

# COLLIN COUNTY, TEXAS

## Balance Sheet

### Health Care Foundation Special Revenue Fund

February 28, 2013

(Unaudited)

#### Assets:

##### Current assets:

|                           |    |           |
|---------------------------|----|-----------|
| Cash and cash equivalents | \$ | 1,397,323 |
| Investments               |    | 7,009,437 |
| Receivables:              |    |           |
| Interest                  |    | 21,892    |

|                      |  |                  |
|----------------------|--|------------------|
| Total current assets |  | <u>8,428,652</u> |
|----------------------|--|------------------|

##### Capital assets (net of accumulated depreciation):

|                         |  |           |
|-------------------------|--|-----------|
| Land                    |  | 479,512   |
| Buildings and systems   |  | 1,702,870 |
| Machinery and equipment |  | 29,147    |

|                      |  |                  |
|----------------------|--|------------------|
| Total capital assets |  | <u>2,211,529</u> |
|----------------------|--|------------------|

|              |  |                          |
|--------------|--|--------------------------|
| Total assets |  | <u><u>10,640,181</u></u> |
|--------------|--|--------------------------|

#### Liabilities:

|                 |  |               |
|-----------------|--|---------------|
| Payroll payable |  | <u>80,893</u> |
|-----------------|--|---------------|

|                   |  |               |
|-------------------|--|---------------|
| Total liabilities |  | <u>80,893</u> |
|-------------------|--|---------------|

#### Fund Balances:

|           |  |                   |
|-----------|--|-------------------|
| Committed |  | <u>10,559,288</u> |
|-----------|--|-------------------|

|                     |  |                   |
|---------------------|--|-------------------|
| Total fund balances |  | <u>10,559,288</u> |
|---------------------|--|-------------------|

|                                     |    |                          |
|-------------------------------------|----|--------------------------|
| Total liabilities and fund balances | \$ | <u><u>10,640,181</u></u> |
|-------------------------------------|----|--------------------------|

**COLLIN COUNTY, TEXAS**

Schedule of Revenues, Expenditures, and  
Changes in Fund Balance – Budget and Actual  
Health Care Foundation Special Revenue Fund  
For the Five Months Ended February 28, 2013  
(Unaudited)

|                               | Budget       |              | Actual        | Variance with<br>Revised Budget<br>positive<br>(negative) |
|-------------------------------|--------------|--------------|---------------|---|
|                               | Original     | Revised      |               | Actual  |
| Revenues:                     |              |              |               |   |
| Federal and state funds       | \$ 50,000    | \$ 50,000    | \$ -          | \$ (50,000)   |
| Fees and charges for services | 1,332,400    | 1,332,400    | 104,551       | (1,227,849)   |
| Rental revenues               | 1,123,552    | 1,123,552    | 458,254       | (665,298)   |
| Interest                      | 50,000       | 50,000       | 10,213        | (39,787)  |
| Miscellaneous                 | 15,000       | 15,000       | 7,459         | (7,541)   |
| Total revenues                | 2,570,952    | 2,570,952    | 580,477       | (1,990,475)   |
| Expenditures:                 |              |              |               |   |
| Current:                      |              |              |               |   |
| Health and Welfare:           |              |              |               |   |
| Salaries and benefits         | 1,466,468    | 1,466,468    | 455,594       | 1,010,874   |
| Training and travel           | 18,000       | 18,000       | 2,243         | 15,757  |
| Maintenance and operating     | 2,559,220    | 3,143,629    | 186,474       | 2,957,155   |
| Total health and welfare      | 4,043,688    | 4,628,097    | 644,311       | 3,983,786   |
| Public Facilities:            |              |              |               |   |
| Maintenance and operating     | 183,509      | 183,789      | 24,255        | 159,534   |
| Total public facilities       | 183,509      | 183,789      | 24,255        | 159,534   |
| Capital Outlay:               |              |              |               |   |
| Health and Welfare            | -            | 12,553       | -             | 12,553  |
| Total Capital Outlay          | -            | 12,553       | -             | 12,553  |
| Total expenditures            | 4,227,197    | 4,824,439    | 668,566       | 4,155,873   |
| Net change in fund<br>balance | (1,656,245)  | (2,253,487)  | (88,089)      | \$ 2,165,398  |
| Fund balance – beginning      | 10,647,377   | 10,647,377   | 10,647,377    |   |
| Fund balance – ending         | \$ 8,991,132 | \$ 8,393,890 | \$ 10,559,288 |   |