

Collin County, Texas

July 31, 2009



Monthly Interim Financial Report (unaudited and unadjusted)

Prepared By:
County Auditor's Office

Donald W. Cozad CIO, RTA/C
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: Rounding of cents to whole dollars can cause a slight difference between sums of detail lines and totals.



COLLIN COUNTY

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August 13, 2009

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 July 31, 2009, and for the month ended July 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 includes Money Matters!!, a narrative with charts and tables, and statutorily required Financial Statements and Schedules, as well as selected statistical details.

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.

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

Respectfully submitted,

/s/ Donald W. Cozad

Donald W. Cozad CIO, RTA/C
County Auditor



Money Matters!!

July 31, 2009

Fiscal Period 10 of 12

Interim Monthly Financial Report (unaudited)

As required by Local Government Code 114.023

The following report is presented by the County Auditor, as required by state statute, to the Commissioners Court of Collin County to inform the Court as to the financial status of the County. This report is presented monthly.

Revenues

In FY 2008, property taxes accounted for approximately 70.2% of county revenues. Collection of those taxes is primarily in December and January. As of July 31, we have collected 100.0% of budgeted tax revenues for FY 2009 (actually about \$16,000 more than budget). Additional revenue streams include fines and fees, charges for services, inter-governmental revenue, interest and other revenues. Each year, the County must fund expenditures during the first quarter of the fiscal year (Oct – Dec) from reserves. For FY 2009, the tax rate is \$0.2425 per \$100 valuation. Property taxes provide operating funds for the general fund, the general road and bridge fund, the jury fund, and the permanent improvement fund, as well as funding for debt service principal and interest payments. With the tax collections through July, we are ahead of the FY 2008 collections by 2.6%. We continue to be behind in fees and permits, as well as federal and state funding. We are ahead in revenues from charges for services and fines and forfeitures. Interest income is significantly lower, by more than half of last year.

Year to Date Total Revenue - Governmental Funds With Comparative Totals for Fiscal Year 2009 For the Ten Month Period Through July 31

Revenue by Source	FY 2009 YTD	FY 2008 YTD	Change from 2008	Percent Change from 2008
Property taxes	\$ 173,806,250	\$ 169,324,543	\$ 4,481,707	2.6%
Fees and permits	19,169,024	23,138,815	(3,969,791)	-17.2%
Federal and state funds	10,820,554	11,577,856	(757,302)	-6.5%
Charges for services	7,372,244	5,416,650	1,955,594	36.1%
Fines and forfeitures	3,718,304	4,030,561	(312,257)	-7.7%
Rental revenues	960,672	1,061,680	(101,008)	-9.5%
Interest	5,656,848	12,246,199	(6,589,351)	-53.8%
Miscellaneous	1,794,859	1,482,449	312,410	-
	\$ 223,298,755	\$ 228,278,753	\$ (4,979,998)	-2.2%

Expenditures

Prior to the start of the current fiscal year, the Commissioners Court adopted the FY 2009 combined operating budget (except debt service) totaling \$268.1 million. The General Fund is \$142.9 million of the total. The table below is for all governmental funds.

Year to Date Total Expenditures - Governmental Funds With Comparative Totals for Fiscal Year 2009 For the Ten Month Period Through July 31

Expenditures by Function	FY 2009 YTD	FY 2008 YTD	Change from 2008	Percent Change from 2008
General administration	\$ 20,422,648	\$ 17,532,081	\$ 2,890,567	16.5%
Judicial	12,887,047	12,126,630	760,417	6.3%
Financial administration	7,990,739	7,477,122	513,617	6.9%
Legal	8,443,268	7,786,143	657,125	8.4%
Public facilities	7,740,448	8,218,273	(477,825)	-5.8%
Equipment services	1,485,602	1,800,282	(314,680)	-17.5%
Public safety	45,872,734	43,220,159	2,652,575	6.1%
Public transportation	13,897,203	12,403,084	1,494,119	12.0%
Health and welfare	13,466,233	12,806,517	659,716	5.2%
Culture and recreation	968,967	878,819	90,148	10.3%
Conservation	217,138	273,244	(56,106)	-20.5%
Capital outlay	48,956,540	47,869,824	1,086,716	2.3%
Debt service:				
Principal	29,600,351	21,560,000	8,040,351	37.3%
Interest	10,199,968	10,364,635	(164,667)	-1.6%
Bond issuance costs	600	284,230	(283,630)	0
	\$ 222,149,486	\$ 204,601,043	\$ 17,548,443	8.6%

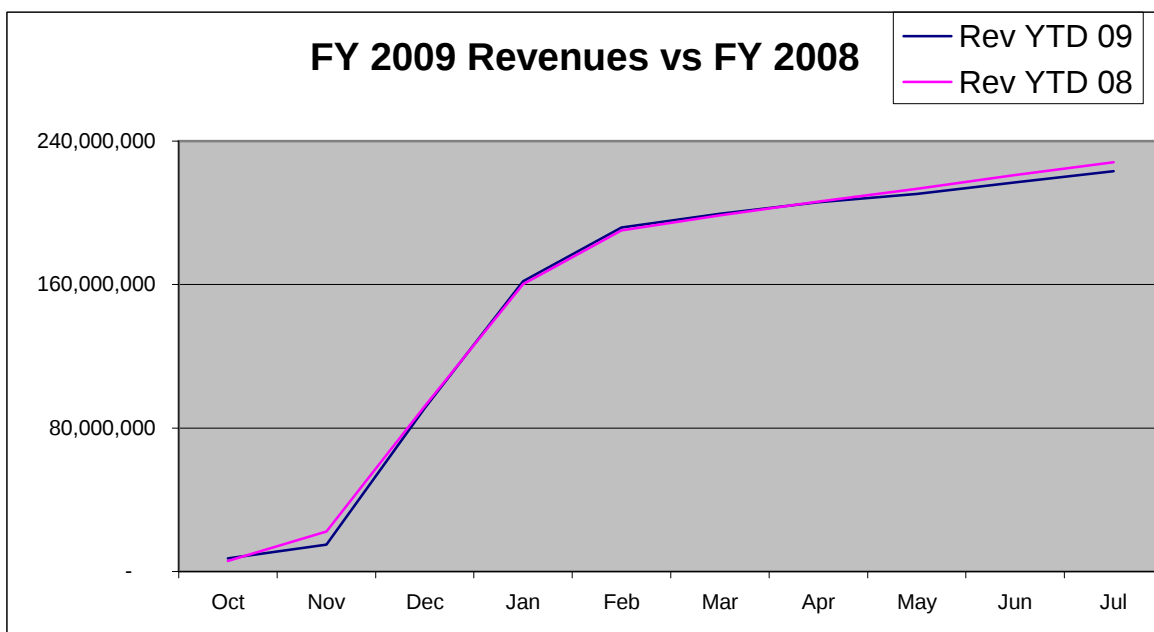
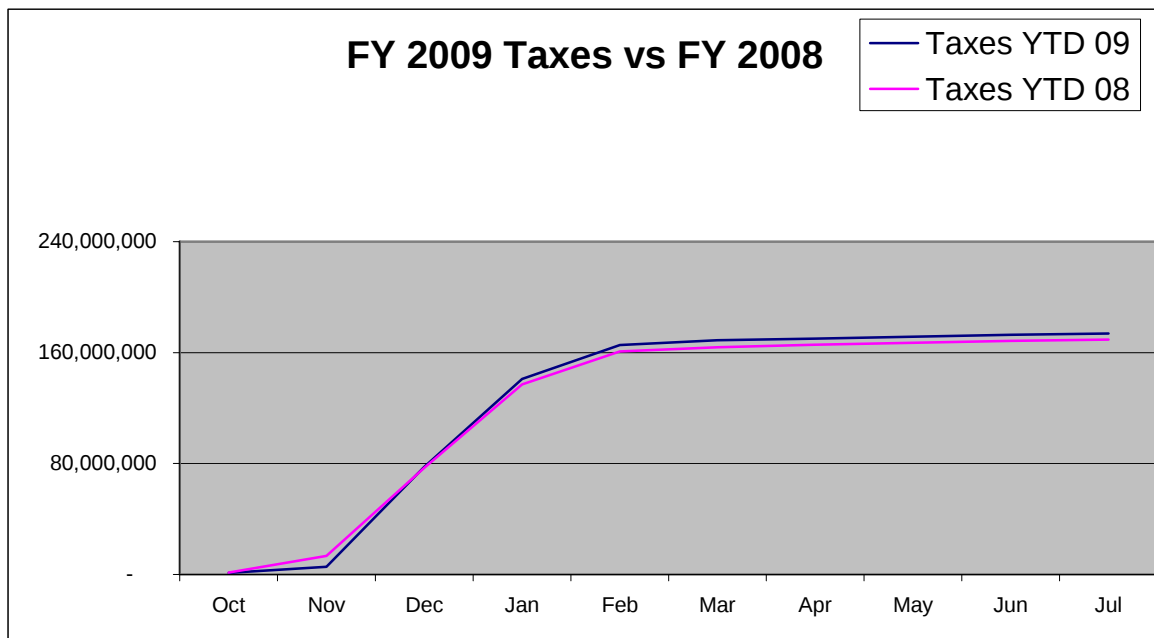
Year to Date Revenue and Expenditures - Governmental Funds With Comparative Totals for Fiscal Year 2009 For the Ten Month Period Through July 31

Expenditures by Function	FY 2009 YTD	FY 2008 YTD	Change from 2008	Increase (Decrease) from 2008
Total Revenues	\$ 223,298,755	\$ 228,278,753	\$ (4,979,998)	-2.2%
Total Expenditures	222,149,486	204,601,043	17,548,443	8.6%
Change in Fund Balance	\$ 1,149,269	\$ 23,677,710	(22,528,441)	-95.1%

Variances and Trends

Governmental Funds – Revenues by Source

As noted above, property tax collections have now exceeded FY 2008 by about \$4.5 million for the same period. It is very interesting when the revenues recorded for both FY 09 and FY 08 are graphed. The rate of increase is very evident over time and appears to be very similar in its movement between the two years. Tracking this over several years may provide more insights.



In the General Fund, with 10 months (83.33% of the year) passed, comparing year to date actual revenues to budgeted revenues:

- Taxes collected are at 100.0% of total budgeted tax revenues.
- Fees and Permits are behind budget with only 70.4% of budgeted revenues collected.
- Federal and State funds are behind budget compared to the percent of year passed (71.4%).
- Charges for Services are behind budgeted revenues at 73.9%.
- Fines and Forfeitures are behind budgeted revenues at 66.7% of budgeted revenues.

In the Road and Bridge Fund:

- Taxes (includes all taxes) collected are at 100.0% of total budgeted revenues.
- Fees and Permits are almost even with budgeted revenues at 80.8% of budget collected.
- Fines and Forfeitures are ahead of budgeted revenues at 94.9% of budget.

Budgetary Highlights – FY 2009

The legal level of budgetary control for the General Fund is the level at which the budget is adopted; that is, the budget is adopted by department and in total according to four major categories:

- Salaries and benefits;
- Maintenance and operating;
- Travel and education; and
- Capital purchases.

These expenditures for both the General Fund and the Road and Bridge Fund are below the equivalent budget year. With 83.33% of the year passed, the following percentages of expenditures have been noted for the two funds which employ the largest number of employees.

In the General Fund, year to date budgeted expenditures after ten months of the year total \$123.7 million for all departments; year to date actual expenditures are \$110.5 million. Expenditures for the first ten months are below budget by \$13.2 million. Salary and benefits are lower than budgeted for the ten months by about \$3.9 million through July 31.

In other budgeted expenditure categories in the General Fund, we are favorable in both maintenance and operating expenses (\$8.5 million below budget) and in the training and travel expenses (\$211,839 below budget) at this time. Generally this trend will continue for the year, if recent past history is an indicator. Capital expenditures in the General Fund are below budget by \$584,316.

In Road and Bridge, total expenses are at \$14.7 million for the first ten months of the year, with the budgeted expenditures for the same period at \$19.7 million. This is an overall favorable variance at July 31 of \$5.0 million. This is an increase over the June favorable variance of \$4.6 million.

Outlook

Statute provides that the County Auditor provide whatever information is considered appropriate for the Commissioners Court and the District Judges to understand the financial condition of the county. This report will be published not only for presentation to the Court and the Judges, but will also be available on our web site for public review and information.

The continuing concern is the impact of the recession on property taxes in the next fiscal year. The estimated 2010 assessed valuation shows a lower assessed valuation of \$71.3 billion, or about \$565 million lower than last year. Property taxes are the largest source of revenues the County collects to fund its operations. Collection of property taxes usually does not show the effects of an economic downturn until at least the year following the year of the downturn. For Collin County, that will be FY 2010 and continuing into the future as values rebuild during the recovery. Municipalities do not have the same calendar of effects from a downturn; with their primary source of revenue being sales tax, the effects are felt much faster, as buyers slow their purchases during a downturn; that also gives them an earlier recovery time.

So far this year, we have collected, for General Fund revenues not including taxes, 82.3% of the budgeted revenues for the first ten months (\$21.5 million collected vs. \$26.1 million budgeted). In the Road and Bridge Fund, actual revenues are very close to budgeted revenues. After removing the Air Check Texas State funds received (which are paid out in total to NCTCOG) of \$2.4 million, non-property tax revenues are basically identical to the budgeted revenues (\$11.672 million actual vs. \$11.694 million budgeted).

The County enjoys a broad, healthy tax base that provides adequate revenues to support basic services. The County conservatively manages its resources, using cost containment practices ranging from performance programs to position savings to other ways to reduce or eliminate non-performing programs. As of September 30, 2008, the unreserved fund balance for the General Fund was \$110.7 million; this is 73.6% of budgeted General Fund expenditures for FY 2009. The management of the County has placed it in sound financial position to mitigate most economic uncertainty. That does not replace the need for continuing close observation and examination of every expenditure to ensure the money spent is spent wisely and properly.

The County is currently participating with 11 other large counties to customize and implement a new case management software system (Comprehensive Integrated Justice System.) The probate court module was implemented in FY 2007. Go live for the civil courts process was completed in March 2008; currently we are implementing the criminal courts process. The first Justice of the Peace installation went online in April. The remaining JP offices are to be migrated in late July. A new jail system that can complement and enhance the new Justice System, in order to provide as seamless an environment as possible for justice, courts, public safety, and collections, was approved in early May and is now being planned.

The tax rate for FY 2009 was lowered from \$0.245/\$100 valuation to \$0.2425/\$100; this is the second reduction since FY 2007, when the rate was reduced for the first time after eight straight

years of no change in the tax rate. There is continuing pressure from rising health care costs, demand for constituent services and road construction to meet the growing population.

There continues to be movement forward on the financial system requirements and expectations. Our office has already started its blueprinting of the business processes in preparation for the implementation.

Meetings with elected and appointed officials have been taking place to secure authorization for the County Auditor to have read-only access to financial systems in order to meet the terms of the Memorandum of Understanding between Commissioners Court and the County Auditor. All elected and appointed officials have now signed and we are moving ahead with our electronic review process. It is expected that electronic auditing of records will provide faster response time to audits and recommendations.

Also, I would like to welcome Jeff May as the new county auditor effective September 1, when my retirement will begin.

County of Collin, Texas
County Statistical Information
July 31, 2009

	<u>07/31/09</u>	<u>07/31/08</u>
<u>General Information</u>		
Number of Employees (using last check summary listing in May)	<u>1,673</u>	<u>1,674</u>
Estimated Population as of Jan 1, 2009 and 2008	<u>764,500</u>	<u>748,050</u>
Unemployment Rate - National	<u>9.5%</u>	<u>5.6%</u>
Unemployment Rate - State	<u>8.0%</u>	<u>5.3%</u>
Unemployment Rate - Collin County	<u>7.7%</u>	<u>4.8%</u>
Number of Employees per 1,000 Capita	<u>2.19</u>	<u>2.24</u>
Medical Insurance Costs per Employee - Avg per Month*	<u>\$ 953</u>	<u>\$ 825</u>
<u>Financial Condition - Governmental Funds</u>		
YTD Property Taxes per Capita	<u>\$ 227</u>	<u>\$ 226</u>
YTD Revenues per Capita	<u>\$ 292</u>	<u>\$ 305</u>
YTD Expenditures per Capita	<u>\$ 291</u>	<u>\$ 274</u>

* Includes claims, administration, employee clinic admin, etc.

County of Collin, Texas
Statistical Information - General Fund and Road & Bridge Fund
July 31, 2009

	<u>General Fund</u>	<u>Road & Bridge</u>
<u>Financial Condition</u>		
Current ratio	<u>3922.3%</u>	<u>5620.1%</u>
Cash and Cash Equivalents / Current Liabilities		
(Defines strength of balance sheet and ability to pay current bills)		
Working Capital	<u>\$ 62,451,888</u>	<u>\$ 4,469,686</u>
Total Cash and Cash Equivalents Less Total Current Liabilities		
(Defines cash flow)		
<u>Financial Position</u>		
Months Budgeted Expenditures in Fund Balance	<u>11.1</u>	<u>5.2</u>
(at Sept 30, 2008)		
Percent of Annual Budget Received:		
Property Taxes	<u>100.0%</u>	<u>100.0%</u>
Fees and Permits	<u>70.4%</u>	<u>80.8%</u>
Federal and State Funds	<u>71.4%</u>	NA
Charges for Services	<u>73.9%</u>	<u>94.9%</u>
Fines and Forfeitures	<u>66.7%</u>	<u>76.5%</u>
Interest	<u>50.7%</u>	<u>111.1%</u>
Miscellaneous	<u>138.2%</u>	<u>100.6%</u>
Percent of Annual Budget Used (% of year passed=75.00%):		
Salaries	<u>79.0%</u>	<u>76.5%</u>
Maintenance and Operating	<u>66.9%</u>	<u>57.2%</u>
Education and Conference	<u>56.7%</u>	<u>45.8%</u>
Capital Outlay	<u>66.8%</u>	<u>55.2%</u>

County of Collin, Texas
Unaudited Condensed Balance Sheet - Governmental Funds
July 31, 2009 and 2008

	<u>July 31, 2009</u>	<u>July 31, 2008</u>
<u>Assets</u>		
Cash and cash equivalents	\$ 208,604,521	\$ 275,041,958
Investments	160,309,302	146,095,300
Receivables:		
Taxes (net of allowance for uncollectible)	3,073,414	4,298,186
Due from other governments	2,582,157	4,604,850
Due from other funds	333,988	5,641,840
Advance to other funds	11,983,851	2,267,259
Interest	-	32,717
Miscellaneous	538,360	585,332
Inventories	4,080,498	3,243,460
<u>Total Assets</u>	<u>\$ 391,506,091</u>	<u>\$ 441,810,902</u>
<u>Liabilities</u>		
Accounts payable	\$ 124,028	\$ 1,041,197
Payroll related costs payable	1,842,608	1,514,203
Lease deposits payable	26,197	26,197
Due to other governments	207,046	209,170
Due to other funds	295,304	5,081,187
Advance from other funds	10,000,000	-
Deferred revenue	146,317	-
Deferred tax revenue	2,911,961	4,250,696
<u>Total Liabilities</u>	<u>\$ 15,553,461</u>	<u>\$ 12,122,650</u>
<u>Fund Balance</u>		
Reserved for:		
Debt service	\$ 15,520,674	\$ 14,849,762
Capital projects	113,054,847	171,138,642
Sale of courthouse	2,000,000	3,500,000
Animal shelter facility	1,983,851	2,267,259
Health care	14,683,622	16,168,907
Myers Park Foundation	122,971	121,561
Encumbrances	55,763,525	41,693,189
Inventories	4,080,498	3,243,460
Unreserved, but designated for:		
Capital assets	1,438,298	1,175,989
Special projects	3,173,607	2,851,404
Five year plan	6,977,360	6,977,360
Administration	829,213	754,941
Unreserved and undesignated		
General fund	133,847,968	144,701,435
Special revenue funds	22,476,196	20,244,343
<u>Total Fund Balance</u>	<u>\$ 375,952,630</u>	<u>\$ 429,688,252</u>
<u>Total Liabilities and Fund Balance</u>	<u>\$ 391,506,091</u>	<u>\$ 441,810,902</u>

County of Collin, Texas

Unaudited Condensed Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental
For the Ten Month Period Ended July 31, 2009 and 2008

	Totals (Memorandum Only)		FY09 vs FY08
	July 31, 2009	July 31, 2008	Ahead (Behind)
<u>Revenues</u>			
Property taxes	\$ 173,806,250	\$ 169,324,543	2.65%
Fees and permits	19,169,024	23,138,815	-17.16%
Federal and state funds	10,820,554	11,577,856	-6.54%
Charges for services	7,372,244	5,416,650	36.10%
Fines and forfeitures	3,718,304	4,030,561	-7.75%
Rental revenues	960,672	1,061,680	-9.51%
Interest	5,656,848	12,246,199	-53.81%
Miscellaneous	1,794,859	1,482,449	
	<u>\$ 223,298,755</u>	<u>\$ 228,278,753</u>	-2.18%
<u>Expenditures</u>			
Current			
General administration	\$ 20,422,648	\$ 17,532,081	16.49%
Judicial	12,887,047	12,126,630	6.27%
Financial administration	7,990,739	7,477,122	6.87%
Legal	8,443,268	7,786,143	8.44%
Public facilities	7,740,448	8,218,273	-5.81%
Equipment services	1,485,602	1,800,282	-17.48%
Public safety	45,872,734	43,220,159	6.14%
Public transportation	13,897,203	12,403,084	12.05%
Health and welfare	13,466,233	12,806,517	5.15%
Culture and recreation	968,967	878,819	10.26%
Conservation	217,138	273,244	-20.53%
Capital projects - capital outlay	48,956,540	47,869,824	2.27%
Debt service:			
Principal retirement	29,600,351	21,560,000	37.29%
Interest and fiscal charges	10,199,968	10,364,635	-1.59%
Bond issuance costs	600	284,230	
	<u>\$ 222,149,486</u>	<u>\$ 204,601,043</u>	8.58%
<i>Excess (deficit) of revenues over expenditures</i>	\$ 1,149,269	\$ 23,677,710	-95.15%
<i>Other financing sources (uses):</i>			
Other financing sources (uses)	364,054	48,392,675	
Transfers in	9,200,318	10,074,636	
Transfers out	(9,200,318)	(10,114,173)	
Total other financing sources (uses)	<u>364,054</u>	<u>48,353,138</u>	
Net change in fund balances	1,513,323	72,030,848	
Fund balance at beginning of year	374,439,314	357,657,408	
Fund balance at end of year	<u><u>\$ 375,952,637</u></u>	<u><u>\$ 429,688,256</u></u>	

Collin County Auditor's Office
Revenues by Type and Expenditures by Category - General Fund
July 31, 2009

	2009 Revised Budget	2009 YTD Budget	2009 YTD Actual	Variance favorable (Unfavorable)
<u>Revenues</u>				
Property taxes	\$ 119,221,816	\$ 99,351,500	\$ 119,239,666	\$ 19,888,166
Fees and permits	13,085,400	10,904,300	9,210,777	(1,693,523)
Federal and state funds	3,683,780	3,068,110	2,629,505	(438,605)
Charges for services	6,091,600	5,075,275	4,504,674	(570,601)
Fines and forfeitures	2,771,000	2,309,140	1,847,502	(461,638)
Interest	5,239,750	4,366,450	2,657,996	(1,708,454)
Miscellaneous	443,210	369,300	612,431	243,131
	<u>\$ 150,536,556</u>	<u>\$ 125,444,075</u>	<u>\$ 140,702,551</u>	<u>\$ 15,258,476</u>
<u>Expenditures</u>				
Salaries and Benefits	\$ 90,021,892	\$ 75,031,893	\$ 71,128,839	\$ 3,903,054
Maintenance and Operating	54,193,090	44,780,919	36,247,021	8,533,898
Training and Travel	798,685	664,470	452,631	211,839
Capital Outlay	3,971,277	3,237,453	2,653,137	584,316
	<u>\$ 148,984,944</u>	<u>\$ 123,714,735</u>	<u>\$ 110,481,628</u>	<u>\$ 13,233,107</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 1,551,612</u>	<u>\$ 1,729,340</u>	<u>\$ 30,220,923</u>	<u>\$ 28,491,583</u>

Note: the actual expenditures includes encumbrances; the listing of county departments in the General Fund on the following pages does not include encumbrances.

Collin County Auditor's Office
Revenues by Type and Expenditures by Category - General Road & Bridge Fund
July 31, 2009

	2009 Revised Budget	2009 YTD Budget	2009 YTD Actual	Variance favorable (Unfavorable)
<u>Revenues</u>				
Property taxes	\$ 4,070,011	\$ 3,391,660	\$ 4,070,792	\$ 679,132
Fees and permits	11,578,000	9,648,320	9,358,374	(289,946)
Federal and state funds	-	-	2,467,357	2,467,357
Fines and forfeitures	1,904,500	1,587,050	1,807,042	219,992
Interest	305,000	254,160	233,199	(20,961)
Miscellaneous	246,400	205,320	273,686	68,366
	<u>\$ 18,103,911</u>	<u>\$ 15,086,510</u>	<u>\$ 18,210,450</u>	<u>\$ 3,123,940</u>
<u>Expenditures</u>				
Salaries and Benefits	\$ 6,602,246	\$ 5,501,720	\$ 5,050,579	\$ 451,141
Maintenance and Operating	15,427,265	12,855,880	8,819,692	4,036,188
Training and Travel	36,576	30,450	16,766	13,684
Capital Outlay	1,454,524	1,284,398	802,786	481,612
	<u>\$ 23,520,611</u>	<u>\$ 19,672,448</u>	<u>\$ 14,689,823</u>	<u>\$ 4,982,625</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (5,416,700)</u>	<u>\$ (4,585,938)</u>	<u>\$ 3,520,627</u>	<u>\$ 8,106,565</u>

Note: the actual expenditures includes encumbrances; the listing of county departments in the General Fund on the following pages does not include encumbrances.

Collin County Auditor's Office
Budget vs Actual by Department and Function - General Fund
July 31, 2009
Percentage of Year Passed = 83.33%

	2009 Final Budget	2009 Jul-09 Budget	2009 Jul-09 Actual	Variance favorable (Unfavorable)	2009 Year to date Budget	2009 Year to date Actual	Variance favorable (Unfavorable)	% Annual Budget Used
<u>General Administration</u>								
County Judge	\$ 193,777	\$ 16,144	\$ 19,349	\$ (3,205)	\$ 164,645	\$ 148,750	\$ 15,895	76.8%
Commissioners Court	648,555	54,040	63,845	(9,805)	550,205	491,984	58,221	75.9%
County Clerk	6,003,342	972,758	179,066	793,692	3,264,065	1,578,992	1,685,073	26.3%
Support Services	1,344,322	112,018	105,381	6,637	1,113,543	1,301,927	(188,384)	96.8%
Human Resources	1,449,775	120,832	130,810	(9,978)	1,217,943	1,115,173	102,770	76.9%
Veterans Service	200,095	16,668	16,234	434	166,246	157,573	8,673	78.7%
ERP	508,569	42,376	51,115	(8,739)	432,499	398,345	34,154	78.3%
Non-Departmental	17,881,002	1,138,383	292,474	845,909	14,425,544	7,140,565	7,284,979	39.9%
Non-Departmental Capital	547,541	45,628	902	44,726	411,554	45,264	366,290	8.3%
Administrative Services	780,905	65,069	77,307	(12,238)	662,928	624,529	38,399	80.0%
Risk Management	1,650,689	137,550	8,919	128,631	1,246,869	1,599,963	(353,094)	96.9%
Data Processing	3,357,114	279,751	379,412	(99,661)	2,897,171	2,381,580	515,591	70.9%
Elections	1,483,511	123,618	(200,474)	324,092	1,236,180	981,845	254,335	66.2%
Records	584,564	48,706	47,495	1,211	487,060	413,967	73,093	70.8%
Telecommunications	2,014,166	167,883	120,777	47,106	1,678,350	1,246,249	432,101	61.9%
Housing Finance Corp	60,000	5,000	-	5,000	50,000	-	50,000	0.0%
	38,707,927	3,346,424	1,292,612	2,053,812	30,004,802	19,626,706	10,378,096	
<u>Judicial</u>								
County Court - Mental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
County Court - Probate	451,254	37,598	43,895	(6,297)	375,980	356,433	19,547	79.0%
County Courts at Law - shared	110,000	9,165	4,252	4,913	91,650	56,751	34,899	51.6%
County Court at Law I	464,880	38,732	46,128	(7,396)	387,320	360,897	26,423	77.6%
County Court at Law II	493,988	41,159	47,610	(6,451)	411,590	379,775	31,815	76.9%
County Court at Law III	486,850	40,564	46,502	(5,938)	405,640	391,894	13,746	80.5%
County Court at Law IV	476,498	39,701	48,264	(8,563)	397,010	375,150	21,860	78.7%
County Court at Law V	462,540	38,538	46,734	(8,196)	385,380	364,851	20,529	78.9%
County Court at Law VI	446,389	37,193	45,030	(7,837)	371,930	355,696	16,234	79.7%
County Court at Law Clerks	1,453,531	121,119	122,141	(1,022)	1,211,190	1,123,394	87,796	77.3%
County Clerks - Probate/Mental	601,010	50,077	35,694	14,383	500,770	335,319	165,451	55.8%
District Courts - shared	442,982	36,908	38,330	(1,422)	369,080	303,749	65,331	68.6%

Collin County Auditor's Office
 Budget vs Actual by Department and Function - General Fund
 July 31, 2009
 Percentage of Year Passed = 83.33%

	2009 Final Budget	2009 Jul-09 Budget	2009 Jul-09 Actual	Variance favorable (Unfavorable)	2009 Year to date Budget	2009 Year to date Actual	Variance favorable (Unfavorable)	% Annual Budget Used
199th District Court	317,894	26,483	30,693	(4,210)	264,830	243,179	21,651	76.5%
219th District Court	306,144	25,505	30,161	(4,656)	255,050	241,481	13,569	78.9%
296th District Court	316,524	26,367	32,579	(6,212)	263,670	246,303	17,367	77.8%
366th District Court	295,768	24,640	21,644	2,996	246,400	204,401	41,999	69.1%
380th District Court	297,264	24,763	27,776	(3,013)	247,630	231,636	15,994	77.9%
401st District Court	314,128	26,170	30,373	(4,203)	261,700	242,610	19,090	77.2%
416th District Court	326,037	27,162	31,559	(4,397)	271,620	250,520	21,100	76.8%
417th District Court	293,785	24,472	28,395	(3,923)	244,720	234,999	9,721	80.0%
429th District Court	296,476	24,698	27,589	(2,891)	246,980	131,951	115,029	44.5%
District Clerk	3,780,130	314,892	352,390	(37,498)	3,150,272	2,994,451	155,821	79.2%
Justice of the Peace - shared	-	-	-	-	-	-	-	-
Justice of the Peace - Pct 1	487,602	40,628	48,683	(8,055)	406,280	394,821	11,459	81.0%
Justice of the Peace - Pct 2	362,467	30,200	34,428	(4,228)	302,000	293,216	8,784	80.9%
Justice of the Peace - Pct 3-1	318,883	26,569	27,514	(945)	265,690	255,822	9,868	80.2%
Justice of the Peace - Pct 3-2	442,320	36,855	36,825	30	368,550	350,900	17,650	79.3%
Justice of the Peace - Pct 4	567,726	47,303	51,281	(3,978)	473,030	439,501	33,529	77.4%
	14,613,070	1,217,461	1,336,470	(119,009)	12,175,962	11,159,700	1,016,262	
<u>Financial Administration</u>								
County Auditor	\$ 2,532,296	\$ 211,019	\$ 234,722	\$ (23,703)	\$ 2,110,190	\$ 1,965,971	\$ 144,219	77.6%
Budget Director	650,256	54,181	56,864	(2,683)	541,810	407,538	134,272	62.7%
Budget Collections	215,994	17,993	20,117	(2,124)	179,930	178,348	1,582	82.6%
Tax Assessor-Collector	4,872,580	406,042	389,889	16,153	4,060,420	3,497,138	563,282	71.8%
Treasury	339,075	36,733	25,675	11,058	265,576	149,909	115,667	44.2%
Tax Appraiser	1,176,224	98,018	-	98,018	980,180	822,405	157,775	69.9%
Purchasing Department	1,220,743	102,096	115,862	(13,766)	1,016,460	975,015	41,445	79.9%
	11,007,168	926,082	843,129	82,953	9,154,566	7,996,324	1,158,242	
<u>Legal:</u>								
District Attorney	\$ 10,463,776	\$ 871,923	\$ 1,038,087	\$ (166,164)	\$ 8,719,770	\$ 8,285,693	\$ 434,077	79.2%
Court-Appointed Prosecutor	-	-	-	-	-	-	-	
	10,463,776	871,923	1,038,087	(166,164)	8,719,770	8,285,693	434,077	

Collin County Auditor's Office
 Budget vs Actual by Department and Function - General Fund
 July 31, 2009
 Percentage of Year Passed = 83.33%

	2009 Final Budget	2009 Jul-09 Budget	2009 Jul-09 Actual	Variance favorable (Unfavorable)	2009 Year to date Budget	2009 Year to date Actual	Variance favorable (Unfavorable)	% Annual Budget Used
<u>Public Facilities:</u>								
Health Annex	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Bloomdale Admin Building	228,800	19,059	8,211	10,848	190,590	32,732	157,858	14.3%
Park Hill Prairie	3,000	250	-	250	2,500	1,385	1,115	46.2%
Adventure Camp	60,255	5,021	-	5,021	50,210	-	50,210	0.0%
Tax Office	3,000	250	-	250	2,500	-	2,500	0.0%
Justice Center	2,031,727	169,301	60,204	109,097	1,693,010	1,674,396	18,614	82.4%
Medical Examiner	71,639	5,960	2,536	3,424	59,600	29,341	30,259	41.0%
Old Post Office	4,364	363	-	363	3,630	661	2,969	15.1%
Courthouse Annex	1,200	100	-	100	1,000	7	993	0.6%
Juvenile Detention Center	75,331	6,269	3,609	2,660	62,690	64,652	(1,962)	85.8%
County Courthouse	452,280	37,687	9,206	28,481	376,870	283,771	93,099	62.7%
University Drive Courts	738,260	61,511	21,159	40,352	615,110	418,175	196,935	56.6%
Bloomdale Rd Courthouse	951,567	79,289	42,383	36,906	792,890	807,509	(14,619)	84.9%
Courthouse Annex A	463,908	38,652	18,904	19,748	386,520	236,421	150,099	51.0%
Outlying JP Offices	62,086	5,171	3,971	1,200	51,710	30,866	20,844	49.7%
Park Plaza Sub-courthouse	112,276	9,351	2,036	7,315	93,510	53,345	40,165	47.5%
Minimum Security	99,741	8,303	11,877	(3,574)	83,030	94,705	(11,675)	95.0%
Service Center	171,282	14,266	12,312	1,954	142,660	120,244	22,416	70.2%
Facilities Management	1,889,777	157,475	155,658	1,817	1,574,750	1,610,847	(36,097)	85.2%
Building Superintendent	3,381,936	285,031	320,202	(35,171)	2,811,742	2,713,309	98,433	80.2%
Election Office/Warehouse	33,654	2,798	709	2,089	27,980	27,886	94	82.9%
	10,836,083	906,107	672,977	233,130	9,022,502	8,200,252	822,250	
<u>Equipment Services</u>								
	\$ 2,302,855	\$ 192,709	\$ 152,429	\$ 40,280	\$ 1,917,290	\$ 1,506,558	\$ 410,732	65.4%
<u>Public Safety</u>								
Ambulance	\$ 913,367	\$ 76,113	\$ 65,769	\$ 10,344	\$ 761,130	\$ 784,962	\$ (23,832)	85.9%
Fire Marshall	1,364,455	113,778	34,918	78,860	1,136,780	1,281,380	(144,600)	93.9%
Fire Prevention & Safety Grant	-	-	-	-	-	-	-	
Breathalyzer Program	40,000	3,333	1,000	2,333	33,330	17,435	15,895	43.6%

Collin County Auditor's Office
 Budget vs Actual by Department and Function - General Fund
 July 31, 2009
 Percentage of Year Passed = 83.33%

	2009 Final Budget	2009 Jul-09 Budget	2009 Jul-09 Actual	Variance favorable (Unfavorable)	2009 Year to date Budget	2009 Year to date Actual	Variance favorable (Unfavorable)	% Annual Budget Used
Constable, Pct 1	1,026,783	85,557	98,660	(13,103)	855,570	800,131	55,439	77.9%
Constable, Pct 2	354,738	29,556	35,641	(6,085)	295,560	284,244	11,316	80.1%
Constable, Pct 3	1,251,882	104,372	115,985	(11,613)	1,043,075	973,858	69,217	77.8%
Constable, Pct 4	1,041,647	86,798	102,144	(15,346)	867,980	822,770	45,210	79.0%
See Less Trash - Constables	-	-	-	-	-	-	-	
Sheriff	11,836,397	986,554	1,168,162	(181,608)	9,865,540	9,423,597	441,943	79.6%
Jail Operations	18,714,052	1,606,428	1,786,630	(180,202)	15,501,096	15,394,358	106,738	82.3%
Minimum Security	3,164,099	263,669	296,619	(32,950)	2,636,690	2,480,593	156,097	78.4%
TXDOT Grant	-	-	-	-	-	-	-	
Texas Alcoholic Beverage	-	-	-	-	-	-	-	
Medical Examiner	1,149,603	95,792	107,347	(11,555)	957,920	862,557	95,363	75.0%
Civil Defense	9,018	750	-	750	7,500	7,418	82	82.3%
Highway Patrol	77,457	6,451	7,411	(960)	64,510	57,776	6,734	74.6%
Juvenile Board	300,000	25,000	40,065	(15,065)	250,000	312,903	(62,903)	104.3%
Community Supervision	60,000	5,000	-	5,000	50,000	60,000	(10,000)	100.0%
County Corrections	204,377	17,026	19,177	(2,151)	170,260	166,385	3,875	81.4%
Child Abuse Task Force	311,822	25,980	36,499	(10,519)	259,800	198,779	61,021	63.7%
911 Addressing	552,829	46,061	47,837	(1,776)	460,610	403,586	57,024	73.0%
Jail Cafeteria	47,250	3,936	3,290	646	39,360	30,439	8,921	64.4%
Holding Facility	2,394,687	199,352	236,282	(36,930)	1,993,520	2,013,515	(19,995)	84.1%
Homeland Security	510,022	42,494	43,942	(1,448)	424,940	307,856	117,084	60.4%
	45,324,485	3,824,000	4,247,378	(423,378)	37,675,171	36,684,542	990,629	
<u>Health and Welfare</u>								
Mental Health/Retardation	\$ 1,269,125	\$ 105,760	\$ 46,667	\$ 59,093	\$ 1,057,600	\$ 1,222,462	\$ (164,862)	96.3%
Child Protective Board	39,537	3,294	-	3,294	32,940	-	32,940	0.0%
Inmate Health	4,625,109	385,425	383,280	2,145	3,854,250	3,743,546	110,704	80.9%
Pauper Care and Charity	3,000	250	-	250	2,500	-	2,500	0.0%
Substance Abuse	215,881	17,980	14,792	3,188	179,800	162,659	17,141	75.3%
Indigent Defense Coordinator	120,994	10,076	10,957	(881)	100,760	97,342	3,418	80.5%
Indigent Criminal Defendants	4,604,900	383,739	474,691	(90,952)	3,837,390	4,167,639	(330,249)	90.5%
	10,878,546	906,524	930,387	(23,863)	9,065,240	9,393,648	(328,408)	

Collin County Auditor's Office
 Budget vs Actual by Department and Function - General Fund
 July 31, 2009
 Percentage of Year Passed = 83.33%

	2009 Final Budget	2009 Jul-09 Budget	2009 Jul-09 Actual	Variance favorable (Unfavorable)	2009 Year to date Budget	2009 Year to date Actual	Variance favorable (Unfavorable)	% Annual Budget Used
<u>Culture and Recreation</u>								
Libraries	\$ 299,220	\$ 24,935	\$ -	\$ 24,935	\$ 249,350	\$ 299,220	\$ (49,870)	100.0%
Camp Advisory Board	-	-	-	-	-	-	-	
Open Space	29,442	2,451	2,291	160	24,510	14,345	10,165	48.7%
Historical Commission	243,500	20,291	20,450	(159)	202,910	174,724	28,186	71.8%
EPA Comm Stream Restoration	-	-	-	-	-	-	-	
	572,162	47,677	22,741	24,936	476,770	488,289	(11,519)	
<u>Conservation</u>								
See Less Trash - Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Agricultural Extension	307,595	25,625	28,670	(3,045)	256,250	217,450	38,800	70.7%
	307,595	25,625	28,670	(3,045)	256,250	217,450	38,800	
Total General Fund Operating	\$ 145,013,667	\$ 12,264,532	\$ 10,564,880	\$ 1,699,652	\$ 118,468,323	\$ 103,559,162	\$ 14,909,161	

Collin County Auditor's Office
 Budget vs Actual by Department and Function - Road & Bridge Fund
 July 31, 2009
 Percentage of Year Passed = 83.33%

	2009 Final Budget	2009 Jul-09 Budget	2009 Jul-09 Actual	Variance favorable (Unfavorable)	2009 Year to date Budget	2009 Year to date Actual	Variance favorable (Unfavorable)	% Annual Budget Used
<u>Public transportation</u>								
Road & bridge maintenance	\$ 19,704,104	\$ 1,641,989	\$ 1,570,633	\$ 71,356	\$ 16,419,890	\$ 10,451,312	\$ 5,968,578	53.0%
Engineering	457,153	38,092	37,935	157	380,920	303,171	77,749	66.3%
Services and operations	454,343	37,857	44,228	(6,371)	378,570	354,370	24,200	78.0%
Soil conservation	60,214	5,017	-	5,017	50,170	34,213	15,957	56.8%
	<u>\$ 20,675,814</u>	<u>\$ 1,722,955</u>	<u>\$ 1,652,796</u>	<u>\$ 70,159</u>	<u>\$ 17,229,550</u>	<u>\$ 11,143,066</u>	<u>\$ 6,086,484</u>	
<u>Special Projects</u>	271,982	22,659	20,316	2,343	226,590	170,287	56,303	62.6%
<u>Non-departmental maintenance</u>	1,118,291	93,191	15,501	77,690	931,910	116,494	815,416	10.4%
<u>Air Check Texas</u>	-	-	-	-	-	2,467,357	(2,467,357)	
Total Road & Bridge Operating	<u>\$ 22,066,087</u>	<u>\$ 1,838,805</u>	<u>\$ 1,688,613</u>	<u>\$ 150,192</u>	<u>\$ 18,388,050</u>	<u>\$ 13,897,204</u>	<u>\$ 4,490,846</u>	

Collin County Auditor's Office
Unaudited Balances of Cash and Investments - Beginning and Ending Balances
July 31, 2009

Fund Name	Fund Number	Cash and Investments July 2, 2009	Cash and Investments July 31, 2009
General Fund	001	\$ 165,440,234	\$ 152,840,903
Road And Bridge	010	13,902,729	13,107,283
Farm To Market	011	20,122	20,127
Lateral Road	012	492,362	492,504
Judicial Appellate Fund	013	147,755	153,845
Air Check Texas	014	518	518
Court Reporters Fund	015	162,439	144,341
Tax A/C Motor Vehicle Tax	017	29,523	29,536
Juvenile Probation	018	2,943,536	2,272,734
Pre-Trial Release	019	1,455	5,592
Jury Fund	020	870,265	802,725
Law Library	021	1,602,930	1,616,268
Myers Park Operating	022	640,647	600,885
Farm Museum Memorial	023	10,400	10,404
Open Space Parks	024	2,733	2,734
Co Clrk Rec Mgmt & Pres	025	2,243,719	2,307,599
Dist Clrk Rec Mgmt & Pres	026	608,676	614,848
Juvenile Delinquency Prevention	027	27	27
Justice Court Technology	028	580,460	587,463
Courthouse Security	029	908,382	898,641
Code Inspection Fund	030	(133,466)	(156,416)
Economic Development 2001	031	33,530	60,157
Dangerous Wild Animal	032	2,049	2,049
Contract Elections	033	955,157	680,634
Chapter 19 Fund	034	-	-
Election Equipment	035	16,342	16,349
Sheriffs Drug Forfeiture	036	95,275	102,544
DA Drug Forfeiture	037	396,115	396,227
DA Service Fee	038	216,842	205,662
Myers Park Foundation	039	122,936	122,971
Juvenile Alternative Ed	041	(37,842)	(26,327)
Child Abuse Prevention	042	482	551
County Rec Mgmt & Pres	044	1,022,022	1,038,726
Juvenile OCSOP	045	320,482	320,630
Court Initiated Guardianship	047	39,154	39,172
DA Deferred Prosec Prgm	049	34,362	39,770
Drug Court Program Fund	050	21,361	22,312
SCAAP Fund	051	520,644	520,644
Federal Grants Fund	101	142,329	141,131
Bioterrorism Grant	102	(73,935)	(115,301)
Federal Homeland Sec Grnt	103	(132,613)	(75,996)
City Readiness Initiative	104	(7,579)	(31,548)
2005 Justice Assist Grant	105	-	-
LLEBG 2003	106	1,372	1,372
2006 Justice Assist Grant	109	-	-
2007 Justice Assist Grant	110	10,053	10,055
CPS Board Grants	112	565	(27,291)
2008 Justice Assist Grant	113	8,974	8,976
State Grants Fund	180	43,960	38,030

Collin County Auditor's Office
 Unaudited Balances of Cash and Investments - Beginning and Ending Balances
 July 31, 2009

Fund Name	Fund Number	Cash and Investments July 2, 2009	Cash and Investments July 31, 2009
TCEQ Grant Fund	181	479,652	409,022
Juv Acct Inc Block Grant	182	-	-
Leose Education	198	158,174	156,635
Total General and Special Revenue Funds		<u>194,865,309</u>	<u>180,409,717</u>
Ltd Tax Perm Improv 99 Ds	201	345,759	352,102
Ltd Tax Perm Imprv 99a Ds	202	111,761	117,223
Ltd Tax Perm Imp 2000 Ds	203	13,973	14,532
Lim Tax Perm Imp 2001 Ds	204	118,909	121,613
Ltd Tax Perm Imp 2002 Ds	205	656,366	671,278
Ltd Tax Pi & Rfnd 04 Ds	206	315,247	322,360
Lmtd Tax P/I & Rfd '05 Ds	207	1,561,162	1,680,489
Lmtd Tax Perm Imp Bd 06ds	208	1,094,950	1,316,352
Criminal Justice Rfdg Ds	209	-	-
Ltd Tax Perm Imp 2007 Ds	211	63,213	78,058
Ltd Tax Ref & Pi Ds 2008	212	649,668	675,994
Unlimited Road Bond 99 Ds	221	339,605	350,381
Unlimited Road Bnd 99a Ds	222	68,365	71,435
Unlimited Rd Bond 99 Ds	223	172,675	182,003
Unlm Road Bond 2001 Ds	224	271,175	278,575
Unlmt Tax Rd/Rfd 2004 Ds	225	1,361,428	1,386,954
Unlmt Rd & Rfd '05 Ds	226	1,503,319	1,801,479
Unlmt Tax Rd Bds, 06 Ds	227	465,366	653,460
Unltd Tax Rd/Rfd 2007 Ds	230	1,611,838	2,222,514
Unltd Tax Rd Bds Ds 2008	231	1,443,065	1,196,152
Tax Notes Series 2004 Ds	242	620,764	1,000,720
Tax Notes Series '06 Ds	243	580,771	880,159
Unlm Tax Rfd Ser 01 Ds	305	300,056	310,055
Total Debt Service		<u>13,669,435</u>	<u>15,683,888</u>
Ltd Tax Perm Improve 99a	402	612,477	612,654
Ltd Tax Perm Imp 2000	403	87,459	87,484
Lmtd Tax P/I Series '01	404	1,305,536	1,307,202
Ltd Tax Perm Imp 2002	405	1,779,651	1,782,469
Ltd Tax Perm Imp 2004	406	1,179,540	1,081,833
Lmtd Tax Perm Imp 2005	407	2,448,235	2,261,560
Lmtd Tax Perm Imp Bds '06	408	2,294,989	2,055,447
Ltd Tax Perm Imp 2007	411	1,840,895	1,827,181
Ltd Tx Ref&Pi 2008 07proj	412	1,474,395	1,461,038
Ltd Tx Ref&Pi 2008 03proj	413	2,195,410	2,188,283
Unlimited Road Bond 99	421	3,070,757	3,029,552
Unlimited Road Bond 99a	422	1,650,881	1,610,847
Unlimited Road Bond 00/01	423	3,665,969	3,577,056
Unlmt Tax Rd Bonds 2004	425	11,659,029	10,998,598
Unlmt Tax Road Bond 2005	426	7,043,194	5,381,252
Unlmt Tax Road Bds '06	427	9,414,427	9,248,714
Unlimited Road Bond 95/97	428	1,602,618	1,602,365
Unlmt Tax Rfd 93	429	(197)	-
Unltd Tax Rd Bds 2007	430	25,894,251	25,592,002
Unltd Tx Rd Bds 08 03proj	431	10,646,893	10,634,537

Collin County Auditor's Office
Unaudited Balances of Cash and Investments - Beginning and Ending Balances
July 31, 2009

Fund Name	Fund Number	Cash and Investments July 2, 2009	Cash and Investments July 31, 2009
Unltd Tx Rd Bds 08 07proj	432	19,982,054	19,184,171
Tax Notes Series 2002	441	1,196,363	1,197,571
Tax Notes Series 2004	442	6,988,187	6,618,579
Tax Notes 2006	443	10,880,015	10,398,302
Capital Improvement Tn 96	444	9,778	9,780
Capital Improvement Tn 01	445	492,926	493,074
Capital Imp T/N 01a	446	174,767	174,818
Permanent Improvement	499	33,111,198	33,728,336
Total Capital Projects		<u>162,701,697</u>	<u>158,144,705</u>
Liability Insurance	501	1,869,427	1,858,520
Workers' Compensation Ins	502	1,305,923	1,214,510
Flexible Benefits	503	189,311	190,607
Unemployment Insurance	504	521,604	521,747
Insurance Claim	505	14,372,835	12,803,347
Employee Paid Benefits	506	84,185	86,643
Animal Safety Fund	507	297,535	306,015
Total Internal Service Funds		<u>18,640,820</u>	<u>16,981,389</u>
Direct Deposit Clearing	698	(35,127)	243,360
Weekly Tax	699	-	-
State Fees Agency	701	1,124,094	234,119
Unclaimed Holdings	702	333,773	337,383
Bail Security	703	50,000	54,750
DA Seized Funds Registry	704	3	3
County Clerk - Other	730	2,130,954	1,905,471
County Clerk - Trust	731	12,753,112	12,753,112
Juvenile Probation	732	4,116	3,329
Jail Case Coordinator	733	7,161	7,161
Jail Commissary	734	939,128	947,990
District Clerk	735	892,789	772,513
District Clerk - Trust	736	5,771,535	5,771,535
Inmate Trust	737	83,175	83,175
DA Hot Checks	738	103,478	103,478
DA Trust Unclaimed Restitution	739	-	-
Sheriff	740	139	139
Constable 1	741	5,615	5,615
Constable 2	742	865	865
Constable 3	743	65,476	65,476
Constable 4	744	5,719	5,719
JP 1	745	4,408	4,408
JP 2	746	14,346	6,591
JP 3-1	747	30,304	10,394
JP 3-2	748	24,997	24,997
JP 4	749	305,005	279,111
Tax Assessor/Collector	750	13,068,430	13,068,430
Child Protective Board	780	148,961	148,961
Adult Probation	781	939,151	961,454
Total Trust and Agency Funds		<u>38,771,607</u>	<u>37,799,539</u>

Collin County Auditor's Office
Unaudited Balances of Cash and Investments - Beginning and Ending Balances
July 31, 2009

Fund Name	Fund Number	Cash and Investments July 2, 2009	Cash and Investments July 31, 2009
<u>Total - All Accounts</u>		<u>\$ 428,648,868</u>	<u>\$ 409,019,238</u>

Collin County Auditor's Office
Unaudited Statement of Receipts and Disbursements by Fund
July 31, 2009

Fund Name	Fund Number	Jul-09 Receipts	Jul-09 Disbursements
General Fund	001	\$ 11,769,093	\$ 24,368,424
Road And Bridge	010	1,092,910	1,888,356
Farm To Market	011	5	-
Lateral Road	012	142	-
Judicial Appellate Fund	013	6,090	-
Air Check Texas	014	-	-
Court Reporters Fund	015	18,022	36,119
Tax A/C Motor Vehicle Tax	017	13	-
Juvenile Probation	018	328,004	998,806
Pre-Trial Release	019	4,291	154
Jury Fund	020	58,439	125,978
Law Library	021	45,277	31,938
Myers Park Operating	022	16,651	56,412
Farm Museum Memorial	023	4	-
Open Space Parks	024	1	-
Co Clrk Rec Mgmt & Pres	025	87,299	23,419
Dist Clrk Rec Mgmt & Pres	026	6,197	25
Justice Court Technology	028	7,003	-
Courthouse Security	029	31,456	41,197
Code Inspection Fund	030	27,234	50,185
Economic Development 2001	031	26,627	-
Dangerous Wild Animal	032	-	-
Contract Elections	033	6,615	281,138
Chapter 19 Fund	034	-	-
Election Equipment	035	7	-
Sheriffs Drug Forfeiture	036	11,835	4,566
DA Drug Forfeiture	037	112	-
DA Service Fee	038	18,258	29,437
Myers Park Foundation	039	35	-
Juvenile Alternative Ed	041	48,135	36,621
Child Abuse Prevention	042	69	-
County Rec Mgmt & Pres	044	16,704	-
Juvenile OCSOP	045	148	-
Court Initiated Guardianship	047	18	-
DA Deferred Prosec Prgm	049	5,408	-
Drug Court Program Fund	050	1,393	442
SCAAP Fund	051	-	-
Federal Grants Fund	101	-	198
Bioterrorism Grant	102	78,754	120,121
Federal Homeland Sec Grnt	103	134,722	78,106
City Readiness Initiative	104	11,713	35,682
2005 Justice Assist Grant	105	-	-
LLEBG 2003	106	-	-
2006 Justice Assist Grant	109	-	-
2007 Justice Assist Grant	110	2	-
CPS Board Grants	112	813	28,669
2008 Justice Assist Grant	113	2	-
State Grants Fund	180	-	5,929
TCEQ Grant Fund	181	20,954	91,584

Collin County Auditor's Office
Unaudited Statement of Receipts and Disbursements by Fund
July 31, 2009

Fund Name	Fund Number	Jul-09 Receipts	Jul-09 Disbursements
Juv Acct Inc Block Grant	182	-	-
Leose Education	198	2,025	3,564
Total General and Special Revenue Funds		13,882,480	28,337,070
Ltd Tax Perm Improv 99 Ds	201	6,813	470
Ltd Tax Perm Imprv 99a Ds	202	6,217	755
Ltd Tax Perm Imp 2000 Ds	203	744	184
Lim Tax Perm Imp 2001 Ds	204	2,888	184
Ltd Tax Perm Imp 2002 Ds	205	15,096	184
Ltd Tax Pi & Rfnd 04 Ds	206	8,442	1,329
Lmtd Tax P/I & Rfd '05 Ds	207	119,511	184
Lmtd Tax Perm Imp Bd 06ds	208	221,887	484
Criminal Justice Rfdg Ds	209	-	-
Ltd Tax Perm Imp 2007 Ds	211	15,529	684
Ltd Tax Ref & Pi Ds 2008	212	26,510	184
Unlimited Road Bond 99 Ds	221	10,776	-
Unlimited Road Bnd 99a Ds	222	3,825	755
Unlimited Rd Bond 99 Ds	223	9,512	184
Unlm Road Bond 2001 Ds	224	7,584	184
Unlmt Tax Rd/Rfd 2004 Ds	225	27,140	1,614
Unlmt Rd & Rfd '05 Ds	226	298,528	368
Unlmt Tax Rd Bds, 06 Ds	227	188,578	484
Unltd Tax Rd/Rfd 2007 Ds	230	611,360	684
Unltd Tax Rd Bds Ds 2008	231	23,764	270,676
Tax Notes Series 2004 Ds	242	380,140	184
Tax Notes Series '06 Ds	243	299,872	484
Unlm Tax Rfd Ser 01 Ds	305	10,183	184
Total Debt Service		2,294,899	280,443
Ltd Tax Perm Improve 99a	402	177	-
Ltd Tax Perm Imp 2000	403	25	-
Lmtd Tax P/I Series '01	404	1,666	-
Ltd Tax Perm Imp 2002	405	2,818	-
Ltd Tax Perm Imp 2004	406	338	98,044
Lmtd Tax Perm Imp 2005	407	700	187,375
Lmtd Tax Perm Imp Bds '06	408	658	240,199
Ltd Tax Perm Imp 2007	411	528	14,241
Ltd Tx Ref&Pi 2008 07proj	412	15,423	28,780
Ltd Tx Ref&Pi 2008 03proj	413	1,010	8,137
Unlimited Road Bond 99	421	3,023	44,228
Unlimited Road Bond 99a	422	23,109	63,143
Unlimited Road Bond 00/01	423	301,087	390,000
Unlmt Tax Rd Bonds 2004	425	13,878	674,309
Unlmt Tax Road Bond 2005	426	1,424,801	3,086,742
Unlmt Tax Road Bds '06	427	17,810	183,523
Unlimited Road Bond 95/97	428	1,107	1,359
Unlmt Tax Rfd 93	429	326	129
Unltd Tax Rd Bds 2007	430	7,441	309,689
Unltd Tx Rd Bds 08 03proj	431	4,344	16,700
Unltd Tx Rd Bds 08 07proj	432	724,255	1,522,138

Collin County Auditor's Office
Unaudited Statement of Receipts and Disbursements by Fund
July 31, 2009

Fund Name	Fund Number	Jul-09 Receipts	Jul-09 Disbursements
Tax Notes Series 2002	441	1,208	-
Tax Notes Series 2004	442	772	370,379
Tax Notes 2006	443	103,577	585,290
Capital Improvement Tn 96	444	2	-
Capital Improvement Tn 01	445	148	-
Capital Imp T/N 01a	446	51	-
Permanent Improvement	499	2,293,810	1,676,672
Total Capital Projects		<u>4,944,092</u>	<u>9,501,077</u>
Liability Insurance	501	523	11,430
Workers' Compensation Ins	502	171,170	262,582
Flexible Benefits	503	245,750	244,453
Unemployment Insurance	504	143	-
Insurance Claim	505	3,225,042	4,794,529
Employee Paid Benefits	506	31,057	28,599
Animal Safety Fund	507	69,819	61,338
Total Internal Service Funds		<u>3,743,504</u>	<u>5,402,931</u>
Direct Deposit Clearing	698	1,549,211	1,270,723
Weekly Tax	699	1,281,300	1,281,300
State Fees Agency	701	387,744	1,277,719
Unclaimed Holdings	702	5,501	1,891
Bail Security	703	4,750	-
DA Seized Funds Registry	704	-	-
County Clerk - Other	730	822,819	1,048,302
County Clerk - Trust	731	-	-
Juvenile Probation	732	14,935	15,722
Jail Case Coordinator	733	-	-
Jail Commissary	734	27,640	18,777
District Clerk	735	292,520	412,795
District Clerk - Trust	736	-	-
Inmate Trust	737	-	-
DA Hot Checks	738	-	-
DA Trust Unclaimed Restitution	739	-	-
Sheriff	740	466,273	466,273
Constable 1	741	-	-
Constable 2	742	-	-
Constable 3	743	-	-
Constable 4	744	-	-
JP 1	745	-	-
JP 2	746	35,314	43,069
JP 3-1	747	27,563	47,473
JP 3-2	748	24,485	24,485
JP 4	749	111,803	137,697
Tax Assessor/Collector	750	-	-
Child Protective Board	780	-	-
Adult Probation	781	676,767	654,463
Total Trust and Agency Funds		<u>5,728,625</u>	<u>6,700,689</u>
Total - All Accounts		<u><u>\$ 30,593,600</u></u>	<u><u>\$ 50,222,210</u></u>

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

	<u>Transfers In</u>	<u>Transfers Out</u>
<u>General Fund</u>		
Transfers to Juvenile Probation	\$ -	\$ 8,762,345
	<u>\$ -</u>	<u>\$ 8,762,345</u>
<u>Special Revenue</u>		
Transfers from General Fund	\$ 9,595,245	\$ 832,900
	<u>\$ 9,595,245</u>	<u>\$ 832,900</u>
<u>Grant Funds</u>		
Transfers to/from	\$ -	\$ -
	<u>\$ -</u>	<u>\$ -</u>
<u>Debt Service Funds</u>		
Transfers to/from	\$ 4,074	\$ 4,074
	<u>\$ 4,074</u>	<u>\$ 4,074</u>
<u>Capital Project Funds</u>		
Transfers to/from	\$ -	\$ -
	<u>\$ -</u>	<u>\$ -</u>
<u>Internal Service Funds</u>		
Transfers to/from	\$ -	\$ -
	<u>\$ -</u>	<u>\$ -</u>
<u>Toll Road Authority</u>		
Transfers to/from	\$ -	\$ -
	<u>\$ -</u>	<u>\$ -</u>
Total Transfers	<u><u>\$ 9,599,319</u></u>	<u><u>\$ 9,599,319</u></u>

Collin County Auditor's Office
Unaudited Schedule of Investments by Type and YTD Interest Earned
July 31, 2009

Fund Name	Fund Number	Balance at month end					07/31/09 Interest Earned	YTD Interest Earned	
		109.01-01 TexPool	109.01-04 TexStar	111.01-xx Certificates of Deposit	111.99-xx Long-Term Investment	Total			
<u>General and Special Revenue Funds</u>									
General Fund	1	\$ 43,057,571	\$ 10,147,078	\$ 62,670,175	\$ 25,520,197	\$ 141,395,021	\$ 126,519	\$ 2,466,850	
Housing Finance Corp	2	158,956	99,455	564,781	-	823,192	1,317	15,315	
Road And Bridge	10	4,266,221	573,513	8,557,146	-	13,396,880	21,913	225,402	
Farm To Market	11	20,125	-	-	-	20,125	6	153	
Lateral Road	12	487,261	-	-	-	487,261	140	3,125	
Judicial Appellate Fund	13	138,960	-	-	-	138,960	40	840	
Court Reporters Fund	15	141,119	-	-	-	141,119	41	1,482	
Juvenile Probation	18	3,531	1,686,870	1,108,870	-	2,799,271	3,443	30,469	
Pre-Trial Release	19	75	2	-	-	77	-	-	
Jury Fund	20	605,456	189,829	-	-	795,285	238	3,453	
Law Library	21	391,739	628,726	560,937	-	1,581,402	1,417	17,657	
Myers Park Operating	22	454,860	173,856	-	-	628,716	178	2,756	
Co Clrk Rec Mgmt & Pres	25	881,619	1,304,126	-	-	2,185,745	611	15,261	
Dist Clrk Rec Mgmt & Pres	26	241,235	356,288	-	-	597,523	167	4,435	
Justice Court Technology	28	-	511,589	-	-	511,589	140	3,643	
Courthouse Security	29	421,883	485,346	-	-	907,229	254	7,760	
Code Inspection Fund	30	407	498	-	-	905	-	1,007	
Economic Development 2001	31	25,859	-	-	-	25,859	7	196	
Contract Elections	33	-	927,386	-	-	927,386	255	5,431	
Sheriffs Drug Forfeiture	36	94,994	-	-	-	94,994	27	725	
DA Drug Forfeiture	37	135,451	252,632	-	-	388,083	108	2,111	
DA Service Fee	38	199,429	-	-	-	199,429	-	-	
Myers Park Foundation	39	122,946	-	-	-	122,946	35	933	
Juvenile Alternative Ed	41	149	-	-	-	149	1	27	
		\$ 51,849,846	\$ 17,337,194	\$ 73,461,909	\$ 25,520,197	\$ 168,169,146	\$ 156,857	\$ 2,809,031	
<u>Grant Funds</u>									
TEEX Grants fund	103	\$ -	\$ 1,611	\$ -	\$ -	\$ 1,611	\$ -	\$ 11	
Leose Education	198	-	113,076	-	-	113,076	31	805	
		\$ -	\$ 114,687	\$ -	\$ -	\$ 114,687	\$ 31	\$ 816	

Collin County Auditor's Office
Unaudited Schedule of Investments by Type and YTD Interest Earned
July 31, 2009

Fund Name	Fund Number	Balance at month end					07/31/09 Interest Earned	YTD Interest Earned	
		109.01-01 TexPool	109.01-04 TexStar	111.01-xx Certificates of Deposit	111.99-xx Long-Term Investment	Total			
Debt Service Funds									
Ltd Tax Perm Improv 99 Ds	201	\$ 341,823	\$ -	\$ -	\$ -	\$ 341,823	\$ 98	\$ 1,542	
Ltd Tax Perm Imprv 99a Ds	202	108,282	-	-	-	108,282	31	548	
Ltd Tax Perm Imp 2000 Ds	203	13,500	-	-	-	13,500	4	69	
Lim Tax Perm Imp 2001 Ds	204	116,902	-	-	-	116,902	34	366	
Ltd Tax Perm Imp 2002 Ds	205	648,519	-	-	-	648,519	186	2,169	
Ltd Tax Pi & Rfnd 04 Ds	206	310,804	-	-	-	310,804	89	1,155	
Lmtd Tax P/I & Rfd '05 Ds	207	1,547,488	-	-	-	1,547,488	445	4,181	
Lmtd Tax Perm Imp Bd 06ds	208	1,088,874	-	-	-	1,088,874	312	7,345	
Criminal Justice Refunding D/S	209	-	-	-	-	-	-	-	
Ltd Tax Perm Imp 2007 Ds	211	62,380	-	-	-	62,380	18	159	
Ltd Tax Ref & Pi Ds 2008	212	642,424	-	-	-	642,424	182	9,065	
Unlimited Road Bond 99 Ds	221	333,940	-	-	-	333,940	96	4,094	
Unlimited Road Bnd 99a Ds	222	66,234	-	-	-	66,234	19	305	
Unlimited Rd Bond 99 Ds	223	167,377	-	-	-	167,377	48	834	
Unlm Road Bond 2001 Ds	224	267,055	-	-	-	267,055	77	1,016	
Unlmt Tax Rd/Rfd 2004 Ds	225	1,348,119	-	-	-	1,348,119	387	4,069	
Unlmt Rd & Rfd '05 Ds	226	1,489,555	-	-	-	1,489,555	428	4,963	
Unlmt Tax Rd Bds, 06 Ds	227	460,483	-	-	-	460,483	132	1,306	
Unltd Tax Rd/Rfd 2007 Ds	230	1,595,955	-	-	-	1,595,955	459	4,042	
Unltd Tax Rd Bds Ds 2008	231	1,439,653	-	-	-	1,439,653	411	13,874	
Tax Notes Series 2004 Ds	242	613,319	-	-	-	613,319	176	3,368	
Tax Notes Series '06 Ds	243	572,598	-	-	-	572,598	164	4,784	
Unlm Tax Rfd Ser 01 Ds	305	294,753	-	-	-	294,753	85	1,676	
		\$ 13,530,037	\$ -	\$ -	\$ -	\$ 13,530,037	\$ 3,881	\$ 70,930	

Capital Project Funds

Ltd Tax Perm Improve 99a	402	\$ 605,240	\$ -	\$ -	\$ -	\$ 605,240	\$ 174	\$ 6,097
Ltd Tax Perm Imp 2000	403	87,045	-	-	-	87,045	25	1,882
Lmtd Tax P/I Series '01	404	778,479	-	502,812	-	1,281,291	1,655	15,856
Ltd Tax Perm Imp 2002	405	781,047	-	978,587	-	1,759,634	2,808	23,939
Ltd Tax Perm Imp 2004	406	1,178,396	-	-	-	1,178,396	339	8,943

Collin County Auditor's Office
Unaudited Schedule of Investments by Type and YTD Interest Earned
July 31, 2009

Fund Name	Fund Number	Balance at month end					07/31/09 Interest Earned	YTD Interest Earned
		109.01-01 TexPool	109.01-04 TexStar	111.01-xx Certificates of Deposit	111.99-xx Long-Term Investment	Total		
Lmt'd Tax Perm Imp 2005	407	2,436,618	-	-	-	2,436,618	700	18,792
Lmt'd Tax Perm Imp Bds '06	408	2,292,378	-	-	-	2,292,378	659	17,440
Ltd Tax Perm Imp 2007	411	1,838,205	-	-	-	1,838,205	528	15,956
Ltd Tx Ref&Pi 2008 07proj	412	1,454,473	-	-	-	1,454,473	420	20,846
Ltd Tx Ref&Pi 2008 03proj	413	-	-	-	-	-	-	3,304
Unlimited Road Bond 99	421	2,215,594	-	838,970	-	3,054,564	3,024	28,350
Unlimited Road Bond 99a	422	1,357,143	-	251,406	-	1,608,549	1,109	17,741
Unlimited Road Bond 00/01	423	171,627	-	3,298,741	-	3,470,368	5,660	100,008
Unlmt'd Tax Rd Bonds 2004	425	2,793,386	3,347,606	5,527,152	-	11,668,144	13,878	219,245
Unlmt'd Tax Road Bond 2005	426	120,214	-	5,523,211	-	5,643,425	14,801	160,050
Unlmt'd Tax Road Bds '06	427	3,038,681	-	6,362,181	-	9,400,862	17,811	173,948
Unlimited Road Bond 95/97	428	1,328,175	-	251,406	-	1,579,581	1,097	13,721
Unlmt'd Tax Rfd 93	429	-	-	-	-	-	-	35
Unltd Tax Rd Bds 2007	430	25,895,886	-	-	-	25,895,886	7,441	208,647
Unltd Tx Rd Bds 08 03proj	431	10,119,815	-	502,812	-	10,622,627	4,339	116,035
Unltd Rd Bds 2008 07proj	432	8,603,172	-	10,679,013	-	19,282,185	24,255	405,001
Tax Notes Series 2002	441	836,934	-	336,159	-	1,173,093	1,197	10,745
Tax Notes Series 2004	442	2,686,654	-	4,272,167	-	6,958,821	772	88,592
Tax Notes 2006	443	6,463,940	-	4,314,686	-	10,778,626	13,578	155,397
Capital Improvement Tn 96	444	9,639	-	-	-	9,639	3	232
Capital Improvement Tn 01	445	452,633	-	-	-	452,633	130	3,435
Capital Imp T/N 01a	446	165,450	-	-	-	165,450	48	1,256
Permanent Improvement	499	17,720,151	-	5,607,830	-	23,327,981	20,607	290,403
		\$ 95,430,975	\$ 3,347,606	\$ 49,247,133	\$ -	\$ 148,025,714	\$ 137,058	\$ 2,125,896

Proprietary Funds

Liability Insurance	501	\$ 1,015,198	\$ 845,246	\$ -	\$ -	\$ 1,860,444	\$ 524	\$ 7,007
Workers' Compensation Ins	502	205,062	992,984	-	-	1,198,046	342	7,939
Flexible Benefits	503	14,924	139,877	-	-	154,801	-	-
Unemployment Insurance	504	-	521,553	-	-	521,553	143	2,430
Insurance Claim	505	839,879	7,828,732	4,505,930	-	13,174,541	15,257	156,835
Animal Safety Fund	507	-	234,927	-	-	234,927	64	1,052

Collin County Auditor's Office
Unaudited Schedule of Investments by Type and YTD Interest Earned
July 31, 2009

Fund Name	Fund Number	Balance at month end					07/31/09 Interest Earned	YTD Interest Earned
		109.01-01 TexPool	109.01-04 TexStar	111.01-xx Certificates of Deposit	111.99-xx Long-Term Investment	Total		
		\$ 2,075,063	\$ 10,563,319	\$ 4,505,930	\$ -	\$ 17,144,312	\$ 16,330	\$ 175,263
<u>Agency Funds</u>								
Judicial District	650	\$ 1,373,127	\$ 1,945,979	\$ -	\$ -	\$ 3,319,106	\$ 929	\$ 24,277
State Fees Agency	701	889,512	-	-	-	889,512	-	-
Unclaimed Holdings	702	199,979	123,353	-	-	323,332	-	-
		\$ 2,462,618	\$ 2,069,332	\$ -	\$ -	\$ 4,531,950	\$ 929	\$ 24,277
<u>Total All Investments</u>		\$ 165,348,539	\$ 33,432,138	\$ 127,214,972	\$ 25,520,197	\$ 351,515,846	\$ 315,086	\$ 5,206,213

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

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