

Collin County, Texas

December 31, 2010



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>

Table of Contents

Description

County Auditor's Letter of Transmittal

Significant Events for December 2010

Financial Statements

- Governmental Funds Condensed Balance Sheet
- Governmental Funds Condensed Statement of Revenues, Expenditures and Changes in Fund Balance
- Internal Service Funds Statement of Net Assets
- Internal Service Funds Statement of Revenues, Expenditures and Changes in Fund Net Assets
- General Fund Expenditures – Budget vs. Actual by Department and Function
- Road and Bridge Expenditures – Budget vs. Actual by Department and Function

Schedules

- Changes in Fund Balance and Project Fund Balance by Fund
- Cash and Investments – Beginning and Ending Balance with Receipts and Disbursements By Fund
- Transfers To and From Each Fund
- Bond Indebtedness with Interest Rates

Note: Financial results are unaudited.



COLLIN COUNTY

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February 28, 2011

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, 2010, 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

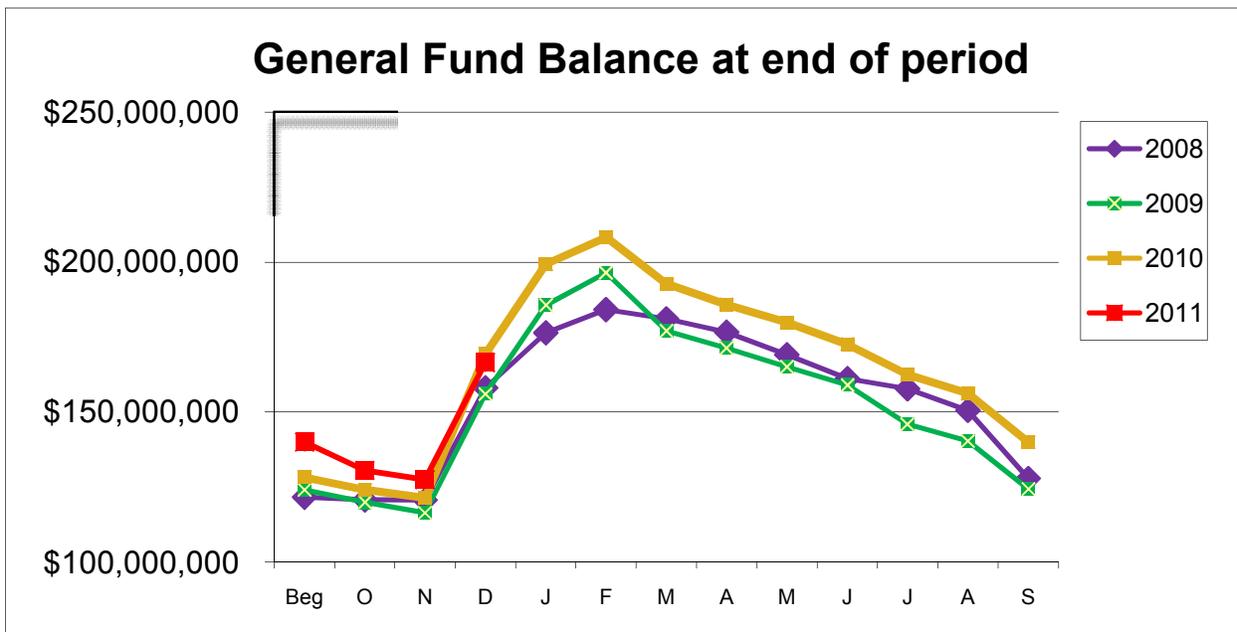
Jeff May
County Auditor

**Collin County
Significant Events for December 2010**

- Tax collections in the General Fund are at 41.7% of budget.
- For the 3 months ended December 31, General Fund Original Budget was \$144.1M; the Adjusted Budget is \$146.1M. The General Fund Unspent Budget is \$106.6M, or 73.0% of Adjusted Budget.
- Road Materials Inventory was reduced from its FY 2010 opening balance of \$2.8 million at 10-01-09 to \$2.6 million (adjusted to physical) at 09-30-10.
- Cash and cash equivalents for governmental funds decreased from \$251.5 million at 12-31-09 to \$223.8 million at 12-31-10; investments decreased from \$157.2 million to \$151.4 million for the same one year period.

• Statistical data:

- Population 807,500 (estimated at 12-31)
- Unemployment:
 - United States 9.2% (November – 9.1%)
 - Texas 8.0% (November – 7.9%)
 - Collin County 7.1% (November – 7.4%)
- Number of County Employees:
 - Number of Employees per FY10 Budget 1,688
 - Number of Employees per FY 11 Budget 1,668
 - Filled positions at month end 1,611
 - Unfilled positions at month end 57



Collin County, Texas
 Unaudited Balance Sheet
 Governmental Funds
 December 31, 2010 and 2009

	<u>December 31, 2010</u>	<u>December 31, 2009</u>
Assets:		
Cash and cash equivalents	\$ 223,798,481	\$ 251,490,184
Investments	151,444,007	157,220,285
Receivables:		
Taxes (net of allowance for uncollectible)	111,119,053	111,726,950
Due from other governments	1,507,609	3,337,851
Due from other funds	42,580	646,946
Advance to other funds	18,444,928	13,217,721
Miscellaneous	164,719	176,706
Inventories	1,717,237	3,160,773
Total Assets	<u><u>\$ 508,238,614</u></u>	<u><u>\$ 540,977,416</u></u>
Liabilities:		
Accounts payable	\$ 812,434	\$ 232,131
Payroll related costs payable	1,964,441	1,631,085
Lease deposits payable	25,168	26,197
Due to other governments	167,586	104,461
Due to other funds	41,563	77,611
Deferred revenue	16,639,968	(144,581)
Deferred tax revenue	100,092,035	90,436,557
Total Liabilities	<u><u>119,743,195</u></u>	<u><u>92,363,461</u></u>
Fund Balance:		
Reserved for:		
Debt service	21,094,519	26,954,532
Capital projects	71,965,548	141,452,362
Sale of courthouse	-	2,000,000
Animal shelter facility	1,417,037	1,700,444
Collin County Toll Road Authority	15,463,570	10,000,000
Healthcare Foundation	10,661,357	13,575,079
Myers Park Foundation	31,042	123,100
Encumbrances	84,555,173	65,544,760
Inventories	1,717,237	3,160,773
Unreserved, but designated for:		
Capital assets	-	1,507,176
Special projects	1,519,012	1,519,012
Five year plan	6,977,360	6,977,360
Administration	941,471	885,794
Unreserved and undesignated		
General fund	151,591,247	152,800,684
Special revenue funds	20,560,846	20,412,879
Total Fund Balance	<u><u>388,495,419</u></u>	<u><u>448,613,955</u></u>
Total Liabilities and Fund Balance	<u><u>\$ 508,238,614</u></u>	<u><u>\$ 540,977,416</u></u>

Collin County, Texas
 Unaudited Statement of Revenues, Expenditures and Changes in Fund Balance
 Governmental Funds
 For the Three Months Ended December 31, 2010 and 2009

	Totals (Memorandum Only)	
	December 31, 2010	December 31, 2009
Revenues:		
Property taxes	\$ 70,527,355	\$ 84,583,929
Fees and permits	4,244,249	3,977,962
Federal and state funds	4,966,832	3,046,479
Charges for services	1,821,968	1,671,574
Fines and forfeitures	682,913	827,387
Rental revenues	282,635	285,806
Interest	854,391	1,057,393
Miscellaneous	378,293	291,428
Total Revenues	83,758,636	95,741,958
Expenditures:		
Current		
General administration	9,608,421	7,356,120
Judicial	3,249,317	3,110,589
Financial administration	1,933,385	2,025,434
Legal	2,193,431	2,212,340
Public facilities	1,808,966	1,658,324
Equipment services	396,858	359,826
Public safety	12,224,948	11,853,032
Public transportation	5,864,842	2,517,285
Health and welfare	3,004,575	2,982,510
Culture and recreation	112,731	153,821
Conservation	56,380	52,976
Capital projects - capital outlay	11,983,646	3,429,196
Debt service:		
Interest and fiscal charges	-	293,551
Bond issuance costs	209,693	-
Advance refunding escrow	1,940,678	-
Total Expenditures	54,587,871	38,005,004
Excess (deficiency) of revenues over (under) expenditures	29,170,765	57,736,954
Other financing sources (uses):		
Transfers in	3,255,000	679,786
Transfers out	(3,255,000)	(679,786)
Sale of assets	-	9,686
Debt issuance	23,035,474	-
Refunding escrow payments	(23,060,000)	-
Premium (discount) on sale of bonds	2,262,751	-
Total other financing sources (uses)	2,238,225	9,686
Net change in fund balances	31,408,990	57,746,640
Fund balance - beginning	357,086,429	390,867,315
Fund balance - ending	\$ 388,495,419	\$ 448,613,955

COLLIN COUNTY, TEXAS

Unaudited Statement of Net Assets

Internal Service Funds

December 31, 2010 and 2009

	<u>December 31, 2010</u>	<u>December 31, 2009</u>
Assets:		
Current assets:		
Cash and cash equivalents	\$ 5,121,625	\$ 5,857,947
Investments	3,510,098	4,559,732
Receivables:		
Miscellaneous receivables	159,474	3,266
Total current assets	<u>8,791,197</u>	<u>10,420,945</u>
Capital assets (net of accumulated depreciation):		
Buildings and systems	2,444,252	2,539,150
Machinery and equipment	95,904	99,882
Total capital assets	<u>2,540,156</u>	<u>2,639,032</u>
Total assets	<u>11,331,353</u>	<u>13,059,977</u>
Liabilities:		
Current liabilities:		
Accounts payable	88	88
Payroll payable	-	28,631
Claims payable	1,939,389	1,939,389
Total current liabilities	<u>1,939,477</u>	<u>1,968,108</u>
Noncurrent liabilities:		
Advance from other funds	1,417,037	1,700,444
Total noncurrent liabilities	<u>1,417,037</u>	<u>1,700,444</u>
Total liabilities	<u>3,356,514</u>	<u>3,668,552</u>
Net assets:		
Net assets, invested in capital assets	2,540,156	2,639,032
Unrestricted	5,434,683	6,752,393
Total net assets	<u>\$ 7,974,839</u>	<u>\$ 9,391,425</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, 2010 and 2009

	<u>December 31, 2010</u>	<u>December 31, 2009</u>
Operating revenues:		
Premiums	\$ 1,665,969	\$ 1,622,647
Charges for services	221,111	247,249
Other	407,582	72,628
Total operating revenues	<u>2,294,662</u>	<u>1,942,524</u>
Operating expenses:		
Administration	647,446	390,344
Benefits	3,572,493	3,493,549
Total operating expenses	<u>4,219,939</u>	<u>3,883,893</u>
Operating income	(1,925,277)	(1,941,369)
Nonoperating revenues (expenses):		
Interest income	26,144	30,498
Total nonoperating revenues (expenses)	<u>26,144</u>	<u>30,498</u>
Change in net assets	(1,899,133)	(1,910,871)
Total net assets – beginning	<u>9,873,972</u>	<u>11,302,296</u>
Total net assets – ending	<u>\$ 7,974,839</u>	<u>\$ 9,391,425</u>

Collin County, Texas
 Unaudited Budget vs Actual by Department and Function - General Fund
 For the Three Months Ended December 31, 2010

	Original Budget	Adjusted Budget	Current Month Expenditures	Fiscal Year to date Expenditures	Encumbrances	Available Balance	% of Annual Budget Available
<u>General Administration</u>							
County Judge	\$ 183,129	\$ 184,381	\$ 17,902	\$ 36,298	\$ 2,805	\$ 145,278	78.8%
Commissioners Court	630,076	632,131	61,001	124,755	4,565	502,811	79.5%
County Clerk	2,435,293	2,435,293	157,480	331,337	8,834	2,095,122	86.0%
Support Services	1,531,562	1,531,875	110,192	416,525	10,615	1,104,735	72.1%
Human Resources	1,507,317	1,507,317	134,993	290,320	4,941	1,212,056	80.4%
Veterans Service	244,768	244,768	15,436	31,299	-	213,469	87.2%
ERP	540,929	540,929	51,432	106,931	250	433,748	80.2%
Non-Departmental	20,299,289	21,601,841	175,006	6,355,707	1,610,436	13,635,698	63.1%
Non-Departmental Capital	353,630	593,521	11,626	32,675	6,978	553,868	93.3%
Administrative Services	817,668	818,854	79,601	161,965	1,872	655,017	80.0%
Risk Management	1,607,001	1,607,001	9,550	19,168	-	1,587,833	98.8%
Information Technology	3,192,426	3,218,602	278,844	590,873	9,680	2,618,049	81.3%
Elections	1,262,480	1,263,503	95,717	493,312	12,399	757,792	60.0%
Records	531,695	533,631	44,818	91,880	1,300	440,451	82.5%
Telecommunications	1,861,936	2,008,437	136,665	269,381	781,229	957,827	47.7%
Total General Administration	<u>36,999,199</u>	<u>38,722,084</u>	<u>1,380,263</u>	<u>9,352,426</u>	<u>2,455,904</u>	<u>26,913,754</u>	
<u>Judicial</u>							
County Court - Probate	453,069	453,169	42,356	88,104	-	365,065	80.6%
County Courts at Law - shared	163,300	163,300	10,710	28,453	5,254	129,593	79.4%
County Court at Law I	474,888	474,888	46,640	95,425	352	379,111	79.8%
County Court at Law II	498,454	498,519	47,637	96,074	313	402,132	80.7%
County Court at Law III	456,127	456,182	48,414	98,267	833	357,082	78.3%
County Court at Law IV	449,308	450,470	44,667	91,502	2,007	356,961	79.2%
County Court at Law V	467,646	467,711	46,018	95,919	460	371,332	79.4%
County Court at Law VI	450,232	450,789	46,056	93,700	2,124	354,965	78.7%
County Court at Law Clerks	1,505,598	1,505,598	134,787	283,200	2,235	1,220,163	81.0%
County Clerks - Probate/Mental	498,986	571,166	40,461	85,093	65,334	420,739	73.7%
District Courts - shared	598,687	598,687	33,805	112,020	957	485,710	81.1%
199th District Court	327,689	327,784	31,021	63,770	477	263,537	80.4%
219th District Court	317,877	318,905	30,348	64,940	3,568	250,397	78.5%

Collin County, Texas

Unaudited Budget vs Actual by Department and Function - General Fund
For the Three Months Ended December 31, 2010

	Original Budget	Adjusted Budget	Current Month Expenditures	Fiscal Year to date Expenditures	Encumbrances	Available Balance	% of Annual Budget Available
296th District Court	327,982	327,982	31,158	63,139	500	264,343	80.6%
366th District Court	324,471	324,757	31,509	65,205	2,221	257,331	79.2%
380th District Court	297,465	298,744	28,515	58,039	2,835	237,870	79.6%
401st District Court	327,285	327,471	31,640	64,986	1,686	260,799	79.6%
416th District Court	314,872	315,273	29,503	60,655	1,073	253,545	80.4%
417th District Court	306,042	306,236	29,903	61,890	897	243,449	79.5%
429th District Court	310,753	310,753	23,999	51,788	277	258,688	83.2%
District Clerk	3,576,963	3,579,580	329,007	683,494	5,678	2,890,408	80.7%
Justice of the Peace - Pct 1	459,214	459,214	43,006	88,849	819	369,546	80.5%
Justice of the Peace - Pct 2	418,915	418,915	37,031	80,541	722	337,652	80.6%
Justice of the Peace - Pct 3-1	369,023	369,198	34,773	71,291	1,594	296,313	80.3%
Justice of the Peace - Pct 3-2	408,201	408,209	34,983	72,525	1,414	334,270	81.9%
Justice of the Peace - Pct 4	486,340	486,772	44,546	92,436	715	393,621	80.9%
Total Judicial	14,589,387	14,670,272	1,332,493	2,811,305	104,345	11,754,622	
<u>Financial Administration</u>							
County Auditor	\$ 2,470,943	\$ 2,471,637	\$ 228,964	\$ 462,783	\$ 6,076	\$ 2,002,778	81.0%
Budget Director	587,699	588,359	51,518	104,551	1,983	481,825	81.9%
Tax Assessor-Collector	4,551,378	4,552,816	369,931	750,997	67,188	3,734,631	82.0%
Treasury	290,228	290,228	25,849	52,951	2,889	234,388	80.8%
CCLC - Collections	285,509	285,509	19,667	41,001	393	244,115	85.5%
Tax Appraiser	1,129,533	1,129,533	276,718	276,718	830,154	22,661	2.0%
Purchasing Department	1,271,031	1,271,591	120,093	244,385	2,529	1,024,677	80.6%
Total Financial Administration	10,586,321	10,589,673	1,092,740	1,933,386	911,212	7,745,075	
<u>Legal</u>							
District Attorney	10,895,570	10,909,274	1,033,785	2,135,429	25,191	8,748,654	80.2%
Total Legal	10,895,570	10,909,274	1,033,785	2,135,429	25,191	8,748,654	
<u>Public Facilities</u>							
Facilities Management	1,895,571	1,959,600	169,009	454,572	119,332	1,385,696	70.7%
Building Superintendent	8,322,545	8,326,435	622,565	1,280,180	819,599	6,226,656	74.8%

Collin County, Texas
 Unaudited Budget vs Actual by Department and Function - General Fund
 For the Three Months Ended December 31, 2010

	Original Budget	Adjusted Budget	Current Month Expenditures	Fiscal Year to date Expenditures	Encumbrances	Available Balance	% of Annual Budget Available
Total Public Facilities	10,218,116	10,286,035	791,574	1,734,752	938,931	7,612,352	
<u>Equipment Services</u>	2,270,101	2,309,851	144,853	396,858	140,370	1,772,623	17.2%
<u>Public Safety</u>							
Ambulance	907,534	907,534	14,412	799,529	39,974	68,031	7.5%
Fire Marshall	1,374,462	1,374,934	34,887	322,616	750,956	301,362	21.9%
Breathalyzer Program	40,000	40,000	2,075	4,150	-	35,850	89.6%
Constable, Pct 1	953,959	954,146	91,773	188,746	2,995	762,405	79.9%
Constable, Pct 2	464,097	464,251	44,998	92,658	205	371,388	80.0%
Constable, Pct 3	1,308,225	1,308,225	124,136	254,377	1,048	1,052,800	80.5%
Constable, Pct 4	961,261	962,107	93,362	190,154	2,510	769,443	80.0%
Sheriff	12,179,177	12,186,587	1,193,933	2,430,066	60,002	9,696,519	79.6%
Jail Operations	18,704,898	18,732,543	1,839,908	3,870,496	74,896	14,787,151	78.9%
Minimum Security	3,220,931	3,225,833	294,174	623,075	11,430	2,591,328	80.3%
Medical Examiner	1,118,005	1,118,320	96,762	200,642	14,473	903,205	80.8%
Civil Defense	10,000	10,000	-	10,000	-	-	0.0%
Highway Patrol	22,896	22,896	4,399	6,113	-	16,783	73.3%
Juvenile Board	401,000	401,000	24,035	62,030	-	338,970	84.5%
Community Supervision	30,000	30,000	-	-	-	30,000	100.0%
County Corrections	205,635	205,635	20,117	42,761	-	162,874	79.2%
Child Abuse Task Force	320,158	320,158	31,135	63,485	-	256,673	80.2%
911 Addressing	545,606	559,299	47,412	98,277	14,139	446,883	79.9%
Jail Cafeteria	48,250	48,448	2,489	7,546	396	40,506	83.6%
Holding Facility	2,550,610	2,552,705	244,734	517,759	1,152	2,033,794	79.7%
Homeland Security	529,805	530,154	43,523	88,499	2,051	439,604	82.9%
Total Public Safety	45,896,509	45,954,775	4,248,264	9,872,979	976,227	35,105,569	
<u>Health and Welfare</u>							
Mental Health/Retardation	1,319,125	1,319,125	379,563	379,563	379,563	559,999	42.5%
Inmate Health	4,625,000	4,625,000	608,521	642,118	3,053,788	929,094	20.1%
Pauper Care and Charity	3,000	3,000	-	-	-	3,000	100.0%

Collin County, Texas

Unaudited Budget vs Actual by Department and Function - General Fund
For the Three Months Ended December 31, 2010

	Original Budget	Adjusted Budget	Current Month Expenditures	Fiscal Year to date Expenditures	Encumbrances	Available Balance	% of Annual Budget Available
Substance Abuse	217,944	217,944	24,889	46,377	1,057	170,510	78.2%
CCLC-Indigent Defense Coordinator	126,752	126,752	11,979	23,956	1,172	101,624	80.2%
Indigent Criminal Defendants	5,658,000	5,660,975	435,967	733,082	21,110	4,906,783	86.7%
Total Health and Welfare	<u>11,949,821</u>	<u>11,952,796</u>	<u>1,460,919</u>	<u>1,825,096</u>	<u>3,456,690</u>	<u>6,671,010</u>	
<u>Culture and Recreation</u>							
Libraries	299,220	299,220	-	-	299,220	-	0.0%
Open Space	27,250	35,133	2,297	4,564	15,990	14,579	41.5%
Historical Commission	49,900	50,000	740	1,037	100	48,863	97.7%
Total Culture and Recreation	<u>376,370</u>	<u>384,353</u>	<u>3,037</u>	<u>5,601</u>	<u>315,310</u>	<u>63,442</u>	
<u>Conservation</u>							
Agricultural Extension	315,395	316,211	26,857	56,380	1,892	257,939	81.6%
Total Conservation	<u>315,395</u>	<u>316,211</u>	<u>26,857</u>	<u>56,380</u>	<u>1,892</u>	<u>257,939</u>	
 Total General Fund Operating	<u>\$ 144,096,789</u>	<u>\$ 146,095,324</u>	<u>\$ 11,514,785</u>	<u>\$ 30,124,212</u>	<u>\$ 9,326,072</u>	<u>\$ 106,645,040</u>	73.0%

Collin County, Texas

Unaudited Budget vs Actual by Department and Function - Road & Bridge Fund
For the Three Months Ended December 31, 2010

	Adopted Budget	Adjusted Budget	Current Month Expenditures	Fiscal Year to date Expenditures	Encumbrances	Available Balance	% of Annual Budget Available
<u>Public Transportation</u>							
Road & bridge	\$ 16,778,509	\$ 22,099,374	\$ 1,015,468	\$ 2,863,870	\$ 3,841,772	15,393,732	69.7%
Engineering	434,889	435,967	39,086	81,193	2,034	352,740	80.9%
Public works	472,005	472,005	44,221	91,151	606	380,248	80.6%
Soil conservation	44,035	44,035	-	-	-	44,035	100.0%
Special Projects	217,495	217,495	20,381	42,106	238	175,151	80.5%
Non-departmental	302,600	480,490	27,553	53,381	70,938	356,171	74.1%
Air Check Texas	-	2,733,141	-	2,733,141	-	-	0.0%
Total Road & Bridge Operating	<u>\$ 18,249,533</u>	<u>\$ 26,482,507</u>	<u>\$ 1,146,709</u>	<u>\$ 5,864,842</u>	<u>\$ 3,915,588</u>	<u>\$ 16,702,077</u>	

COLLIN COUNTY, TEXAS
Unaudited Changes in Fund Balance and Projected Fund Balance by Fund

For the Month Ending December 31, 2010 and Projected Fiscal Year Ending 2011

Fund #	Fund Name	Current						Projected		
		December 1, 2010	Changes		December 31, 2010			Estimated Sources	Unused	Projected Available
		Beginning Fund Balance	Dec. 2010 Sources	Dec. 2010 Uses	Ending Fund Balance	Reserved/ Designated	Unreserved/ Undesignated	Remaining FY2011	Budget FY2011	Fund Balance Dec. 31, 2010

General and Special Revenue Funds:

001	General	130,508,472	49,340,602	11,514,788	168,334,286	19,072,984	149,261,302	94,315,900	123,128,047	120,449,155
002	Housing Finance Corporation	940,174	1,297	-	941,471	925,830	15,641	42,759	-	58,400
003	Records Archive	1,469,476	74,346	-	1,543,822	-	1,543,822	361,715	500,000	1,405,537
005	District Courts Records Technology	70,664	6,273	-	76,937	-	76,937	32,367	-	109,304
010	Road and Bridge	17,586,565	600,181	1,241,200	16,945,546	5,627,036	11,318,510	13,382,545	21,930,487	2,770,568
011	Farm & Market	20,184	3	-	20,187	-	20,187	20	-	20,207
012	Lateral Road	614,016	79	-	614,095	-	614,095	721	-	614,816
013	Judicial Appellate	188,448	7,052	-	195,500	-	195,500	39,461	55,200	179,761
014	Air Check Texas	24	-	-	24	-	24	-	-	24
015	Court Reporters	47,642	20,995	20,586	48,051	8,055	39,996	117,347	110,747	46,596
017	Motor Vehicle Tax	1,903	-	-	1,903	-	1,903	(1)	-	1,902
018	Juvenile Probation	1,298,436	146,401	1,039,341	405,496	991,455	(585,959)	8,186,975	8,814,571	(1,213,555)
019	Pre-Trial Release	60,596	10,223	3,915	66,904	3,374	63,530	27,111	56,685	33,956
020	Jury	786,119	174,990	50,703	910,406	7,438	902,968	498,509	829,712	571,765
021	Law Library	1,909,365	52,309	29,056	1,932,618	1,794	1,930,824	339,953	209,579	2,061,198
022	Youth Park Operating	677,313	11,731	49,292	639,752	16,878	622,874	182,148	662,954	142,068
023	Farm Museum Memorial	10,491	101	-	10,592	-	10,592	(97)	-	10,495
024	Open Space Parks	2,756	1	-	2,757	-	2,757	8	-	2,765
025	County Clerk Records, Mgmt, & Preservation	2,503,233	72,764	34,601	2,541,396	107,964	2,433,432	504,738	989,168	1,949,002
026	District Clerk Records, Mgmt, & Preservation	620,470	5,518	9,651	616,337	181,182	435,155	50,943	389,397	96,701
027	Juvenile Delinquency Detention	27	-	-	27	-	27	-	-	27
028	Justice Court Tech Fund	692,404	7,676	-	700,080	4,150	695,930	79,841	17,149	758,622
029	Courthouse Security	556,362	29,721	51,885	534,198	9,694	524,504	204,107	631,067	97,544
030	Code Inspection	360,497	51,528	58,189	353,836	2,938	350,898	151,265	525,447	(23,284)
031	Economic Development 2001	48,377	4	33,942	14,439	-	14,439	(23)	-	14,416
032	Contract Elections	3,422	1	-	3,423	-	3,423	697	-	4,120
033	Contract Elections	850,384	134	4,406	846,112	10,992	835,120	372,998	325,246	882,872
035	Election Equipment	13,158	1	-	13,159	-	13,159	22	-	13,181
036	Sheriff's Drug Forfeiture	61,524	5,554	-	67,078	2,316	64,762	(5,428)	(2,684)	62,018
037	DA Special Drug Forfeiture	276,926	4,662	199,000	82,588	-	82,588	(5,254)	(98,999)	176,333
038	DA Service Fee	220,657	6,641	166,193	61,105	-	61,105	46,495	(137,764)	245,364
039	Meyers Park Foundation	31,037	5	-	31,042	-	31,042	138	-	31,180
040	Health Care Foundation	10,927,672	146,820	161,899	10,912,593	251,236	10,661,357	1,237,489	5,093,950	6,804,896
041	Juvenile Alternative Education	222,158	1,694	41,143	182,709	-	182,709	810,653	711,405	281,957
042	Child Abuse Prevention	1,737	-	-	1,737	-	1,737	243	-	1,980
044	County Records, Mgmt, & Preservation	1,156,235	8,208	-	1,164,443	2,097	1,162,346	158,316	332,821	987,841
045	Juvenile OCSOP	251,846	18,148	-	269,994	-	269,994	118,118	250,000	138,112
047	Court Initiated Guardianship	74,604	1,888	-	76,492	-	76,492	14,643	-	91,135
049	DA Deferred Prosecution Program	120,935	4,558	-	125,493	-	125,493	28,199	-	153,692

COLLIN COUNTY, TEXAS
Unaudited Changes in Fund Balance and Projected Fund Balance by Fund

For the Month Ending December 31, 2010 and Projected Fiscal Year Ending 2011

Fund #	Fund Name	Current						Projected		
		December 1, 2010	Changes		December 31, 2010			Estimated Sources	Unused	Projected Available
		Beginning Fund Balance	Dec. 2010 Sources	Dec. 2010 Uses	Ending Fund Balance	Reserved/ Designated	Unreserved/ Undesignated	Remaining FY2011	Budget FY2011	Fund Balance Dec. 31, 2010
050	Drug Court Program	80,002	46	1,522	78,526	-	78,526	41,410	56,746	63,190
051	SCAAP	1,544,289	158	-	1,544,447	-	1,544,447	1,237	229,430	1,316,254
052	County Courts Technology	9,234	76	-	9,310	-	9,310	1,485	-	10,795
054	CCL Fee Program Excess Distribution	204,694	21	-	204,715	-	204,715	(18,213)	80,000	106,502
055	CCLC Court Records Preservation	44,699	5,420	-	50,119	-	50,119	5,737	-	55,856
056	District Clerk Court Records Preservation	77,174	8,606	-	85,780	-	85,780	27,988	-	113,768
101	Federal Grants	(23,906)	30,999	4,995	2,098	656	1,442	-	1,442	-
102	Bioterrorism Grant	2,041	77,094	61,184	17,951	27,012	(9,061)	9,061	-	-
103	TEEX Grants Fund	1	26,530	26,530	1	329,572	(329,571)	329,571	-	-
104	City Readiness Initiative	158	9,115	9,175	98	6,524	(6,426)	6,426	-	-
108	Healthcare Grants	2,528	265,686	261,427	6,787	10,459	(3,672)	3,672	-	-
114	2009 Justice Assistant Grant	13	5	-	18	2,483	(2,465)	2,465	-	-
115	2009 JAG Recovery Activity	(31,125)	26	4,190	(35,289)	5,994	(41,283)	41,283	-	-
116	DSHS Grant	-	1,592	1,592	-	(509)	509	-	509	-
117	2010 Justice Assistant Grant	2	5	-	7	-	7	-	7	-
161	Private Sector Healthcare Grant	26,274	-	21,178	5,096	1,553	3,543	-	3,543	-
180	State Single Audit	-	2,873	2,873	-	-	-	-	-	-
181	TCEQ Grant	60,859	6	-	60,865	-	60,865	-	60,865	-
183	RTR - Wylie Project (FM 1378)	2,261	433	-	2,694	4,230,307	(4,227,613)	4,227,613	-	-
184	RTR - Outer Loop PH3 75-121	6,410	1,228	-	7,638	-	7,638	-	7,638	-
198	LEOSE Education	163,693	24	345	163,372	167,088	(3,716)	3,716	-	-
199	Local Agreement	640	-	640	-	115	(115)	115	-	-
	Total General and Special Revenue Funds	177,356,250	51,242,052	15,105,441	213,492,861	32,008,667	181,484,194	125,979,207	165,764,365	141,699,036
	Debt Service Funds:									
204	Limited Tax Permanent Improvement Bond 2001	25,377	97,837	-	123,214	-	123,214	155,461	275,631	3,044
205	Limited Tax Permanent Improvement Bond 2002	544,225	417,852	-	962,077	-	962,077	654,510	1,610,649	5,938
206	Limited Tax P/I and Refunding Bond 2004	126,377	388,707	-	515,084	-	515,084	608,465	1,115,251	8,298
207	Limited Tax P/I and Refunding Bond 2005	662,162	1,914,457	-	2,576,619	-	2,576,619	2,986,116	5,527,900	34,835
208	Limited Tax P/I and Refunding Bond 2006	448,745	880,564	-	1,329,309	-	1,329,309	1,373,842	2,577,625	125,526
211	Limited Tax Permanent Improvement Bond 2007	16,773	63,462	-	80,235	-	80,235	95,442	172,998	2,679
212	Limited Tax Refunding & P/I Bond 2008	188,693	542,076	-	730,769	-	730,769	842,878	1,562,874	10,773
214	Limited Tax Refunding & P/I Bond 2009	233,970	774,767	-	1,008,737	-	1,008,737	1,204,795	2,182,660	30,872
215	Limited Tax P/I Build America Bond 2009B	122,293	134,857	-	257,150	-	257,150	553,040	589,350	220,840
224	Unlimited Tax Road Bond 2001	299,764	198,349	-	498,113	-	498,113	311,568	823,224	(13,543)
225	Unlimited Tax Road and Refunding Bond 2004	537,680	1,634,158	-	2,171,838	-	2,171,838	2,546,900	4,691,938	26,800
226	Unlimited Tax Road and Refunding Bond 2005	605,330	1,533,691	-	2,139,021	-	2,139,021	2,389,068	4,379,438	148,651
227	Unlimited Tax Road Bond 2006	248,575	386,080	-	634,655	-	634,655	601,030	1,227,925	7,760
230	Unlimited Tax Road and Refunding Bond 2007	738,510	1,478,183	-	2,216,693	-	2,216,693	2,305,909	4,497,938	24,664
231	Unlimited Tax Road Bond 2008	361,659	1,081,506	-	1,443,165	-	1,443,165	1,683,475	3,109,619	17,021

COLLIN COUNTY, TEXAS
Unaudited Changes in Fund Balance and Projected Fund Balance by Fund

For the Month Ending December 31, 2010 and Projected Fiscal Year Ending 2011

Fund #	Fund Name	Current						Projected		
		December 1, 2010	Changes		December 31, 2010			Estimated Sources	Unused	Projected Available
		Beginning Fund Balance	Dec. 2010 Sources	Dec. 2010 Uses	Ending Fund Balance	Reserved/ Designated	Unreserved/ Undesignated	Remaining FY2011	Budget FY2011	Fund Balance Dec. 31, 2010
233	Unlimited Tax Road & Refunding Bond 2009	233,793	1,086,775	-	1,320,568	-	1,320,568	1,694,843	2,987,588	27,823
234	Unlimited Tax Road Build America Bond 2009B	64,921	42,308	-	107,229	-	107,229	258,687	330,680	35,236
242	Tax Notes Series 2004	230,870	684,867	-	915,737	-	915,737	1,071,283	1,936,875	50,145
243	Tax Notes Series 2006	502,862	851,486	-	1,354,348	-	1,354,348	1,329,657	2,551,700	132,305
305	Unlimited Tax Refunding Bond 2001	159,337	462,748	-	622,085	-	622,085	722,617	1,335,941	8,761
360	Unlimited Tax Refunding Bonds 2011 DS	63,388	10	-	63,398	-	63,398	(12)	699,018	(635,632)
380	Limited Tax Refunding Bonds 2011 DS	24,471	4	-	24,475	-	24,475	(4)	334,860	(310,389)
	Total Debt Service Funds	6,439,775	14,654,744	-	21,094,519	-	21,094,519	23,389,570	44,521,682	(37,593)
	Capital Projects Fund:									
402	Limited Tax P/I Bond Series 1999A	615	4	-	619	-	619	484	322	781
403	Limited Tax P/I Bond Series 2000	62,882	9	-	62,891	-	62,891	(30)	62,781	80
404	Limited Tax P/I Bond Series 2001	1,326,479	1,172	-	1,327,651	-	1,327,651	(1,530)	1,035,809	290,312
405	Limited Tax P/I Bond Series 2002	1,746,254	2,093	8,807	1,739,540	35,344	1,704,196	(5,238)	1,687,089	11,869
406	Limited Tax P/I and Refunding Bond Series 2004	279,845	43	-	279,888	277,933	1,955	158	1,334	779
407	Limited Tax P/I Bond Series 2005	1,101,582	170	3,213	1,098,539	906,629	191,910	(471)	172,971	18,468
408	Limited Tax P/I Bond Series 2006	888,315	130	-	888,445	512,532	375,913	(311)	526,514	(150,912)
411	Limited Tax P/I Bond Series 2007	836,398	119	-	836,517	517,167	319,350	1,414	196,155	124,609
412	Limited Tax P/I and Refunding Bond 2008 07PROJ	913,653	129	-	913,782	1,033,916	(120,134)	528	44,777	(164,383)
413	Limited Tax P/I and Refunding Bond 2008 03PROJ	1,184,033	171	-	1,184,204	1,161,371	22,833	3,432	20,714	5,551
414	Limited Tax Refunding & P/I Bond Series 2009	13,613,107	3,851	7,889	13,609,069	13,226,039	383,030	2,676	372,055	13,651
415	Limited Tax P/I Build America Bond Series 2009B	2,950,560	436	720,810	2,230,186	1,363,766	866,420	4,475	726,654	144,241
421	Unlimited Tax Road Bond 1999	3,112,289	1,981	-	3,114,270	2,359,579	754,691	2,038	675,389	81,340
422	Unlimited Tax Road Bond 1999A	1,271,104	550	-	1,271,654	1,091,125	180,529	347	127,420	53,456
423	Unlimited Tax Road Bond 2000	2,147,440	2,492	-	2,149,932	1,123,331	1,026,601	(5,948)	884,687	135,966
425	Unlimited Tax Road Bond 2004	7,769,508	12,342	-	7,781,850	2,380,426	5,401,424	(16,642)	5,923,848	(539,066)
426	Unlimited Tax Road Bond 2005	3,519,097	561	-	3,519,658	1,772,226	1,747,432	2,166	1,357,080	392,518
427	Unlimited Tax Road Bond 2006	5,552,438	7,605	17,215	5,542,828	3,670,273	1,872,555	(18,100)	1,505,848	348,607
428	Unlimited Tax Road Bond 1995	768,270	1,022	-	769,292	292,501	476,791	(11,750)	296,290	168,751
430	Unlimited Tax Road Bond 2007	16,429,994	5,610	35,621	16,399,983	7,123,984	9,275,999	4,592	8,175,135	1,105,456
431	Unlimited Tax Road Bond 2008 03PROJ	5,421,856	1,712	-	5,423,568	4,596,552	827,016	854	743,337	84,533
432	Unlimited Tax Road Bond 2008 07PROJ	14,217,352	36,509	74,064	14,179,797	4,469,578	9,710,219	(57,089)	8,762,006	891,124
433	Unlimited Tax Road and Refunding Bond 2009	9,235,320	1,316	-	9,236,636	2,178,234	7,058,402	3,133	5,159,854	1,901,681
434	Unlimited Tax Road Build America Bond 2009B	3,659,907	521	-	3,660,428	3,438,288	222,140	769	217,015	5,894
441	Tax Notes Series 2002	1,087,407	763	-	1,088,170	-	1,088,170	2,718	966,349	124,539
442	Tax Notes Series 2005	6,666,293	952	-	6,667,245	2,172,489	4,494,756	31,839	3,888,900	637,695
443	Tax Notes Series 2006	7,267,920	8,543	577	7,275,886	897,475	6,378,411	(10,513)	5,562,175	805,723
445	Capital Improvement Tax Notes Series 2001	494,494	70	-	494,564	-	494,564	(184)	303,513	190,867
446	Capital Improvement Tax Notes Series 2001A	185,136	27	-	185,163	-	185,163	13	107,782	77,394
499	Permanent Improvements	40,624,845	14,058	13,217	40,625,686	26,346,691	14,278,995	47,951	14,988,962	(662,016)

COLLIN COUNTY, TEXAS
Unaudited Changes in Fund Balance and Projected Fund Balance by Fund

For the Month Ending December 31, 2010 and Projected Fiscal Year Ending 2011

Fund #	Fund Name	Current					Projected			
		December 1, 2010	Changes		December 31, 2010		Estimated Sources	Unused	Projected Available	
		Beginning Fund Balance	Dec. 2010 Sources	Dec. 2010 Uses	Ending Fund Balance	Reserved/ Designated	Unreserved/ Undesignated	Remaining FY2011	Budget FY2011	Fund Balance Dec. 31, 2010
	Total Capital Projects Funds	154,334,393	104,961	881,413	153,557,941	82,947,449	70,610,492	(18,219)	64,492,765	6,099,508
	Total Governmental Funds	338,130,418	66,001,757	15,986,854	388,145,321	114,956,116	273,189,205	149,350,558	274,778,812	147,760,951
	Enterprise Fund									
599	Collin County Toll Road Authority	(187,584)	368	119,486	(306,702)	799,973	(1,106,675)	2,831	2,409,152	(3,512,996)
	Internal Service Funds:									
501	Liability Insurance	805,472	180	3,518	802,134	28,004	774,130	947,301	896,270	825,161
502	Workers Compensation Insurance	293,876	127	38,048	255,955	-	255,955	525,575	684,136	97,394
503	Flexible Benefit	219,065	231,780	225,030	225,815	-	225,815			
504	Unemployment Assessment	711,806	103	-	711,909	-	711,909	81,479	154,577	638,811
505	Insurance Claim	5,654,299	380,947	1,528,768	4,506,478	552	4,505,926	16,437,585	15,916,864	5,026,647
506	Employee Paid Benefits	38,902	31,628	35,544	34,986	-	34,986			
507	Animal Safety	1,287,693	212,397	62,529	1,437,561	28,258	1,409,303	1,057,718	672,826	1,794,195
	Total Internal Service Funds	9,011,113	857,162	1,893,437	7,974,838	56,814	7,918,024			
	Grand Total All Funds	346,953,947	66,859,287	17,999,777	395,813,457	115,812,903	280,000,554			

Collin County, Texas
 Unaudited Balances of Cash and Investments - Beginning and Ending Balances
 and Statement of Receipts and Disbursements by Fund
 For the Three Months Ended December 31, 2010

Fund Name	Fund Number	Beginning Balance December 1, 2010	Dec. 2010 Receipts	Dec. 2010 Disbursements	Ending Balance December 31, 2010
General Fund	001	\$ 131,935,540	\$ 53,506,259	\$ 21,606,123	\$ 163,835,676
Special Revenue Funds:					
Road And Bridge	010	15,996,174	925,687	1,669,143	15,252,718
Farm To Market	011	20,185	3	-	20,188
Lateral Road	012	614,016	65,080	65,000	614,096
Judicial Appellate Fund	013	188,448	24,052	17,000	195,500
Air Check Texas	014	523	-	-	523
Court Reporters Fund	015	47,642	25,995	25,586	48,051
Tax A/C Motor Vehicle Tax	017	1,903	-	-	1,903
Juvenile Probation	018	1,549,981	223,213	1,367,698	405,496
Pre-Trial Release	019	60,596	10,223	3,915	66,904
Jury Fund	020	790,543	296,312	206,624	880,231
Law Library	021	1,912,874	52,314	32,569	1,932,619
Myers Park Operating	022	709,212	29,289	75,495	663,006
Farm Museum Memorial	023	10,491	101	-	10,592
Open Space Parks	024	2,756	-	-	2,756
Co Clrk Rec Mgmt & Pres	025	2,511,091	112,764	82,459	2,541,396
Dist Clrk Rec Mgmt & Pres	026	623,298	5,518	12,479	616,337
Juvenile Delinquency Prevention	027	27	-	-	27
Justice Court Technology	028	692,404	7,676	-	700,080
Courthouse Security	029	569,315	29,742	64,859	534,198
Code Inspection Fund	030	376,610	50,293	74,648	352,255
Economic Development 2001	031	48,377	19,004	52,941	14,440
Dangerous Wild Animal	032	3,422	-	-	3,422
Contract Elections	033	850,384	156	4,430	846,110
Election Equipment	035	13,157	1	-	13,158
Sheriffs Drug Forfeiture	036	84,097	20,009	21,386	82,720
DA Drug Forfeiture	037	276,926	4,682	199,020	82,588
DA Service Fee	038	220,362	6,670	166,221	60,811
Myers Park Foundation	039	31,037	4	-	31,041
Healthcare Foundation	040	11,011,281	263,682	333,620	10,941,343
Juvenile Alternative Ed	041	233,829	23,699	74,819	182,709
Child Abuse Prevention	042	1,737	-	-	1,737
County Rec Mgmt & Pres	044	1,156,235	8,209	-	1,164,444
Juvenile OCSOP	045	251,846	18,148	-	269,994
Court Initiated Guardianship	047	74,604	1,888	-	76,492
DA Deferred Prosec Prgm	049	120,935	4,558	-	125,493
Drug Court Program Fund	050	80,002	46	1,522	78,526
SCAAP Fund	051	1,133,367	411,080	-	1,544,447
County Courts Technology Fund	052	9,234	76	-	9,310
District Courts Technology Fund	053	59	4	-	63
CCL Fee Prog Excess Distribution	054	204,694	21	-	204,715
CCLC Court Records Preservation	055	44,699	5,420	-	50,119
District Clerk Court Records Preservation	056	77,174	8,606	-	85,780
Federal Grants Fund	101	(94,493)	101,078	4,995	1,590
Bioterrorism Grant	102	(85,499)	47,254	78,586	(116,831)
Federal Homeland Security Grant	103	(85,609)	58,416	26,530	(53,723)
City Readiness Initiative	104	(8,447)	8,052	8,217	(8,612)
Healthcare Grants	108	(564,809)	339,908	305,720	(530,621)
CPS Board Grants	112	(751)	-	-	(751)
2009 Justice Assist Grant	114	38,374	5	-	38,379
2009 JAG Recovery Act	115	183,147	26	4,190	178,983
DSHS Grant	116	-	-	1,592	(1,592)

Collin County, Texas

Unaudited Balances of Cash and Investments - Beginning and Ending Balances
and Statement of Receipts and Disbursements by Fund
For the Three Months Ended December 31, 2010

Fund Name	Fund Number	Beginning Balance December 1, 2010	Dec. 2010 Receipts	Dec. 2010 Disbursements	Ending Balance December 31, 2010
2010 Justice Assist Grant	117	38,141	5	-	38,146
Private Sector Healthcare Grant	161	121,158	63	21,241	99,980
State Grants Fund	180	(34,116)	52,942	2,873	15,953
TCEQ Grant Fund	181	60,859	6	-	60,865
RTR - Wylie Project (FM 1378)	183	4,236,085	433	-	4,236,518
RTR - Outer Loop PH3 75-121	184	12,009,830	1,228	-	12,011,058
Leose Education	198	163,520	1,024	1,345	163,199
Total Special Revenue Funds		58,582,937	3,264,665	5,006,723	56,840,879

Debt Service Funds:

Lim Tax Perm Imp 2001 DS	204	23,960	126,069	44,000	106,029
Ltd Tax Perm Imp 2002 DS	205	538,175	528,520	178,000	888,695
Ltd Tax Pi & Rfnd 2004 DS	206	120,748	489,063	163,000	446,811
Lmtd Tax P/I & Rfd 2005 DS	207	634,439	2,391,723	785,800	2,240,362
Lmtd Tax Perm Imp Bd 2006 DS	208	435,993	1,106,656	368,000	1,174,649
Ltd Tax Perm Imp 2007 DS	211	15,854	79,734	26,500	69,088
Ltd Tax Ref & PI 2008 DS	212	180,844	681,116	226,400	635,560
Ltd Tax Ref & PI 2009 DS	214	222,750	974,405	324,500	872,655
Ltd Tax PI BAB 2009B DS	215	120,341	271,623	158,500	233,464
Unlm Road Bond 2001 DS	224	296,892	287,788	121,400	463,280
Unlmt Tax Rd/Rfd 2004 DS	225	514,016	2,055,696	684,900	1,884,812
Unlmt Rd & Rfd 2005 DS	226	583,121	1,919,323	632,800	1,869,644
Unlmt Tax Rd Bds 2006 DS	227	242,984	486,062	162,200	566,846
Unltd Tax Rd/Rfd 2007 DS	230	717,104	1,846,965	607,000	1,957,069
Unltd Tax Rd Bds 2008 DS	231	345,998	1,359,411	452,200	1,253,209
Unltd Tax Rd/Refdg Bds 2009 DS	233	218,055	1,379,427	467,800	1,129,682
Unltd Tax Rd Bds BAB 2009 DS	234	64,308	111,690	76,200	99,798
Tax Notes Series 2004 DS	242	220,952	856,594	282,100	795,446
Tax Notes Series 2006 DS	243	490,532	1,067,266	353,000	1,204,798
Unlm Tax Rfd Ser 2001 DS	305	152,636	578,372	190,200	540,808
Unlimited Tax Refunding Bonds 2011 DS	360	63,388	177,833	177,824	63,397
Limited Tax Refunding Bonds 2011 DS	380	24,471	138,707	138,703	24,475
Total Debt Service Funds		6,227,561	18,914,043	6,621,027	18,520,577

Capital Projects Funds:

Ltd Tax Perm Improve 99a	402	31,276	4	-	31,280
Ltd Tax Perm Imp 2000	403	64,124	9	-	64,133
Lmtd Tax P/I Series '01	404	1,326,479	1,172	-	1,327,651
Ltd Tax Perm Imp 2002	405	1,746,253	17,094	23,807	1,739,540
Ltd Tax Perm Imp 2004	406	299,772	43	-	299,815
Lmtd Tax Perm Imp 2005	407	1,122,464	115,170	118,213	1,119,421
Lmtd Tax Perm Imp Bds '06	408	913,807	130	-	913,937
Ltd Tax Perm Imp 2007	411	836,397	119	-	836,516
Ltd Tx Ref&Pi 2008 07proj	412	913,653	129	-	913,782
Ltd Tx Ref&Pi 2008 03proj	413	1,200,299	171	-	1,200,470
Ltd Tax Ref & PI 2009	414	13,803,410	1,203,852	1,207,889	13,799,373
Ltd Tax PI BAB 2009B	415	3,302,552	700,436	1,387,524	2,615,464
Unlimited Road Bond 99	421	2,368,918	1,981	-	2,370,899
Unlimited Road Bond 99a	422	673,918	550	-	674,468
Unlimited Road Bond 00/01	423	2,147,440	2,492	-	2,149,932
Unlmt Tax Rd Bonds 2004	425	7,769,508	712,343	700,000	7,781,851
Unlmt Tax Road Bond 2005	426	3,519,097	660,561	660,000	3,519,658
Unlmt Tax Road Bds '06	427	5,552,438	873,707	882,456	5,543,689
Unlimited Road Bond 95/97	428	768,270	1,022	-	769,292
Unltd Tax Rd Bds 2007	430	16,422,883	408,610	438,621	16,392,872

Collin County, Texas

Unaudited Balances of Cash and Investments - Beginning and Ending Balances
and Statement of Receipts and Disbursements by Fund
For the Three Months Ended December 31, 2010

Fund Name	Fund Number	Beginning Balance December 1, 2010	Dec. 2010 Receipts	Dec. 2010 Disbursements	Ending Balance December 31, 2010
Unltd Tx Rd Bds 08 03proj	431	5,421,855	335,712	334,000	5,423,567
Unltd Tx Rd Bds 08 07proj	432	14,238,555	84,509	118,488	14,204,576
Unltd Tax Rd/Refdg Bds 2009	433	9,235,320	1,316	-	9,236,636
Unltd Tax Rd Bds BAB 2009	434	3,659,907	521	-	3,660,428
Tax Notes Series 2002	441	1,087,406	763	-	1,088,169
Tax Notes Series 2004	442	6,666,294	25,952	25,000	6,667,246
Tax Notes 2006	443	7,267,921	8,543	577	7,275,887
Capital Improvement Tn 01	445	494,493	70	-	494,563
Capital Imp T/N 01a	446	185,136	26	-	185,162
Permanent Improvement	499	23,744,238	14,058	13,218	23,745,078
Total Capital Projects Funds		<u>136,784,083</u>	<u>5,171,065</u>	<u>5,909,793</u>	<u>136,045,355</u>
Total Governmental Funds		<u>333,530,121</u>	<u>80,856,032</u>	<u>39,143,666</u>	<u>375,242,487</u>
Internal Service Funds					
Liability Insurance	501	1,250,014	3,180	6,518	1,246,676
Workers' Compensation Ins	502	931,850	56,177	94,099	893,928
Flexible Benefits	503	219,065	248,615	241,866	225,814
Unemployment Insurance	504	711,806	103	-	711,909
Insurance Claim	505	6,516,276	2,825,041	3,979,567	5,361,750
Employee Paid Benefits	506	38,902	31,628	35,544	34,986
Animal Safety Fund	507	184,252	374,212	401,807	156,657
Total Internal Service Funds		<u>9,852,165</u>	<u>3,538,956</u>	<u>4,759,401</u>	<u>8,631,720</u>
Enterprise Fund					
Collin County Toll Road Authority	599	2,709,224	368	119,486	2,590,106
Total Enterprise Fund		<u>2,709,224</u>	<u>368</u>	<u>119,486</u>	<u>2,590,106</u>
Trust and Agency Funds:					
Direct Deposit Clearing	698	642,465	1,458,420	2,038,893	61,992
Weekly Tax	699	(216,228)	52,182,228	51,966,000	-
State Fees Agency	701	550,401	835,792	892,872	493,321
Unclaimed Holdings	702	622,889	2,574	89	625,374
Bail Security	703	121,539	-	-	121,539
DA Seized Funds Registry	704	3	-	-	3
OPEB Funding Trust	705	2,243	430	-	2,673
County Clerk - Other	730	2,178,793	1,098,159	252,073	3,024,879
County Clerk - Trust	731	10,025,187	283,490	131,940	10,176,737
Juvenile Probation	732	3,213	16,375	16,209	3,379
Jail Case Coordinator	733	7,035	-	-	7,035
Jail Commissary	734	1,206,308	34,894	28,276	1,212,926
District Clerk	735	1,367,679	323,899	-	1,691,578
District Clerk - Trust	736	3,495,852	-	-	3,495,852
Inmate Trust	737	56,958	-	-	56,958
DA Hot Checks	738	103,143	-	-	103,143
Sheriff	740	-	39,383	39,383	-
Constable 1	741	8,964	14,746	8,364	15,346
Constable 2	742	2,695	-	-	2,695
Constable 3	743	5,775	-	-	5,775
Constable 4	744	5,032	-	-	5,032
JP 1	745	19,085	84,108	84,108	19,085
JP 2	746	21,521	41,457	41,457	21,521
JP 3-1	747	10,315	50,478	50,478	10,315
JP 3-2	748	16,508	24,900	24,900	16,508

Collin County, Texas

Unaudited Balances of Cash and Investments - Beginning and Ending Balances
and Statement of Receipts and Disbursements by Fund
For the Three Months Ended December 31, 2010

<u>Fund Name</u>	<u>Fund Number</u>	<u>Beginning Balance December 1, 2010</u>	<u>Dec. 2010 Receipts</u>	<u>Dec. 2010 Disbursements</u>	<u>Ending Balance December 31, 2010</u>
JP 4	749	162,590	120,691	120,691	162,590
Tax Assessor/Collector	750	18,330,582	549,793,035	474,112,711	94,010,906
Child Protective Board	780	149,101	18,183	18,211	149,073
CSCD	781	892,961	565,659	643,597	815,023
CSCD - Operating	650-658	2,975,677	1,099,449	861,702	3,213,424
Total Trust and Agency Funds		42,768,286	608,088,350	531,331,954	119,524,682
<u>Total - All Accounts</u>		<u>\$ 388,859,796</u>	<u>\$ 692,483,706</u>	<u>\$ 575,354,507</u>	<u>\$ 505,988,995</u>

Collin County, Texas
 Unaudited Year to Date Schedule of Transfers
 For the Three Months Ended December 31, 2010

	Transfers In	Transfers Out
<u>General Fund</u>		
Transfers to Juvenile Probation	\$ -	\$ 2,000,000
Transfers to Pre-Trial Release	-	20,000
Transfers to Myers Park	-	300,000
Transfers to Courthouse Security	-	200,000
Transfers to Code Inspection	-	385,000
Total General Fund	-	2,905,000
<u>Special Revenue Funds</u>		
<u>District Attorney Special Drug Forfeiture</u>		
Transfers from District Attorney Drug Forfeiture	199,000	-
<u>District Attorney Special Service Fee</u>		
Transfers from District Attorney Service Fee	151,000	-
<u>Juvenile Probation</u>		
Transfers from General Fund	2,000,000	-
Transfers from Juvenile OCSOP	4,200	-
<u>Pre-Trial Release</u>		
Transfers from General Fund	20,000	-
<u>Myers Park</u>		
Transfers from General Fund	300,000	-
<u>Courthouse Security</u>		
Transfers from General Fund	200,000	-
<u>Code Inspection</u>		
Transfers from General Fund	385,000	-
<u>District Attorney Drug Forfeiture</u>		
Transfers to District Attorney Special Drug Forfeiture	-	199,000
<u>District Attorney Service Fee</u>		
Transfers to District Attorney Special Service Fee	-	151,000
<u>Juvenile OCSOP</u>		
Transfers to Juvenile Probation	-	4,200
Total Special Revenue Funds	3,259,200	354,200
Total Transfers	\$ 3,259,200	\$ 3,259,200

Collin County, Texas
 Unaudited Schedule of Long-Term Debt
 December 31, 2010

Fund	Fund Name	Interest Rates	Date Issued	Maturity	Due as of 12/31/10
204	Limited Tax Permanent Improvement Bond 2001	4.000% to 5.000%	2001	2011	230,000
205	Limited Tax Permanent Improvement Bond 2002	4.150% to 5.625%	2002	2012	2,435,000
206	Limited Tax Permanent Improvement and Refunding Bond 2004	2.250% to 4.500%	2004	2024	10,055,000
207	Limited Tax Permanent Improvement and Refunding Bond 2005	3.000% to 5.000%	2005	2025	46,565,000
208	Limited Tax Permanent Improvement Bond 2006	4.000% to 5.000%	2006	2026	29,575,000
211	Limited Tax Permanent Improvement Bond 2007	4.250% to 5.000%	2007	2027	2,015,000
212	Limited Tax Refunding and Permanent Improvement Bond 2008	3.625% to 5.000%	2008	2028	12,980,000
214	Limited Tax Refunding and Permanent Improvement Bond 2009	2.000% to 5.000%	2009	2025	29,000,000
215	Limited Tax Permanent Improvement Build America Bond 2009B	2.000% to 5.000%	2009	2029	9,990,000
224	Unlimited Tax Road Bond 2001	4.000% to 5.000%	2001	2011	730,000
225	Unlimited Tax Road and Refunding Bond 2004	2.000% to 5.000%	2004	2024	31,980,000
226	Unlimited Tax Road and Refunding Bond 2005	3.000% to 5.000%	2005	2025	37,565,000
227	Unlimited Tax Road Bond 2006	4.000% to 5.000%	2006	2026	13,935,000
230	Unlimited Tax Road and Refunding Bond 2007	4.000% to 5.000%	2007	2027	59,750,000
231	Unlimited Tax Road Bond 2008	4.000% to 5.500%	2008	2028	38,665,000
233	Unlimited Tax Road and Refunding Bond 2009	2.000% to 5.000%	2009	2025	19,485,000
234	Unlimited Tax Road Build America Bond 2009B	4.600% to 6.300%	2009	2029	5,590,000
242	Tax Notes Series 2004	2.250% to 3.250%	2004	2011	1,900,000
243	Tax Notes Series 2006	4.000% to 5.000%	2006	2013	7,195,000
305	Unlimited Tax Refunding Bond 2001	4.000% to 5.000%	2001	2011	1,105,000
360	Unlimited Tax Refunding Bond 2010	2.000% to 5.000%	2010	2020	14,810,000
380	Limited Tax Refunding Bond 2010	2.000% to 4.000%	2010	2017	8,120,000
					<u>\$ 383,675,000</u>