

City of McKinney, Texas
Balance Sheet - Governmental Funds
General Fund *
September 30, 2017 (Unaudited)

	General Fund	Capital Equip Replacement	OPEB	APEX	MPAC	Main Street	Public Art	Disaster Relief	CAFR General Fund Total
ASSETS									
Cash and cash equivalents	\$ 27,883,888	\$ 10,335,258	\$ 3,317,131	\$ 1,114,859	\$ 414,943	\$ 6,337	\$ 64,237	\$ 516,552	\$ 43,653,205
Investments	33,806,545	-	-	-	-	-	-	-	33,806,545
Receivables (net of allowance for uncollectibles):									
Delinquent property taxes	791,328	-	-	-	-	-	-	-	791,328
Accounts	2,930,053	-	-	22,132	789	-	-	-	2,952,973
Notes	770,702	-	-	-	-	-	-	-	770,702
Other taxes and fees	7,643,493	-	-	-	-	-	-	-	7,643,493
Accrued interest	204,663	-	-	-	-	-	-	-	204,663
Due from other funds	384,865	-	-	-	-	-	-	-	384,865
Due from other governments	57,967	-	-	-	-	-	-	-	57,967
Inventory	53,891	-	-	-	-	-	-	-	53,891
Prepaid items	1,851,640	1,426,655	-	-	1,600	-	-	-	3,279,895
Total assets	76,379,036	11,761,913	3,317,131	1,136,990	417,332	6,337	64,237	516,552	93,599,528
LIABILITIES									
Accounts payable	\$ 2,211,955	\$ 179,368	\$ -	\$ 55,183	\$ 10,542	\$ -	\$ -	\$ -	\$ 2,457,048
Other accrued liabilities	5,241,792	-	-	76,400	60,786	9,230	-	-	5,388,209
Deposits	976,649	-	-	-	-	-	-	-	976,649
Unearned revenue	5,801	-	-	1,005,406	-	-	-	-	1,011,207
Total liabilities	8,436,196	179,368	-	1,136,990	71,329	9,230	-	-	9,833,113
DEFERRED INFLOWS OF RESOURCES									
Unavailable revenue	3,290,468	-	-	-	-	-	-	-	3,290,468
Total deferred inflows of resources	3,290,468	-	-	-	-	-	-	-	3,290,468
FUND BALANCES									
NONSPENDABLE:									
Inventory	53,892	-	-	-	-	-	-	-	53,892
Prepaid items	1,851,640	1,426,655	-	-	1,600	-	-	-	3,279,895
RESTRICTED:									
Law enforcement	10,972	-	-	-	-	-	-	-	10,972
Courts	383,860	-	-	-	-	-	-	-	383,860
ASSIGNED:									
Capital equip replacement	-	10,155,890	-	-	-	-	-	-	10,155,890
Disaster relief	-	-	-	-	-	-	-	516,552	516,552
Public & performing arts	-	-	-	-	344,403	-	64,237	-	408,640
OPEB	-	-	3,317,131	-	-	-	-	-	3,317,131
UNASSIGNED	62,352,008	-	-	-	-	(2,893)	-	-	62,349,115
Total fund balances	64,652,372	11,582,545	3,317,131	-	346,003	(2,893)	64,237	516,552	80,475,947
Total liabilities, deferred inflows of resources and fund balances	\$ 76,379,036	\$ 11,761,913	\$ 3,317,131	\$ -	\$ 417,332	\$ 6,337	\$ 64,237	\$ 516,552	\$ 93,599,528

*Refer to CAFR pages 18-22

City of McKinney, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
General Funds*
September 30, 2017 (Unaudited)

	General Fund	Capital Equip Replacement	OPEB	APEX	MPAC	Main Street	Public Art	Disaster Relief	CAFR General Fund Total
REVENUES									
Property taxes	\$ 69,881,668	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 69,881,668
Sales and use taxes	23,657,598	-	-	-	-	-	-	-	23,657,598
Franchise fees	14,790,277	-	-	-	-	-	-	-	14,790,277
Licenses and permits	14,883,836	-	-	-	-	-	-	-	14,883,836
Intergovernmental	925,280	-	-	752,646	150	-	-	-	1,678,077
Charges for services	6,063,135	-	-	2,358,549	306,962	-	-	-	8,728,646
Fines and forfeitures	1,923,929	-	-	-	-	-	-	-	1,923,929
Investment income	547,599	111,601	6,091	676	761	6	114	-	666,848
Contributions	37,164	-	-	15,178	400,272	-	-	-	452,613
Miscellaneous	9,512,082	-	-	13,398	2,153	-	-	-	9,527,633
Total revenues	142,222,568	111,601	6,091	3,140,448	710,297	6	114	-	146,191,125
EXPENDITURES									
Current:									
General government	22,698,115	49,969	-	-	-	-	-	-	22,748,084
Police	29,125,716	32,587	-	-	-	-	-	-	29,158,304
Fire	24,827,299	88,257	-	-	-	-	-	-	24,915,556
Libraries	3,356,481	-	-	-	-	-	-	-	3,356,481
Development	9,306,426	-	-	-	-	-	-	-	9,306,426
Parks and recreation	8,720,480	28,261	-	3,079,763	700,541	229,898	-	-	12,758,944
Public works	9,977,918	404,393	-	-	-	-	-	-	10,382,311
Economic Incentives	4,141,200	-	-	-	-	-	-	-	4,141,200
Debt Service:									
Principal retirement	-	284,211	-	-	-	-	-	-	284,211
Interest and fiscal charges	-	37,468	-	-	-	-	-	-	37,468
Capital expenditures:									
General government	222,355	412,151	-	-	-	-	-	-	634,506
Police	429,918	396,668	-	-	-	-	-	-	826,586
Fire	794,450	1,777,790	-	-	-	-	-	-	2,572,240
Development	127,201	-	-	-	-	-	-	-	127,201
Parks and recreation	228,728	198,161	-	60,685	8,000	-	-	-	495,575
Public works	124,195	2,749,917	-	-	-	-	-	-	2,874,112
Total expenditures	114,080,483	6,459,833	-	3,140,448	708,541	229,898	-	-	124,619,205
Excess (deficiency) of revenues over (under) expenditures	28,142,084	(6,348,233)	6,091	-	1,756	(229,893)	114	-	21,571,920
OTHER FINANCING SOURCES (USES)									
Proceeds from sale of property	1,648,564	-	-	-	-	-	-	-	1,648,564
Transfers in	2,751,968	575,129	-	-	15,000	-	-	-	3,342,097
Transfers out	(11,692,663)	-	-	-	-	-	-	-	(11,692,663)
Intrafund Transfers	(8,714,708)	7,942,793	500,000	-	-	227,000	44,915	-	-
Total other financing sources (uses)	(16,006,839)	8,517,922	500,000	-	15,000	227,000	44,915	-	(6,702,002)
Net change in fund balances	12,135,246	2,169,689	506,091	-	16,756	(2,893)	45,029	-	14,869,919
Fund balances, beginning of year	52,517,124	9,412,856	2,811,040	-	329,248	-	19,208	516,552	65,606,028
Fund balances, end of year	<u>\$ 64,652,370</u>	<u>\$ 11,582,545</u>	<u>\$ 3,317,131</u>	<u>\$ -</u>	<u>\$ 346,004</u>	<u>\$ (2,893)</u>	<u>\$ 64,237</u>	<u>\$ 516,552</u>	<u>\$ 80,475,947</u>

*Refer to CAFR pages 18-22