
Miscellaneous receivables	3,307	18,740,891	18,696,893	47,305
Total assets	<u>\$ 60,206,372</u>	<u>\$ 4,032,850,530</u>	<u>\$ 4,033,936,183</u>	<u>\$ 59,120,719</u>
<u>Liabilities</u>				
Due to other governments	\$ 11,889,076	\$ 3,320,065,161	\$ 3,325,215,046	\$ 6,739,191
Due to other funds	-	300,702,899	300,702,899	-
Due to others/vouchers payable	44,548,905	102,499,330	98,123,008	48,925,227
Cash bonds outstanding	3,629,466	3,317,958	3,504,367	3,443,057
Cash deposits outstanding	138,925	68,321	194,002	13,244
Total liabilities	<u>\$ 60,206,372</u>	<u>\$ 3,726,653,669</u>	<u>\$ 3,727,739,322</u>	<u>\$ 59,120,719</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
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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)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Governmental activities										
Net Investment in										
capital assets	\$ 176,755	\$ 194,173	\$ 214,253	\$ 231,894	\$ 236,185	\$ 247,994	\$ 250,280	\$ 210,025	\$ 194,822	\$ 209,752
Restricted	19,376	17,446	21,164	25,366	20,698	69,920	77,875	88,056	100,055	93,757
Unrestricted	<u>205,229</u>	<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>
Total governmental										
activities net position	<u>\$ 401,360</u>	<u>\$ 355,982</u>	<u>\$ 361,868</u>	<u>\$ 373,230</u>	<u>\$ 388,008</u>	<u>\$ 481,882</u>	<u>\$ 516,114</u>	<u>\$ 530,515</u>	<u>\$ 584,040</u>	<u>\$ 642,898</u>
Business-type activities										
Net investment in										
capital assets	\$ 14,131	\$ 14,828	\$ 15,279	\$ 15,372	\$ 15,770	\$ 18,218	\$ 23,226	\$ 46,882	\$ 59,768	\$ 77,446
Unrestricted	(14,117)	(14,769)	(15,217)	(15,308)	(15,705)	(14,895)	(19,836)	(34,376)	(47,880)	(66,067)
Total business-type										
activities net position	<u>\$ 14</u>	<u>\$ 59</u>	<u>\$ 62</u>	<u>\$ 64</u>	<u>\$ 65</u>	<u>\$ 3,323</u>	<u>\$ 3,390</u>	<u>\$ 12,506</u>	<u>\$ 11,888</u>	<u>\$ 11,379</u>
Primary government										
Net investments in										
capital assets	\$ 190,886	\$ 209,001	\$ 229,532	\$ 247,266	\$ 251,955	\$ 266,212	\$ 273,506	\$ 256,907	\$ 254,590	\$ 287,198
Restricted	19,376	17,446	21,164	25,366	20,698	69,920	77,875	88,056	100,055	93,757
Unrestricted	<u>191,112</u>	<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>
Total primary government										
net position	<u>\$ 401,374</u>	<u>\$ 356,041</u>	<u>\$ 361,930</u>	<u>\$ 373,294</u>	<u>\$ 388,073</u>	<u>\$ 485,205</u>	<u>\$ 519,504</u>	<u>\$ 543,021</u>	<u>\$ 595,928</u>	<u>\$ 654,277</u>

(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)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Expenses										
<i>Governmental activities:</i>										
General Administration	\$ 36,469	\$ 67,690	\$ 29,244	\$ 27,867	\$ 42,213	\$ 33,018	\$ 36,382	\$ 38,061	\$ 38,834	\$ 40,690
Judicial	17,436	14,110	16,069	16,427	16,727	16,972	19,722	21,617	21,629	23,554
Financial Administration	10,754	8,822	10,028	10,168	10,490	10,776	11,878	12,951	13,723	14,113
Legal	11,436	9,293	10,204	10,301	10,515	10,954	12,650	13,781	13,311	16,296
Public facilities	16,981	17,040	18,701	21,950	25,338	19,849	20,106	20,740	21,002	20,321
Equipment services	2,485	2,495	2,859	3,236	2,855	1,896	2,539	2,828	3,152	3,364
Public safety	62,473	50,875	57,156	55,924	57,137	58,502	61,914	69,396	69,740	77,985
Public transportation	87,757	70,789	45,515	42,393	37,670	40,523	48,460	67,506	37,649	48,415
Health and welfare	19,088	18,074	17,188	18,130	18,933	19,319	23,104	23,911	25,345	26,310
Culture and recreation	1,622	1,522	1,591	3,333	2,275	4,067	3,305	2,033	2,982	3,503
Conservation	293	235	249	246	256	258	239	245	261	224
Debt service, interest and fiscal charges	17,079	17,589	22,193	21,847	14,406	14,243	15,626	13,115	11,171	7,477
Total governmental activities expenses	<u>283,873</u>	<u>278,534</u>	<u>230,997</u>	<u>231,822</u>	<u>238,815</u>	<u>230,377</u>	<u>255,925</u>	<u>286,184</u>	<u>258,799</u>	<u>282,252</u>
<i>Business-type Activities:</i>										
Public safety	-	-	-	-	-	1,243	1,326	1,330	1,439	1,498
Public transportation	-	-	-	-	-	-	-	74	887	887
Total business-type activities expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,243</u>	<u>1,326</u>	<u>1,404</u>	<u>2,326</u>	<u>2,385</u>
Total primary government expenses	<u>\$ 283,873</u>	<u>\$ 278,534</u>	<u>\$ 230,997</u>	<u>\$ 231,822</u>	<u>\$ 238,815</u>	<u>\$ 231,620</u>	<u>\$ 257,251</u>	<u>\$ 287,588</u>	<u>\$ 261,125</u>	<u>\$ 284,637</u>
Program Revenues										
<i>Governmental activities:</i>										
Charges for service:										
General Administration	\$ 7,174	\$ 7,339	\$ 7,934	\$ 9,189	\$ 8,254	\$ 9,919	\$ 11,252	\$ 11,580	\$ 10,543	\$ 9,809
Judicial	4,688	4,824	4,861	4,889	4,652	4,932	4,905	5,262	5,688	6,035
Financial Administration	2,850	2,800	3,023	3,075	3,564	3,414	3,213	2,913	2,995	3,204
Legal	293	299	280	310	286	281	287	281	332	316
Public facilities	244	268	-	-	-	-	-	-	-	-
Equipment services	1	-	-	-	-	-	-	-	-	-
Public safety	9,061	8,975	9,678	9,832	10,117	10,296	11,461	8,822	8,593	10,250
Public transportation	13,345	13,942	14,102	15,768	16,871	17,420	19,090	19,634	20,385	21,063
Health and welfare	602	513	450	311	275	326	183	202	201	207
Culture and Recreation	25	24	1	1	1	7	6	5	8	6
Debt service, interest and fiscal charges	314	516	-	-	-	-	-	-	-	-

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Program Revenues										
<i>Governmental activities (cont'd):</i>										
Operating grants and contributions	14,337	17,903	14,516	14,384	13,926	14,582	11,270	14,193	16,229	18,009
Capital grants and contributions	631	388	1,059	931	522	524	708	816	387	45
Total governmental activities program revenues	53,565	57,791	55,904	58,690	58,468	61,701	62,375	63,708	65,361	68,944
<i>Business-type Activities:</i>										
Charges for service:										
Public safety	-	-	-	-	-	1,554	1,293	1,383	1,648	1,805
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
Total primary government program revenues	\$ -	\$ 42	\$ -	\$ -	\$ -	\$ 1,554	\$ 1,293	\$ 10,378	\$ 1,648	\$ 1,805
Net (Expense)Revenue										
Governmental activities	\$(230,308)	\$(220,743)	\$(175,093)	\$(173,132)	\$(180,347)	\$(168,676)	\$(193,550)	\$(222,476)	\$(193,438)	\$(213,308)
Business-type activities	-	-	-	-	-	(1,243)	(1,326)	(1,404)	(2,326)	(580)
General revenue and other changes in net position										
<i>Governmental activities:</i>										
Property taxes	\$ 176,006	\$ 170,774	\$ 175,549	\$ 180,403	\$ 189,588	\$ 205,740	\$ 218,979	\$ 228,428	\$ 238,546	\$ 249,135
Mixed beverage tax	2,389	2,420	2,213	2,613	3,406	3,714	4,204	4,250	4,836	5,120
Unrestricted investment earnings	2,301	1,977	2,314	1,335	1,663	1,972	3,056	4,063	6,147	17,592
Miscellaneous	203	195	903	142	468	139	1,542	137	359	319
Total governmental activities:	\$ 180,899	\$ 175,366	\$ 180,979	\$ 184,493	\$ 195,125	\$ 211,565	\$ 227,781	\$ 236,878	\$ 249,888	\$ 272,166
<i>Business-Type Activities</i>										
Unrestricted investment earnings	10	3	3	2	1	6	100	142	60	71
Total business-type activities	10	3	3	2	1	6	100	142	60	71
Total primary government	\$ 180,909	\$ 175,369	\$ 180,982	\$ 184,495	\$ 195,126	\$ 211,571	\$ 227,881	\$ 237,020	\$ 249,948	\$ 272,237
Changes in Net Position										
Primary government	\$(49,409)	\$(45,377)	\$ 5,886	\$ 11,361	\$ 14,778	\$ 42,889	\$ 34,231	\$ 14,402	\$ 56,450	\$ 58,858
Business-type activities	10	3	3	2	1	(1,237)	(1,226)	(1,262)	(2,266)	(509)
Total Changes in Net Position	\$(49,399)	\$(45,374)	\$ 5,889	\$ 11,363	\$ 14,779	\$ 41,652	\$ 33,005	\$ 13,140	\$ 54,184	\$ 58,349

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

	2010*	2011	2012	2013	2014	2015	2016	2017	2018	2019
<i>General Fund:</i>										
Reserved	\$ 3,352	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved										
Designated	9,422	-	-	-	-	-	-	-	-	-
Undesignated	132,633	-	-	-	-	-	-	-	-	-
Nonspendable	-	17,682	17,386	17,138	16,765	37,924	37,782	37,818	48,988	61,679
Restricted	-	3,172	4,117	5,139	5,722	5,902	7,240	8,942	11,319	51,913
Committed	-	27,237	25,252	15,362	20,273	74,038	75,556	47,697	75,694	17,231
Unassigned	-	105,254	118,873	148,080	153,882	106,759	129,761	178,225	154,032	170,245
Total general fund	<u>145,407</u>	<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>301,068</u>
<i>All Other Governmental Funds:</i>										
Reserved	193,856	-	-	-	-	-	-	-	-	-
Unreserved										
Undesignated										
Special revenue funds	18,877	-	-	-	-	-	-	-	-	-
Nonspendable	-	4,132	3,795	3,405	4,043	4,516	4,509	5,244	6,964	3,577
Restricted	-	139,487	162,273	175,189	197,452	236,286	250,853	228,154	245,307	372,607
Committed	-	9,300	8,437	8,486	7,703	-	-	-	-	-
Total all other governmental funds	<u>\$ 212,733</u>	<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>

*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)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Revenues										
Taxes	\$ 175,494	\$ 171,402	\$ 175,442	\$ 180,510	\$ 189,520	\$ 205,344	\$ 219,544	\$ 228,330	\$ 238,378	\$ 249,262
Licenses and permits	23,353	316	284	382	460	536	630	617	765	594
Federal and State funds	15,469	18,631	15,696	14,381	13,544	16,093	13,386	16,074	14,945	16,206
Fees and charges for services	8,998	33,327	35,756	38,858	39,407	41,937	44,525	45,976	46,613	48,060
Fines and forfeitures	3,879	3,898	4,102	4,322	4,149	3,867	3,541	3,066	3,466	2,615
Other local government funds	-	64	172	173	1,538	101	227	461	3,683	4,354
Rental revenues	1,153	1,334	1,365	1,350	1,487	1,383	1,401	1,436	1,437	1,470
Investment earnings	4,028	3,540	2,250	1,321	1,655	1,962	3,022	3,962	5,933	17,293
Miscellaneous	1,356	1,319	1,267	1,899	1,583	725	2,181	757	915	1,462
Total Revenues	<u>233,730</u>	<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>
Expenditures										
General administration	29,859	64,567	26,146	24,785	38,785	29,357	32,667	31,987	35,610	35,772
Judicial	16,273	16,305	15,866	16,287	16,715	17,404	19,385	19,999	20,727	22,767
Financial administration	9,970	10,094	9,774	9,906	10,302	10,916	11,729	12,033	13,132	13,665
Legal	10,906	10,652	10,093	10,189	10,524	11,241	12,420	12,683	13,544	14,740
Public facilities	10,048	10,506	10,605	10,692	10,907	10,459	10,743	10,367	10,621	11,200
Equipment services	1,941	2,095	2,218	2,639	2,218	1,665	1,621	1,718	1,886	2,021
Public safety	58,576	58,422	56,090	55,454	56,636	59,219	60,438	63,214	67,545	72,402
Public transportation	15,661	19,019	15,499	18,647	15,853	19,516	16,037	14,839	12,331	14,907
Health and welfare	18,569	18,490	16,926	17,756	19,024	19,416	22,999	23,430	25,335	25,834
Culture and recreation	1,042	1,032	1,034	842	937	835	940	868	836	954
Conservation	277	278	246	244	257	263	236	224	208	263
Capital Outlay	49,710	61,633	35,190	31,165	24,569	32,677	40,488	50,359	42,824	76,327
Debt service										
Principal	25,590	26,685	26,050	28,035	27,165	29,490	35,840	43,210	50,770	78,150
Interest	18,266	16,683	16,107	16,803	16,196	16,223	16,413	16,178	14,471	12,414
Bond issuance costs	(20)	307	349	339	226	272	251	-	54	491
Advance refunding escrow	-	1,941	4,678	4,181	283	20	1,466	-	-	-
Total Expenditures	<u>266,668</u>	<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>
Excess of revenues over										
(under) expenditures	<u>(32,938)</u>	<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>

(continued)

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Other Financing Sources (Uses)										
Bonds issued	-	53,520	71,535	74,185	48,425	70,750	55,870	-	18,100	151,005
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
Sale of capital assets	164	113	318	3,782	577	507	673	809	11,883	18,586
Transfers in	9,310	1,205	445	618	728	496	656	1,491	3,764	2,241
Transfers out	(9,263)	(1,195)	(443)	(618)	(728)	(496)	(656)	(1,491)	(3,764)	(2,241)
Total other financing										
sources (uses)	<u>211</u>	<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>
Net change in fund balances	<u>\$(32,727)</u>	<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>
Debt Service as a percentage										
of noncapital expenditures	18.24%	15.97%	18.96%	19.21%	18.47%	19.43%	20.10%	20.45%	21.81%	28.37%

REVENUE CAPACITY

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

Fiscal Year	Estimated Market Value				Total Estimated Market Value	Total Direct Tax Rate	Total Taxable Assessed Value	Ratio of Assessed to Estimated Actual Value
	Land	City Property	Personal Property	Telegraph, Telephone, Pipe Lines, Railroads				
2010	8,248,766	66,968,360	5,679,387	1,134,592	82,031,105	0.2400	70,754,686	86.25%
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%

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	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Collin County	100.00%	\$ 0.24000	\$ 0.24000	\$ 0.24000	\$ 0.23750	\$ 0.23500	\$ 0.22500	\$ 0.20840	\$ 0.19225	\$ 0.18079	\$ 0.17495
Cities:											
Allen	100.00%	0.55400	0.55300	0.55200	0.55000	0.54000	0.53000	0.52000	0.51000	0.49800	0.48900
Anna	100.00%	0.65033	0.65033	0.65033	0.65033	0.64900	0.63900	0.62900	0.60129	0.59129	0.59129
Blue Ridge	100.00%	0.60591	0.61004	0.61463	0.59337	0.58952	0.56176	0.53865	0.50808	0.59411	0.56500
Carrollton	0.45%	0.61788	0.61788	0.61788	0.61788	0.61538	0.61288	0.60370	0.59970	0.59497	0.58997
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	0.79700	0.78250	0.78040	0.77670	0.77660
Fairview	100.00%	0.36500	0.36500	0.36000	0.36000	0.35999	0.35999	0.36000	0.36000	0.34971	0.34716
Farmersville	99.98%	0.61007	0.64290	0.69750	0.69750	0.78574	0.85900	0.78756	0.78000	0.75000	0.75000
Frisco	62.00%	0.46500	0.46191	0.46191	0.46191	0.46000	0.46000	0.45000	0.44660	0.44660	0.44660
Garland	0.86%	N/A	N/A	N/A	N/A	0.70460	0.70460	0.70460	0.70460	0.70460	0.76960
Josephine	93.00%	0.55268	0.55268	0.57000	0.59000	0.61500	0.60000	0.58000	0.54000	0.58000	0.57500
Lavon	100.00%	0.41450	0.45570	0.45570	0.45570	0.45570	0.45570	0.45570	0.45570	0.45570	0.47896
Lowry Crossing	100.00%	0.22978	0.22978	0.22978	0.22978	0.22978	0.22977	0.22954	0.22899	0.21412	0.19621
Lucas	100.00%	0.37418	0.37418	0.37418	0.35562	0.32066	0.32066	0.31795	0.31795	0.30322	0.30322
McKinney	100.00%	0.58550	0.58550	0.58550	0.58550	0.58300	0.58300	0.57300	0.54020	0.52517	0.51560
Melissa	100.00%	0.61000	0.61000	0.61000	0.61000	0.61000	0.61000	0.61000	0.61000	0.60954	0.60954
Murphy	100.00%	0.56500	0.56500	0.57000	0.57000	0.55000	0.53000	0.51000	0.50000	0.49000	0.49500
Nevada	100.00%	0.16101	0.17698	0.19288	0.19288	0.19125	0.20163	0.19115	0.18500	0.17927	0.17927
New Hope	100.00%	0.21000	0.21000	0.21000	0.21000	0.21000	0.20600	0.19600	0.19600	0.19600	0.23000
Parker	100.00%	0.37708	0.37708	0.37708	0.35708	0.35098	0.35098	0.36598	0.36598	0.36598	0.36598
Plano	96.00%	0.48860	0.48860	0.48860	0.48860	0.48860	0.48860	0.47860	0.46860	0.46030	0.44820
Princeton	100.00%	0.72839	0.72839	0.75693	0.73900	0.72180	0.69189	0.68989	0.68989	0.68882	0.67630
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	0.63516	0.62516	0.62516	0.62516	0.62516
Royse City	33.00%	0.65760	0.67290	0.68530	0.69800	0.67710	0.67710	0.67710	0.62150	0.62150	0.62150
Sachse	24.00%	0.70582	0.77082	0.77082	0.77082	0.77082	0.75728	0.75728	0.74728	0.72000	0.72000
St. Paul	100.00%	0.42128	0.41178	0.41178	0.40491	0.39228	0.37500	0.36900	0.33289	0.31731	0.29298
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	0.30000	0.36000	0.36000	0.36000	0.36000	0.36000	0.36000	0.36000
Wylie	97.00%	0.89890	0.89890	0.88890	0.88390	0.87890	0.86890	0.84890	0.78100	0.72585	0.68845

(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	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
School Districts:											
Allen I.S.D.	100.00%	\$ 1.54000	\$ 1.67000	\$ 1.67000	\$ 1.67000	\$ 1.64000	\$ 1.61000	\$ 1.59000	\$ 1.57000	\$ 1.55000	\$ 1.45890
Anna I.S.D.	100.00%	1.54000	1.54000	1.54000	1.54000	1.54000	1.67000	1.67000	1.67000	1.67000	1.56835
Bland I.S.D.	11.45%	N/A	N/A	N/A	N/A	1.51630	1.53400	1.48800	1.42710	1.36400	1.31000
Blue Ridge I.S.D.	100.00%	1.67000	1.67000	1.61667	1.61660	1.59750	1.57149	1.57149	1.57149	1.57149	1.56835
Celina I.S.D.	100.00%	1.64000	1.64000	1.64000	1.64000	1.64000	1.64000	1.64000	1.64000	1.64000	1.54890
Community I.S.D.	94.45%	1.49500	1.49500	1.62500	1.62500	1.61500	1.62500	1.62500	1.62500	1.67000	1.56835
Farmersville I.S.D.	99.98%	1.31000	1.34000	1.37000	1.40000	1.43090	1.42950	1.39000	1.32000	1.32000	1.20943
Frisco I.S.D.	67.00%	1.39000	1.42000	1.46000	1.46000	1.46000	1.46000	1.46000	1.46000	1.44000	1.33830
Gunter I.S.D.	0.52%	N/A	N/A	N/A	N/A	1.62000	1.62000	1.62000	1.62000	1.62000	1.51834
Leonard I.S.D.	10.98%	N/A	N/A	N/A	N/A	1.27096	1.27310	1.26620	1.25906	1.17000	1.06835
Lovejoy I.S.D.	100.00%	1.53500	1.53500	1.53500	1.53500	1.56000	1.56000	1.67000	1.67000	1.67000	1.56835
McKinney I.S.D.	100.00%	1.52800	1.54000	1.54000	1.67000	1.67000	1.67000	1.62000	1.62000	1.59000	1.48835
Melissa I.S.D.	100.00%	1.54000	1.54000	1.54000	1.54000	1.54000	1.67000	1.67000	1.67000	1.67000	1.56835
Plano I.S.D.	100.00%	1.35340	1.37340	1.37340	1.45300	1.44800	1.43900	1.43900	1.43900	1.43900	1.33735
Princeton I.S.D.	100.00%	1.49000	1.47360	1.48000	1.51000	1.62000	1.62000	1.62000	1.62000	1.62000	1.56835
Prosper I.S.D.	78.98%	1.63000	1.67000	1.67000	1.67000	1.67000	1.67000	1.67000	1.67000	1.67000	1.56835
Rockwall I.S.D.	0.02%	N/A	N/A	N/A	N/A	1.44000	1.44000	1.46500	1.44000	1.43000	1.35000
Royse City I.S.D.	100.00%	N/A	N/A	N/A	N/A	1.67000	1.67000	1.67000	1.67000	1.67000	1.56835
Trenton I.S.D.	3.29%	N/A	N/A	N/A	N/A	1.45140	1.46000	1.46000	1.46000	1.42000	1.26835
Van Alstyne I.S.D.	13.60%	N/A	N/A	N/A	N/A	1.52000	1.52000	1.52000	1.62000	1.62000	1.53590
Whitewright I.S.D.	1.93%	N/A	N/A	N/A	N/A	1.37000	1.37000	1.35000	1.35000	1.32000	1.24535
Wylie I.S.D.	100.00%	1.64000	1.64000	1.64000	1.64000	1.64000	1.64000	1.64000	1.64000	1.64000	1.53840

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	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Special Districts:											
Seis Lagos											
Utility Dist	100.00%	0.44826	0.46037	0.46245	0.46929	0.43564	0.26489	0.26573	0.26924	0.27515	0.28220
Collin College	100.00%	0.08630	0.08630	0.08630	0.08364	0.08196	0.08196	0.08122	0.07981	0.081222	0.081222
Collin County											
M.U.D. #1	100.00%	N/A	N/A	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	N/A	1.05000	1.05000	1.05000	1.05000	1.05000	1.05000
Direct Rate Applied by Collin County		0.24000	0.24000	0.24000	0.23750	0.23500	0.22500	0.20840	0.19225	0.18079	0.17495
Weighted Average All Entities		0.72624	0.73383	0.74609	0.75180	0.65919	0.67727	0.67296	0.66591	0.65197	0.63803

Source: Central Appraisal District

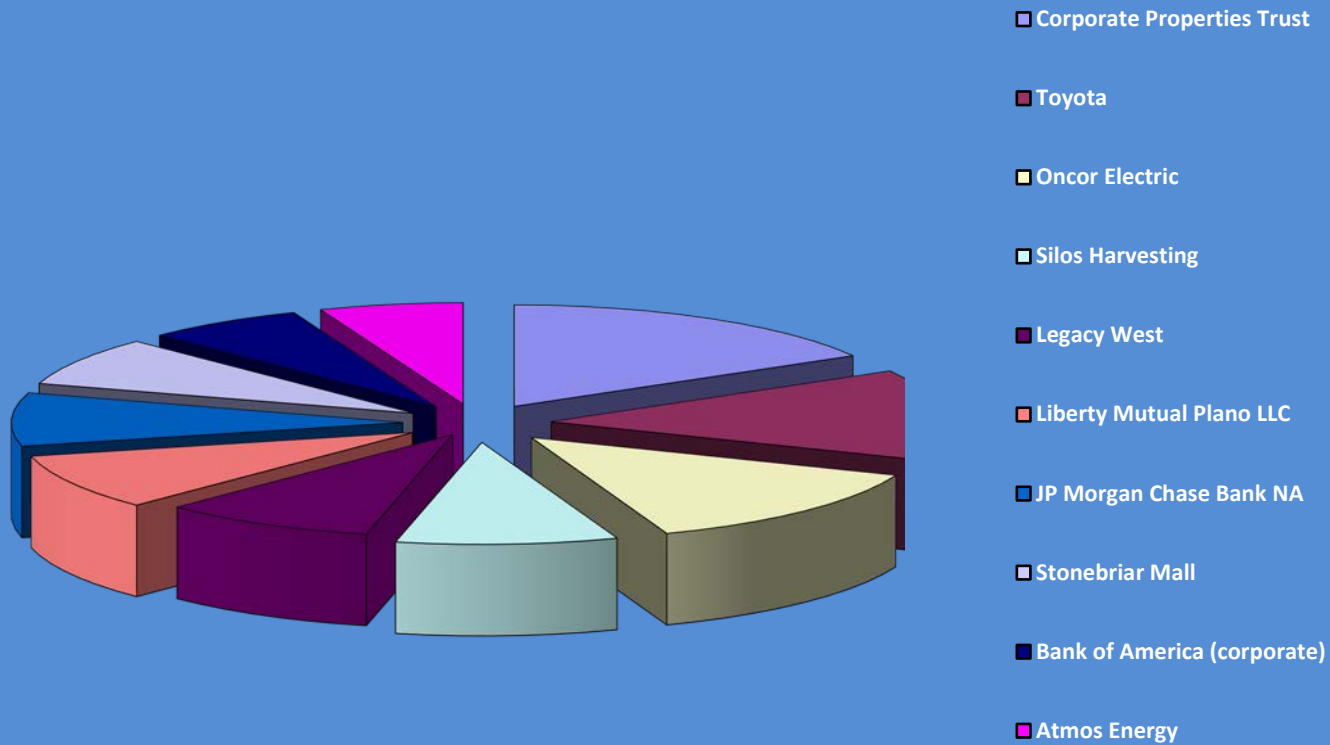
COLLIN COUNTY, TEXAS
Table 2.3 - Principal Taxpayers
Current Year and Nine Years Ago
(amounts expressed in thousands)

Name of Taxpayer	Nature of Property	Fiscal Year 2019		Fiscal Year 2010	
		Taxable Assessed Value	Percent of Total Taxable Assessed Value	Taxable Assessed Value	Percent of Total Taxable Assessed Value
Corporate Properties Trust	Investment	\$ 711,683	0.48%	\$ -	0.00%
Toyota	Manufacturer	613,366	0.41%	-	0.00%
Oncor Electric	Utility	570,401	0.38%	439,175	0.62%
Silos Harvesting	Investment	389,653	0.26%	-	0.00%
Legacy West	Investment	378,750	0.25%	-	0.00%
Liberty Mutual Plano LLC	Commercial	377,568	0.25%	-	0.00%
JP Morgan Chase Bank NA	Commercial	362,488	0.24%	-	0.00%
Stonebriar Mall	Commercial	330,831	0.22%	221,706	0.31%
Bank of America (corporate)	Commercial	280,562	0.19%	104,207	0.15%
Atmos Energy	Utility	253,818	0.17%	-	0.00%
No longer eligible for listing		<u>201,018</u>	<u>0.13%</u>	<u>883,420</u>	<u>1.25%</u>
Total		<u>\$ 4,470,138</u>	<u>2.99%</u>	<u>\$ 1,648,508</u>	<u>2.33%</u>
Total Assessed Value and Percentage of Total		<u>\$ 149,632,277</u>	<u>100.00%</u>	<u>\$ 70,754,686</u>	<u>100.00%</u>

Source: Central Appraisal District

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

PRINCIPAL TAXPAYERS 2019



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, 2019	Pct. Of Delinquent Taxes to Total Adjusted Levy
		Amount	Pct. Of Original Levy				Amount	Pct. Of Adjusted Levy (3)		
2010	171,194	171,194	100.00%	3,370	174,564	369	171,563	98.28%	317	0.18%
2011	169,597	169,258	99.80%	884	170,481	406	169,664	99.52%	333	0.20%
2012	170,579	170,579	100.00%	2,731	173,310	351	170,930	98.63%	399	0.23%
2013	176,489	176,489	100.00%	1,809	178,298	381	176,870	99.20%	636	0.36%
2014	185,623	185,623	100.00%	2,055	187,678	530	186,153	99.19%	802	0.43%
2015	200,571	200,571	100.00%	1,870	202,441	-	200,571	99.08%	928	0.46%
2016	212,130	212,130	100.00%	3,613	215,743	-	212,130	98.33%	697	0.32%
2017	219,829	219,829	100.00%	4,639	224,468	-	219,829	97.93%	655	0.29%
2018	232,110	232,110	100.00%	3,582	235,692	-	232,110	98.48%	732	0.31%
2019	242,175	242,175	100.00%	4,837	247,012	-	242,175	98.04%	867	0.35%

(1) Taxes are levied on assessed property values as of January 1 of prior calendar year (i.e., in 2019, taxes are levied on calendar year 2018).

(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			
2010	374,710	9,095	12,652	396,457	1.09%	501
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

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)

<u>Fiscal Year</u>	<u>General Obligation Bonds</u>	<u>Less: Amounts Available in Debt Service Fund</u>	<u>Total</u>	<u>Percentage of Estimated Actual Taxable Value* of Property</u>	<u>Per Capita^</u>	<u>Property Value</u>	<u>Population</u>
2010	383,805	4,427	379,378	0.54%	479	70,754,686	791,631
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	392,565	6,356	386,209	0.26%	384	149,632,277	1,005,146

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, 2019
(amounts expressed in thousands)

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable*</u>	<u>Estimated Share of Overlapping Debt</u>
Debt repaid with property taxes: County	\$ 392,565	100%	\$ 392,565
Total direct and overlapping debt			<u>\$ 392,565</u>

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)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Debt Limit	\$ 17,688,672	\$ 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
Total net debt applicable to limit	<u>379,378</u>	<u>385,767</u>	<u>387,031</u>	<u>383,392</u>	<u>379,552</u>	<u>414,895</u>	<u>375,918</u>	<u>331,038</u>	<u>296,586</u>	<u>386,209</u>
Legal debt margin	<u>\$ 17,309,294</u>	<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>
Total net debt applicable to the limit as percent of debt limit.	2.14%	2.13%	2.02%	1.94%	1.75%	1.71%	1.38%	1.07%	0.86%	1.03%
Assessed value of real property										149,632,277
Debt limit 25% of assessed value of real property (Article 3, Section 52, Constitution of the State of Texas)										\$ 37,408,069
Amount of debt applicable to debt limit:										
Total gross bonded debt								\$	392,565	
Less amount available in debt service to retire general obligation bonds and certificates of obligation								\$	6,356	
Total amount of net debt applicable to debt limit										<u>386,209</u>
Legal debt margin										<u>\$ 37,021,860</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
2009	764,500	35,115,568	45,933	34.5	7.80%
2010	791,631	36,447,393	46,041	34.6	7.20%
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%

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

* Unavailable

Note: Personal Income is calculated by multiplying Per Capita Personal Income by the total population.

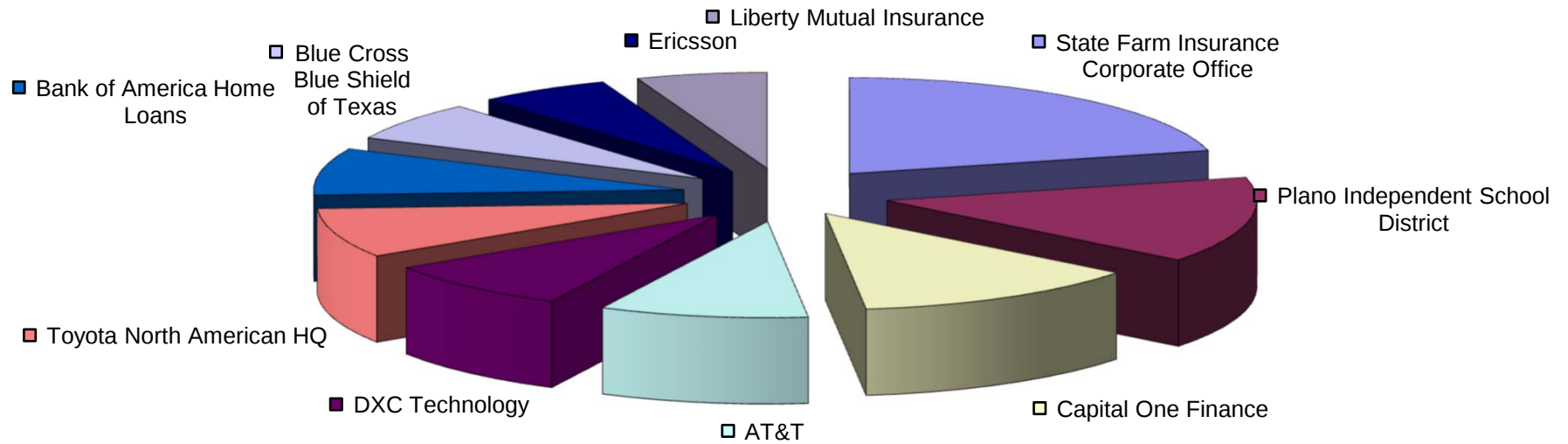
COLLIN COUNTY, TEXAS
Table 4.2 - Principal Employers
Current Year and Ten Years Ago
(amounts expressed in thousands)

Employer	2019		2010	
	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%	-	0.00%
Capital One Finance	5,979	1.13%	-	0.00%
AT&T	4,300	0.82%	2,350	0.61%
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%	12,311	3.18%
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	<u>26,500</u>	5.03%	<u>19,106</u>	4.94%
Total	<u><u>73,797</u></u>	14.00%	<u><u>33,767</u></u>	8.72%
Total Employed in the County ⁽¹⁾	527,191		387,042	

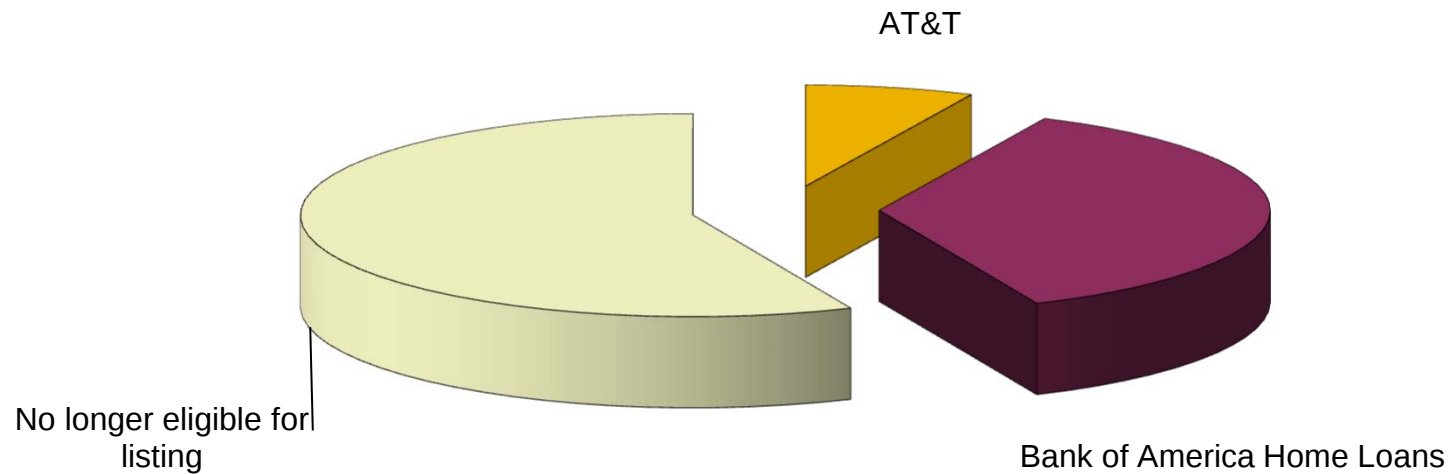
Source: North Central Texas Council of Governments

(1) Texas A&M University

Principal Employers 2019



Principal Employers 2010



OPERATING INFORMATION

COLLIN COUNTY, TEXAS
Table 5.1 - County Employees by Function*
Last Ten Fiscal Years
September 30, 2019

Function	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Administration	142	139	153	144	153	155	168	161	163	185
Judicial	216	210	209	213	207	207	232	231	262	286
Financial Administration	133	140	139	142	145	148	151	162	179	185
Legal	114	109	109	111	109	115	120	124	137	147
Public Facilities	53	53	53	51	53	53	53	53	56	55
Equipment Services	13	14	14	14	12	13	12	13	14	14
Public Safety	807	789	788	794	786	785	775	818	947	980
Public Transportation	96	98	96	93	91	89	90	91	105	100
Health and Welfare	69	64	66	61	64	63	62	64	70	78
Culture and Recreation	9	10	8	10	11	11	11	11	13	13
Conservation	7	7	7	7	7	7	6	5	6	5
Total County Employees	<u>1,659</u>	<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>

* Source - County Human Resources Management System - Position Budget

County Employees by Function

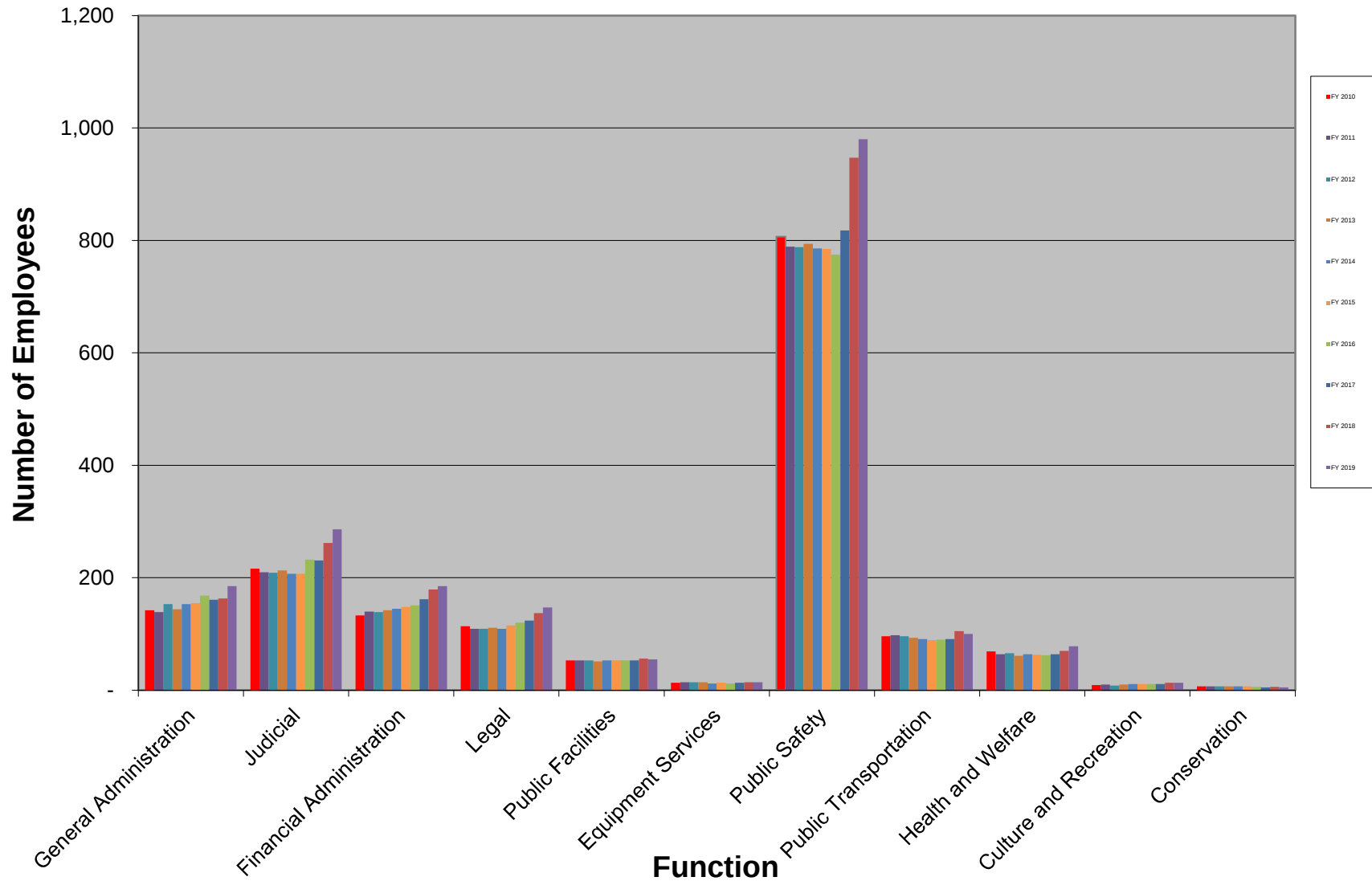


Table 5.2 - Operating Indicators by Function/Program*
Last Ten Fiscal Years
September 30, 2019

Function/Program	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Administration										
Number of registered voters	424,548	423,312	449,120	456,834	470,795	498,688	540,084	549,039	573,099	600,000
Vital statistics filed	14,833	15,372	16,016	16,673	18,263	17,507	18,850	18,603	19,027	20,083
Judicial										
Number of civil cases	13,026	14,293	13,763	14,733	14,072	15,556	15,578	16,384	17,119	18,153
Number of criminal cases	3,666	4,231	4,473	4,335	4,371	4,531	5,486	5,858	6,139	7,148
Financial Administration										
Number of property tax transaction	366,185	344,030	367,595	375,463	378,955	351,261	390,034	431,538	439,838	464,708
Number of registered vehicles	758,234	791,934	797,234	827,408	845,965	852,511	906,167	857,194	903,109	930,525
Legal										
Number of new felony cases	2,500	3,028	3,002	2,870	2,852	3,425	3,836	3,934	4,166	4,787
Number of convictions	3,415	4,264	4,394	4,243	4,398	4,177	5,085	5,663	6,042	6,316
Public Facilities										
Number of work orders completed	42,541	40,647	39,855	40,090	39,958	40,032	39,263	37,428	42,511	22,057
Number of construction projects	28	24	40	36	58	65	46	44	50	35
Equipment Services										
Number of job orders	5,979	5,778	5,850	5,935	5,844	4,858	4,207	4,028	3,050	3,327
Public Safety										
Number of autopsies performed	557	528	512	330	320	324	373	346	337	301
Number of inspections	1,183	1,933	1,668	1,868	2,032	2,264	2,416	2,814	2,850	2,245
Number of emergency responses	27,847	28,906	30,092	34,649	34,238	34,205	34,836	30,736	25,074	25,093
Number of book-ins	19,120	18,730	18,568	18,765	17,332	19,051	19,680	17,150	18,534	19,103
Public Transportation										
Miles of road resurfaced	37	30	37	45	51	8	10	6	5	10
Health and Welfare										
Number of immunizations	28,126	31,394	18,180	16,150	16,733	13,004	12,446	13,380	15,121	15,375
Number of clinic visits	15,366	16,770	10,925	10,014	9,933	9,621	10,929	8,611	2,548	11,959
WIC participants	12,139	11,802	11,698	11,199	10,867	10,084	9,332	9,117	8,246	7,230
Substance abuse assessments	1,628	1,077	1,012	911	874	950	1,096	1,484	1,346	1,429
Culture and Recreation										
Number of events	198	200	280	322	369	378	358	394	389	359
Conservation										
Number of seminars	320	341	502	493	535	1,395	481	337	882	180
News releases	102	218	232	273	256	565	173	41	11	10
Volunteers trained	3,924	3,263	4,119	4,357	4,130	166	3,859	3,139	3,048	4,265
County Extension newsletters	78,322	90,516	160,965	168,429	203,428	174,100	96,216	85,785	62,728	74,274

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

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

COLLIN COUNTY, TEXAS
Table 5.3 - Capital Asset Statistics by Function/Program*
Last Ten Fiscal Years
September 30, 2019

Function/Program	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Administration										
Number of voting machines	1,420	1,420	1,420	1,420	1,420	1,420	986	1,420	1,800	2,000
Financial Administration										
Formax folder system	1	1	1	1	1	1	1	1	1	1
Public Facilities										
Number of county facilities	31	31	31	30	30	30	30	30	32	32
Equipment Services										
Number of vehicles in county fleet	332	322	325	349	366	333	329	341	329	332
Public Safety										
Number of patrol units	16	16	15	19	28	28	27	28	29	29
Number of illegal dumping surveillance cameras	5	5	6	3	6	6	6	6	6	6
Public Transportation										
Miles of county asphalt roads	601	610	625	670	686	679	647	648	649	645
Number of county bridges maintained	90	90	100	106	108	109	107	112	111	111
Health and Welfare										
Number of medical tables	11	10	13	12	12	12	12	12	12	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