

Collin County, Texas

August 31, 2009



Monthly Interim Financial Report **(unaudited and unadjusted)**

Prepared By:
County Auditor's Office

Jeff May
County Auditor

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

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COLLIN COUNTY

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September 16, 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 August 31, 2009, and for the month ended August 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.

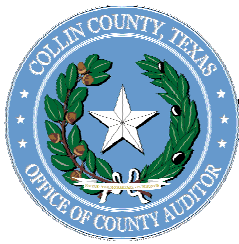
This report is intended to be self-explanatory. However, if you need clarification or have questions, please do not hesitate to call the County Auditor's office for more information at 972/548-4641.

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

Respectfully submitted,

/s/ Jeffry May

Jeffry May
County Auditor



Money Matters!!

August 31, 2009

Fiscal Period 11 of 12

Interim Monthly Financial Report (unaudited)

As required by Local Government Code 114.023

This monthly report is required by statute and is presented by the County Auditor to the Commissioners Court of Collin County to inform the Court as to the County's financial status.

Revenues

In YTD 2009, actual property taxes accounted for 75.8% of county revenues. For FY 2009, the tax rate is \$0.2425 per \$100 valuation. Taxes are collected year-round, with the majority in December and January. At August 31, we have collected 102.4% of budgeted tax revenues (\$4.1M more than budget). Additional revenue comes from fines and fees, charges for services, inter-governmental revenue, interest and other revenues. 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 tax collections through August, we are ahead of the FY 2008 collections by 2.4%. 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 Eleven Month Period Through August 31

Revenue by Source	FY 2009 YTD	FY 2008 YTD	Change from 2008	Percent Change from 2008
Property taxes	\$ 174,157,375	\$ 170,032,787	\$ 4,124,588	2.4%
Fees and permits	22,909,412	25,819,208	(2,909,796)	-11.3%
Federal and state funds	11,883,764	12,573,304	(689,540)	-5.5%
Charges for services	7,927,240	5,974,021	1,953,219	32.7%
Fines and forfeitures	4,043,273	4,473,629	(430,356)	-9.6%
Rental revenues	1,053,991	1,170,236	(116,245)	-9.9%
Interest	5,944,815	12,983,683	(7,038,868)	-54.2%
Miscellaneous	1,914,438	2,248,087	(333,649)	-
	\$ 229,834,308	\$ 235,274,955	\$ (5,440,647)	-2.3%

Expenditures

During the year, the original adopted budget has been amended as is currently at \$242.7 million. The General Fund is \$145.5 million of the total. The table below is for all governmental funds. As the reader can see, we are about \$7.7 million above last fiscal year.

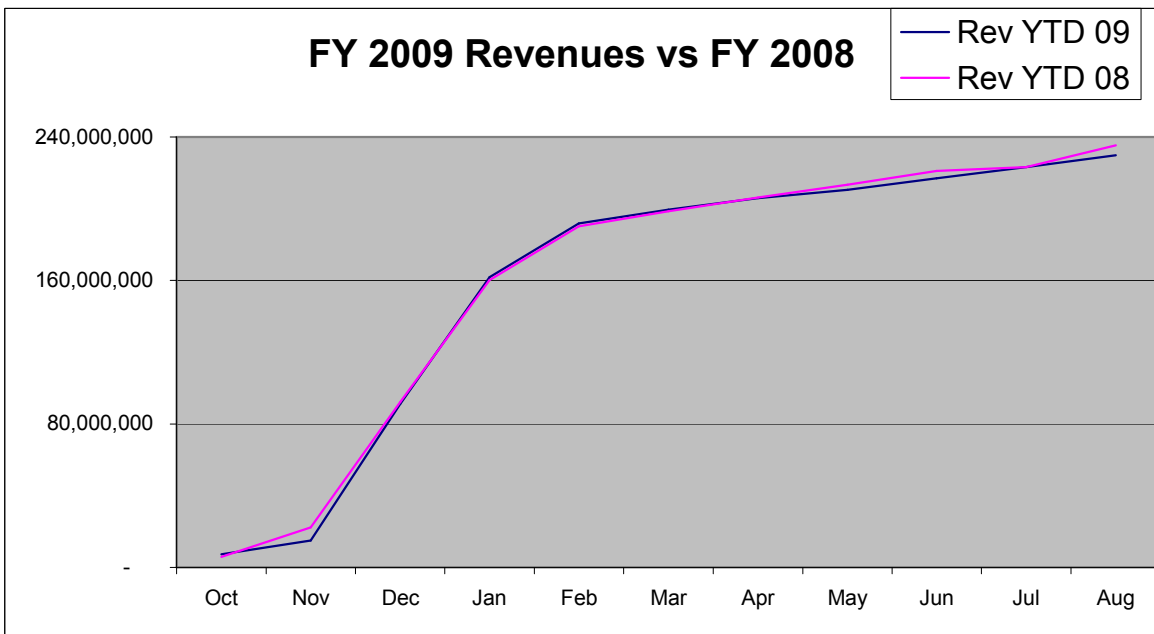
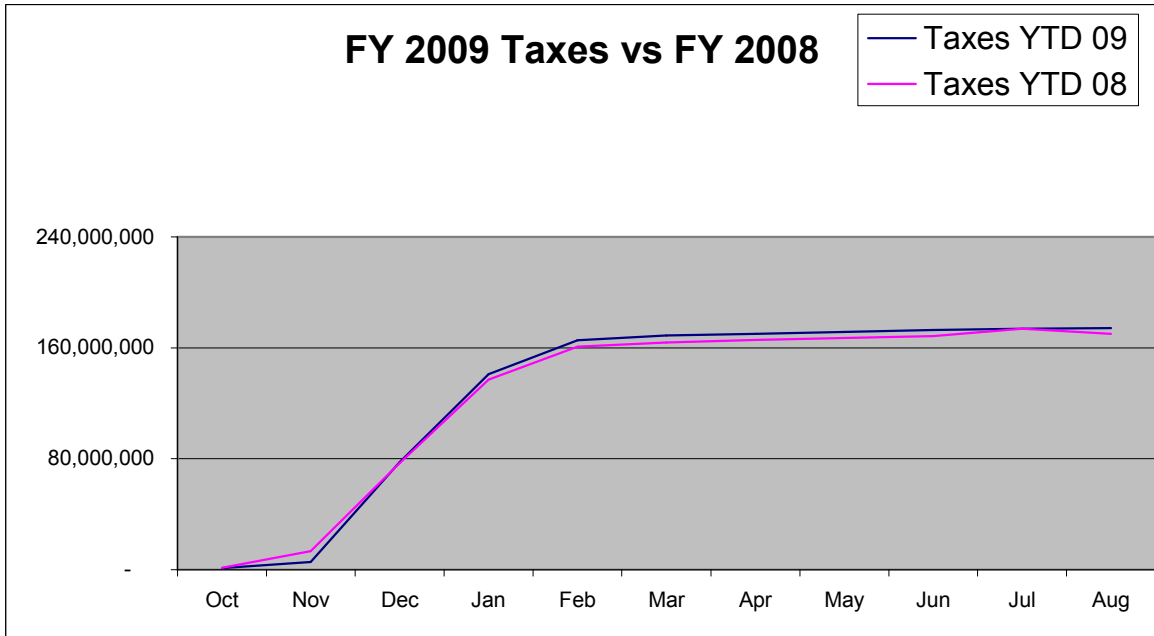
Year to Date Total Expenditures - Governmental Funds With Comparative Totals for Fiscal Year 2009 For the Eleven Month Period Through August 31

Expenditures by Function	FY 2009 YTD	FY 2008 YTD	Change from 2008	Percent Change from 2008
General administration	\$ 21,673,701	\$ 18,864,833	\$ 2,808,868	14.9%
Judicial	13,900,239	13,588,277	311,962	2.3%
Financial administration	8,573,444	8,221,269	352,175	4.3%
Legal	9,183,695	8,748,590	435,105	5.0%
Public facilities	8,805,485	9,167,679	(362,194)	-4.0%
Equipment services	1,653,532	1,980,808	(327,276)	-16.5%
Public safety	49,509,924	48,387,415	1,122,509	2.3%
Public transportation	15,142,941	14,415,721	727,220	5.0%
Health and welfare	14,846,179	14,509,515	336,664	2.3%
Culture and recreation	1,022,603	946,458	76,145	8.0%
Conservation	238,427	312,427	(74,000)	-23.7%
Capital outlay	51,115,092	55,890,840	(4,775,748)	-8.5%
Debt service:				
Principal	28,585,575	21,560,000	7,025,575	32.6%
Interest	18,387,581	18,065,609	321,972	1.8%
Bond issuance costs	34,690	284,230	(249,540)	0
	\$ 242,673,108	\$ 234,943,671	\$ 7,729,437	3.3%

Variances and Trends

Governmental Funds – Revenues by Source

As noted above, property tax collections have now exceeded FY 2008 by about \$4.1 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 11 months (91.67% of the year) passed, comparing year to date actual revenues to budgeted revenues:

- Taxes collected are at 100.2% of total budgeted tax revenues.
- Fees and Permits are behind budget with only 77% of budgeted revenues collected.
- Federal and State funds are almost equal to budget compared to the percent of year passed (89.5%).
- Charges for Services are behind budgeted revenues at 78.7%.
- Fines and Forfeitures are behind budgeted revenues at 7.5% of budgeted revenues.

- Overall, General Fund FY2009 revenues are ahead of FY2008 revenues by 3.7% (\$143.1M compared to \$138.0M in FY2008)

In the Road and Bridge Fund:

- Property taxes collected are at 100.2% of total budgeted revenues.
- Fees and Permits are ahead of budgeted revenues by \$1.6M, or 105.1% of last year.
- Fines and Forfeitures are ahead of budgeted revenues at 102.0% 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 three major categories:

- Salaries and benefits;
- Maintenance and operating, which includes education and conference; and
- Capital purchases.

These expenditures for both the General Fund and the Road and Bridge Fund are below the equivalent budget year. With 81.67% of the year passed, the following percentages of expenditures have been noted for the two funds which employ the largest number of employees.

General Fund

Year to date budgeted expenditures after eleven months of the year total \$134.6 million for all departments; year to date actual expenditures are \$118.5 million. Expenditures for the first eleven months are below budget by \$16.1 million. Salary and benefits are lower than budgeted for the eleven months by about \$5.7 million through August 31.

In other budgeted expenditure categories in the General Fund, we are favorable in both maintenance and operating expenses (\$9.5 million below budget) and in capital purchases (\$0.9 million below budget).

In Road and Bridge, total expenses are at \$17.1 million for the first eleven months of the year, with the budgeted expenditures for the same period at \$21.6 million. This is an overall favorable variance at August 31 of \$4.5 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 General Fund revenues not including taxes, 82.4% of the budgeted revenues for the first eleven months (\$23.7 million collected vs. \$29.7 million budgeted). In the Road and Bridge Fund, actual revenues (excluding taxes) are ahead of last year when compared 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 ahead of budgeted revenues (\$14.7 million actual vs. \$12.9 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 went live in August. 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.

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

	<u>08/31/09</u>	<u>08/31/08</u>
<u>General Information</u>		
Number of Employees	<u>1,674</u>	<u>1,677</u>
Estimated Population as of Jan 1, 2009 and 2008	<u>764,500</u>	<u>748,050</u>
Unemployment Rate:		
National	<u>9.8%</u>	<u>6.1%</u>
State	<u>8.2%</u>	<u>5.3%</u>
Collin County	<u>7.9%</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>\$ 822</u>	<u>\$ 763</u>
<u>Financial Condition - Governmental Funds</u>		
YTD Property Taxes per Capita	<u>\$ 228</u>	<u>\$ 227</u>
YTD Revenues per Capita	<u>\$ 301</u>	<u>\$ 315</u>
YTD Expenditures per Capita	<u>\$ 317</u>	<u>\$ 314</u>

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

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

	<u>General Fund</u>	<u>Road & Bridge</u>
<u>Financial Condition</u>		
Working Capital	\$ 56,938,469	\$ 5,816,138
Total Cash and Cash Equivalents Less Total Current Liabilities		
(Defines cash flow)		
<u>Financial Position</u>		
Budgeted Expenditures Compared to Fund Balance		
Days in Fund Balance	336	146
Months in Fund Balance	<u>11.2</u>	<u>4.9</u>
(Fund Balance is as of 9-30-08)		
Percent of Revised Annual Budget Received:		
Property Taxes	<u>100.2%</u>	<u>100.2%</u>
Fees and Permits	<u>77.0%</u>	<u>105.1%</u>
Federal and State Funds	<u>89.5%</u>	<u>NA</u>
Charges for Services	<u>78.7%</u>	<u>NA</u>
Fines and Forfeitures	<u>73.5%</u>	<u>102.0%</u>
Interest	<u>52.9%</u>	<u>83.8%</u>
Miscellaneous	<u>152.1%</u>	<u>132.3%</u>
Percent of Annual Budget Used (% of year passed=91.67%):		
Salaries	<u>85.3%</u>	<u>82.5%</u>
Maintenance and Operating	<u>75.7%</u>	<u>69.5%</u>
Education and Conference	<u>#REF!</u>	<u>#REF!</u>
Capital Outlay	<u>67.6%</u>	<u>59.2%</u>

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

	<u>August 31, 2009</u>	<u>August 31, 2008</u>
<u>Assets</u>		
Cash and cash equivalents	\$ 193,685,984	\$ 251,511,541
Investments	160,540,027	146,239,496
Receivables:		
Taxes (net of allowance for uncollectible)	2,787,009	3,768,811
Due from other governments	2,775,882	4,711,480
Due from other funds	219,029	6,015,456
Advance to other funds	11,983,851	2,267,259
Interest	-	32,717
Miscellaneous	270,644	557,404
Inventories	4,398,697	3,371,052
<u>Total Assets</u>	<u>\$ 376,661,123</u>	<u>\$ 418,475,216</u>
<u>Liabilities</u>		
Accounts payable	\$ 128,690	\$ 1,107,062
Payroll related costs payable	1,290,699	2,110,670
Lease deposits payable	26,197	26,197
Due to other governments	81,581	82,447
Due to other funds	301,025	5,044,326
Advance from other funds	10,000,000	-
Deferred revenue	146,317	-
Deferred tax revenue	2,722,043	3,713,466
<u>Total Liabilities</u>	<u>\$ 14,696,552</u>	<u>\$ 12,084,168</u>
<u>Fund Balance</u>		
Reserved for:		
Debt service	\$ 7,131,890	\$ 7,308,052
Capital projects	113,408,702	170,563,305
Sale of courthouse	2,000,000	3,500,000
Animal shelter facility	1,983,851	2,267,259
Health care	14,481,330	15,921,188
Myers Park Foundation	123,006	121,797
Encumbrances	54,252,868	35,419,433
Inventories	4,398,697	3,371,052
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	830,552	756,877
Unreserved and undesignated		
General fund	129,241,886	137,426,778
Special revenue funds	22,522,524	18,730,554
<u>Total Fund Balance</u>	<u>\$ 361,964,571</u>	<u>\$ 406,391,048</u>
<u>Total Liabilities and Fund Balance</u>	<u>\$ 376,661,123</u>	<u>\$ 418,475,216</u>

County of Collin, Texas

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

	Totals (Memorandum Only)		FY09 vs FY08
	August 31, 2009	August 31, 2008	Ahead (Behind)
<u>Revenues</u>			
Property taxes	\$ 174,157,375	\$ 170,032,787	2.43%
Fees and permits	22,909,412	25,819,208	-11.27%
Federal and state funds	11,883,764	12,573,304	-5.48%
Charges for services	7,927,240	5,974,021	32.70%
Fines and forfeitures	4,043,273	4,473,629	-9.62%
Rental revenues	1,053,991	1,170,236	-9.93%
Interest	5,944,815	12,983,683	-54.21%
Miscellaneous	1,914,438	2,248,087	
	<u>\$ 229,834,308</u>	<u>\$ 235,274,955</u>	-2.31%
<u>Expenditures</u>			
Current			
General administration	\$ 21,673,701	\$ 18,864,833	14.89%
Judicial	13,900,239	13,588,277	2.30%
Financial administration	8,573,444	8,221,269	4.28%
Legal	9,183,695	8,748,590	4.97%
Public facilities	8,805,485	9,167,679	-3.95%
Equipment services	1,653,532	1,980,808	-16.52%
Public safety	49,509,924	48,387,415	2.32%
Public transportation	15,142,941	14,415,721	5.04%
Health and welfare	14,846,179	14,509,515	2.32%
Culture and recreation	1,022,603	946,458	8.05%
Conservation	238,427	312,427	-23.69%
Capital projects - capital outlay	51,115,092	55,890,840	-8.54%
Debt service:			
Principal retirement	28,585,575	21,560,000	32.59%
Interest and fiscal charges	18,387,581	18,065,609	1.78%
Bond issuance costs	34,690	284,230	-87.80%
	<u>\$ 242,673,108</u>	<u>\$ 234,943,671</u>	3.29%
<i>Excess (deficit) of revenues over expenditures</i>	\$ (12,838,800)	\$ 331,284	
<i>Other financing sources (uses):</i>			
Other financing sources (uses)	364,054	48,441,892	
Transfers in	9,625,389	10,074,636	
Transfers out	(9,625,389)	(10,114,173)	
Total other financing sources (uses)	<u>364,054</u>	<u>48,402,355</u>	
Net change in fund balances	(12,474,746)	48,733,639	
Fund balance at beginning of year	374,439,314	357,657,408	
Fund balance at end of year	<u><u>\$ 361,964,568</u></u>	<u><u>\$ 406,391,047</u></u>	

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

	2009 Revised Budget	2009 YTD Budget	2009 YTD Actual	Variance favorable (Unfavorable)
<u>Revenues</u>				
Property taxes	\$ 119,221,816	\$ 109,286,650	\$ 119,480,612	\$ 10,193,962
Fees and permits	13,085,400	11,994,730	10,078,357	(1,916,373)
Federal and state funds	3,683,780	3,375,921	3,297,697	(78,224)
Charges for services	6,091,600	5,583,374	4,796,191	(787,183)
Fines and forfeitures	2,771,000	2,540,054	2,035,573	(504,481)
Interest	5,239,750	4,803,095	2,772,149	(2,030,946)
Miscellaneous	443,210	406,230	674,056	267,826
	<u>\$ 150,536,556</u>	<u>\$ 137,990,054</u>	<u>\$ 143,134,635</u>	<u>\$ 5,144,581</u>
<u>Expenditures</u>				
Salaries and Benefits	\$ 90,021,892	\$ 82,525,282	\$ 76,802,631	\$ 5,722,651
Maintenance and Operating	51,482,996	48,462,142	38,970,603	9,491,539
Capital Outlay	3,971,277	3,604,180	2,685,756	918,424
	<u>\$ 145,476,165</u>	<u>\$ 134,591,604</u>	<u>\$ 118,458,990</u>	<u>\$ 16,132,614</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 5,060,391</u>	<u>\$ 3,398,450</u>	<u>\$ 24,675,645</u>	<u>\$ 21,277,195</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
August 31, 2009

	2009 Revised Budget	2009 YTD Budget	2009 YTD Actual	Variance favorable (Unfavorable)
<u>Revenues</u>				
Property taxes	\$ 4,070,011	\$ 3,730,826	\$ 4,079,014	\$ 348,188
Fees and permits	11,578,000	10,613,152	12,164,448	1,551,296
Federal and state funds	-	-	2,467,357	2,467,357
Fines and forfeitures	1,904,500	1,745,755	1,941,782	196,027
Interest	305,000	279,576	255,450	(24,126)
Miscellaneous	246,400	225,852	325,883	100,031
	<u>\$ 18,103,911</u>	<u>\$ 16,595,161</u>	<u>\$ 21,233,934</u>	<u>\$ 4,638,773</u>
<u>Expenditures</u>				
Salaries and Benefits	\$ 6,602,246	\$ 6,051,892	\$ 5,443,888	\$ 608,004
Maintenance and Operating	15,463,841	14,174,963	10,751,546	3,423,417
Capital Outlay	1,454,524	1,369,447	861,728	507,719
	<u>\$ 23,520,611</u>	<u>\$ 21,596,302</u>	<u>\$ 17,057,162</u>	<u>\$ 4,539,140</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (5,416,700)</u>	<u>\$ (5,001,141)</u>	<u>\$ 4,176,772</u>	<u>\$ 9,177,913</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
August 31, 2009
Percentage of Year Passed = 91.67%

	2009 Final Budget	2009 Aug-09 Budget	2009 Aug-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	\$ 12,921	\$ 3,223	\$ 177,584	\$ 161,372	\$ 16,212	83.3%
Commissioners Court	648,555	54,040	41,999	12,041	594,440	533,862	60,578	82.3%
County Clerk	6,003,342	972,758	115,372	857,386	5,030,515	1,690,155	3,340,360	28.2%
Support Services	1,531,322	205,518	86,645	118,873	1,325,698	1,376,195	(50,497)	89.9%
Human Resources	1,449,775	120,732	83,739	36,993	1,328,697	1,197,775	130,922	82.6%
Veterans Service	200,095	16,768	10,181	6,587	183,448	167,754	15,694	83.8%
ERP	508,569	42,376	34,103	8,273	466,136	432,448	33,688	85.0%
Non-Departmental	14,177,801	(713,218)	278,970	(992,188)	14,890,851	7,342,883	7,547,968	51.8%
Non-Departmental Capital	547,541	45,628	6,590	39,038	501,908	51,209	450,699	9.4%
Administrative Services	780,905	65,069	51,380	13,689	715,759	675,233	40,526	86.5%
Risk Management	1,650,689	137,550	5,949	131,601	1,513,050	1,605,912	(92,862)	97.3%
Data Processing	3,357,114	279,751	195,750	84,001	3,077,261	2,572,389	504,872	76.6%
Elections	1,483,511	123,618	58,376	65,242	1,359,798	1,039,375	320,423	70.1%
Records	584,564	48,706	29,397	19,309	535,766	442,618	93,148	75.7%
Telecommunications	2,014,166	167,883	140,590	27,293	1,846,173	1,345,466	500,707	66.8%
Housing Finance Corp	60,000	5,000	-	5,000	55,000	-	55,000	0.0%
	35,191,726	1,588,323	1,151,962	436,361	33,602,084	20,634,646	12,967,438	
<u>Judicial</u>								
County Court - Mental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
County Court - Probate	451,254	37,598	30,214	7,384	413,578	384,790	28,788	85.3%
County Courts at Law - shared	110,000	9,165	17,707	(8,542)	100,815	67,101	33,714	61.0%
County Court at Law I	464,880	38,732	30,876	7,856	426,052	391,665	34,387	84.3%
County Court at Law II	493,988	41,159	32,188	8,971	452,749	411,909	40,840	83.4%
County Court at Law III	486,850	40,564	31,822	8,742	446,204	423,402	22,802	87.0%
County Court at Law IV	476,498	39,701	31,850	7,851	436,711	406,859	29,852	85.4%
County Court at Law V	462,540	38,538	30,633	7,905	423,918	394,780	29,138	85.4%
County Court at Law VI	446,389	37,193	32,671	4,522	409,123	386,378	22,745	86.6%
County Court at Law Clerks	1,453,531	121,119	81,186	39,933	1,332,309	1,203,758	128,551	82.8%
County Clerks - Probate/Mental	601,010	50,077	22,331	27,746	550,847	354,535	196,312	59.0%
District Courts - shared	442,982	36,908	18,385	18,523	405,988	319,634	86,354	72.2%

Collin County Auditor's Office
 Budget vs Actual by Department and Function - General Fund
 August 31, 2009
 Percentage of Year Passed = 91.67%

	2009 Final Budget	2009 Aug-09 Budget	2009 Aug-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	20,500	5,983	291,313	263,624	27,689	82.9%
219th District Court	306,144	25,505	19,726	5,779	280,555	261,207	19,348	85.3%
296th District Court	316,524	26,367	20,180	6,187	290,037	266,483	23,554	84.2%
366th District Court	295,768	24,640	20,922	3,718	271,040	220,759	50,281	74.6%
380th District Court	297,264	24,763	18,958	5,805	272,393	250,201	22,192	84.2%
401st District Court	314,128	26,170	20,275	5,895	287,870	262,793	25,077	83.7%
416th District Court	326,037	27,162	21,446	5,716	298,782	271,390	27,392	83.2%
417th District Court	293,785	24,472	20,564	3,908	269,192	255,218	13,974	86.9%
429th District Court	296,476	24,698	19,410	5,288	271,678	150,211	121,467	50.7%
District Clerk	3,780,130	314,892	231,955	82,937	3,465,164	3,220,115	245,049	85.2%
Justice of the Peace - shared	-	-	-	-	-	-	-	
Justice of the Peace - Pct 1	487,602	40,628	29,975	10,653	446,908	424,769	22,139	87.1%
Justice of the Peace - Pct 2	362,467	30,200	23,231	6,969	332,200	315,847	16,353	87.1%
Justice of the Peace - Pct 3-1	318,883	26,569	20,087	6,482	292,259	275,829	16,430	86.5%
Justice of the Peace - Pct 3-2	442,320	36,855	24,546	12,309	405,405	375,070	30,335	84.8%
Justice of the Peace - Pct 4	567,726	47,303	34,082	13,221	520,333	473,529	46,804	83.4%
	14,613,070	1,217,461	905,720	311,741	13,393,423	12,031,856	1,361,567	
<u>Financial Administration</u>								
County Auditor	\$ 2,532,296	\$ 211,019	\$ 155,528	\$ 55,491	\$ 2,321,209	\$ 2,120,070	\$ 201,139	83.7%
Budget Director	650,256	54,181	31,913	22,268	595,991	439,451	156,540	67.6%
Budget Collections	215,994	17,993	11,189	6,804	197,923	188,152	9,771	87.1%
Tax Assessor-Collector	4,872,580	406,042	260,700	145,342	4,466,462	3,756,778	709,684	77.1%
Treasury	339,075	36,733	17,870	18,863	302,309	167,281	135,028	49.3%
Tax Appraiser	1,176,224	98,018	-	98,018	1,078,198	822,405	255,793	69.9%
Purchasing Department	1,220,743	102,096	77,854	24,242	1,118,556	1,051,658	66,898	86.1%
	11,007,168	926,082	555,054	371,028	10,080,648	8,545,795	1,534,853	
<u>Legal:</u>								
District Attorney	\$ 10,463,776	\$ 871,923	\$ 734,211	\$ 137,712	\$ 9,591,693	\$ 8,989,131	\$ 602,562	85.9%
Court-Appointed Prosecutor	-	-	-	-	-	-	-	
	10,463,776	871,923	734,211	137,712	9,591,693	8,989,131	602,562	

Collin County Auditor's Office
 Budget vs Actual by Department and Function - General Fund
 August 31, 2009
 Percentage of Year Passed = 91.67%

	2009 Final Budget	2009 Aug-09 Budget	2009 Aug-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	13,966	5,093	209,649	39,153	170,496	17.1%
Park Hill Prairie	3,000	250	-	250	2,750	1,385	1,365	46.2%
Adventure Camp	60,255	5,021	-	5,021	55,231	-	55,231	0.0%
Tax Office	3,000	250	-	250	2,750	-	2,750	0.0%
Justice Center	2,031,727	169,301	341,049	(171,748)	1,862,311	1,702,143	160,168	83.8%
Medical Examiner	71,639	5,960	5,583	377	65,560	30,233	35,327	42.2%
Old Post Office	4,364	363	544	(181)	3,993	679	3,314	15.6%
Courthouse Annex	1,200	100	-	100	1,100	7	1,093	0.6%
Juvenile Detention Center	75,331	6,269	7,904	(1,635)	74,625	67,546	7,079	89.7%
County Courthouse	452,280	37,687	54,666	(16,979)	408,891	299,387	109,504	66.2%
University Drive Courts	738,260	61,511	71,585	(10,074)	676,621	428,251	248,370	58.0%
Bloomdale Rd Courthouse	951,567	79,289	118,698	(39,409)	872,179	811,180	60,999	85.2%
Courthouse Annex A	463,908	38,652	15,870	22,782	425,172	236,509	188,663	51.0%
Outlying JP Offices	62,086	5,171	3,176	1,995	56,881	31,499	25,382	50.7%
Park Plaza Sub-courthouse	112,276	9,351	11,345	(1,994)	102,861	59,155	43,706	52.7%
Minimum Security	99,741	8,303	9,746	(1,443)	91,333	81,978	9,355	82.2%
Service Center	171,282	14,266	20,540	(6,274)	156,926	124,548	32,378	72.7%
Facilities Management	1,889,777	157,475	129,587	27,888	1,732,225	1,662,435	69,790	88.0%
Building Superintendent	3,381,936	285,031	206,177	78,854	3,096,773	2,916,047	180,726	86.2%
Election Office/Warehouse	33,654	2,798	4,361	(1,563)	30,778	28,126	2,652	83.6%
	10,836,083	906,107	1,014,797	(108,690)	9,928,609	8,520,261	1,408,348	
<u>Equipment Services</u>								
	\$ 2,302,855	\$ 192,709	\$ 167,929	\$ 24,780	\$ 2,109,999	\$ 1,653,532	\$ 456,467	71.8%
<u>Public Safety</u>								
Ambulance	\$ 913,367	\$ 76,113	\$ 65,769	\$ 10,344	\$ 837,243	\$ 850,732	\$ (13,489)	93.1%
Fire Marshall	1,367,039	115,070	23,459	91,611	1,251,850	1,304,653	(52,803)	95.4%
Fire Prevention & Safety Grant	-	-	-	-	-	-	-	
Breathalyzer Program	40,000	3,333	5,550	(2,217)	36,663	19,808	16,855	49.5%

Collin County Auditor's Office
 Budget vs Actual by Department and Function - General Fund
 August 31, 2009
 Percentage of Year Passed = 91.67%

	2009 Final Budget	2009 Aug-09 Budget	2009 Aug-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	64,980	20,577	941,127	864,890	76,237	84.2%
Constable, Pct 2	354,738	29,556	23,565	5,991	325,116	307,511	17,605	86.7%
Constable, Pct 3	1,251,882	104,372	77,074	27,298	1,147,447	1,050,406	97,041	83.9%
Constable, Pct 4	1,041,647	86,798	66,016	20,782	954,778	888,787	65,991	85.3%
See Less Trash - Constables	-	-	-	-	-	-	-	
Sheriff	11,836,397	986,554	764,711	221,843	10,850,174	10,172,791	677,383	85.9%
Jail Operations	18,714,052	1,606,428	1,192,091	414,337	17,107,524	16,532,345	575,179	88.3%
Minimum Security	3,164,099	263,669	197,603	66,066	2,900,359	2,668,830	231,529	84.3%
TXDOT Grant	-	-	-	-	-	-	-	
Texas Alcoholic Beverage	-	-	-	-	-	-	-	
Medical Examiner	1,149,603	95,792	79,046	16,746	1,053,712	937,572	116,140	81.6%
Civil Defense	9,018	750	-	750	8,250	7,418	832	82.3%
Highway Patrol	77,457	6,451	4,604	1,847	70,961	62,380	8,581	80.5%
Juvenile Board	300,000	25,000	34,830	(9,830)	275,000	329,413	(54,413)	109.8%
Community Supervision	60,000	5,000	-	5,000	55,000	60,000	(5,000)	100.0%
County Corrections	204,377	17,026	13,324	3,702	187,286	179,709	7,577	87.9%
Child Abuse Task Force	311,822	25,980	21,245	4,735	285,780	219,640	66,140	70.4%
911 Addressing	552,829	46,061	42,032	4,029	506,671	437,292	69,379	79.1%
Jail Cafeteria	47,250	3,936	1,920	2,016	43,296	31,761	11,535	67.2%
Holding Facility	2,394,687	199,352	151,014	48,338	2,194,792	2,164,529	30,263	90.4%
Homeland Security	510,022	42,494	29,476	13,018	467,434	377,641	89,793	74.0%
	45,327,069	3,825,292	2,858,309	966,983	41,500,463	39,468,108	2,032,355	
<u>Health and Welfare</u>								
Mental Health/Retardation	\$ 1,269,125	\$ 105,760	\$ 46,667	\$ 59,093	\$ 1,163,360	\$ 1,269,129	\$ (105,769)	100.0%
Child Protective Board	39,537	3,294	-	3,294	36,234	-	36,234	0.0%
Inmate Health	4,625,109	385,425	316,387	69,038	4,239,675	3,738,636	501,039	80.8%
Pauper Care and Charity	3,000	250	-	250	2,750	-	2,750	0.0%
Substance Abuse	215,881	17,980	14,039	3,941	197,780	176,601	21,179	81.8%
Indigent Defense Coordinator	120,994	10,076	7,278	2,798	110,836	104,592	6,244	86.4%
Indigent Criminal Defendants	4,604,900	383,739	483,026	(99,287)	4,221,129	4,373,176	(152,047)	95.0%
	10,878,546	906,524	867,397	39,127	9,971,764	9,662,134	309,630	

Collin County Auditor's Office
 Budget vs Actual by Department and Function - General Fund
 August 31, 2009
 Percentage of Year Passed = 91.67%

	2009 Final Budget	2009 Aug-09 Budget	2009 Aug-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	\$ 274,285	\$ 299,220	\$ (24,935)	100.0%
Camp Advisory Board	-	-	-	-	-	-	-	
Open Space	29,442	2,451	3,577	(1,126)	26,961	16,635	10,326	56.5%
Historical Commission	243,500	20,291	5,465	14,826	223,201	174,724	48,477	71.8%
EPA Comm Stream Restoration	-	-	-	-	-	-	-	
	572,162	47,677	9,042	38,635	524,447	490,579	33,868	
<u>Conservation</u>								
See Less Trash - Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Agricultural Extension	307,595	25,625	21,289	4,336	281,875	238,428	43,447	77.5%
	307,595	25,625	21,289	4,336	281,875	238,428	43,447	
Total General Fund Operating	\$ 141,500,050	\$ 10,507,723	\$ 8,285,710	\$ 2,222,013	\$ 130,985,005	\$ 110,234,470	\$ 20,750,535	

Collin County Auditor's Office
 Budget vs Actual by Department and Function - Road & Bridge Fund
 August 31, 2009
 Percentage of Year Passed = 91.67%

	2009 Final Budget	2009 Aug-09 Budget	2009 Aug-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	\$ 1,164,064	\$ 477,925	\$ 18,061,879	\$ 11,615,854	\$ 6,446,025	59.0%
Engineering	457,153	38,092	25,846	12,246	419,012	329,015	89,997	72.0%
Services and operations	454,343	37,857	29,432	8,425	416,427	383,801	32,626	84.5%
Soil conservation	60,214	5,017	2,145	2,872	55,187	36,358	18,829	60.4%
	<u>\$ 20,675,814</u>	<u>\$ 1,722,955</u>	<u>\$ 1,221,487</u>	<u>\$ 501,468</u>	<u>\$ 18,952,505</u>	<u>\$ 12,365,028</u>	<u>\$ 6,587,477</u>	
<u>Special Projects</u>	271,982	22,659	13,568	9,091	249,249	183,856	65,393	67.6%
<u>Non-departmental maintenance</u>	1,118,291	93,191	10,207	82,984	1,025,101	126,700	898,401	11.3%
<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>\$ 1,245,262</u>	<u>\$ 593,543</u>	<u>\$ 20,226,855</u>	<u>\$ 15,142,941</u>	<u>\$ 5,083,914</u>	

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

Fund Name	Fund Number	Cash and Investments August 1, 2009	Cash and Investments August 31, 2009
General Fund	001	\$ 153,137,115	\$ 147,219,470
Road And Bridge	010	13,026,798	14,392,992
Farm To Market	011	20,128	20,133
Lateral Road	012	492,504	492,644
Judicial Appellate Fund	013	153,845	159,256
Air Check Texas	014	519	519
Court Reporters Fund	015	144,342	142,307
Tax A/C Motor Vehicle Tax	017	29,537	5,595
Juvenile Probation	018	2,255,612	1,531,310
Pre-Trial Release	019	5,592	5,931
Jury Fund	020	800,381	828,337
Law Library	021	1,614,080	1,643,467
Myers Park Operating	022	593,616	562,185
Farm Museum Memorial	023	10,405	10,407
Open Space Parks	024	2,734	2,734
Co Clrk Rec Mgmt & Pres	025	2,304,410	2,310,161
Dist Clrk Rec Mgmt & Pres	026	614,849	620,185
Juvenile Delinquency Prevention	027	27	27
Justice Court Technology	028	587,463	596,359
Courthouse Security	029	893,322	883,702
Code Inspection Fund	030	(163,953)	(189,327)
Economic Development 2001	031	60,157	30,091
Dangerous Wild Animal	032	2,050	2,100
Contract Elections	033	680,634	693,558
Chapter 19 Fund	034	-	-
Election Equipment	035	16,349	13,051
Sheriffs Drug Forfeiture	036	102,545	95,738
DA Drug Forfeiture	037	396,227	399,125
DA Service Fee	038	205,663	208,757
Myers Park Foundation	039	122,971	123,006
Juvenile Alternative Ed	041	(18,626)	195,683
Child Abuse Prevention	042	551	630
County Rec Mgmt & Pres	044	1,038,727	1,052,581
Juvenile OCSOP	045	320,630	342,181
Court Initiated Guardianship	047	39,172	39,180
DA Deferred Prosec Prgm	049	39,770	45,119
Drug Court Program Fund	050	22,313	22,914
SCAAP Fund	051	520,644	945,715
Federal Grants Fund	101	141,131	148,888
Bioterrorism Grant	102	(121,590)	(130,965)
Federal Homeland Sec Grnt	103	(75,996)	(70,476)
City Readiness Initiative	104	(31,545)	(31,374)
2005 Justice Assist Grant	105	-	-
LLEBG 2003	106	1,372	1,372
2006 Justice Assist Grant	109	-	-
2007 Justice Assist Grant	110	10,055	10,056
CPS Board Grants	112	(27,760)	(34,098)
2008 Justice Assist Grant	113	8,976	8,977
State Grants Fund	180	38,031	55,031

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

Fund Name	Fund Number	Cash and Investments August 1, 2009	Cash and Investments August 31, 2009
TCEQ Grant Fund	181	409,022	409,022
Juv Acct Inc Block Grant	182	-	-
Leose Education	198	156,635	154,988
Total General and Special Revenue Funds		180,581,434	175,969,244
Ltd Tax Perm Improv 1999 DS	201	352,208	354,543
Ltd Tax Perm Imprv 1999a DS	202	117,321	119,413
Ltd Tax Perm Imp 2000 DS	203	14,545	12,005
Lim Tax Perm Imp 2001 DS	204	121,658	37,310
Ltd Tax Perm Imp 2002 DS	205	671,514	193,243
Ltd Tax Pi & Rfd 2004 DS	206	322,492	115,261
Lmtd Tax P/I & Rfd 2005 DS	207	1,680,920	488,860
Lmtd Tax Perm Imp Bd 2006 DS	208	1,316,655	644,364
Criminal Justice Rfdg DS	209	-	-
Ltd Tax Perm Imp 2007 DS	211	78,079	31,215
Ltd Tax Ref & PI 2008 DS	212	676,410	385,671
Ltd Tax Ref & PI 2009 DS	214	-	(9,500)
Ltd Tax PI BAB 2009B DS	215	-	(9,500)
Unlimited Road Bond 1999 DS	221	350,551	194,407
Unlimited Road Bnd 1999a DS	222	71,496	72,783
Unlimited Rd Bond 1999 DS	223	182,153	152,014
Unlm Road Bond 2001 DS	224	278,694	99,956
Unlmtd Tax Rd/Rfd 2004 DS	225	1,387,377	337,455
Unlmtd Rd & Rfd 2005 DS	226	1,801,922	855,910
Unlmtd Tax Rd Bds 2006 DS	227	653,604	332,579
Unltd Tax Rd/Rfd 2007 DS	230	2,223,016	796,391
Unltd Tax Rd Bds 2008 DS	231	1,196,522	324,197
Unltd Tax Rd/Refdg Bds 2009 DS	233	-	(9,500)
Unltd Tax Rd Bds BAB 2009 DS	234	-	(5,590)
Tax Notes Series 2004 DS	242	1,000,948	946,456
Tax Notes Series 2006 DS	243	880,461	698,728
Unlm Tax Rfd Ser 2001 DS	305	310,214	159,605
Total Debt Service		15,688,760	7,318,276
Ltd Tax Perm Improve 99a	402	612,654	612,829
Ltd Tax Perm Imp 2000	403	87,484	87,509
Lmtd Tax P/I Series '01	404	1,307,202	1,308,865
Ltd Tax Perm Imp 2002	405	1,782,470	1,785,289
Ltd Tax Perm Imp 2004	406	1,081,834	680,128
Lmtd Tax Perm Imp 2005	407	2,261,560	2,256,225
Lmtd Tax Perm Imp Bds '06	408	2,055,448	2,056,080
Ltd Tax Perm Imp 2007	411	1,827,181	1,827,707
Ltd Tx Ref&Pi 2008 07proj	412	1,461,038	1,344,348
Ltd Tx Ref&Pi 2008 03proj	413	2,188,284	2,178,233
Ltd Tax Ref & PI 2009	414	-	-
Ltd Tax PI BAB 2009B	415	-	-
Unlimited Road Bond 99	421	3,029,553	2,961,744
Unlimited Road Bond 99a	422	1,610,848	1,369,930
Unlimited Road Bond 00/01	423	3,577,056	3,580,731
Unlmtd Tax Rd Bonds 2004	425	10,998,598	11,012,390

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

Fund Name	Fund Number	Cash and Investments August 1, 2009	Cash and Investments August 31, 2009
Unlmted Tax Road Bond 2005	426	5,381,252	5,141,747
Unlmted Tax Road Bds '06	427	9,248,714	9,263,276
Unlimited Road Bond 95/97	428	1,602,365	1,603,468
Unlmted Tax Rfd 93	429	-	-
Unltd Tax Rd Bds 2007	430	25,592,002	25,601,904
Unltd Tx Rd Bds 08 03proj	431	10,634,537	10,626,377
Unltd Tx Rd Bds 08 07proj	432	19,184,171	18,935,374
Unltd Tax Rd/Refdg Bds 2009	433	-	-
Unltd Tax Rd Bds BAB 2009	434	-	-
Tax Notes Series 2002	441	1,197,571	1,198,775
Tax Notes Series 2004	442	6,618,580	6,619,314
Tax Notes 2006	443	10,398,303	10,411,857
Capital Improvement Tn 96	444	9,780	9,782
Capital Improvement Tn 01	445	493,075	493,213
Capital Imp T/N 01a	446	174,819	174,868
Permanent Improvement	499	33,729,280	33,383,729
Total Capital Projects		158,145,659	156,525,692
Liability Insurance	501	1,858,520	1,848,153
Workers' Compensation Ins	502	1,214,511	1,115,201
Flexible Benefits	503	190,608	198,449
Unemployment Insurance	504	521,747	496,493
Insurance Claim	505	12,738,162	11,913,778
Employee Paid Benefits	506	86,644	89,702
Animal Safety Fund	507	300,101	386,535
Total Internal Service Funds		16,910,293	16,048,311
Direct Deposit Clearing	698	243,361	-
Weekly Tax	699	-	-
State Fees Agency	701	234,119	605,787
Unclaimed Holdings	702	337,383	340,098
Bail Security	703	54,750	54,750
DA Seized Funds Registry	704	3	3
County Clerk - Other	730	2,163,039	2,204,205
County Clerk - Trust	731	13,238,872	13,238,872
Juvenile Probation	732	3,330	2,699
Jail Case Coordinator	733	5,148	5,148
Jail Commissary	734	947,990	947,990
District Clerk	735	933,234	967,140
District Clerk - Trust	736	5,450,248	5,450,248
Inmate Trust	737	74,655	74,655
DA Hot Checks	738	88,278	88,278
DA Trust Unclaimed Restitution	739	-	-
Sheriff	740	139	139
Constable 1	741	20,681	-
Constable 2	742	850	850
Constable 3	743	59,087	59,087
Constable 4	744	10,192	8,406
JP 1	745	4,408	4,408
JP 2	746	6,592	6,592

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

Fund Name	Fund Number	Cash and Investments August 1, 2009	Cash and Investments August 31, 2009
JP 3-1	747	10,394	10,394
JP 3-2	748	24,997	24,997
JP 4	749	279,111	279,111
Tax Assessor/Collector	750	13,068,430	13,068,430
Child Protective Board	780	145,747	145,747
Adult Probation	781	961,455	961,455
Total Trust and Agency Funds		38,366,493	38,549,489
<u>Total - All Accounts</u>		<u>\$ 409,692,639</u>	<u>\$ 394,411,012</u>

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

Fund Name	Fund Number	Aug-09 Receipts	Aug-09 Disbursements
General Fund	001	\$ 4,831,388	\$ 10,749,033
Road And Bridge	010	4,225,393	2,859,198
Farm To Market	011	5	-
Lateral Road	012	140	-
Judicial Appellate Fund	013	5,411	-
Air Check Texas	014	-	-
Court Reporters Fund	015	24,052	26,087
Tax A/C Motor Vehicle Tax	017	3,708	27,650
Juvenile Probation	018	920,019	1,644,320
Pre-Trial Release	019	2,753	2,414
Jury Fund	020	111,409	83,453
Law Library	021	40,979	11,592
Myers Park Operating	022	81,816	113,246
Farm Museum Memorial	023	2	-
Open Space Parks	024	-	-
Co Clrk Rec Mgmt & Pres	025	62,700	56,948
Dist Clrk Rec Mgmt & Pres	026	5,336	-
Juvenile Delinquency Prevention	027	-	-
Justice Court Technology	028	8,896	-
Courthouse Security	029	45,719	55,339
Code Inspection Fund	030	14,235	39,609
Economic Development 2001	031	3,453	33,518
Dangerous Wild Animal	032	50	-
Contract Elections	033	259,966	247,041
Chapter 19 Fund	034	-	-
Election Equipment	035	2	3,300
Sheriffs Drug Forfeiture	036	27	6,834
DA Drug Forfeiture	037	2,898	-
DA Service Fee	038	6,590	3,495
Myers Park Foundation	039	35	-
Juvenile Alternative Ed	041	252,170	37,861
Child Abuse Prevention	042	79	-
County Rec Mgmt & Pres	044	13,854	-
Juvenile OCSOP	045	21,551	-
Court Initiated Guardianship	047	8	-
DA Deferred Prosec Prgm	049	5,349	-
Drug Court Program Fund	050	601	-
SCAAP Fund	051	425,071	-
Federal Grants Fund	101	8,955	1,198
Bioterrorism Grant	102	39,347	48,723
Federal Homeland Sec Grnt	103	36,515	30,995
City Readiness Initiative	104	9,604	9,433
2005 Justice Assist Grant	105	-	-
LLEBG 2003	106	-	-
2006 Justice Assist Grant	109	-	-
2007 Justice Assist Grant	110	1	-
CPS Board Grants	112	-	6,338
2008 Justice Assist Grant	113	1	-
State Grants Fund	180	17,000	-

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

Fund Name	Fund Number	Aug-09 Receipts	Aug-09 Disbursements
TCEQ Grant Fund	181	-	-
Juv Acct Inc Block Grant	182	-	-
Leose Education	198	673	2,320
Total General and Special Revenue Funds		<u>11,487,761</u>	<u>16,099,945</u>
Ltd Tax Perm Improv 1999 DS	201	2,335	-
Ltd Tax Perm Imprv 1999a DS	202	2,092	-
Ltd Tax Perm Imp 2000 DS	203	2,250	4,790
Lim Tax Perm Imp 2001 DS	204	81,969	166,317
Ltd Tax Perm Imp 2002 DS	205	464,067	942,338
Ltd Tax Pi & Rfnd 2004 DS	206	200,835	408,066
Lmtd Tax P/I & Rfd 2005 DS	207	1,075,315	2,267,375
Lmtd Tax Perm Imp Bd 2006 DS	208	456,622	1,128,912
Criminal Justice Rfdg DS	209	-	-
Ltd Tax Perm Imp 2007 DS	211	32,434	79,298
Ltd Tax Ref & PI 2008 DS	212	271,907	562,646
Ltd Tax Ref & PI 2009 DS	214	-	9,500
Ltd Tax PI BAB 2009B DS	215	-	9,500
Unlimited Road Bond 1999 DS	221	146,627	302,770
Unlimited Road Bnd 1999a DS	222	1,287	-
Unlimited Rd Bond 1999 DS	223	21,198	51,337
Unlm Road Bond 2001 DS	224	171,546	350,284
Unlmt Tax Rd/Rfd 2004 DS	225	1,026,109	2,076,031
Unlmt Rd & Rfd 2005 DS	226	650,644	1,596,656
Unlmt Tax Rd Bds 2006 DS	227	134,138	455,162
Unltd Tax Rd/Rfd 2007 DS	230	818,894	2,245,518
Unltd Tax Rd Bds 2008 DS	231	1,128,985	2,001,309
Unltd Tax Rd/Refdg Bds 2009 DS	233	-	9,500
Unltd Tax Rd Bds BAB 2009 DS	234	-	5,590
Tax Notes Series 2004 DS	242	5,055	59,546
Tax Notes Series 2006 DS	243	6,567	188,300
Unlm Tax Rfd Ser 2001 DS	305	141,424	292,032
Total Debt Service		<u>6,842,300</u>	<u>15,212,777</u>
Ltd Tax Perm Improve 99a	402	175	-
Ltd Tax Perm Imp 2000	403	25	-
Lmtd Tax P/I Series '01	404	1,663	-
Ltd Tax Perm Imp 2002	405	2,819	-
Ltd Tax Perm Imp 2004	406	698,294	1,100,000
Lmtd Tax Perm Imp 2005	407	190,680	196,015
Lmtd Tax Perm Imp Bds '06	408	240,632	240,000
Ltd Tax Perm Imp 2007	411	15,526	15,000
Ltd Tx Ref&Pi 2008 07proj	412	115,405	232,095
Ltd Tx Ref&Pi 2008 03proj	413	456	10,506
Ltd Tax Ref & PI 2009	414	-	-
Ltd Tax PI BAB 2009B	415	-	-
Unlimited Road Bond 99	421	103,020	170,828
Unlimited Road Bond 99a	422	251,082	492,000
Unlimited Road Bond 00/01	423	5,662	1,986
Unlmt Tax Rd Bonds 2004	425	713,792	700,000

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

Fund Name	Fund Number	Aug-09 Receipts	Aug-09 Disbursements
Unlmtd Tax Road Bond 2005	426	14,623	254,127
Unlmtd Tax Road Bds '06	427	177,838	163,276
Unlimited Road Bond 95/97	428	1,103	-
Unlmtd Tax Rfd 93	429	-	-
Unltd Tax Rd Bds 2007	430	314,902	305,000
Unltd Tx Rd Bds 08 03proj	431	5,340	13,500
Unltd Tx Rd Bds 08 07proj	432	399,311	648,107
Unltd Tax Rd/Refdg Bds 2009	433	-	-
Unltd Tax Rd Bds BAB 2009	434	-	-
Tax Notes Series 2002	441	1,204	-
Tax Notes Series 2004	442	345,734	345,000
Tax Notes 2006	443	413,554	400,000
Capital Improvement Tn 96	444	2	-
Capital Improvement Tn 01	445	138	-
Capital Imp T/N 01a	446	49	-
Permanent Improvement	499	41,209	386,759
Total Capital Projects		<u>4,054,238</u>	<u>5,674,199</u>
Liability Insurance	501	10,955	21,321
Workers' Compensation Ins	502	156,703	256,012
Flexible Benefits	503	244,689	236,848
Unemployment Insurance	504	30,134	55,388
Insurance Claim	505	3,012,801	3,837,185
Employee Paid Benefits	506	31,591	28,533
Animal Safety Fund	507	159,590	73,156
Total Internal Service Funds		<u>3,646,463</u>	<u>4,508,443</u>
Direct Deposit Clearing	698	2,223,168	2,466,529
Weekly Tax	699	427,244	427,244
State Fees Agency	701	851,872	480,203
Unclaimed Holdings	702	2,950	234
Bail Security	703	-	-
DA Seized Funds Registry	704	-	-
County Clerk - Other	730	918,303	877,136
County Clerk - Trust	731	-	-
Juvenile Probation	732	12,043	12,674
Jail Case Coordinator	733	-	-
Jail Commissary	734	-	-
District Clerk	735	371,847	337,940
District Clerk - Trust	736	-	-
Inmate Trust	737	-	-
DA Hot Checks	738	-	-
DA Trust Unclaimed Restitution	739	-	-
Sheriff	740	-	-
Constable 1	741	23,386	44,068
Constable 2	742	-	-
Constable 3	743	-	-
Constable 4	744	7,406	9,191
JP 1	745	103,065	103,065
JP 2	746	42,586	42,586

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

Fund Name	Fund Number	Aug-09 Receipts	Aug-09 Disbursements
JP 3-1	747	3,557	3,557
JP 3-2	748	34,782	34,782
JP 4	749	111,300	111,300
Tax Assessor/Collector	750	-	-
Child Protective Board	780	-	-
Adult Probation	781	-	-
Total Trust and Agency Funds		<u>5,133,509</u>	<u>4,950,509</u>
<u>Total - All Accounts</u>		<u><u>\$ 31,164,271</u></u>	<u><u>\$ 46,445,873</u></u>

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

	Transfers In	Transfers Out
<u>General Fund</u>		
Transfers to Juvenile Probation	\$ -	\$ 8,150,000
Transfers to Myers Park	\$ -	\$ 518,245
Transfers to SCAAP		425,071
Transfers to TCEQ Grant		94,100
	<u>\$ -</u>	<u>\$ 9,187,416</u>
<u>Special Revenue</u>		
Transfers from General Fund	\$ 10,020,316	\$ 832,900
	<u>\$ 10,020,316</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>\$ 10,024,390</u></u>	<u><u>\$ 10,024,390</u></u>

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

Fund Name	Fund Number	Balance at month end					08/31/09 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			
General and Special Revenue Funds									
General Fund	1	\$ 43,069,933	\$ 10,149,740	\$ 62,764,594	\$ 25,520,197	\$ 141,504,464	\$ 109,792	\$ 2,576,643	
Housing Finance Corp	2	159,001	99,481	565,918	-	824,400	1,209	16,523	
Road And Bridge	10	3,067,316	573,663	8,576,856	-	12,217,835	21,795	247,197	
Farm To Market	11	20,131	-	-	-	20,131	6	159	
Lateral Road	12	487,401	-	-	-	487,401	140	3,265	
Judicial Appellate Fund	13	139,000	-	-	-	139,000	40	880	
Court Reporters Fund	15	133,159	-	-	-	133,159	40	1,521	
Juvenile Probation	18	3,532	787,223	1,111,837	-	1,902,592	3,320	33,789	
Pre-Trial Release	19	75	2	-	-	77	-	-	
Jury Fund	20	579,128	189,879	-	-	769,007	222	3,675	
Law Library	21	391,852	628,891	562,071	-	1,582,814	1,411	19,068	
Myers Park Operating	22	389,983	173,901	-	-	563,884	169	2,926	
Co Clrk Rec Mgmt & Pres	25	881,872	1,304,468	-	-	2,186,340	595	15,856	
Dist Clrk Rec Mgmt & Pres	26	241,304	356,381	-	-	597,685	163	4,598	
Justice Court Technology	28	-	511,723	-	-	511,723	134	3,777	
Courthouse Security	29	422,004	467,496	-	-	889,500	247	8,006	
Code Inspection Fund	30	407	498	-	-	905	-	1,007	
Economic Development 2001	31	25,866	-	-	-	25,866	7	204	
Contract Elections	33	-	687,605	-	-	687,605	219	5,650	
Sheriffs Drug Forfeiture	36	95,021	-	-	-	95,021	27	752	
DA Drug Forfeiture	37	135,490	252,698	-	-	388,188	105	2,216	
DA Service Fee	38	199,486	-	-	-	199,486	-	-	
Myers Park Foundation	39	122,981	-	-	-	122,981	35	968	
Juvenile Alternative Ed	41	149	-	-	-	149	7,326	27	
		\$ 50,565,091	\$ 16,183,649	\$ 73,581,276	\$ 25,520,197	\$ 165,850,213	\$ 147,002	\$ 2,948,707	
Grant Funds									
TEEX Grants fund	103	\$ -	\$ 1,611	\$ -	\$ -	\$ 1,611	\$ -	\$ 12	
Leose Education	198	-	113,106	-	-	113,106	30	835	
		\$ -	\$ 114,717	\$ -	\$ -	\$ 114,717	\$ 30	\$ 847	

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

Fund Name	Fund Number	Balance at month end					08/31/09 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>Debt Service Funds</u>									
Ltd Tax Perm Improv 99 Ds	201	\$ 341,921	\$ -	\$ -	\$ -	\$ 341,921	\$ 98	\$ 1,640	
Ltd Tax Perm Imprv 99a Ds	202	108,314	-	-	-	108,314	31	579	
Ltd Tax Perm Imp 2000 Ds	203	11,504	-	-	-	11,504	3	73	
Lim Tax Perm Imp 2001 Ds	204	35,920	-	-	-	35,920	18	384	
Ltd Tax Perm Imp 2002 Ds	205	189,618	-	-	-	189,618	99	2,267	
Ltd Tax Pi & Rfnd 04 Ds	206	112,856	-	-	-	112,856	51	1,207	
Lmtd Tax P/I & Rfd '05 Ds	207	481,729	-	-	-	481,729	241	4,422	
Lmtd Tax Perm Imp Bd 06ds	208	639,100	-	-	-	639,100	226	7,571	
Criminal Justice Refunding D/S	209	-	-	-	-	-	-	-	
Ltd Tax Perm Imp 2007 Ds	211	30,392	-	-	-	30,392	18	171	
Ltd Tax Ref & Pi Ds 2008	212	379,556	-	-	-	379,556	182	9,197	
Unlimited Road Bond 99 Ds	221	191,008	-	-	-	191,008	96	4,162	
Unlimited Road Bnd 99a Ds	222	66,253	-	-	-	66,253	19	324	
Unlimited Rd Bond 99 Ds	223	149,422	-	-	-	149,422	48	878	
Unlm Road Bond 2001 Ds	224	98,100	-	-	-	98,100	77	1,060	
Unlmt Tax Rd/Rfd 2004 Ds	225	331,312	-	-	-	331,312	387	4,262	
Unlmt Rd & Rfd '05 Ds	226	848,861	-	-	-	848,861	428	5,269	
Unlmt Tax Rd Bds, 06 Ds	227	329,590	-	-	-	329,590	132	1,413	
Unltd Tax Rd/Rfd 2007 Ds	230	788,259	-	-	-	788,259	459	4,346	
Unltd Tax Rd Bds Ds 2008	231	318,850	-	-	-	318,850	411	14,071	
Tax Notes Series 2004 Ds	242	613,495	-	-	-	613,495	176	3,544	
Tax Notes Series '06 Ds	243	572,762	-	-	-	572,762	164	4,948	
Unlm Tax Rfd Ser 01 Ds	305	156,811	-	-	-	156,811	85	1,734	
		\$ 6,795,633	\$ -	\$ -	\$ -	\$ 6,795,633	\$ 3,449	\$ 73,522	

Capital Project Funds

Ltd Tax Perm Improve 99a	402	\$ 605,414	\$ -	\$ -	\$ -	\$ 605,414	\$ 174	\$ 6,271
Ltd Tax Perm Imp 2000	403	87,070	-	-	-	87,070	25	1,907
Lmtd Tax P/I Series '01	404	778,702	-	504,247	-	1,282,949	1,655	17,514
Ltd Tax Perm Imp 2002	405	781,271	-	981,178	-	1,762,449	2,808	26,754
Ltd Tax Perm Imp 2004	406	578,670	-	-	-	578,670	339	9,216

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

Fund Name	Fund Number	Balance at month end					08/31/09 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	2,247,297	-	-	-	2,247,297	700	19,471
Lmt'd Tax Perm Imp Bds '06	408	2,053,010	-	-	-	2,053,010	659	18,072
Ltd Tax Perm Imp 2007	411	1,823,731	-	-	-	1,823,731	528	16,482
Ltd Tx Ref&Pi 2008 07proj	412	1,339,878	-	-	-	1,339,878	420	21,251
Ltd Tx Ref&Pi 2008 03proj	413	-	-	-	-	-	-	3,304
Unlimited Road Bond 99	421	2,116,219	-	841,364	-	2,957,583	3,024	31,369
Unlimited Road Bond 99a	422	1,107,505	-	252,123	-	1,359,628	1,109	18,821
Unlimited Road Bond 00/01	423	171,676	-	3,304,331	-	3,476,007	5,660	105,648
Unlmt'd Tax Rd Bonds 2004	425	2,094,112	3,348,484	5,539,334	-	10,981,930	13,878	233,032
Unlmt'd Tax Road Bond 2005	426	120,249	-	5,537,799	-	5,658,048	14,801	174,673
Unlmt'd Tax Road Bds '06	427	2,879,536	-	6,379,164	-	9,258,700	17,811	191,786
Unlimited Road Bond 95/97	428	1,328,556	-	252,123	-	1,580,679	1,097	14,820
Unlmt'd Tax Rfd 93	429	-	-	-	-	-	-	35
Unltd Tax Rd Bds 2007	430	25,598,288	-	-	-	25,598,288	7,441	216,049
Unltd Tx Rd Bds 08 03proj	431	10,121,720	-	504,247	-	10,625,967	4,339	120,376
Unltd Rd Bds 2008 07proj	432	8,375,617	-	10,697,486	-	19,073,103	24,255	425,919
Tax Notes Series 2002	441	837,175	-	337,118	-	1,174,293	1,197	11,945
Tax Notes Series 2004	442	2,342,388	-	4,272,167	-	6,614,555	772	89,326
Tax Notes 2006	443	6,065,752	-	4,326,425	-	10,392,177	13,578	168,948
Capital Improvement Tn 96	444	9,641	-	-	-	9,641	3	235
Capital Improvement Tn 01	445	452,763	-	-	-	452,763	130	3,565
Capital Imp T/N 01a	446	165,497	-	-	-	165,497	48	1,303
Permanent Improvement	499	17,725,238	-	5,623,081	-	23,348,319	20,607	310,742
		\$ 91,806,975	\$ 3,348,484	\$ 49,352,187	\$ -	\$ 144,507,646	\$ 137,058	\$ 2,258,834

Proprietary Funds

Liability Insurance	501	\$ 1,010,488	\$ 845,468	\$ -	\$ -	\$ 1,855,956	\$ 524	\$ 7,520
Workers' Compensation Ins	502	160,116	993,245	-	-	1,153,361	342	8,254
Flexible Benefits	503	14,929	139,913	-	-	154,842	-	-
Unemployment Insurance	504	-	491,687	-	-	491,687	143	2,564
Insurance Claim	505	830,310	6,380,641	4,516,644	-	11,727,595	15,257	169,739
Animal Safety Fund	507	-	234,988	-	-	234,988	64	1,113

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

Fund Name	Fund Number	Balance at month end					08/31/09 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		
		\$ 2,015,843	\$ 9,085,942	\$ 4,516,644	\$ -	\$ 15,618,429	\$ 16,330	\$ 189,190
<u>Agency Funds</u>								
Judicial District	650	\$ 1,373,521	\$ 1,946,489	\$ -	\$ -	\$ 3,320,010	\$ 929	\$ 25,182
State Fees Agency	701	409,715	-	-	-	409,715	-	-
Unclaimed Holdings	702	200,036	123,385	-	-	323,421	-	-
		\$ 1,983,272	\$ 2,069,874	\$ -	\$ -	\$ 4,053,146	\$ 929	\$ 25,182
<u>Total All Investments</u>		\$ 153,166,814	\$ 30,802,666	\$ 127,450,107	\$ 25,520,197	\$ 336,939,784	\$ 304,798	\$ 5,496,282

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

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