

**Collin County, Texas**  
Unaudited Balance Sheet  
Governmental Funds  
May 31, 2019 and 2018  
(Interim report numbers are subject to change)

|  | <u>May 31, 2019</u>             | <u>May 31, 2018</u>             |
|--|---------------------------------|---------------------------------|
| <b>Assets:</b>   |                                 |                                 |
| Cash   | \$ 15,665,952.36                | \$ 28,658,994.80                |
| Investments  | 700,329,756.98                  | 503,262,889.01                  |
| Receivables:   |                                 |                                 |
| Taxes (net of allowance for uncollectible)                                     | 4,665,429.19                    | 4,008,022.57                    |
| Due from other governments   | 395,637.20                      | 1,105,387.58                    |
| Due from other funds   | 237,722.33                      | 29,448.83                       |
| Advance to other funds   | 51,236,934.73                   | 39,715,987.32                   |
| Interest   | 779,404.74                      | 827,069.08                      |
| Miscellaneous  | 190,145.92                      | 57,558.13                       |
| Inventories  | <u>3,789,705.60</u>             | <u>3,509,680.44</u>             |
| <b>Total Assets</b>  | <u><u>\$ 777,290,689.05</u></u> | <u><u>\$ 581,175,037.76</u></u> |
| <br><b>Liabilities, Deferred Inflows of Resources, and Fund Balances</b>       |                                 |                                 |
| <b>Liabilities:</b>  |                                 |                                 |
| Accounts payable   | \$ 2,312,214.97                 | \$ 152,944.73                   |
| Payroll related costs payable  | 1,130,141.03                    | 1,087,291.58                    |
| Lease deposits payable   | 45,236.85                       | 45,986.85                       |
| Due to other governments   | 84,229.86                       | 86,434.87                       |
| Due to other funds   | 207,206.81                      | -                               |
| Unearned revenue   | <u>59,977.79</u>                | <u>-</u>                        |
| <b>Total Liabilities</b>   | <u>3,839,007.31</u>             | <u>1,372,658.03</u>             |
| <br><b>Deferred Inflows of Resources:</b>                                      |                                 |                                 |
| Unavailable revenue - property taxes   | <u>4,344,190.52</u>             | <u>3,702,660.49</u>             |
| <b>Total Deferred Inflows of Resources</b>                                     | <u>4,344,190.52</u>             | <u>3,702,660.49</u>             |
| <br><b>Fund Balances:</b>  |                                 |                                 |
| Nonspendable   | 55,026,640.33                   | 43,225,667.76                   |
| Restricted   | 423,506,041.28                  | 248,594,108.58                  |
| Committed  | 18,461,787.14                   | 20,889,432.84                   |
| Unassigned   | <u>272,113,022.47</u>           | <u>263,390,510.06</u>           |
| <b>Total Fund Balances</b>   | <u>769,107,491.22</u>           | <u>576,099,719.24</u>           |
| <br><b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b> | <u><u>\$ 777,290,689.05</u></u> | <u><u>\$ 581,175,037.76</u></u> |