

Collin County, Texas

December 31, 2009



Monthly Interim Financial Report (unaudited and unadjusted)

Prepared By:
County Auditor's Office

Jeff May
County Auditor

Member of the Government Finance Officers Association
This report is available on the internet: <http://www.co.collin.tx.us/auditor>

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Note: Financial results are unaudited.



COLLIN COUNTY

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June 16, 2010

Honorable District Judges of Collin County and
Honorable Members of the Collin County Commissioners Court

The unaudited and unadjusted Monthly Financial Report of Collin County, Texas, as of December 31, 2009, is hereby submitted. This report, as required by Local Government Code §114.023 and §114.025, was prepared by the County Auditor and is intended for informational purposes only. The statements are reported on a budgetary basis, which is not in accordance with generally accepted accounting principles.

As County Auditor, I am not independent with regard to these financial reports. These reports have been prepared in accordance with the professional standards of the AICPA, the GFOA, and GASB. The general ledger has been maintained with due professional care.

This report is intended to be self-explanatory. However, if you need clarification or have questions, please do not hesitate to call the County Auditor's office for more information at 972/548-4641.

After submission, this report can be seen on the internet at: <http://www.co.collin.tx.us/auditor>.

Respectfully submitted,

/s/ Jeff May

Jeff May
County Auditor

Collin County, Texas
 Unaudited Balance Sheet
 Governmental Funds
 December 31, 2009 and 2008

	<u>December 31, 2009</u>	<u>December 31, 2008</u>
Assets:		
Cash and cash equivalents	\$ 251,493,446	\$ 265,091,957
Investments	157,217,937	142,487,335
Receivables:		
Taxes (net of allowance for uncollectible)	111,726,950	104,641,162
Due from other governments	3,338,486	4,710,734
Due from other funds	653,422	2,382,212
Advance to other funds	13,217,721	1,983,852
Interest	191,533	-
Miscellaneous	176,706	208,421
Inventories	3,160,773	3,382,731
Total Assets	\$ 541,176,974	\$ 524,888,404
 Liabilities:		
Accounts payable	\$ 104,916	\$ 1,647,392
Payroll related costs payable	1,631,396	1,226,169
Lease deposits payable	26,197	26,197
Due to other governments	104,461	143,902
Due to other funds	84,793	2,300,158
Deferred tax revenue	90,436,557	96,228,486
Total Liabilities	92,388,320	101,572,304
 Fund Balance:		
Reserved for:		
Debt service	26,954,532	26,756,074
Capital projects	141,452,362	132,996,343
Sale of courthouse	2,000,000	3,500,000
Animal shelter facility	1,700,444	1,983,852
Collin County Toll Road Authority	10,000,000	-
Healthcare Foundation	13,736,120	15,580,677
Myers Park Foundation	123,100	122,581
Encumbrances	65,544,760	66,584,447
Inventories	3,160,773	3,382,731
Unreserved, but designated for:		
Capital assets	1,507,176	1,438,298
Special projects	1,519,012	5,387,675
Five year plan	6,977,360	6,977,360
Administration	885,794	787,315
Unreserved and undesignated		
General fund	152,947,845	139,240,618
Special revenue funds	20,279,376	18,578,129
Total Fund Balance	448,788,654	423,316,100
Total Liabilities and Fund Balance	\$ 541,176,974	\$ 524,888,404

Collin County, Texas
 Unaudited Statement of Revenues, Expenditures and Changes in Fund Balance
 Governmental Funds
 For the Three Months Ended December 31, 2009 and 2008

	Totals (Memorandum Only)	
	December 31, 2009	December 31, 2008
Revenues:		
Property taxes	\$ 84,583,929	\$ 77,611,973
Fees and permits	3,977,962	3,733,611
Federal and state funds	2,896,916	4,670,327
Charges for services	1,677,191	1,587,366
Fines and forfeitures	827,387	1,034,655
Rental revenues	285,806	287,494
Interest	1,246,579	2,028,410
Miscellaneous	291,428	412,492
Total Revenues	95,787,198	91,366,328
Expenditures:		
Current		
General administration	7,356,838	4,924,144
Judicial	3,107,536	2,890,640
Financial administration	2,025,434	1,433,664
Legal	2,212,432	1,834,247
Public facilities	1,658,324	1,749,657
Equipment services	359,826	365,649
Public safety	11,853,031	10,535,208
Public transportation	2,517,285	6,323,339
Health and welfare	2,855,295	3,561,813
Culture and recreation	153,821	317,500
Conservation	52,976	51,111
Capital projects - capital outlay	3,429,196	8,501,571
Debt service:		
Interest and fiscal charges	293,551	1,000
Total Expenditures	37,875,545	42,489,543
Excess (deficiency) of revenues over (under) expenditures	57,911,653	48,876,785
Other financing sources (uses):		
Transfers in	679,786	2,004,074
Transfers out	(679,786)	(2,004,074)
Sale of assets	9,686	-
Total other financing sources (uses)	9,686	-
Net change in fund balances	57,921,339	48,876,785
Fund balance - beginning	390,867,315	374,439,315
Fund balance - ending	\$ 448,788,654	\$ 423,316,100

COLLIN COUNTY, TEXAS

Unaudited Statement of Net Assets

Internal Service Funds

December 31, 2009 and 2008

	<u>December 31,</u> <u>2009</u>	<u>December 31,</u> <u>2008</u>
Assets:		
Current assets:		
Cash and cash equivalents	\$ 5,856,320	\$ 8,141,340
Investments	4,559,732	4,423,767
Receivables:		
Due from other funds	706	112,728
Miscellaneous receivables	3,266	147,313
Total current assets	<u>10,420,024</u>	<u>12,825,148</u>
Capital assets (net of accumulated depreciation):		
Buildings and systems	2,539,150	2,634,048
Machinery and equipment	99,882	122,120
Total capital assets	<u>2,639,032</u>	<u>2,756,168</u>
Total assets	<u>13,059,056</u>	<u>15,581,316</u>
Liabilities:		
Current liabilities:		
Accounts payable	88	89
Payroll payable	28,630	21
Claims payable	1,939,389	1,939,389
Total current liabilities	<u>1,968,107</u>	<u>1,939,499</u>
Noncurrent liabilities:		
Advance from other funds	1,700,444	1,983,852
Total noncurrent liabilities	<u>1,700,444</u>	<u>1,983,852</u>
Total liabilities	<u>3,668,551</u>	<u>3,923,351</u>
Net assets:		
Net assets, invested in capital assets	2,639,032	2,756,168
Unrestricted	6,751,473	8,901,797
Total net assets	<u>\$ 9,390,505</u>	<u>\$ 11,657,965</u>

COLLIN COUNTY, TEXAS

Unaudited Statement of Revenues, Expenses, and Changes in Fund Net Assets

Internal Service Funds

For the Three Months Ended December 31, 2009 and 2008

	<u>December 31,</u> <u>2009</u>	<u>December 31,</u> <u>2008</u>
Operating revenues:		
Premiums	\$ 1,621,172	\$ 1,673,548
Charges for services	247,249	517,610
Other	72,629	68,711
Total operating revenues	<u>1,941,050</u>	<u>2,259,869</u>
Operating expenses:		
Administration	390,344	389,902
Benefits	3,492,996	3,810,134
Total operating expenses	<u>3,883,340</u>	<u>4,200,036</u>
Operating income	(1,942,290)	(1,940,167)
Nonoperating revenues (expenses):		
Interest income	30,499	74,433
Total nonoperating revenues (expenses)	<u>30,499</u>	<u>74,433</u>
Change in net assets	(1,911,791)	(1,865,734)
Total net assets – beginning	<u>11,302,296</u>	<u>13,523,699</u>
Total net assets – ending	<u>\$ 9,390,505</u>	<u>\$ 11,657,965</u>

Collin County, Texas
 Budget vs Actual by Department and Function - General Fund
 December 31, 2009

	2010 Adopted Budget	2010 Revised Budget	2010 Year to date Actual	Variance favorable (Unfavorable)	% Annual Budget Used
<u>General Administration</u>					
County Judge	\$ 193,661	\$ 194,002	\$ 37,560	\$ 156,442	19.4%
Commissioners Court	647,947	648,122	130,397	517,725	20.1%
County Clerk	2,478,603	6,390,209	2,365,292	4,024,917	37.0%
Support Services	1,479,373	1,479,421	511,233	968,188	34.6%
Human Resources	1,488,210	1,499,325	286,399	1,212,926	19.1%
Veterans Service	204,571	204,571	31,701	172,870	15.5%
ERP	524,918	524,918	106,869	418,049	20.4%
Non-Departmental	19,231,921	21,952,064	2,157,199	19,794,865	9.8%
Non-Departmental Capital	536,600	546,563	16,048	530,515	2.9%
Administrative Services	807,741	807,791	158,470	649,321	19.6%
Risk Management	1,655,447	1,655,447	18,803	1,636,644	1.1%
Information Technology	3,296,679	3,372,903	649,158	2,723,745	19.2%
Elections	1,381,875	1,461,025	399,054	1,061,971	27.3%
Records	543,492	545,742	89,040	456,702	16.3%
Telecommunications	1,927,148	1,968,760	222,995	1,745,765	11.3%
Housing Finance Corp	60,000	60,000	-	60,000	0.0%
Total General Administration	<u>36,458,186</u>	<u>43,310,863</u>	<u>7,180,218</u>	<u>36,130,645</u>	
<u>Judicial</u>					
County Court - Probate	451,930	452,128	88,416	363,712	19.6%
County Courts at Law - shared	163,300	163,500	36,629	126,871	22.4%
County Court at Law I	468,368	468,633	88,060	380,573	18.8%
County Court at Law II	509,090	509,189	96,487	412,702	18.9%
County Court at Law III	466,953	467,008	94,513	372,495	20.2%
County Court at Law IV	482,370	482,588	25,024	457,564	5.2%
County Court at Law V	466,321	468,090	96,156	371,934	20.5%
County Court at Law VI	450,941	452,646	55,241	397,405	12.2%
County Court at Law Clerks	1,500,221	1,500,233	276,773	1,223,460	18.4%
County Clerks - Probate/Mental	566,637	566,817	68,677	498,140	12.1%
District Courts - shared	419,242	419,630	110,262	309,368	26.3%
199th District Court	323,869	324,192	63,452	260,740	19.6%
219th District Court	314,127	314,539	62,162	252,377	19.8%
296th District Court	323,785	325,593	63,522	262,071	19.5%
366th District Court	304,784	305,304	63,434	241,870	20.8%
380th District Court	293,490	293,632	57,917	235,715	19.7%
401st District Court	323,236	323,578	63,606	259,972	19.7%
416th District Court	337,790	337,840	65,488	272,352	19.4%
417th District Court	301,401	301,433	62,109	239,324	20.6%
429th District Court	282,345	284,852	56,141	228,711	19.7%
District Clerk	3,791,435	3,794,052	694,843	3,099,209	18.3%
Justice of the Peace - Pct 1	468,144	468,144	90,650	377,494	19.4%
Justice of the Peace - Pct 2	404,011	404,011	77,810	326,201	19.3%
Justice of the Peace - Pct 3-1	366,648	368,359	70,836	297,523	19.2%
Justice of the Peace - Pct 3-2	438,500	438,500	83,605	354,895	19.1%
Justice of the Peace - Pct 4	523,637	523,840	97,217	426,623	18.6%
Total Judicial	<u>14,742,575</u>	<u>14,758,331</u>	<u>2,709,030</u>	<u>12,049,301</u>	

Collin County, Texas
 Budget vs Actual by Department and Function - General Fund
 December 31, 2009

	2010 Adopted Budget	2010 Revised Budget	2010 Year to date Actual	Variance favorable (Unfavorable)	% Annual Budget Used
<u>Financial Administration</u>					
County Auditor	\$ 2,533,198	\$ 2,534,097	\$ 473,161	\$ 2,060,936	18.7%
Budget Director	582,280	582,280	99,357	482,923	17.1%
Budget Collections	281,686	281,786	42,328	239,458	15.0%
Tax Assessor-Collector	4,530,981	4,541,024	834,824	3,706,200	18.4%
Treasury	286,699	286,699	52,873	233,826	18.4%
Tax Appraiser	1,130,276	1,130,276	276,310	853,966	24.4%
Purchasing Department	1,259,459	1,259,459	246,581	1,012,878	19.6%
Total Financial Administration	<u>10,604,579</u>	<u>10,615,621</u>	<u>2,025,434</u>	<u>8,590,187</u>	
<u>Legal</u>					
District Attorney	10,775,827	10,779,624	2,174,184	8,605,440	20.2%
Total Legal	<u>10,775,827</u>	<u>10,779,624</u>	<u>2,174,184</u>	<u>8,605,440</u>	
<u>Public Facilities</u>					
Bloomdale Admin Building	608,800	616,062	44,064	571,998	7.2%
Park Hill Prairie	3,000	3,000	-	3,000	0.0%
Justice Center	2,265,558	2,269,344	259,124	2,010,220	11.4%
Medical Examiner	76,639	77,039	2,895	74,144	3.8%
Old Post Office	4,364	5,604	520	5,084	9.3%
Juvenile Detention Center	114,969	117,969	8,669	109,300	7.3%
County Courthouse	-	1,679	821	858	48.9%
University Drive Courts	738,239	738,298	57,013	681,285	7.7%
Bloomdale Road Courthouse	1,156,562	1,169,287	77,619	1,091,668	6.6%
Courthouse Annex A	-	-	(55)	55	
Outlying JP Offices	59,586	59,586	6,454	53,132	10.8%
Park Plaza Sub-courthouse	111,175	111,175	11,638	99,537	10.5%
Minimum Security	127,741	127,908	10,926	116,982	8.5%
Service Center	173,282	174,115	18,991	155,124	10.9%
Facilities Management	1,890,051	1,898,084	442,870	1,455,214	23.3%
Building Superintendent	3,423,083	3,423,745	646,312	2,777,433	18.9%
Election Office/Warehouse	31,015	31,015	3,868	27,147	12.5%
Total Public Facilities	<u>10,784,064</u>	<u>10,823,910</u>	<u>1,591,729</u>	<u>9,232,181</u>	
<u>Equipment Services</u>	<u>2,278,966</u>	<u>2,285,277</u>	<u>359,826</u>	<u>1,925,451</u>	15.7%
<u>Public Safety</u>					
Ambulance	907,534	907,534	286,186	621,348	31.5%
Fire Marshall	1,370,499	1,370,941	570,782	800,159	41.6%
Breathalyzer Program	40,000	40,000	2,075	37,925	5.2%
Constable, Pct 1	968,241	968,403	202,019	766,384	20.9%
Constable, Pct 2	437,568	437,568	73,013	364,555	16.7%
Constable, Pct 3	1,333,189	1,335,992	241,731	1,094,261	18.1%
Constable, Pct 4	976,356	976,920	207,775	769,145	21.3%
Sheriff	12,283,284	12,316,419	2,444,714	9,871,705	19.8%
Jail Operations	19,024,596	19,054,184	3,868,874	15,185,310	20.3%

Collin County, Texas
 Budget vs Actual by Department and Function - General Fund
 December 31, 2009

	2010 Adopted Budget	2010 Revised Budget	2010 Year to date Actual	Variance favorable (Unfavorable)	% Annual Budget Used
Minimum Security	3,247,508	3,251,811	611,999	2,639,812	18.8%
Medical Examiner	1,091,234	1,091,416	208,562	882,854	19.1%
Civil Defense	10,318	10,318	7,752	2,566	75.1%
Highway Patrol	23,723	23,723	7,658	16,065	32.3%
Juvenile Board	300,000	300,000	68,611	231,389	22.9%
Community Supervision	60,000	60,000	-	60,000	0.0%
County Corrections	185,486	185,486	44,005	141,481	23.7%
Child Abuse Task Force	318,491	318,491	64,891	253,600	20.4%
911 Addressing	540,174	604,392	98,165	506,227	16.2%
Jail Cafeteria	47,250	47,275	7,096	40,179	15.0%
Holding Facility	2,503,368	2,504,811	487,989	2,016,822	19.5%
Homeland Security	541,956	542,474	69,449	473,025	12.8%
Total Public Safety	<u>46,210,775</u>	<u>46,348,158</u>	<u>9,573,346</u>	<u>36,774,812</u>	
<u>Health and Welfare</u>					
Mental Health/Retardation	1,319,125	1,319,125	379,563	939,562	28.8%
Inmate Health	4,625,000	4,625,000	908,854	3,716,146	19.7%
Pauper Care and Charity	3,000	3,000	-	3,000	0.0%
Substance Abuse	215,267	215,267	41,146	174,121	19.1%
Indigent Defense Coordinator	125,222	125,222	24,229	100,993	19.3%
Indigent Criminal Defendants	5,015,400	5,016,185	581,167	4,435,018	11.6%
Total Health and Welfare	<u>11,303,014</u>	<u>11,303,799</u>	<u>1,934,959</u>	<u>9,368,840</u>	
<u>Culture and Recreation</u>					
Libraries	299,220	299,220	-	299,220	0.0%
Open Space	27,250	34,695	3,731	30,964	10.8%
Historical Commission	81,900	112,965	48,000	64,965	42.5%
Total Culture and Recreation	<u>408,370</u>	<u>446,880</u>	<u>51,731</u>	<u>395,149</u>	
<u>Conservation</u>					
Agricultural Extension	302,496	302,973	52,976	249,997	17.5%
Total Conservation	<u>302,496</u>	<u>302,973</u>	<u>52,976</u>	<u>249,997</u>	
 Total General Fund Operating	 <u>\$ 143,868,852</u>	 <u>\$ 150,975,436</u>	 <u>\$ 27,653,433</u>	 <u>\$ 123,322,003</u>	

Collin County, Texas

Budget vs Actual by Department and Function - Road & Bridge Fund
December 31, 2009

	2010 Adopted Budget	2010 Revised Budget	2010 Year to date Actual	Variance favorable (Unfavorable)	% Annual Budget Used
<u>Public Transportation</u>					
Road & bridge	\$ 16,836,196	\$ 21,342,489	\$ 2,286,355	19,056,134	10.7%
Engineering	410,657	411,069	76,419	334,650	18.6%
Public works	468,566	468,566	89,894	378,672	19.2%
Soil conservation	44,035	46,288	1,783	44,505	3.9%
Special Projects	215,943	215,943	42,188	173,755	19.5%
Non-departmental	536,535	1,500,714	20,646	1,480,068	1.4%
Total Road & Bridge Operating	<u>\$ 18,511,932</u>	<u>\$ 23,985,069</u>	<u>\$ 2,517,285</u>	<u>\$ 21,467,784</u>	

Collin County, Texas

Unaudited Balances of Cash and Investments - Beginning and Ending Balances
and Statement of Receipts and Disbursements by Fund
December 31, 2009

Fund Name	Fund Number	Beginning Balance December 1, 2009	Dec-09 Receipts	Dec-09 Disbursements	Ending Balance December 31, 2009
General Fund	001	\$ 125,220,056	\$ 51,505,408	\$ 20,092,387	\$ 156,633,077
Special Revenue Funds:					
Road And Bridge	010	12,973,297	2,149,514	804,505	14,318,306
Farm To Market	011	20,145	4	-	20,149
Lateral Road	012	552,889	95	-	552,984
Judicial Appellate Fund	013	178,272	5,171	-	183,443
Air Check Texas	014	519	-	-	519
Court Reporters Fund	015	116,220	17,025	20,939	112,306
Tax A/C Motor Vehicle Tax	017	1,889	-	-	1,889
Juvenile Probation	018	(435,499)	302,319	651,433	(784,613)
Pre-Trial Release	019	23,246	4,117	2,498	24,865
Jury Fund	020	762,445	224,516	115,771	871,190
Law Library	021	1,697,000	39,393	34,987	1,701,406
Myers Park Operating	022	840,157	11,579	42,922	808,814
Farm Museum Memorial	023	10,413	1	-	10,414
Open Space Parks	024	2,736	-	-	2,736
Co Clrk Rec Mgmt & Pres	025	2,281,929	48,595	15,683	2,314,841
Dist Clrk Rec Mgmt & Pres	026	632,205	5,583	2,979	634,809
Juvenile Delinquency Prevention	027	27	-	-	27
Justice Court Technology	028	616,957	7,842	-	624,799
Courthouse Security	029	840,709	23,827	34,502	830,034
Code Inspection Fund	030	303,306	16,674	33,967	286,013
Economic Development 2001	031	30,109	6	-	30,115
Dangerous Wild Animal	032	2,751	1	-	2,752
Contract Elections	033	565,389	66,088	7	631,470
Chapter 19 Fund	034	-	-	-	-
Election Equipment	035	13,059	2	-	13,061
Sheriffs Drug Forfeiture	036	91,107	16	-	91,123
DA Drug Forfeiture	037	390,650	7,483	2,476	395,657
DA Service Fee	038	245,204	8,277	10,855	242,626
Myers Park Foundation	039	123,078	22	-	123,100
Healthcare Foundation	040	14,124,082	382,322	218,832	14,287,572
Juvenile Alternative Ed	041	140,983	15,191	22,992	133,182
Child Abuse Prevention	042	810	-	-	810
County Rec Mgmt & Pres	044	1,097,783	12,186	35,755	1,074,214
Juvenile OCSOP	045	389,546	51	-	389,597
Court Initiated Guardianship	047	50,828	1,387	-	52,215
DA Deferred Prosec Prgm	049	58,705	4,568	-	63,273
Drug Court Program Fund	050	25,832	836	-	26,668
SCAAP Fund	051	738,202	-	-	738,202
CCL Fee Prog Excess Distribution	054	26,272	-	-	26,272
Federal Grants Fund	101	176,001	2,649	2,000	176,650
Bioterrorism Grant	102	(82,401)	3,381	38,333	(117,353)
Federal Homeland Security Grant	103	(147,203)	8,301	36,890	(175,792)
City Readiness Initiative	104	(5,806)	-	9,433	(15,239)
LLEBG 2003	106	1,373	-	-	1,373
Healthcare Grants	108	(420,194)	267,869	293,195	(445,520)
2007 Justice Assistant Grant	110	50	-	-	50
CPS Board Grants	112	(26,922)	23,770	31,496	(34,648)
2008 Justice Assist Grant	113	8,984	1	-	8,985

Collin County, Texas

Unaudited Balances of Cash and Investments - Beginning and Ending Balances
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December 31, 2009

Fund Name	Fund Number	Beginning Balance December 1, 2009	Dec-09 Receipts	Dec-09 Disbursements	Ending Balance December 31, 2009
2009 Justice Assist Grant	114	43,618	10	-	43,628
2009 JAG Recovery Act	115	234,788	45	-	234,833
DSHS Grant	116	(20,938)	-	36,410	(57,348)
Private Sector Healthcare Grant	161	70,811	45,000	13,676	102,135
State Grants Fund	180	48,420	-	1,017	47,403
TCEQ Grant Fund	181	159,884	-	97,651	62,233
Juv Acct Inc Block Grant	182	-	-	-	-
Leose Education	198	148,388	578	1,272	147,694
Total Special Revenue Funds		39,722,105	3,706,295	2,612,476	40,815,924
Debt Service Funds:					
Ltd Tax Perm Imp 2000 DS	203	387,191	29,366	-	416,557
Lim Tax Perm Imp 2001 DS	204	46,787	83,067	-	129,854
Ltd Tax Perm Imp 2002 DS	205	249,578	510,611	-	760,189
Ltd Tax Pi & Rfnd 2004 DS	206	154,475	366,463	-	520,938
Lmtd Tax P/I & Rfd 2005 DS	207	672,899	1,798,100	-	2,470,999
Lmtd Tax Perm Imp Bd 2006 DS	208	722,823	759,872	-	1,482,695
Ltd Tax Perm Imp 2007 DS	211	36,773	51,308	-	88,081
Ltd Tax Ref & PI 2008 DS	212	436,234	449,572	-	885,806
Ltd Tax Ref & PI 2009 DS	214	212,836	742,576	-	955,412
Ltd Tax PI BAB 2009B DS	215	6,048	61,065	-	67,113
Unlimited Rd Bond 1999 DS	223	378,956	398,250	-	777,206
Unlm Road Bond 2001 DS	224	128,648	258,971	-	387,619
Unlmt Tax Rd/Rfd 2004 DS	225	502,253	1,595,307	-	2,097,560
Unlmt Rd & Rfd 2005 DS	226	954,955	877,173	-	1,832,128
Unlmt Tax Rd Bds 2006 DS	227	372,140	364,059	-	736,199
Unltd Tax Rd/Rfd 2007 DS	230	948,813	1,426,826	-	2,375,639
Unltd Tax Rd Bds 2008 DS	231	422,673	1,013,881	-	1,436,554
Unltd Tax Rd/Refdg Bds 2009 DS	233	182,945	1,013,695	-	1,196,640
Unltd Tax Rd Bds BAB 2009 DS	234	7,087	63,508	-	70,595
Tax Notes Series 2004 DS	242	706,243	474,047	-	1,180,290
Tax Notes Series 2006 DS	243	778,763	754,991	-	1,533,754
Unlm Tax Rfd Ser 2001 DS	305	207,401	447,089	-	654,490
Total Debt Service Funds		8,516,521	13,539,797	-	22,056,318
Capital Projects Funds:					
Ltd Tax Perm Improve 99a	402	613,187	108	-	613,295
Ltd Tax Perm Imp 2000	403	87,560	15	-	87,575
Lmtd Tax P/I Series '01	404	1,312,452	1,176	-	1,313,628
Ltd Tax Perm Imp 2002	405	1,791,854	2,085	-	1,793,939
Ltd Tax Perm Imp 2004	406	680,523	116	-	680,639
Lmtd Tax Perm Imp 2005	407	1,750,720	282	-	1,751,002
Lmtd Tax Perm Imp Bds '06	408	2,044,103	362	-	2,044,465
Ltd Tax Perm Imp 2007	411	1,409,202	226	-	1,409,428
Ltd Tx Ref&Pi 2008 07proj	412	1,053,518	183	1,321	1,052,380
Ltd Tx Ref&Pi 2008 03proj	413	2,156,660	237	343,176	1,813,721
Ltd Tax Ref & PI 2009	414	18,304,159	3,249	-	18,307,408
Ltd Tax PI BAB 2009B	415	10,103,677	1,793	60,951	10,044,519
Unlimited Road Bond 99	421	2,901,449	2,082	41,622	2,861,909
Unlimited Road Bond 99a	422	1,368,274	678	-	1,368,952
Unlimited Road Bond 00/01	423	3,578,867	5,659	241,077	3,343,449
Unlmt Tax Rd Bonds 2004	425	10,734,061	13,130	592	10,746,599

Collin County, Texas

Unaudited Balances of Cash and Investments - Beginning and Ending Balances
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December 31, 2009

Fund Name	Fund Number	Beginning Balance December 1, 2009	Dec-09 Receipts	Dec-09 Disbursements	Ending Balance December 31, 2009
Unlmtd Tax Road Bond 2005	426	5,140,915	4,491,890	4,484,803	5,148,002
Unlmtd Tax Road Bds '06	427	9,310,693	16,819	3,459	9,324,053
Unlimited Road Bond 95/97	428	1,609,217	2,275	-	1,611,492
Unltd Tax Rd Bds 2007	430	25,066,742	236,439	555,675	24,747,506
Unltd Tx Rd Bds 08 03proj	431	9,780,561	2,592	-	9,783,153
Unltd Tx Rd Bds 08 07proj	432	18,914,228	61,221	1,161,960	17,813,489
Unltd Tax Rd/Refdg Bds 2009	433	10,200,712	1,810	-	10,202,522
Unltd Tax Rd Bds BAB 2009	434	5,640,053	1,000	-	5,641,053
Tax Notes Series 2002	441	1,201,869	775	-	1,202,644
Tax Notes Series 2004	442	6,625,293	19,281	-	6,644,574
Tax Notes 2006	443	9,404,356	9,912	259,448	9,154,820
Capital Improvement Tn 01	445	493,500	86	-	493,586
Capital Imp T/N 01a	446	184,761	32	-	184,793
Permanent Improvement	499	28,059,434	13,698	51,665	28,021,467
Total Capital Projects Funds		<u>191,522,600</u>	<u>4,889,211</u>	<u>7,205,749</u>	<u>189,206,062</u>
 Total Governmental Funds		<u>364,981,282</u>	<u>73,640,711</u>	<u>29,910,612</u>	<u>408,711,381</u>
 Internal Service Funds					
Liability Insurance	501	1,051,181	168	41,578	1,009,771
Workers' Compensation Ins	502	953,026	32,170	64,055	921,141
Flexible Benefits	503	213,920	251,327	250,614	214,633
Unemployment Insurance	504	481,982	77	-	482,059
Insurance Claim	505	8,597,244	1,410,511	2,413,235	7,594,520
Employee Paid Benefits	506	50,063	43,476	43,644	49,895
Animal Safety Fund	507	24,584	176,102	41,822	158,864
Total Internal Service Funds		<u>11,372,000</u>	<u>1,913,831</u>	<u>2,854,948</u>	<u>10,430,883</u>
 Enterprise Fund					
Collin County Toll Road Authority	599	4,644,901	15,693	240,383	4,420,211
Total Enterprise Fund		<u>4,644,901</u>	<u>15,693</u>	<u>240,383</u>	<u>4,420,211</u>
 Trust and Agency Funds:					
Direct Deposit Clearing	698	418,679	1,253,186	1,671,865	-
Weekly Tax	699	-	57,646,098	57,646,098	-
State Fees Agency	701	595,384	335,707	60	931,031
Unclaimed Holdings	702	341,429	6,450	249	347,630
Bail Security	703	54,750	-	-	54,750
DA Seized Funds Registry	704	3	-	-	3
County Clerk - Other	730	2,045,815	1,160,797	1,335,041	1,871,571
County Clerk - Trust	731	11,127,517	-	-	11,127,517
Juvenile Probation	732	1,743	13,547	10,699	4,591
Jail Case Coordinator	733	12,451	12,924	12,541	12,834
Jail Commissary	734	1,019,665	26,314	4,132	1,041,847
District Clerk	735	955,598	440,653	456,459	939,792
District Clerk - Trust	736	4,443,871	140,694	442,568	4,141,997
Inmate Trust	737	130,113	237,000	272,001	95,112
DA Hot Checks	738	88,101	65,286	43,013	110,374
DA Trust Unclaimed Restitution	739	-	-	-	-
Sheriff	740	-	372,981	372,981	-
Constable 1	741	20,850	48,532	55,853	13,529

Collin County, Texas

Unaudited Balances of Cash and Investments - Beginning and Ending Balances
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December 31, 2009

<u>Fund Name</u>	<u>Fund Number</u>	<u>Beginning Balance December 1, 2009</u>	<u>Dec-09 Receipts</u>	<u>Dec-09 Disbursements</u>	<u>Ending Balance December 31, 2009</u>
Constable 2	742	700	1,110	700	1,110
Constable 3	743	10,425	10,837	10,425	10,837
Constable 4	744	5,461	12,055	5,341	12,175
JP 1	745	14,935	124,702	124,952	14,685
JP 2	746	10,323	28,858	27,353	11,828
JP 3-1	747	7,516	39,389	39,975	6,930
JP 3-2	748	13,177	33,975	32,600	14,552
JP 4	749	151,105	133,337	123,491	160,951
Tax Assessor/Collector	750	16,850,565	686,159,229	514,556,552	188,453,242
Child Protective Board	780	155,788	20,076	29,284	146,580
CSCD	781	686,925	469,387	425,256	731,056
CSCD - operating	650-658	3,495,161	1,033,215	437,458	4,090,918
Total Trust and Agency Funds		<u>42,658,050</u>	<u>749,826,339</u>	<u>578,136,947</u>	<u>214,347,442</u>
<u>Total - All Accounts</u>		<u>\$ 423,656,233</u>	<u>\$ 825,396,574</u>	<u>\$ 611,142,890</u>	<u>\$ 637,909,917</u>

Collin County, Texas
Year to Date Schedule of Transfers
December 31, 2009

	Transfers In	Transfers Out
<u>General Fund</u>		
Transfers to Myers Park	\$ -	\$ 350,000
Transfers to Code Inspection	-	320,000
Total General Fund	-	670,000
<u>Special Revenue Funds</u>		
<u>Myers Park</u>		
Transfers from General Fund	350,000	-
<u>Code Inspection</u>		
Transfers from General Fund	320,000	-
Total Special Revenue Funds	670,000	-
<u>Capital Project Funds</u>		
<u>Capital Improvement Tax Notes 1996</u>		
Transfers to Capital Improvement Tax Notes 2001A	-	9,786
<u>Capital Improvement Tax Notes 2001A</u>		
Transfers from Capital Improvement Tax Notes 1996	9,786	-
Total Capital Projects Funds	9,786	9,786
Total Transfers	\$ 679,786	\$ 679,786

Collin County, Texas
 Unaudited Schedule of Long-Term Debt
 December 31, 2009

Fund Name	Interest Rates	Date Issued	Maturity	Due as of 12/31/09
Limited Tax Permanent Improvement Bond 2000	4.950% to 5.500%	2000	2020	90,000
Limited Tax Permanent Improvement Bond 2001	4.000% to 5.000%	2001	2021	1,220,000
Limited Tax Permanent Improvement Bond 2002	4.150% to 5.625%	2002	2022	10,875,000
Limited Tax Permanent Improvement and Refunding Bond 2004	2.250% to 4.500%	2004	2024	10,775,000
Limited Tax Permanent Improvement and Refunding Bond 2005	3.000% to 5.000%	2005	2025	49,635,000
Limited Tax Permanent Improvement Bond 2006	4.000% to 5.000%	2006	2026	30,810,000
Limited Tax Permanent Improvement Bond 2007	4.250% to 5.000%	2007	2027	2,095,000
Limited Tax Refunding and Permanent Improvement Bond 2008	3.625% to 5.000%	2008	2028	14,005,000
Limited Tax Refunding and Permanent Improvement Bond 2009	2.000% to 5.000%	2009	2024	30,080,000
Limited Tax Permanent Improvement Build America Bond 2009B	2.000% to 5.000%	2009	2029	9,990,000
Unlimited Tax Road Bond 2000	5.250% to 5.500%	2000	2020	1,270,000
Unlimited Tax Road Bond 2001	4.000% to 5.000%	2001	2021	2,990,000
Unlimited Tax Road and Refunding Bond 2004	2.000% to 5.000%	2004	2024	43,675,000
Unlimited Tax Road and Refunding Bond 2005	3.000% to 5.000%	2005	2025	38,740,000
Unlimited Tax Road Bond 2006	4.000% to 5.000%	2006	2026	14,515,000
Unlimited Tax Road and Refunding Bond 2007	4.000% to 5.000%	2007	2027	61,405,000
Unlimited Tax Road Bond 2008	4.000% to 5.500%	2008	2028	40,045,000
Unlimited Tax Road and Refunding Bond 2009	2.000% to 5.000%	2009	2025	21,805,000
Unlimited Tax Road Build America Bond 2009B	4.600% to 6.300%	2009	2029	5,590,000
Tax Notes Series 2004	2.250% to 3.250%	2004	2024	3,735,000
Tax Notes Series 2006	4.000% to 5.000%	2006	2013	9,415,000
Unlimited Tax Refunding Bond 2001	4.000% to 5.000%	2001	2015	6,635,000
				<u>\$ 409,395,000</u>