

# Collin County, Texas

February 28, 2011



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

Prepared By:  
County Auditor's Office

**Jeff May**  
**County Auditor**

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

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Note: Financial results are unaudited.



## COLLIN COUNTY

**OFFICE OF COUNTY AUDITOR**  
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May 18, 2011

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

The unaudited and unadjusted Monthly Financial Report of Collin County, Texas, as of February 28, 2011, is hereby submitted. This report, as required by Local Government Code §114.023 and §114.025, was prepared by the County Auditor and is intended for informational purposes only. The statements are reported on a budgetary basis, which is not in accordance with generally accepted accounting principles.

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

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

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

Respectfully submitted,

/s/ Jeff May

Jeff May  
County Auditor



**Collin County, Texas**  
 Unaudited Balance Sheet  
 Governmental Funds  
 February 28, 2011 and 2010

	February 28, 2011	February 28, 2010
<b>Assets:</b>		
Cash and cash equivalents	\$ 269,645,638	\$ 285,327,760
Investments	148,714,638	167,655,493
Receivables:		
Taxes (net of allowance for uncollectible)	9,318,985	11,809,680
Due from other governments	1,403,556	3,276,873
Due from other funds	170,449	372,869
Advance to other funds	18,444,928	13,217,721
Interest	7,770	-
Miscellaneous	164,622	192,940
Inventories	1,797,886	2,871,238
<b>Total Assets</b>	<b>\$ 449,668,472</b>	<b>\$ 484,724,574</b>
 <b>Liabilities:</b>		
Accounts payable	\$ 995,926	\$ 134,259
Payroll related costs payable	1,221,314	318,107
Lease deposits payable	25,168	26,197
Due to other governments	54,579	59,311
Due to other funds	41,563	91,442
Deferred revenue	16,563,142	(144,581)
Deferred tax revenue	8,251,419	11,002,484
<b>Total Liabilities</b>	<b>27,153,111</b>	<b>11,487,219</b>
 <b>Fund Balance:</b>		
Reserved for:		
Debt service	7,311,575	10,501,678
Capital projects	70,579,656	127,045,576
Sale of courthouse	-	2,000,000
Animal shelter facility	1,417,037	1,700,444
Collin County Toll Road Authority	15,463,570	10,000,000
Healthcare Foundation	10,490,851	12,936,121
Myers Park Foundation	31,049	123,132
Encumbrances	76,715,247	69,511,338
Inventories	1,797,886	2,871,238
Unreserved, but designated for:		
Capital assets	-	1,507,176
Special projects	1,519,012	1,519,012
Five year plan	6,977,360	6,977,360
Administration	947,214	896,943
Unreserved and undesignated		
General fund	206,697,176	193,324,714
Special revenue funds	22,567,728	32,322,623
<b>Total Fund Balance</b>	<b>422,515,361</b>	<b>473,237,355</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 449,668,472</b>	<b>\$ 484,724,574</b>

**Collin County, Texas**

Unaudited Statement of Revenues, Expenditures and Changes in Fund Balance

Governmental Funds

For the Five Months Ended February 28, 2011 and 2010

	Totals (Memorandum Only)	
	February 28, 2011	February 28, 2010
<b>Revenues:</b>		
Property taxes	\$ 163,649,569	\$ 165,746,846
Fees and permits	9,412,597	9,406,793
Federal and state funds	6,557,787	4,827,090
Charges for services	3,815,228	3,633,133
Fines and forfeitures	1,314,558	1,402,181
Other local government funds	63,735	-
Rental revenues	469,134	475,449
Interest	1,275,761	1,650,401
Miscellaneous	606,592	441,978
Total Revenues	187,164,961	187,583,871
<b>Expenditures:</b>		
Current		
General administration	12,162,714	10,463,754
Judicial	5,371,959	5,344,434
Financial administration	3,091,782	3,407,494
Legal	3,720,148	3,667,966
Public facilities	3,154,189	3,235,354
Equipment services	683,807	636,513
Public safety	19,958,156	19,328,365
Public transportation	7,933,522	4,260,671
Health and welfare	6,161,179	6,300,979
Culture and recreation	357,351	383,034
Conservation	93,397	92,138
Capital projects - capital outlay	23,906,206	13,127,149
Debt service:		
Principal retirement	26,685,000	25,590,000
Interest and fiscal charges	8,546,973	9,448,493
Bond issuance costs	209,693	-
Advance refunding escrow	1,940,678	-
Total Expenditures	123,976,754	105,286,344
Excess (deficiency) of revenues over (under) expenditures	63,188,207	82,297,527
<b>Other financing sources (uses):</b>		
Transfers in	9,720,633	8,430,160
Transfers out	(9,720,633)	(8,430,160)
Sale of assets	2,500	72,513
Debt issuance	23,035,474	-
Refunding escrow payments	(23,060,000)	-
Premium (discount) on sale of bonds	2,262,751	-
Total other financing sources (uses)	2,240,725	72,513
Net change in fund balances	65,428,932	82,370,040
<b>Fund balance - beginning</b>	357,086,429	390,867,315
<b>Fund balance - ending</b>	\$ 422,515,361	\$ 473,237,355

**COLLIN COUNTY, TEXAS**  
**Unaudited Statement of Net Assets**  
**Internal Service Funds**  
**February 28, 2011 and 2010**

	<u>February 28, 2011</u>	<u>February 28, 2010</u>
<b>Assets:</b>		
<b>Current assets:</b>		
Cash and cash equivalents	\$ 2,841,044	\$ 3,088,484
Investments	3,523,295	4,576,704
<b>Receivables:</b>		
Miscellaneous receivables	249,969	2,434
<b>Total current assets</b>	<u>6,614,308</u>	<u>7,667,622</u>
<b>Capital assets (net of accumulated depreciation):</b>		
Buildings and systems	2,444,252	2,539,150
Machinery and equipment	95,904	99,882
<b>Total capital assets</b>	<u>2,540,156</u>	<u>2,639,032</u>
<b>Total assets</b>	<u>9,154,464</u>	<u>10,306,654</u>
<b>Liabilities:</b>		
<b>Current liabilities:</b>		
Accounts payable	88	3,688
Payroll payable	10,528	18,083
Claims payable	1,939,389	1,939,389
<b>Total current liabilities</b>	<u>1,950,005</u>	<u>1,961,160</u>
<b>Noncurrent liabilities:</b>		
Advance from other funds	1,417,037	1,700,444
<b>Total noncurrent liabilities</b>	<u>1,417,037</u>	<u>1,700,444</u>
<b>Total liabilities</b>	<u>3,367,042</u>	<u>3,661,604</u>
<b>Net assets:</b>		
Net assets, invested in capital assets	2,540,156	2,639,032
Unrestricted	3,247,266	4,006,018
<b>Total net assets</b>	<u>\$ 5,787,422</u>	<u>\$ 6,645,050</u>

**COLLIN COUNTY, TEXAS**

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

Internal Service Funds

For the Five Months Ended February 28, 2011 and 2010

	<u>February 28, 2011</u>	<u>February 28, 2010</u>
Operating revenues:		
Premiums	\$ 2,877,279	\$ 2,688,001
Charges for services	470,439	485,332
Other	870,575	157,317
Total operating revenues	<u>4,218,293</u>	<u>3,330,650</u>
Operating expenses:		
Administration	1,260,950	840,566
Benefits	7,083,733	7,195,630
Total operating expenses	<u>8,344,683</u>	<u>8,036,196</u>
Operating income	(4,126,390)	(4,705,546)
Nonoperating revenues (expenses):		
Interest income	<u>39,840</u>	<u>48,300</u>
Total nonoperating revenues (expenses)	<u>39,840</u>	<u>48,300</u>
Change in net assets	(4,086,550)	(4,657,246)
Total net assets – beginning	<u>9,873,972</u>	<u>11,302,296</u>
Total net assets – ending	<u>\$ 5,787,422</u>	<u>\$ 6,645,050</u>

**Collin County, Texas**

Unaudited Budget vs Actual by Department and Function - General Fund

For the Five Months Ended February 28, 2011

	Original Budget	Adjusted Budget	Current Month Expenditures	Fiscal Year to date Expenditures	Encumbrances	Available Balance	% of Annual Budget Available
<u>General Administration</u>							
County Judge	\$ 183,129	\$ 184,381	\$ 12,382	\$ 62,019	\$ 2,507	\$ 119,855	65.0%
Commissioners Court	630,076	632,131	42,378	209,334	5,514	417,283	66.0%
County Clerk	2,435,293	2,435,293	107,528	543,447	5,875	1,885,971	77.4%
Support Services	1,531,562	1,531,875	91,839	621,701	72,162	838,012	54.7%
Human Resources	1,507,317	1,507,317	94,323	476,347	3,617	1,027,353	68.2%
Veterans Service	244,768	244,768	11,009	52,759	-	192,009	78.4%
ERP	540,929	540,929	35,290	180,699	250	359,980	66.5%
Non-Departmental	20,299,289	21,602,089	396,716	7,137,315	1,154,189	13,310,585	61.6%
Non-Departmental Capital	353,630	593,521	12,584	50,843	37,074	505,604	85.2%
Administrative Services	817,668	818,854	55,713	273,448	3,543	541,863	66.2%
Risk Management	1,607,001	1,607,001	6,446	31,817	-	1,575,184	98.0%
Information Technology	3,192,426	3,221,102	185,590	959,825	9,163	2,252,114	69.9%
Elections	1,262,480	1,263,503	50,403	598,349	11,132	654,022	51.8%
Records	531,695	533,631	29,959	151,303	1,300	381,028	71.4%
Telecommunications	1,861,936	2,008,437	118,648	503,923	634,848	869,666	43.3%
Total General Administration	<u>36,999,199</u>	<u>38,724,832</u>	<u>1,250,808</u>	<u>11,853,129</u>	<u>1,941,174</u>	<u>24,930,529</u>	
<u>Judicial</u>							
County Court - Probate	453,069	453,169	30,469	147,875	522	304,772	67.3%
County Courts at Law - shared	163,300	163,300	5,313	27,333	1,860	134,107	82.1%
County Court at Law I	474,888	474,888	31,782	159,082	131	315,675	66.5%
County Court at Law II	498,454	498,519	33,778	162,582	842	335,095	67.2%
County Court at Law III	456,127	456,182	30,475	165,671	1,126	289,385	63.4%
County Court at Law IV	449,308	450,470	30,498	152,033	1,781	296,656	65.9%
County Court at Law V	467,646	467,711	31,308	158,704	532	308,475	66.0%
County Court at Law VI	450,232	450,789	30,173	154,584	1,412	294,793	65.4%
County Court at Law Clerks	1,505,598	1,505,598	101,295	481,882	2,267	1,021,449	67.8%
County Clerks - Probate/Mental	498,986	571,166	37,562	157,173	50,383	363,610	63.7%
District Courts - shared	598,687	598,687	28,353	160,541	431	437,715	73.1%
199th District Court	327,689	327,784	20,700	105,080	468	222,236	67.8%

**Collin County, Texas**

Unaudited Budget vs Actual by Department and Function - General Fund

For the Five Months Ended February 28, 2011

	Original Budget	Adjusted Budget	Current Month Expenditures	Fiscal Year to date Expenditures	Encumbrances	Available Balance	% of Annual Budget Available
219th District Court	317,877	318,905	21,800	108,192	1,726	208,987	65.5%
296th District Court	327,982	327,982	20,805	104,794	500	222,688	67.9%
366th District Court	324,471	324,757	21,815	108,944	3,278	212,535	65.4%
380th District Court	297,465	298,744	19,578	97,195	2,407	199,142	66.7%
401st District Court	327,285	327,471	21,457	108,669	830	217,972	66.6%
416th District Court	314,872	315,273	20,393	100,954	2,018	212,301	67.3%
417th District Court	306,042	306,236	20,206	102,203	2,554	201,479	65.8%
429th District Court	310,753	310,753	20,668	94,527	931	215,295	69.3%
District Clerk	3,576,963	3,579,580	214,081	1,115,091	10,101	2,454,388	68.6%
Justice of the Peace - Pct 1	459,214	459,214	28,403	145,420	1,122	312,672	68.1%
Justice of the Peace - Pct 2	418,915	418,915	26,017	130,905	264	287,746	68.7%
Justice of the Peace - Pct 3-1	369,023	369,198	23,884	118,814	1,997	248,387	67.3%
Justice of the Peace - Pct 3-2	408,201	408,209	26,922	124,824	1,444	281,941	69.1%
Justice of the Peace - Pct 4	486,340	486,772	29,917	152,735	1,085	332,952	68.4%
<b>Total Judicial</b>	<b>14,589,387</b>	<b>14,670,272</b>	<b>927,652</b>	<b>4,645,807</b>	<b>92,012</b>	<b>9,932,453</b>	
<b><u>Financial Administration</u></b>							
County Auditor	\$ 2,470,943	\$ 2,471,637	\$ 163,102	\$ 782,355	\$ 5,613	\$ 1,683,669	68.1%
Budget Director	587,699	588,359	35,815	175,237	2,411	410,711	69.8%
Tax Assessor-Collector	4,551,378	4,552,816	253,595	1,295,662	35,889	3,221,265	70.8%
Treasury	290,228	290,228	18,171	88,356	2,737	199,135	68.6%
CCLC - Collections	285,509	285,509	13,091	66,888	277	218,344	76.5%
Tax Appraiser	1,129,533	1,129,533	-	276,718	830,154	22,661	2.0%
Purchasing Department	1,271,031	1,271,591	82,384	406,566	2,428	862,597	67.8%
<b>Total Financial Administration</b>	<b>10,586,321</b>	<b>10,589,673</b>	<b>566,158</b>	<b>3,091,782</b>	<b>879,509</b>	<b>6,618,382</b>	
<b><u>Legal</u></b>							
District Attorney	10,895,570	10,909,274	707,412	3,640,710	34,491	7,234,073	66.3%
<b>Total Legal</b>	<b>10,895,570</b>	<b>10,909,274</b>	<b>707,412</b>	<b>3,640,710</b>	<b>34,491</b>	<b>7,234,073</b>	
<b><u>Public Facilities</u></b>							

**Collin County, Texas**

Unaudited Budget vs Actual by Department and Function - General Fund

For the Five Months Ended February 28, 2011

	Original Budget	Adjusted Budget	Current Month Expenditures	Fiscal Year to date Expenditures	Encumbrances	Available Balance	% of Annual Budget Available
Facilities Management	1,895,571	1,959,600	133,071	708,272	92,586	1,158,742	59.1%
Building Superintendent	8,322,545	8,326,435	605,568	2,324,564	653,868	5,348,003	64.2%
Total Public Facilities	<u>10,218,116</u>	<u>10,286,035</u>	<u>738,639</u>	<u>3,032,836</u>	<u>746,454</u>	<u>6,506,745</u>	
<u>Equipment Services</u>	<u>2,270,101</u>	<u>2,309,851</u>	<u>145,662</u>	<u>683,807</u>	<u>144,783</u>	<u>1,481,261</u>	29.6%
<u>Public Safety</u>							
Ambulance	907,534	907,534	1,853	803,235	36,268	68,031	7.5%
Fire Marshall	1,374,462	1,374,934	41,468	638,498	500,864	235,572	17.1%
Breathalyzer Program	40,000	40,000	2,075	6,225	2,630	31,145	77.9%
Constable, Pct 1	953,959	954,146	62,230	312,340	1,725	640,081	67.1%
Constable, Pct 2	464,097	464,251	30,527	153,605	180	310,466	66.9%
Constable, Pct 3	1,308,225	1,308,225	80,701	421,484	2,335	884,406	67.6%
Constable, Pct 4	961,261	962,107	61,173	313,144	3,020	645,943	67.1%
Sheriff	12,179,177	12,186,587	797,744	4,045,516	47,317	8,093,754	66.4%
Jail Operations	18,704,898	18,732,543	1,228,114	6,372,993	58,321	12,301,229	65.7%
Minimum Security	3,220,931	3,225,833	187,377	1,016,069	10,883	2,198,881	68.2%
Medical Examiner	1,118,005	1,118,320	93,220	381,030	3,253	734,037	65.6%
Civil Defense	10,000	10,000	-	10,000	-	-	0.0%
Highway Patrol	22,896	22,896	2,487	11,062	-	11,834	51.7%
Juvenile Board	401,000	401,000	36,247	115,902	-	285,098	71.1%
Community Supervision	30,000	30,000	-	-	-	30,000	100.0%
County Corrections	205,635	205,635	13,004	69,316	-	136,319	66.3%
Child Abuse Task Force	320,158	320,158	20,230	104,406	-	215,752	67.4%
911 Addressing	545,606	559,299	32,636	175,991	3,645	379,663	67.9%
Jail Cafeteria	48,250	48,448	2,555	13,748	380	34,320	70.8%
Holding Facility	2,550,610	2,552,705	160,298	837,582	891	1,714,232	67.2%
Homeland Security	529,805	530,154	38,416	158,986	685	370,483	69.9%
Total Public Safety	<u>45,896,509</u>	<u>45,954,775</u>	<u>2,892,355</u>	<u>15,961,132</u>	<u>672,397</u>	<u>29,321,246</u>	

Health and Welfare

**Collin County, Texas**

Unaudited Budget vs Actual by Department and Function - General Fund

For the Five Months Ended February 28, 2011

	Original Budget	Adjusted Budget	Current Month Expenditures	Fiscal Year to date Expenditures	Encumbrances	Available Balance	% of Annual Budget Available
Mental Health/Retardation	1,319,125	1,319,125	-	379,563	379,563	559,999	42.5%
Inmate Health	4,625,000	4,625,000	917,420	1,907,053	1,839,776	878,171	19.0%
Pauper Care and Charity	3,000	3,000	-	-	-	3,000	100.0%
Substance Abuse	217,944	217,944	8,236	63,439	612	153,893	70.6%
CCLC-Indigent Defense Coordinator	126,752	126,752	5,194	33,842	553	92,357	72.9%
Indigent Criminal Defendants	5,658,000	5,660,975	569,374	1,709,288	1,960	3,949,727	69.8%
Total Health and Welfare	<u>11,949,821</u>	<u>11,952,796</u>	<u>1,500,224</u>	<u>4,093,185</u>	<u>2,222,464</u>	<u>5,637,147</u>	
<u>Culture and Recreation</u>							
Libraries	299,220	299,220	-	149,610	149,610	-	0.0%
Open Space	27,250	35,133	1,116	6,787	13,980	14,366	40.9%
Historical Commission	49,900	50,000	-	1,037	3,095	45,868	91.7%
Total Culture and Recreation	<u>376,370</u>	<u>384,353</u>	<u>1,116</u>	<u>157,434</u>	<u>166,685</u>	<u>60,234</u>	
<u>Conservation</u>							
Agricultural Extension	315,395	316,211	18,680	93,397	1,991	220,823	69.8%
Total Conservation	<u>315,395</u>	<u>316,211</u>	<u>18,680</u>	<u>93,397</u>	<u>1,991</u>	<u>220,823</u>	
 Total General Fund Operating	 <u>\$ 144,096,789</u>	 <u>\$ 146,098,072</u>	 <u>\$ 8,748,706</u>	 <u>\$ 47,253,219</u>	 <u>\$ 6,901,960</u>	 <u>\$ 91,942,893</u>	

**Collin County, Texas**

Unaudited Budget vs Actual by Department and Function - Road & Bridge Fund  
For the Five Months Ended February 28, 2011

	Adopted Budget	Adjusted Budget	Current Month Expenditures	Fiscal Year to date Expenditures	Encumbrances	Available Balance	% of Annual Budget Available
<u>Public Transportation</u>							
Road & bridge	\$ 16,778,509	\$ 22,099,374	\$ 535,547	\$ 4,757,537	\$ 3,539,784	13,802,053	62.5%
Engineering	434,889	435,967	27,827	136,798	733	298,436	68.5%
Public works	472,005	472,005	30,701	152,078	536	319,391	67.7%
Soil conservation	44,035	44,035	-	-	-	44,035	100.0%
Special Projects	217,495	217,495	13,879	69,970	176	147,349	67.7%
Non-departmental	302,600	480,490	6,317	83,998	44,975	351,517	73.2%
Air Check Texas	-	2,733,141	-	2,733,141	-	-	0.0%
	<u>                  </u>	<u>                  </u>	<u>                  </u>	<u>                  </u>	<u>                  </u>	<u>                  </u>	
Total Road & Bridge Operating	<u>\$ 18,249,533</u>	<u>\$ 26,482,507</u>	<u>\$ 614,271</u>	<u>\$ 7,933,522</u>	<u>\$ 3,586,204</u>	<u>\$ 14,962,781</u>	

**COLLIN COUNTY, TEXAS**

Unaudited Changes in Fund Balance and Projected Fund Balance by Fund

For the Month Ending February 28, 2011 and Projected Fiscal Year Ending 2011

Fund #	Fund Name	Current						Projected		
		February 1, 2011	Changes		February 28, 2011			Estimated Sources	Unused	Projected Available
		Beginning Fund Balance	Feb. 2011 Sources	Feb. 2011 Uses	Ending Fund Balance	Reserved/ Designated	Unreserved/ Undesignated	Remaining FY2011	Budget FY2011	Fund Balance Feb. 28, 2011
<b>General and Special Revenue Funds:</b>										
001	General	210,754,999	18,974,935	8,757,141	220,972,793	16,704,841	204,267,952	18,088,827	99,542,230	122,814,549
002	Housing Finance Corporation	946,038	1,175	-	947,213	925,830	21,383	37,016	-	58,399
003	Records Archive	1,584,213	53,190	-	1,637,403	-	1,637,403	268,135	500,000	1,405,538
005	District Courts Records Technology	82,429	4,649	-	87,078	-	87,078	22,226	-	109,304
010	Road and Bridge	17,436,825	1,519,689	714,388	18,242,126	5,646,091	12,596,035	9,917,168	19,761,690	2,751,513
011	Farm & Market	20,190	2	-	20,192	-	20,192	15	-	20,207
012	Lateral Road	614,178	69	-	614,247	-	614,247	569	-	614,816
013	Judicial Appellate	201,662	5,719	65,399	141,982	-	141,982	27,580	(10,199)	179,761
014	Air Check Texas	24	-	-	24	-	24	(1)	-	23
015	Court Reporters	35,643	17,003	17,137	35,509	7,929	27,580	82,111	62,968	46,723
017	Motor Vehicle Tax	1,904	1	-	1,905	-	1,905	(2)	-	1,903
018	Juvenile Probation	6,328,474	185,095	727,816	5,785,753	858,596	4,927,157	1,372,203	7,380,057	(1,080,697)
019	Pre-Trial Release	67,674	5,994	6,897	66,771	-	66,771	16,974	46,415	37,330
020	Jury	1,083,588	104,139	35,365	1,152,362	15,287	1,137,075	199,902	773,061	563,916
021	Law Library	1,961,416	43,007	16,946	1,987,477	2,786	1,984,691	250,673	175,158	2,060,206
022	Youth Park Operating	606,384	14,470	44,627	576,227	26,027	550,200	152,885	570,168	132,917
023	Farm Museum Memorial	10,594	3	-	10,597	-	10,597	(102)	-	10,495
024	Open Space Parks	2,757	1	-	2,758	-	2,758	7	-	2,765
025	County Clerk Records, Mgmt, & Preservation	2,570,522	52,775	18,566	2,604,731	102,314	2,502,417	393,685	941,450	1,954,652
026	District Clerk Records, Mgmt, & Preservation	614,914	4,934	6,510	613,338	181,182	432,156	40,982	376,437	96,701
027	Juvenile Delinquency Detention	27	-	-	27	-	27	-	-	27
028	Justice Court Tech Fund	703,465	7,759	-	711,224	1,924	709,300	64,546	18,999	754,847
029	Courthouse Security	527,786	25,474	32,184	521,076	7,608	513,468	150,907	564,744	99,631
030	Code Inspection	343,364	25,822	37,905	331,281	2,835	328,446	97,094	448,721	(23,181)
031	Economic Development 2001	14,441	2	-	14,443	-	14,443	(27)	-	14,416
032	Contract Elections	3,423	1	-	3,424	-	3,424	695	-	4,119
033	Contract Elections	847,846	9,442	-	857,288	4,361	852,927	355,951	319,374	889,504
035	Election Equipment	13,161	4	-	13,165	-	13,165	15	-	13,180
036	Sheriff's Drug Forfeiture	99,328	12	115	99,225	1,718	97,507	(38,171)	(3,281)	62,617
037	DA Special Drug Forfeiture	87,098	10	-	87,108	-	87,108	(9,774)	(98,999)	176,333
038	DA Service Fee	48,447	7,410	3,225	52,632	-	52,632	36,070	(156,662)	245,364
039	Meyers Park Foundation	31,046	4	-	31,050	-	31,050	130	-	31,180
040	Health Care Foundation	10,850,187	106,384	225,501	10,731,070	240,219	10,490,851	993,829	4,668,767	6,815,913
041	Juvenile Alternative Education	167,416	373	27,456	140,333	-	140,333	797,852	656,227	281,958

**COLLIN COUNTY, TEXAS**

Unaudited Changes in Fund Balance and Projected Fund Balance by Fund

For the Month Ending February 28, 2011 and Projected Fiscal Year Ending 2011

Fund #	Fund Name	Current						Projected		
		February 1, 2011	Changes		February 28, 2011			Estimated Sources	Unused	Projected Available
		Beginning Fund Balance	Feb. 2011 Sources	Feb. 2011 Uses	Ending Fund Balance	Reserved/ Designated	Unreserved/ Undesignated	Remaining FY2011	Budget FY2011	Fund Balance Feb. 28, 2011
042	Child Abuse Prevention	1,873	1	-	1,874	-	1,874	107	-	1,981
044	County Records, Mgmt, & Preservation	1,182,455	14,980	-	1,197,435	587	1,196,848	123,226	330,724	989,350
045	Juvenile OCSOP	279,408	11,256	-	290,664	-	290,664	97,448	250,000	138,112
047	Court Initiated Guardianship	78,607	2,187	-	80,794	-	80,794	10,341	-	91,135
049	DA Deferred Prosecution Program	133,513	2,165	-	135,678	-	135,678	18,014	-	153,692
050	Drug Court Program	91,414	1,891	1,498	91,807	1,241	90,566	25,095	53,712	61,949
051	SCAAP	1,544,535	174	870	1,543,839	710	1,543,129	975	228,560	1,315,544
052	County Courts Technology	11,320	1,236	-	12,556	-	12,556	(1,762)	-	10,794
054	CCL Fee Program Excess Distribution	204,755	67	-	204,822	-	204,822	(18,320)	80,000	106,502
055	CCLC Court Records Preservation	54,351	4,768	-	59,119	-	59,119	(3,263)	-	55,856
056	District Clerk Court Records Preservation	93,839	6,666	-	100,505	-	100,505	13,263	-	113,768
101	Federal Grants	11,494	289	6,603	5,180	1,777	3,403	-	3,403	-
102	Bioterrorism Grant	746	-	42,759	(42,013)	41,487	(83,500)	83,500	-	-
103	TEEX Grants Fund	(31,175)	50,776	19,600	1	278,796	(278,795)	278,795	-	-
104	City Readiness Initiative	98	-	4,749	(4,651)	19,190	(23,841)	23,841	-	-
108	Healthcare Grants	3,206	-	135,444	(132,238)	8,280	(140,518)	140,518	-	-
112	CPS Board Grants	11,963	-	-	11,963	-	11,963	-	11,963	-
114	2009 Justice Assistant Grant	(1,466)	9	999	(2,456)	-	(2,456)	2,456	-	-
115	2009 JAG Recovery Activity	(41,283)	43	-	(41,240)	-	(41,240)	41,240	-	-
116	DSHS Grant	-	-	17,437	(17,437)	92,391	(109,828)	109,828	-	-
117	2010 Justice Assistant Grant	7	9	-	16	-	16	-	16	-
161	Private Sector Healthcare Grant	67,521	-	15,084	52,437	-	52,437	-	52,437	-
180	State Single Audit	-	-	-	-	14,790	(14,790)	14,790	-	-
181	TCEQ Grant	60,877	20	-	60,897	-	60,897	-	60,897	-
183	RTR - Wylie Project (FM 1378)	2,936	478	-	3,414	36,601	(33,187)	33,187	-	-
184	RTR - Outer Loop PH3 75-121	8,326	1,355	-	9,681	9,043,563	(9,033,882)	9,033,882	-	-
198	LEOSE Education	161,788	18	2,374	159,432	170,185	(10,753)	10,753	-	-
199	Local Agreement	-	-	115	(115)	4,627	(4,742)	4,742	-	-
	<b>Total General and Special Revenue Funds</b>	<b>262,592,571</b>	<b>21,267,935</b>	<b>10,984,710</b>	<b>272,875,796</b>	<b>34,443,773</b>	<b>238,432,023</b>	<b>43,362,626</b>	<b>137,609,037</b>	<b>144,185,612</b>
	<b>Debt Service Funds:</b>									
204	Limited Tax Permanent Improvement Bond 2001	232,535	32,827	235,463	29,899	-	29,899	13,312	40,168	3,043
205	Limited Tax Permanent Improvement Bond 2002	1,428,969	140,217	1,236,760	332,426	-	332,426	47,402	373,889	5,939
206	Limited Tax P/I and Refunding Bond 2004	949,420	130,426	924,266	155,580	-	155,580	43,704	190,985	8,299
207	Limited Tax P/I and Refunding Bond 2005	4,715,501	642,380	4,442,650	915,231	-	915,231	204,553	1,084,950	34,834

COLLIN COUNTY, TEXAS

Unaudited Changes in Fund Balance and Projected Fund Balance by Fund

For the Month Ending February 28, 2011 and Projected Fiscal Year Ending 2011

Fund #	Fund Name	Current						Projected		
		February 1, 2011	Changes		February 28, 2011			Estimated Sources	Unused	Projected Available
		Beginning Fund Balance	Feb. 2011 Sources	Feb. 2011 Uses	Ending Fund Balance	Reserved/ Designated	Unreserved/ Undesignated	Remaining FY2011	Budget FY2011	Fund Balance Feb. 28, 2011
208	Limited Tax P/I and Refunding Bond 2006	2,313,234	295,482	1,944,213	664,503	-	664,503	94,435	633,412	125,526
211	Limited Tax Permanent Improvement Bond 2007	151,146	21,295	125,599	46,842	-	46,842	3,235	47,399	2,678
212	Limited Tax Refunding & P/I Bond 2008	1,336,477	181,887	1,296,068	222,296	-	222,296	55,283	266,806	10,773
214	Limited Tax Refunding & P/I Bond 2009	1,874,452	259,976	1,622,355	512,073	-	512,073	79,105	560,305	30,873
215	Limited Tax P/I Build America Bond 2009B	407,848	145,900	292,925	260,823	-	260,823	256,441	296,425	220,839
224	Unlimited Tax Road Bond 2001	719,745	66,554	747,338	38,961	-	38,961	23,382	75,886	(13,543)
225	Unlimited Tax Road and Refunding Bond 2004	3,997,821	548,342	3,552,894	993,269	-	993,269	172,575	1,139,045	26,799
226	Unlimited Tax Road and Refunding Bond 2005	3,852,440	514,626	3,505,094	861,972	-	861,972	160,722	874,044	148,650
227	Unlimited Tax Road Bond 2006	1,066,053	129,552	922,563	273,042	-	273,042	40,081	305,362	7,761
230	Unlimited Tax Road and Refunding Bond 2007	3,868,385	496,026	3,124,419	1,239,992	-	1,239,992	158,191	1,373,519	24,664
231	Unlimited Tax Road Bond 2008	2,651,624	362,904	2,289,259	725,269	-	725,269	112,112	820,360	17,021
233	Unlimited Tax Road & Refunding Bond 2009	2,534,878	364,701	2,676,269	223,310	-	223,310	115,832	311,319	27,823
234	Unlimited Tax Road Build America Bond 2009B	154,509	70,429	163,590	61,348	-	61,348	140,978	167,090	35,236
242	Tax Notes Series 2004	1,680,996	229,775	1,930,875	(20,104)	-	(20,104)	76,249	6,000	50,145
243	Tax Notes Series 2006	2,305,781	285,696	2,448,900	142,577	-	142,577	92,528	102,800	132,305
305	Unlimited Tax Refunding Bond 2001	1,139,152	155,268	1,132,625	161,795	-	161,795	50,281	203,316	8,760
360	Unlimited Tax Refunding Bonds 2011 DS	63,407	(112)	412,316	(349,021)	-	(349,021)	90	286,702	(635,633)
380	Limited Tax Refunding Bonds 2011 DS	24,479	(58)	204,935	(180,514)	-	(180,514)	50	129,925	(310,389)
	Total Debt Service Funds	37,468,852	5,074,093	35,231,376	7,311,569	-	7,311,569	1,940,541	9,289,707	(37,597)
	Capital Projects Fund:									
402	Limited Tax P/I Bond Series 1999A	623	5	-	628	-	628	475	322	781
403	Limited Tax P/I Bond Series 2000	62,900	7	-	62,907	-	62,907	(47)	62,781	79
404	Limited Tax P/I Bond Series 2001	1,328,825	1,049	-	1,329,874	-	1,329,874	(3,753)	1,035,809	290,312
405	Limited Tax P/I Bond Series 2002	1,735,911	1,885	561	1,737,235	16,900	1,720,335	(9,213)	1,687,089	24,033
406	Limited Tax P/I and Refunding Bond Series 2004	279,928	34	-	279,962	277,933	2,029	84	1,334	779
407	Limited Tax P/I Bond Series 2005	990,045	113	93,663	896,495	719,598	176,897	(725)	172,971	3,201
408	Limited Tax P/I Bond Series 2006	888,568	105	-	888,673	512,532	376,141	(540)	526,514	(150,913)
411	Limited Tax P/I Bond Series 2007	713,815	80	6,446	707,449	369,006	338,443	1,224	196,155	143,512
412	Limited Tax P/I and Refunding Bond 2008 07PROJ	896,650	98	41,553	855,195	932,112	(76,917)	309	39,277	(115,885)
413	Limited Tax P/I and Refunding Bond 2008 03PROJ	1,184,366	137	-	1,184,503	1,161,371	23,132	3,133	20,714	5,551
414	Limited Tax Refunding & P/I Bond Series 2009	12,469,170	3,062	5,841	12,466,391	12,031,756	434,635	(3,958)	372,055	58,622
415	Limited Tax P/I Build America Bond Series 2009B	1,531,199	212	396,052	1,135,359	400,158	735,201	3,931	700,535	38,597
421	Unlimited Tax Road Bond 1999	3,116,244	1,772	25,500	3,092,516	2,281,274	811,242	(1,707)	675,389	134,146
422	Unlimited Tax Road Bond 1999A	1,272,202	493	-	1,272,695	1,089,526	183,169	(696)	127,420	55,053

**COLLIN COUNTY, TEXAS**

Unaudited Changes in Fund Balance and Projected Fund Balance by Fund

For the Month Ending February 28, 2011 and Projected Fiscal Year Ending 2011

Fund #	Fund Name	Current					Projected			
		February 1, 2011	Changes		February 28, 2011		Estimated Sources	Unused	Projected Available	
		Beginning Fund Balance	Feb. 2011 Sources	Feb. 2011 Uses	Ending Fund Balance	Reserved/ Designated	Unreserved/ Undesignated	Remaining FY2011	Budget FY2011	Fund Balance Feb. 28, 2011
423	Unlimited Tax Road Bond 2000	2,152,424	66,004	-	2,218,428	967,331	1,251,097	(74,444)	948,422	228,231
425	Unlimited Tax Road Bond 2004	7,790,390	11,104	-	7,801,494	2,058,475	5,743,019	(40,036)	5,806,538	(103,555)
426	Unlimited Tax Road Bond 2005	3,519,156	372	400,000	3,119,528	1,359,042	1,760,486	1,295	1,357,080	404,701
427	Unlimited Tax Road Bond 2006	5,480,001	6,878	276,516	5,210,363	3,151,155	2,059,208	(32,530)	1,498,138	528,540
428	Unlimited Tax Road Bond 1995	769,853	1,924	384,305	387,472	-	387,472	(14,236)	296,290	76,946
430	Unlimited Tax Road Bond 2007	16,284,435	4,652	2,516,654	13,772,433	4,792,884	8,979,549	(5,523)	8,121,650	852,376
431	Unlimited Tax Road Bond 2008 03PROJ	5,408,695	1,443	-	5,410,138	4,579,336	830,802	(2,233)	743,337	85,232
432	Unlimited Tax Road Bond 2008 07PROJ	14,020,924	18,660	22,152	14,017,432	4,152,546	9,864,886	(96,414)	8,690,481	1,077,991
433	Unlimited Tax Road and Refunding Bond 2009	8,737,868	973	213,234	8,525,607	3,161,181	5,364,426	928	5,073,673	291,681
434	Unlimited Tax Road Build America Bond 2009B	3,660,922	382	1,988,288	1,673,016	1,450,000	223,016	(107)	217,015	5,894
441	Tax Notes Series 2002	1,088,929	680	-	1,089,609	-	1,089,609	1,279	966,349	124,539
442	Tax Notes Series 2005	6,577,191	740	48,955	6,528,976	2,467,100	4,061,876	30,203	3,892,059	200,020
443	Tax Notes Series 2006	7,284,423	7,694	278,391	7,013,726	471,263	6,542,463	(26,743)	5,562,175	953,545
445	Capital Improvement Tax Notes Series 2001	494,631	56	-	494,687	-	494,687	(306)	303,513	190,868
446	Capital Improvement Tax Notes Series 2001A	185,188	21	-	185,209	-	185,209	(33)	107,782	77,394
499	Permanent Improvements	39,909,460	12,456	1,302,249	38,619,667	24,350,588	14,269,079	21,709	12,956,701	1,334,087
	Total Capital Projects Funds	149,834,936	143,091	8,000,360	141,977,667	72,753,067	69,224,600	(248,674)	62,159,568	6,816,358
	Total Governmental Funds	449,896,359	26,485,119	54,216,446	422,165,032	107,196,840	314,968,192	45,054,493	209,058,312	150,964,373
	<u>Enterprise Fund</u>									
599	Collin County Toll Road Authority	(361,843)	4,490	26,021	(383,374)	670,946	(1,054,320)	(1,804)	2,327,845	(3,383,969)
	<u>Internal Service Funds:</u>									
501	Liability Insurance	777,888	6,978	-	784,866	18,342	766,524	940,153	871,853	834,824
502	Workers Compensation Insurance	225,158	93	49,515	175,736	-	175,736	525,363	603,706	97,393
503	Flexible Benefit	221,448	259,450	267,765	213,133	-	213,133			
504	Unemployment Assessment	689,743	78	-	689,821	-	689,821	81,302	132,313	638,810
505	Insurance Claim	3,320,401	431,534	1,432,977	2,318,958	2,191	2,316,767	15,336,543	12,628,301	5,025,009
506	Employee Paid Benefits	16,901	30,683	42,026	5,558	-	5,558			
507	Animal Safety	1,406,193	238,839	45,683	1,599,349	27,836	1,571,513	808,286	585,183	1,794,616
	Total Internal Service Funds	6,657,732	967,655	1,837,966	5,787,421	48,369	5,739,052			

**COLLIN COUNTY, TEXAS**

Unaudited Changes in Fund Balance and Projected Fund Balance by Fund

For the Month Ending February 28, 2011 and Projected Fiscal Year Ending 2011

Fund #	Fund Name	Current					Projected			
		February 1, 2011	Changes		February 28, 2011		Estimated Sources	Unused	Projected Available	
		Beginning Fund Balance	Feb. 2011 Sources	Feb. 2011 Uses	Ending Fund Balance	Reserved/ Designated	Unreserved/ Undesignated	Remaining FY2011	Budget FY2011	Fund Balance Feb. 28, 2011
	Grand Total All Funds	<u>456,192,248</u>	<u>27,457,264</u>	<u>56,080,433</u>	<u>427,569,079</u>	<u>107,916,155</u>	<u>319,652,924</u>			

**Collin County, Texas**  
 Unaudited Balances of Cash and Investments - Beginning and Ending Balances  
 and Statement of Receipts and Disbursements by Fund  
 For the Five Months Ended February 28, 2011

Fund Name	Fund Number	Beginning Balance February 1, 2011	Feb. 2011 Receipts	Feb. 2011 Disbursements	Ending Balance February 28, 2011
General Fund	001	\$ 204,428,811	\$ 51,626,916	\$ 33,067,977	\$ 222,987,750
Special Revenue Funds:					
Road And Bridge	010	15,843,541	2,627,172	1,873,105	16,597,608
Farm To Market	011	20,190	2	-	20,192
Lateral Road	012	614,178	69	-	614,247
Judicial Appellate Fund	013	201,662	65,719	125,399	141,982
Air Check Texas	014	523	-	-	523
Court Reporters Fund	015	35,643	22,003	22,137	35,509
Tax A/C Motor Vehicle Tax	017	1,904	-	-	1,904
Juvenile Probation	018	6,326,644	5,828,819	6,396,420	5,759,043
Pre-Trial Release	019	67,674	12,396	13,299	66,771
Jury Fund	020	1,048,580	260,946	157,013	1,152,513
Law Library	021	1,961,416	63,219	35,534	1,989,101
Myers Park Operating	022	628,938	48,217	71,035	606,120
Farm Museum Memorial	023	10,594	4	-	10,598
Open Space Parks	024	2,757	1	-	2,758
Co Clrk Rec Mgmt & Pres	025	2,570,522	81,775	44,002	2,608,295
Dist Clrk Rec Mgmt & Pres	026	614,914	6,534	6,616	614,832
Juvenile Delinquency Prevention	027	27	-	-	27
Justice Court Technology	028	703,677	7,759	-	711,436
Courthouse Security	029	527,786	25,778	26,007	527,557
Code Inspection Fund	030	343,064	31,402	36,628	337,838
Economic Development 2001	031	14,441	2	-	14,443
Dangerous Wild Animal	032	3,423	1	-	3,424
Contract Elections	033	847,846	18,477	9,035	857,288
Chapter 19 Fund	034	-	-	-	-
Election Equipment	035	13,161	5	-	13,166
Sheriffs Drug Forfeiture	036	114,970	32,011	32,115	114,866
DA Drug Forfeiture	037	87,098	6,010	6,000	87,108
DA Service Fee	038	48,152	16,312	11,831	52,633
Myers Park Foundation	039	31,046	3	-	31,049
Healthcare Foundation	040	10,878,937	2,934,580	3,028,505	10,785,012
Juvenile Alternative Ed	041	167,416	21,375	42,995	145,796
Child Abuse Prevention	042	1,873	-	-	1,873
County Rec Mgmt & Pres	044	1,182,455	26,981	12,000	1,197,436
Juvenile OCSOP	045	279,408	11,256	-	290,664
Court Initiated Guardianship	047	78,607	2,187	-	80,794
DA Deferred Prosec Prgm	049	133,513	2,165	-	135,678
Drug Court Program Fund	050	91,414	1,890	1,498	91,806
SCAAP Fund	051	1,544,535	674	1,370	1,543,839
County Courts Technology Fund	052	11,320	1,237	-	12,557
District Courts Technology Fund	053	63	40	-	103
CCL Fee Prog Excess Distribution	054	204,755	67	-	204,822
CCLC Court Records Preservation	055	54,351	4,768	-	59,119
District Clerk Court Records Preservation	056	93,839	6,666	-	100,505
Federal Grants Fund	101	(2,222)	289	6,603	(8,536)
Bioterrorism Grant	102	(99,606)	77,169	34,973	(57,410)
Federal Homeland Security Grant	103	(50,487)	171	19,600	(69,916)
City Readiness Initiative	104	(9,110)	8,164	5,598	(6,544)
Healthcare Grants	108	(494,137)	68,507	117,215	(542,845)
CPS Board Grants	112	(54,733)	-	-	(54,733)
2009 Justice Assist Grant	114	36,895	9	999	35,905
2009 JAG Recovery Act	115	172,989	43	-	173,032
DSHS Grant	116	(4,752)	1,599	17,445	(20,598)
2010 Justice Assist Grant	117	38,146	9	-	38,155
Private Sector Healthcare Grant	161	85,580	-	15,084	70,496
State Grants Fund	180	31,420	128	128	31,420
TCEQ Grant Fund	181	60,877	20	-	60,897
RTR - Wylie Project (FM 1378)	183	4,236,760	478	-	4,237,238

**Collin County, Texas**

Unaudited Balances of Cash and Investments - Beginning and Ending Balances  
and Statement of Receipts and Disbursements by Fund  
For the Five Months Ended February 28, 2011

Fund Name	Fund Number	Beginning Balance February 1, 2011	Feb. 2011 Receipts	Feb. 2011 Disbursements	Ending Balance February 28, 2011
RTR - Outer Loop PH3 75-121	184	12,011,745	1,355	-	12,013,100
Leose Education	198	161,614	1,184	3,930	158,868
<b>Total Special Revenue Funds</b>		<b>63,527,836</b>	<b>12,327,647</b>	<b>12,174,119</b>	<b>63,681,364</b>
<b>Debt Service Funds:</b>					
Lim Tax Perm Imp 2001 DS	204	212,600	241,933	426,463	28,070
Ltd Tax Perm Imp 2002 DS	205	1,343,839	1,265,531	2,284,760	324,610
Ltd Tax Pi & Rfnd 2004 DS	206	870,217	952,357	1,674,266	148,308
Lmtd Tax P/I & Rfd 2005 DS	207	4,325,414	4,571,654	8,017,650	879,418
Lmtd Tax Perm Imp Bd 2006 DS	208	2,133,816	2,003,429	3,489,213	648,032
Ltd Tax Perm Imp 2007 DS	211	138,216	130,739	223,299	45,656
Ltd Tax Ref & PI 2008 DS	212	1,226,025	1,333,799	2,347,668	212,156
Ltd Tax Ref & PI 2009 DS	214	1,716,585	1,675,349	2,894,355	497,579
Ltd Tax PI BAB 2009B DS	215	380,370	503,556	625,625	258,301
Unlm Road Bond 2001 DS	224	679,335	744,254	1,388,338	35,251
Unlmt Tax Rd/Rfd 2004 DS	225	3,664,847	3,661,747	6,363,894	962,700
Unlmt Rd & Rfd 2005 DS	226	3,539,940	3,607,436	6,314,094	833,282
Unlmt Tax Rd Bds 2006 DS	227	987,389	949,695	1,671,263	265,821
Unltd Tax Rd/Rfd 2007 DS	230	3,567,199	3,222,561	5,577,419	1,212,341
Unltd Tax Rd Bds 2008 DS	231	2,431,258	2,362,038	4,088,259	705,037
Unltd Tax Rd/Refdg Bds 2009 DS	233	2,313,434	2,496,016	4,606,469	202,981
Unltd Tax Rd Bds BAB 2009 DS	234	145,889	208,758	294,090	60,557
Tax Notes Series 2004 DS	242	1,541,448	1,655,884	3,230,247	(32,915)
Tax Notes Series 2006 DS	243	2,132,289	2,391,660	4,397,300	126,649
Unlm Tax Rfd Ser 2001 DS	305	1,044,864	1,162,900	2,054,625	153,139
Unlimited Tax Refunding Bonds 2011 DS	360	63,407	62,883	475,310	(349,020)
Limited Tax Refunding Bonds 2011 DS	380	24,479	23,581	228,575	(180,515)
<b>Total Debt Service Funds</b>		<b>34,482,860</b>	<b>35,227,760</b>	<b>62,673,182</b>	<b>7,037,438</b>
<b>Capital Projects Funds:</b>					
Ltd Tax Perm Improve 99a	402	31,284	5	-	31,289
Ltd Tax Perm Imp 2000	403	64,142	7	-	64,149
Lmtd Tax P/I Series '01	404	1,328,825	64,549	63,500	1,329,874
Ltd Tax Perm Imp 2002	405	1,735,911	1,885	561	1,737,235
Ltd Tax Perm Imp 2004	406	299,855	34	-	299,889
Lmtd Tax Perm Imp 2005	407	1,016,241	89,113	178,618	926,736
Lmtd Tax Perm Imp Bds '06	408	914,061	105	-	914,166
Ltd Tax Perm Imp 2007	411	713,815	6,080	12,446	707,449
Ltd Tx Ref&Pi 2008 07proj	412	896,650	31,097	72,553	855,194
Ltd Tx Ref&Pi 2008 03proj	413	1,200,632	136	-	1,200,768
Ltd Tax Ref & PI 2009	414	12,696,554	9,062	11,841	12,693,775
Ltd Tax PI BAB 2009B	415	1,945,089	378,305	756,371	1,567,023
Unlimited Road Bond 99	421	2,372,872	23,472	47,200	2,349,144
Unlimited Road Bond 99a	422	675,017	493	-	675,510
Unlimited Road Bond 00/01	423	2,152,424	75,004	9,000	2,218,428
Unlmt Tax Rd Bonds 2004	425	7,790,390	37,604	26,500	7,801,494
Unlmt Tax Road Bond 2005	426	3,519,156	397,372	797,000	3,119,528
Unlmt Tax Road Bds '06	427	5,480,861	271,879	536,564	5,216,176
Unlimited Road Bond 95/97	428	769,853	379,924	762,305	387,472
Unltd Tax Rd Bds 2007	430	16,277,325	2,528,651	5,048,043	13,757,933
Unltd Tx Rd Bds 08 03proj	431	5,408,695	1,443	-	5,410,138
Unltd Tx Rd Bds 08 07proj	432	14,049,196	38,761	41,159	14,046,798
Unltd Tax Rd/Refdg Bds 2009	433	8,737,868	212,973	425,234	8,525,607
Unltd Tax Rd Bds BAB 2009	434	3,660,922	2,000,383	3,988,288	1,673,017
Tax Notes Series 2002	441	1,088,929	6,680	6,000	1,089,609
Tax Notes Series 2004	442	6,577,191	49,739	97,955	6,528,975
Tax Notes 2006	443	7,284,423	284,193	554,891	7,013,725
Capital Improvement Tn 01	445	494,631	56	-	494,687
Capital Imp T/N 01a	446	185,188	21	-	185,209
Permanent Improvement	499	23,060,060	1,232,462	2,459,795	21,832,727
<b>Total Capital Projects Funds</b>		<b>132,428,060</b>	<b>8,121,488</b>	<b>15,895,824</b>	<b>124,653,724</b>

**Collin County, Texas**  
 Unaudited Balances of Cash and Investments - Beginning and Ending Balances  
 and Statement of Receipts and Disbursements by Fund  
 For the Five Months Ended February 28, 2011

Fund Name	Fund Number	Beginning Balance February 1, 2011	Feb. 2011 Receipts	Feb. 2011 Disbursements	Ending Balance February 28, 2011
Total Governmental Funds		434,867,567	107,303,811	123,811,102	418,360,276
<b>Internal Service Funds</b>					
Liability Insurance	501	1,222,430	6,978	-	1,229,408
Workers' Compensation Ins	502	863,132	88,660	138,082	813,710
Flexible Benefits	503	221,448	311,839	320,153	213,134
Unemployment Insurance	504	689,743	78	-	689,821
Insurance Claim	505	3,848,066	1,940,984	2,611,721	3,177,329
Employee Paid Benefits	506	16,901	30,683	42,025	5,559
Animal Safety Fund	507	210,030	70,198	44,849	235,379
Total Internal Service Funds		7,071,750	2,449,420	3,156,830	6,364,340
<b>Enterprise Fund</b>					
Collin County Toll Road Authority	599	2,534,964	104,490	126,021	2,513,433
Total Enterprise Fund		2,534,964	104,490	126,021	2,513,433
<b>Trust and Agency Funds:</b>					
Direct Deposit Clearing	698	347,407	355,201	571,180	131,428
Weekly Tax	699	-	32,620,037	32,620,037	-
State Fees Agency	701	313,749	1,327,226	986,065	654,910
Unclaimed Holdings	702	626,388	70	70	626,388
Bail Security	703	174,709	-	-	174,709
DA Seized Funds Registry	704	3	-	-	3
OPEB Funding Trust	705	2,673	474	474	2,673
County Clerk - Other	730	1,804,934	878,473	-	2,683,407
County Clerk - Trust	731	10,375,560	-	-	10,375,560
Juvenile Probation	732	4,687	18,884	21,571	2,000
Jail Case Coordinator	733	7,001	-	-	7,001
Jail Commissary	734	1,244,431	-	-	1,244,431
District Clerk	735	1,978,559	374,910	-	2,353,469
District Clerk - Trust	736	3,495,852	-	-	3,495,852
Inmate Trust	737	81,750	-	-	81,750
DA Hot Checks	738	93,160	-	-	93,160
Constable 1	741	10,337	-	-	10,337
Constable 2	742	660	-	-	660
Constable 3	743	4,835	-	-	4,835
Constable 4	744	3,400	-	-	3,400
JP 1	745	19,085	111,760	111,760	19,085
JP 2	746	21,521	48,244	48,244	21,521
JP 3-1	747	10,315	97,296	97,296	10,315
JP 3-2	748	16,508	27,246	27,246	16,508
JP 4	749	162,590	123,658	123,658	162,590
Tax Assessor/Collector	750	106,232,851	-	-	106,232,851
Child Protective Board	780	148,239	-	-	148,239
CSCD	781	815,023	-	-	815,023
CSCD - Operating	650-658	3,041,705	352,192	422,193	2,971,704
Total Trust and Agency Funds		131,037,932	36,335,671	35,029,794	132,343,809
<b>Total - All Accounts</b>		<b>\$ 575,512,213</b>	<b>\$ 146,193,392</b>	<b>\$ 162,123,747</b>	<b>\$ 559,581,858</b>

**Collin County, Texas**  
 Unaudited Year to Date Schedule of Transfers  
 For the Five Months Ended February 28, 2011

	Transfers In	Transfers Out
<b><u>General Fund</u></b>		
Transfers to Juvenile Probation	\$ -	\$ 8,450,000
Transfers to Pre-Trial Release	-	20,000
Transfers to Myers Park	-	300,000
Transfers to Courthouse Security	-	200,000
Transfers to Code Inspection	-	385,000
Transfers from District Attorney Service Fee	15,633	-
Total General Fund	15,633	9,355,000
<b><u>Special Revenue Funds</u></b>		
<b><u>District Attorney Special Drug Forfeiture</u></b>		
Transfers from District Attorney Drug Forfeiture	199,000	-
<b><u>District Attorney Special Service Fee</u></b>		
Transfers from District Attorney Service Fee	151,000	-
<b><u>Juvenile Probation</u></b>		
Transfers from General Fund	8,450,000	-
Transfers from Juvenile OCSOP	4,200	-
<b><u>Pre-Trial Release</u></b>		
Transfers from General Fund	20,000	-
<b><u>Myers Park</u></b>		
Transfers from General Fund	300,000	-
<b><u>Courthouse Security</u></b>		
Transfers from General Fund	200,000	-
<b><u>Code Inspection</u></b>		
Transfers from General Fund	385,000	-
<b><u>District Attorney Drug Forfeiture</u></b>		
Transfers to District Attorney Special Drug Forfeiture	-	199,000
<b><u>District Attorney Service Fee</u></b>		
Transfers to General Fund	-	15,633
Transfers to District Attorney Special Service Fee	-	151,000
<b><u>Juvenile Alternative Education</u></b>		
Transfers from Juvenile Probation	-	-
<b><u>Juvenile OCSOP</u></b>		
Transfers to Juvenile Probation	-	4,200
Total Special Revenue Funds	9,709,200	369,833
<b>Total Transfers</b>	\$ 9,724,833	\$ 9,724,833

**Collin County, Texas**  
 Unaudited Schedule of Long-Term Debt  
 February 28, 2011

Fund	Fund Name	Interest Rates	Date Issued	Maturity	Due as of 02/28/11
204	Limited Tax Permanent Improvement Bond 2001	4.000% to 5.000%	2001	2011	230,000
205	Limited Tax Permanent Improvement Bond 2002	4.150% to 5.625%	2002	2012	2,435,000
206	Limited Tax Permanent Improvement and Refunding Bond 2004	2.250% to 4.500%	2004	2024	10,055,000
207	Limited Tax Permanent Improvement and Refunding Bond 2005	3.000% to 5.000%	2005	2025	46,565,000
208	Limited Tax Permanent Improvement Bond 2006	4.000% to 5.000%	2006	2026	29,575,000
211	Limited Tax Permanent Improvement Bond 2007	4.250% to 5.000%	2007	2027	2,015,000
212	Limited Tax Refunding and Permanent Improvement Bond 2008	3.625% to 5.000%	2008	2028	12,980,000
214	Limited Tax Refunding and Permanent Improvement Bond 2009	2.000% to 5.000%	2009	2025	29,000,000
215	Limited Tax Permanent Improvement Build America Bond 2009B	2.000% to 5.000%	2009	2029	9,990,000
224	Unlimited Tax Road Bond 2001	4.000% to 5.000%	2001	2011	730,000
225	Unlimited Tax Road and Refunding Bond 2004	2.000% to 5.000%	2004	2024	31,980,000
226	Unlimited Tax Road and Refunding Bond 2005	3.000% to 5.000%	2005	2025	37,565,000
227	Unlimited Tax Road Bond 2006	4.000% to 5.000%	2006	2026	13,935,000
230	Unlimited Tax Road and Refunding Bond 2007	4.000% to 5.000%	2007	2027	59,750,000
231	Unlimited Tax Road Bond 2008	4.000% to 5.500%	2008	2028	38,665,000
233	Unlimited Tax Road and Refunding Bond 2009	2.000% to 5.000%	2009	2025	19,485,000
234	Unlimited Tax Road Build America Bond 2009B	4.600% to 6.300%	2009	2029	5,590,000
242	Tax Notes Series 2004	2.250% to 3.250%	2004	2011	1,900,000
243	Tax Notes Series 2006	4.000% to 5.000%	2006	2013	7,195,000
305	Unlimited Tax Refunding Bond 2001	4.000% to 5.000%	2001	2011	1,105,000
360	Unlimited Tax Refunding Bond 2010	2.000% to 5.000%	2010	2020	14,810,000
380	Limited Tax Refunding Bond 2010	2.000% to 4.000%	2010	2017	8,120,000
					\$ 383,675,000