

City of McKinney, Texas
Balance Sheet - Governmental Funds
General Fund *
September 30, 2016 (Unaudited)

	General Fund	Capital Equip Replacement	OPEB	MPAC	Public Art	Disaster Relief	CAFR General Fund Total
ASSETS							
Cash and cash equivalents	\$ 39,479,939	\$ 9,256,617	\$ 2,811,040	\$ 383,582	\$ 19,208	\$ 516,552	\$ 52,466,938
Investments	17,172,783	-	-	-	-	-	17,172,783
Receivables (net of allowance for uncollectibles):							
Delinquent property taxes	689,929	-	-	-	-	-	689,929
Accounts	2,444,128	-	-	838	-	-	2,444,966
Notes	3,250,050	-	-	-	-	-	3,250,050
Other taxes and fees	7,593,916	-	-	-	-	-	7,593,916
Accrued interest	82,469	-	-	-	-	-	82,469
Due from other funds	370,605	-	-	-	-	-	370,605
Due from other governments	60,940	-	-	-	-	-	60,940
Inventory	46,072	-	-	-	-	-	46,072
Prepaid items	925,420	321,679	-	6,045	-	-	1,253,144
Total assets	72,116,251	9,578,296	2,811,040	390,465	19,208	516,552	85,431,812
LIABILITIES							
Accounts payable	\$ 1,641,016	\$ 165,440	\$ -	\$ 10,807	\$ -	\$ -	\$ 1,817,263
Other accrued liabilities	13,777,233	-	-	50,411	-	-	13,827,644
Deposits	928,883	-	-	-	-	-	928,883
Unearned revenue	54,801	-	-	-	-	-	54,801
Total liabilities	16,401,933	165,440	-	61,218	-	-	16,628,591
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue	3,197,192	-	-	-	-	-	3,197,192
Total deferred inflows of resources	3,197,192	-	-	-	-	-	3,197,192
FUND BALANCES							
NONSPENDABLE:							
Inventory	46,072	-	-	-	-	-	46,072
Prepaid items	925,420	321,679	-	6,045	-	-	1,253,144
RESTRICTED:							
Debt service	-	-	-	-	-	-	-
Street construction	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-
Law enforcement	-	-	-	-	-	-	-
Courts	350,172	-	-	-	-	-	350,172
Fire	-	-	-	-	-	-	-
PEG	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-
Community housing	-	-	-	-	-	-	-
Veterans Memorial Park	-	-	-	-	-	-	-
Hotel/Motel	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-
ASSIGNED:							
OPEB	-	-	2,811,040	-	-	-	2,811,040
UNASSIGNED	51,195,459	9,091,177	-	323,203	19,208	516,552	61,145,599
Total fund balances	52,517,123	9,412,856	2,811,040	329,248	19,208	516,552	65,606,027
Total liabilities, deferred inflows of resources and fund balances	\$ 72,116,248	\$ 9,578,296	\$ 2,811,040	\$ 390,466	\$ 19,208	\$ 516,552	\$ 85,431,810

*Refer to CAFR pages 18-22

City of McKinney, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
General Funds*
September 30, 2016 (Unaudited)

	General Fund	Capital Equip Replacement	OPEB	MPAC	Public Art	Disaster Relief	CAFR General Fund Total
REVENUES							
Property taxes	\$ 63,437,519	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63,437,519
Sales and use taxes	22,172,572	-	-	-	-	-	22,172,572
Franchise fees	14,162,263	-	-	-	-	-	14,162,263
Licenses and permits	11,484,965	-	-	-	-	-	11,484,965
Intergovernmental	818,258	-	-	-	-	-	818,258
Charges for services	6,039,618	-	-	367,360	-	-	6,406,978
Fines and forfeitures	1,912,878	-	-	-	-	-	1,912,878
Investment income	389,848	42,571	2,714	408	24	-	435,565
Contributions	21,742	-	-	427,722	-	-	449,464
Miscellaneous	431,254	-	-	2,160	-	-	433,414
Total revenues	120,870,917	42,571	2,714	797,650	24	-	121,713,876
EXPENDITURES							
Current:							
General government	21,939,787	-	-	-	-	-	21,939,787
Police	26,919,510	36,116	-	-	-	-	26,955,626
Fire	23,565,974	20,831	-	-	-	-	23,586,805
Libraries	3,353,164	-	-	-	-	-	3,353,164
Development	9,344,721	-	-	-	-	-	9,344,721
Parks and recreation	8,084,340	-	-	834,611	19,901	-	8,938,852
Public works	10,730,058	489,053	-	-	-	-	11,219,111
Debt Service:							
Principal retirement	31,250	321,679	-	-	-	-	352,929
Interest and fiscal charges	41,640	-	-	-	-	-	41,640
Capital expenditures:							
General government	337,255	159,619	-	-	-	-	496,874
Police	181,669	883,236	-	-	-	-	1,064,905
Fire	356,703	298,734	-	-	-	-	655,437
Development	21,649	-	-	-	-	-	21,649
Parks and recreation	95,747	163,649	-	-	-	-	259,396
Public works	82,619	684,907	-	-	-	-	767,526
Total expenditures	105,086,086	3,057,824	-	834,611	19,901	-	108,998,422
Excess (deficiency) of revenues over (under) expenditures	15,784,831	(3,015,253)	2,714	(36,961)	(19,877)	-	12,715,454
OTHER FINANCING SOURCES (USES)							
Proceeds from sale of property	3,436,712	-	-	-	-	-	3,436,712
Transfers in	3,349,443	1,318,629	-	10,000	-	-	4,678,072
Transfers out	(4,713,513)	-	-	-	-	-	(4,713,513)
Intrafund Transfers	(6,139,835)	5,668,998	323,000	130,000	17,837	-	-
Total other financing sources (uses)	(4,067,193)	6,987,627	323,000	140,000	17,837	-	3,401,271
Net change in fund balances	11,717,638	3,972,374	325,714	103,039	(2,040)	-	16,116,725
Fund balances, beginning of year	40,799,485	5,440,482	2,485,326	226,209	21,248	516,552	49,489,302
Fund balances, end of year	\$ 52,517,123	\$ 9,412,856	\$ 2,811,040	\$ 329,248	\$ 19,208	\$ 516,552	\$ 65,606,027

*Refer to CAFR pages 18-22