

**Collin County, Texas**  
 Unaudited Balance Sheet  
 Governmental Funds  
 July 31, 2014 and 2013

|   | July 31, 2014         | July 31, 2013         |
|---|-----------------------|-----------------------|
| <b>Assets:</b>  |                       |                       |
| Cash  | \$ 32,481,985         | \$ 20,654,661         |
| Investments   | 361,483,972           | 377,995,059           |
| Receivables:  |                       |                       |
| Taxes (net of allowance for uncollectible)                                | 3,807,437             | 4,248,265             |
| Due from other governments  | 663,162               | 1,186,148             |
| Advance to other funds  | 17,662,140            | 17,889,588            |
| Interest  | 316,754               | 2,879                 |
| Miscellaneous   | 172,158               | 156,256               |
| Inventories   | 3,230,024             | 3,015,795             |
| <b>Total Assets</b>   | <b>\$ 419,817,632</b> | <b>\$ 425,148,651</b> |
| <br><b>Liabilities, Deferred Inflows of Resources, and Fund Balances</b>  |                       |                       |
| <b>Liabilities:</b>   |                       |                       |
| Accounts payable  | \$ 980,697            | \$ 939,007            |
| Payroll related costs payable   | 944,423               | 969,296               |
| Lease deposits payable  | 125,473               | 108,756               |
| Due to other governments  | 296,737               | 1,402                 |
| <b>Total Liabilities</b>  | <b>2,347,330</b>      | <b>2,018,461</b>      |
| <br><b>Deferred Inflows of Resources:</b>                                 |                       |                       |
| Deferred revenue  | 3,199,229             | 7,536,809             |
| Deferred tax revenue  | 3,772,134             | 4,202,711             |
| <b>Total Deferred Inflows of Resources</b>                                | <b>6,971,363</b>      | <b>11,739,520</b>     |
| <br><b>Fund Balance:</b>  |                       |                       |
| Nonspendable  | 21,177,164            | 21,205,383            |
| Restricted  | 182,920,884           | 194,772,875           |
| Committed   | 22,330,109            | 34,728,319            |
| Unassigned  | 184,070,782           | 160,684,093           |
| <b>Total Fund Balance</b>   | <b>410,498,939</b>    | <b>411,390,670</b>    |
| <b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</b> | <b>\$ 419,817,632</b> | <b>\$ 425,148,651</b> |