

City of McKinney, Texas  
Balance Sheet - Governmental Funds  
General Fund \*  
September 30, 2018 (Unaudited)

	General Fund	Capital Equip Replacement	OPEB	APEX	MPAC	Public Art	Disaster Relief	CAFR General Fund Total
<b>ASSETS</b>								
Cash and cash equivalents	\$ 12,267,388	\$ 7,799,262	\$ 1,128,425	\$ 1,627,040	\$ 427,803	\$ 83,964	\$ 16,552	\$ 23,350,434
Investments	41,865,300	2,498,943	3,244,420	-	-	-	500,000	48,108,663
Receivables (net of allowance for uncollectibles):								
Delinquent property taxes	643,534	-	-	-	-	-	-	643,534
Accounts	3,036,150	-	-	21,741	3,725	-	-	3,061,616
Notes	1,156,052	-	-	-	-	-	-	1,156,052
Other taxes and fees	7,985,388	-	-	-	-	-	-	7,985,388
Accrued interest	275,333	469	1,499	-	-	-	-	277,301
Due from other funds	343,135	-	-	-	-	-	-	343,135
Due from other governments	87,831	-	-	-	-	-	-	87,831
Inventory	44,571	-	-	-	-	-	-	44,571
Prepaid items	7,351,720	321,679	-	1,171	-	-	-	7,674,570
<b>Total assets</b>	<b>75,056,402</b>	<b>10,620,353</b>	<b>4,374,344</b>	<b>1,649,952</b>	<b>431,528</b>	<b>83,964</b>	<b>516,552</b>	<b>92,733,095</b>
<b>LIABILITIES</b>								
Accounts payable	\$ 4,064,028	\$ 347,712	\$ -	\$ 102,535	\$ 17,608	\$ -	\$ -	\$ 4,531,883
Other accrued liabilities	5,401,139	24,810	-	81,230	36,949	-	-	5,544,128
Deposits	1,197,180	-	-	-	-	-	-	1,197,180
Unearned revenue	21,172	-	-	879,282	-	-	-	900,454
<b>Total liabilities</b>	<b>10,683,519</b>	<b>372,522</b>	<b>-</b>	<b>1,063,047</b>	<b>54,557</b>	<b>-</b>	<b>-</b>	<b>12,173,645</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>								
Unavailable revenue	3,666,836	-	-	-	-	-	-	3,666,836
<b>Total deferred inflows of resources</b>	<b>3,666,836</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,666,836</b>
<b>FUND BALANCES</b>								
NONSPENDABLE:								
Inventory	44,571	-	-	-	-	-	-	44,571
Prepaid items	7,351,720	321,679	-	1,171	-	-	-	7,674,570
RESTRICTED:								
Courts/Law enforcement	412,412	-	-	-	-	-	-	412,412
ASSIGNED:								
Capital equip replacement	-	9,926,152	-	-	-	-	-	9,926,152
Disaster relief	-	-	-	-	-	-	516,552	516,552
Public & performing arts	-	-	-	-	376,971	83,964	-	460,935
OPEB	-	-	4,374,344	-	-	-	-	4,374,344
UNASSIGNED	52,897,344	-	-	585,734	-	-	-	53,483,078
<b>Total fund balances</b>	<b>60,706,047</b>	<b>10,247,831</b>	<b>4,374,344</b>	<b>586,905</b>	<b>376,971</b>	<b>83,964</b>	<b>516,552</b>	<b>76,892,614</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 75,056,402</b>	<b>\$ 10,620,353</b>	<b>\$ 4,374,344</b>	<b>\$ 1,649,952</b>	<b>\$ 431,528</b>	<b>\$ 83,964</b>	<b>\$ 516,552</b>	<b>\$ 92,733,095</b>

**City of McKinney, Texas**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**General Funds\***  
**September 30, 2018 (Unaudited)**

	<b>General Fund</b>	<b>Capital Equip Replacement</b>	<b>OPEB</b>	<b>APEX</b>	<b>MPAC</b>	<b>Public Art</b>	<b>Disaster Relief</b>	<b>CAFR General Fund Total</b>
<b>REVENUES</b>								
Property taxes	\$ 73,847,744	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 73,847,744
Sales and use taxes	25,213,079	-	-	-	-	-	-	25,213,079
Franchise fees	16,167,036	-	-	-	-	-	-	16,167,036
Licenses and permits	11,495,904	-	-	-	-	-	-	11,495,904
Intergovernmental	997,924	-	-	-	-	-	-	997,924
Charges for services	5,152,986	-	-	4,544,076	314,115	-	-	10,011,177
Fines and forfeitures	1,981,919	-	-	-	-	-	-	1,981,919
Investment income	624,568	223,466	57,213	14,655	1,889	-	-	921,791
Contributions	22,643	-	-	11,000	396,741	10,750	-	441,134
Miscellaneous	763,541	-	-	27,593	2,285	-	-	793,419
<b>Total revenues</b>	<b>136,267,344</b>	<b>223,466</b>	<b>57,213</b>	<b>4,597,324</b>	<b>715,030</b>	<b>10,750</b>	<b>-</b>	<b>141,871,127</b>
<b>EXPENDITURES</b>								
Current:								
General government	26,716,168	13,183	-	-	-	-	-	26,729,351
Police	33,105,385	79,154	-	-	-	-	-	33,184,539
Fire	27,821,014	45,821	-	-	-	-	-	27,866,835
Libraries	3,513,383	-	-	-	-	-	-	3,513,383
Development	10,798,904	227	-	-	-	-	-	10,799,131
Parks and recreation	9,340,401	850,579	-	4,000,419	693,063	21,500	-	14,905,962
Public works	11,253,035	273,701	-	-	-	-	-	11,526,736
Economic Incentives	117,241	-	-	-	-	-	-	117,241
Debt Service:								
Principal retirement	-	291,915	-	-	-	-	-	291,915
Interest and fiscal charges	-	29,764	-	-	-	-	-	29,764
Capital expenditures:								
General government	35,409	321,552	-	-	-	-	-	356,961
Police	529,796	845,138	-	-	-	-	-	1,374,934
Fire	2,178,030	1,384,709	-	-	-	-	-	3,562,739
Development	165,959	221,211	-	-	-	-	-	387,170
Parks and recreation	160,299	415,033	-	10,001	6,000	-	-	591,333
Public works	195,943	1,632,977	-	-	-	-	-	1,828,920
<b>Total expenditures</b>	<b>125,930,967</b>	<b>6,404,964</b>	<b>-</b>	<b>4,010,420</b>	<b>699,063</b>	<b>21,500</b>	<b>-</b>	<b>137,066,914</b>
Excess (deficiency) of revenues over (under) expenditures	10,336,377	(6,181,498)	57,213	586,904	15,967	(10,750)	-	4,804,213
<b>OTHER FINANCING SOURCES (USES)</b>								
Proceeds from sale of property	253,724	-	-	-	-	-	-	253,724
Transfers in	2,831,630	425,100	-	-	15,000	-	-	3,271,730
Transfers out	(11,913,000)	-	-	-	-	-	-	(11,913,000)
Intrafund Transfers	(5,452,161)	4,421,684	1,000,000	-	-	30,477	-	-
<b>Total other financing sources (uses)</b>	<b>(14,279,807)</b>	<b>4,846,784</b>	<b>1,000,000</b>	<b>-</b>	<b>15,000</b>	<b>30,477</b>	<b>-</b>	<b>(8,387,546)</b>
Net change in fund balances	(3,943,430)	(1,334,714)	1,057,213	586,904	30,967	19,727	-	(3,583,333)
Fund balances, beginning of year	64,649,478	11,582,545	3,317,131	-	346,004	64,237	516,552	80,475,947
Fund balances, end of year	<b>\$ 60,706,048</b>	<b>\$ 10,247,831</b>	<b>\$ 4,374,344</b>	<b>\$ 586,904</b>	<b>\$ 376,971</b>	<b>\$ 83,964</b>	<b>\$ 516,552</b>	<b>\$ 76,892,614</b>