

**Collin County, Texas**  
 Unaudited Balance Sheet  
 Governmental Funds  
 August 31, 2022 and 2021

|  | August 31, 2022            | August 31, 2021            |
|--|----------------------------|----------------------------|
| <b>Assets:</b>   |                            |                            |
| Cash   | \$ 40,863,268.43           | \$ 28,613,278.71           |
| Investments  | 1,062,228,834.71           | 970,385,914.86             |
| Receivables:   |                            |                            |
| Taxes (net of allowance for uncollectible)                                 | 4,817,793.14               | 3,029,442.27               |
| Due from other governments   | 1,116,020.99               | 1,278,488.57               |
| Advance to other funds   | 109,080,462.14             | 90,266,594.65              |
| Interest   | 808,322.97                 | 493,286.94                 |
| Miscellaneous  | 31,602.12                  | 51,776.83                  |
| Inventories  | 2,666,643.90               | 3,688,936.93               |
| <b>Total Assets</b>  | <b>\$ 1,221,612,948.40</b> | <b>\$ 1,097,807,719.76</b> |
| <br><b>Liabilities, Deferred Inflows of Resources, and Fund Balances</b>   |                            |                            |
| <b>Liabilities:</b>  |                            |                            |
| Accounts payable   | \$ 2,625,113.85            | \$ 1,427,919.38            |
| Payroll related costs payable  | 1,609,375.61               | 1,257,460.26               |
| Lease deposits payable   | 54,543.84                  | 48,399.51                  |
| Due to other governments   | 165,258.77                 | 116,982.41                 |
| Advance from other funds   | -                          | 68,000.00                  |
| Unearned revenue   | 204,597,045.26             | 105,631,073.37             |
| <b>Total Liabilities</b>   | <b>209,051,337.33</b>      | <b>108,549,834.93</b>      |
| <br><b>Deferred Inflows of Resources:</b>                                  |                            |                            |
| Unavailable revenue - property taxes                                       | 5,242,710.31               | 3,030,317.78               |
| <b>Total Deferred Inflows of Resources</b>                                 | <b>5,242,710.31</b>        | <b>3,030,317.78</b>        |
| <br><b>Fund Balances:</b>  |                            |                            |
| Nonspendable   | 111,747,106.04             | 93,887,531.58              |
| Restricted   | 607,605,023.38             | 597,833,686.03             |
| Committed  | 19,165,269.51              | 18,667,160.21              |
| Unassigned   | 268,801,501.83             | 275,839,189.23             |
| <b>Total Fund Balances</b>   | <b>1,007,318,900.76</b>    | <b>986,227,567.05</b>      |
| <b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b> | <b>\$ 1,221,612,948.40</b> | <b>\$ 1,097,807,719.76</b> |