

City of McKinney, Texas
Balance Sheet
General Fund
September 30, 2022 (Unaudited)

	General Fund	Fleet Fund	Payroll Clearing	Capital Equip. Replacement	APEX	OPEB	MPAC	Public Art Fund	Disaster Relief Fund	Grand Total
ASSETS										
Cash and Cash Equivalents	\$ 4,005,046	\$ -	\$ 2,705,167	\$ 19,202,311	\$ 2,073,069	\$ 10,638,747	\$ 495,833	\$ 224,476	\$ 23,696,837	\$ 63,041,493
Investments	66,361,772	-	-	-	-	-	-	-	-	66,361,773
Receivables (net of allowance for uncollectible):										
Delinquent Property Taxes	910,499	-	-	-	-	-	-	-	-	910,499
Accounts	3,199,890	-	-	-	65,708	-	294	-	-	3,265,892
Notes	1,156,052	-	-	-	-	-	-	-	-	1,156,052
Leases	12,006,369	-	-	-	-	-	-	-	-	12,006,369
Other Taxes	10,743,991	-	-	-	-	-	-	-	-	10,743,991
Accrued Interest	98,122	-	-	-	-	-	-	-	-	98,122
Due From Other Funds	1,164,182	(44,351)	-	-	-	-	-	-	-	1,119,830
Due From Other Governments	841,595	-	-	-	-	-	-	-	-	841,595
Inventory	40,183	296,521	-	-	-	-	-	-	-	336,703
Prepaid Items	4,006,302	-	-	-	-	-	-	-	-	4,006,302
Total Assets	\$ 104,534,003	\$ 252,170	\$ 2,705,167	\$ 19,202,311	\$ 2,138,777	\$ 10,638,747	\$ 496,127	\$ 224,476	\$ 23,696,837	\$ 163,888,621
LIABILITIES										
Accounts Payable	2,167,846	223,877	2,680,193	145,572	61,059	-	31,493	28,501	-	5,338,543
Accrued Wages Payable	2,051,291	18,819	24,974	-	44,593	-	18,447	28,096	-	2,186,222
Other Accrued Liabilities	983,316	-	-	-	2,423	-	7,663	-	-	993,402
Customer Deposits	1,645,003	-	-	-	2,788	-	2,930	-	-	1,650,721
Unearned Revenue	94,136	-	-	-	761,959	-	6,730	-	23,115,761	23,978,586
Total Liabilities	6,941,592	242,696	2,705,167	145,572	872,822	-	67,263	56,597	23,115,761	34,147,474
DEFERRED INFLOWS OF RESOURCES										
Unavailable Revenue	14,717,285	-	-	-	-	-	-	-	-	14,717,285
Total Deferred Inflows of Resources	14,717,285	-	-	-	-	-	-	-	-	14,717,285
FUND BALANCES										
NONSPENDABLE:										
Inventory	40,183	296,521	-	-	-	-	-	-	-	336,703
Prepaid Items	4,006,302	-	-	-	-	-	-	-	-	4,006,302
RESTRICTED:										
Courts	531,492	-	-	-	-	-	-	-	-	531,492
Law Enforcement	36,380	-	-	-	-	-	-	-	-	36,380
ASSIGNED	-	-	-	19,056,739	-	10,638,747	428,864	167,879	581,076	30,873,305
UNASSIGNED:	78,260,769	(287,047)	-	-	1,265,955	-	-	-	-	79,239,677
Total Fund Balances (deficit)	82,875,126	9,474	-	19,056,739	1,265,955	10,638,747	428,864	167,879	581,076	115,023,861
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES(DEFICIT)	\$ 104,534,003	\$ 252,170	\$ 2,705,167	\$ 19,202,311	\$ 2,138,777	\$ 10,638,747	\$ 496,127	\$ 224,476	\$ 23,696,837	\$ 163,888,621

City of McKinney, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
General Fund
September 30, 2022 (Unaudited)

	General Fund	Fleet Fund	Capital Equip. Replacement	APEX	OPEB	MPAC	Public Art Fund	Disaster Relief Fund	Grand Total
REVENUES									
Property Taxes	\$ 91,881,312	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 91,881,312
Sales Tax	39,472,722	-	-	-	-	-	-	-	39,472,722
Franchise Tax	18,335,672	-	-	-	-	-	-	-	18,335,672
Licenses and Permits	14,758,350	-	-	-	-	-	-	-	14,758,350
Intergovernmental	1,455,864	-	-	-	-	-	90,000	-	1,545,864
Charges for Services	9,578,954	1,339,424	-	5,050,526	-	290,358	-	-	16,259,267
Fines and Forfeitures	1,304,956	-	-	-	-	-	-	-	1,304,956
Investment Earnings	(5,756,968)	962	158,146	10,097	67,110	2,409	-	94,326	(5,423,917)
Grants and Contributions	36,611	-	-	9,650	-	405,764	129,340	-	581,365
Miscellaneous	1,102,292	-	-	15,382	-	1,681	-	-	1,119,357
Total Revenues	172,169,765	1,340,386	158,146	5,085,655	67,110	700,212	219,340	94,326	179,834,948
EXPENDITURES									
Current:									
General Government	38,431,537	-	91,005	-	-	-	-	-	38,522,542
Police	42,591,602	-	77,195	-	-	-	-	-	42,668,797
Fire	39,272,986	-	154,694	-	-	-	-	-	39,427,680
Libraries	3,715,602	-	47	-	-	-	-	-	3,715,649
Development	12,360,734	-	142	-	-	-	-	-	12,360,876
Parks and Recreation	11,935,998	-	234,664	5,066,557	-	742,100	1,592	-	17,980,911
Public Works	13,373,847	1,325,506	78,819	-	-	-	-	-	14,778,172
Debt Service:									
Principal Retirement	467,830	-	-	-	-	-	-	-	467,830
Interest and Fiscal Charges	97,645	-	-	-	-	-	-	-	97,645
Capital Expenditures:									
General Government	69,930	-	69,556	-	-	-	-	-	139,486
Police	630,349	-	843,566	-	-	-	-	-	1,473,915
Fire	790	-	998,000	-	-	-	-	-	998,790
Libraries	46,556	-	-	-	-	-	-	-	46,556
Development	28,683	-	60,309	-	-	-	-	-	88,992
Parks and Recreation	253,685	-	58,410	76,217	-	6,000	931,770	-	1,326,082
Public Works	773,666	20,833	490,717	-	-	-	-	-	1,285,216
Total Expenditures	164,051,440	1,346,339	3,157,124	5,142,774	-	748,100	933,362	-	175,379,139
Excess (deficiency) of revenues over (under) expenditures	8,118,325	(5,953)	(2,998,978)	(57,119)	67,110	(47,888)	(714,022)	94,326	4,455,809
OTHER FINANCING SOURCES (USES)									
Proceeds from Sale of Capital Asset	110,493	-	-	481	-	-	-	-	110,974
Intrafund Transfers	(4,174,025)	-	4,145,000	-	-	-	29,025	-	-
Transfers In	3,936,360	-	900,000	-	2,000,000	45,000	384,400	-	7,265,760
Transfers Out	(4,670,000)	-	(1,750,000)	-	-	-	-	-	(6,420,000)
Total Other Financing Sources (Uses)	(4,797,172)	-	3,295,000	481	2,000,000	45,000	413,425	-	956,734
Net Change in Fund Balance	\$ 3,321,153	\$ (5,953)	\$ 296,022	\$ (56,638)	\$ 2,067,110	\$ (2,888)	\$ (300,597)	\$ 94,326	\$ 5,412,543