

Collin County, Texas

January 31, 2010



Monthly Interim Financial Report (unaudited and unadjusted)

Prepared By:
County Auditor's Office

Jeff May
County Auditor

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

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Note: Financial results are unaudited.



COLLIN COUNTY

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June 16, 2010

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

The unaudited and unadjusted Monthly Financial Report of Collin County, Texas, as of January 31, 2010, is hereby submitted. This report, as required by Local Government Code §114.023 and §114.025, was prepared by the County Auditor and is intended for informational purposes only. The statements are reported on a budgetary basis, which is not in accordance with generally accepted accounting principles.

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

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

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

Respectfully submitted,

/s/ Jeff May

Jeff May
County Auditor

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

	<u>January 31, 2010</u>	<u>January 31, 2009</u>
Assets:		
Cash and cash equivalents	\$ 299,434,527	\$ 299,504,171
Investments	167,386,356	152,741,317
Receivables:		
Taxes (net of allowance for uncollectible)	47,535,522	51,039,967
Due from other governments	3,284,566	4,917,127
Due from other funds	307,156	2,277,197
Advance to other funds	13,217,721	1,983,852
Interest	191,533	-
Miscellaneous	189,789	215,483
Inventories	3,048,000	4,052,477
Total Assets	<u><u>\$ 534,595,170</u></u>	<u><u>\$ 516,731,591</u></u>
Liabilities:		
Accounts payable	\$ 226,031	\$ 904,417
Payroll related costs payable	1,274,894	1,935,299
Lease deposits payable	26,197	26,197
Due to other governments	1,338	194,942
Due to other funds	98,251	2,275,034
Deferred tax revenue	32,003,350	33,298,226
Total Liabilities	<u><u>33,630,061</u></u>	<u><u>38,634,115</u></u>
Fund Balance:		
Reserved for:		
Debt service	40,366,850	41,929,905
Capital projects	140,343,958	134,242,207
Sale of courthouse	2,000,000	3,500,000
Animal shelter facility	1,700,444	1,983,852
Collin County Toll Road Authority	10,000,000	-
Healthcare Foundation	13,319,513	15,391,090
Myers Park Foundation	123,117	122,680
Encumbrances	63,390,354	65,210,767
Inventories	3,048,000	4,052,477
Unreserved, but designated for:		
Capital assets	1,507,176	1,438,298
Special projects	1,519,012	5,387,675
Five year plan	6,977,360	6,977,360
Administration	895,788	799,031
Unreserved and undesignated		
General fund	184,657,755	169,249,480
Special revenue funds	31,115,782	27,812,654
Total Fund Balance	<u><u>500,965,109</u></u>	<u><u>478,097,476</u></u>
Total Liabilities and Fund Balance	<u><u>\$ 534,595,170</u></u>	<u><u>\$ 516,731,591</u></u>

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

	Totals (Memorandum Only)	
	January 31, 2010	January 31, 2009
Revenues:		
Property taxes	\$ 143,655,890	\$ 140,961,017
Fees and permits	6,871,342	7,225,975
Federal and state funds	3,824,142	6,175,662
Charges for services	3,114,185	2,907,141
Fines and forfeitures	1,079,912	1,389,540
Rental revenues	383,830	379,544
Interest	1,526,953	2,601,436
Miscellaneous	381,357	492,119
Total Revenues	<u>160,837,611</u>	<u>162,132,434</u>
Expenditures:		
Current		
General administration	8,810,714	6,460,149
Judicial	4,149,268	4,435,884
Financial administration	2,577,432	2,242,650
Legal	2,932,442	2,841,719
Public facilities	2,442,162	2,693,736
Equipment services	514,423	520,010
Public safety	15,618,519	16,042,755
Public transportation	3,392,017	6,754,033
Health and welfare	4,533,515	4,851,079
Culture and recreation	348,600	370,325
Conservation	72,691	77,574
Capital projects - capital outlay	5,126,696	11,179,934
Debt service:		
Interest and fiscal charges	293,851	4,425
Total Expenditures	<u>50,812,330</u>	<u>58,474,273</u>
Excess (deficiency) of revenues over (under) expenditures	110,025,281	103,658,161
Other financing sources (uses):		
Transfers in	679,786	8,154,074
Transfers out	(679,786)	(8,154,074)
Sale of assets	72,513	-
Total other financing sources (uses)	<u>72,513</u>	<u>-</u>
Net change in fund balances	110,097,794	103,658,161
Fund balance - beginning	<u>390,867,315</u>	<u>374,439,315</u>
Fund balance - ending	<u>\$ 500,965,109</u>	<u>\$ 478,097,476</u>

COLLIN COUNTY, TEXAS

Unaudited Statement of Net Assets

Internal Service Funds

January 31, 2010 and 2009

	January 31, 2010	January 31, 2009
Assets:		
Current assets:		
Cash and cash equivalents	\$ 4,412,955	\$ 6,471,063
Investments	4,568,641	4,436,574
Receivables:		
Due from other funds	706	112,728
Miscellaneous receivables	169,759	241,559
Total current assets	9,152,061	11,261,924
Capital assets (net of accumulated depreciation):		
Buildings and systems	2,539,150	2,634,048
Machinery and equipment	99,882	122,120
Total capital assets	2,639,032	2,756,168
Total assets	11,791,093	14,018,092
Liabilities:		
Current liabilities:		
Accounts payable	33,693	(326)
Payroll payable	-	21
Claims payable	1,939,389	1,939,389
Total current liabilities	1,973,082	1,939,084
Noncurrent liabilities:		
Advance from other funds	1,700,444	1,983,852
Total noncurrent liabilities	1,700,444	1,983,852
Total liabilities	3,673,526	3,922,936
Net assets:		
Net assets, invested in capital assets	2,639,032	2,756,168
Unrestricted	5,478,535	7,338,988
Total net assets	\$ 8,117,567	\$ 10,095,156

COLLIN COUNTY, TEXAS

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

Internal Service Funds

For the Four Months Ended January 31, 2010 and 2009

	January 31, 2010	January 31, 2009
Operating revenues:		
Premiums	\$ 2,159,942	\$ 2,176,782
Charges for services	480,444	726,519
Other	80,139	68,736
Total operating revenues	<u>2,720,525</u>	<u>2,972,037</u>
Operating expenses:		
Administration	554,226	562,101
Benefits	5,391,081	5,931,397
Total operating expenses	<u>5,945,307</u>	<u>6,493,498</u>
Operating income	(3,224,782)	(3,521,461)
Nonoperating revenues (expenses):		
Interest income	40,053	92,918
Total nonoperating revenues (expenses)	<u>40,053</u>	<u>92,918</u>
Change in net assets	(3,184,729)	(3,428,543)
Total net assets – beginning	<u>11,302,296</u>	<u>13,523,699</u>
Total net assets – ending	<u>\$ 8,117,567</u>	<u>\$ 10,095,156</u>

Collin County, Texas
 Budget vs Actual by Department and Function - General Fund
 January 31, 2010

	2010 Adopted Budget	2010 Revised Budget	2010 Year to date Actual	Variance favorable (Unfavorable)	% Annual Budget Used
<u>General Administration</u>					
County Judge	\$ 193,661	\$ 194,002	\$ 50,406	\$ 143,596	26.0%
Commissioners Court	647,947	648,122	173,176	474,946	26.7%
County Clerk	2,478,603	6,390,209	2,489,817	3,900,392	39.0%
Support Services	1,479,373	1,479,421	627,310	852,111	42.4%
Human Resources	1,488,210	1,499,325	378,676	1,120,649	25.3%
Veterans Service	204,571	204,571	42,129	162,442	20.6%
ERP	524,918	524,918	141,943	382,975	27.0%
Non-Departmental	19,231,921	21,952,064	2,669,596	19,282,468	12.2%
Non-Departmental Capital	536,600	546,563	35,511	511,052	6.5%
Administrative Services	807,741	807,791	211,625	596,166	26.2%
Risk Management	1,655,447	1,655,447	24,895	1,630,552	1.5%
Information Technology	3,296,679	3,372,903	847,073	2,525,830	25.1%
Elections	1,381,875	1,461,025	455,863	1,005,162	31.2%
Records	543,492	545,742	121,372	424,370	22.2%
Telecommunications	1,927,148	1,968,760	334,437	1,634,323	17.0%
Housing Finance Corp	60,000	60,000	-	60,000	0.0%
Total General Administration	36,458,186	43,310,863	8,603,829	34,707,034	
<u>Judicial</u>					
County Court - Probate	451,930	452,128	117,450	334,678	26.0%
County Courts at Law - shared	163,300	163,500	76,114	87,386	46.6%
County Court at Law I	468,368	468,633	114,610	354,023	24.5%
County Court at Law II	509,090	509,189	128,725	380,464	25.3%
County Court at Law III	466,953	467,008	125,756	341,252	26.9%
County Court at Law IV	482,370	482,588	29,443	453,145	6.1%
County Court at Law V	466,321	468,090	130,843	337,247	28.0%
County Court at Law VI	450,941	452,646	72,487	380,159	16.0%
County Court at Law Clerks	1,500,221	1,500,233	368,206	1,132,027	24.5%
County Clerks - Probate/Mental	566,637	566,817	105,328	461,489	18.6%
District Courts - shared	419,242	419,630	137,608	282,022	32.8%
199th District Court	323,869	324,192	84,115	240,077	25.9%
219th District Court	314,127	314,539	82,392	232,147	26.2%
296th District Court	323,785	325,593	84,580	241,013	26.0%
366th District Court	304,784	305,304	85,038	220,266	27.9%
380th District Court	293,490	293,632	77,016	216,616	26.2%
401st District Court	323,236	323,578	84,896	238,682	26.2%
416th District Court	337,790	337,840	86,418	251,422	25.6%
417th District Court	301,401	301,433	83,499	217,934	27.7%
429th District Court	282,345	284,852	75,277	209,575	26.4%
District Clerk	3,791,435	3,794,052	927,903	2,866,149	24.5%
Justice of the Peace - Pct 1	468,144	468,144	119,539	348,605	25.5%
Justice of the Peace - Pct 2	404,011	404,011	104,238	299,773	25.8%
Justice of the Peace - Pct 3-1	366,648	368,359	95,107	273,252	25.8%
Justice of the Peace - Pct 3-2	438,500	438,500	109,733	328,767	25.0%
Justice of the Peace - Pct 4	523,637	523,840	130,336	393,504	24.9%
Total Judicial	14,742,575	14,758,331	3,636,657	11,121,674	

Collin County, Texas
 Budget vs Actual by Department and Function - General Fund
 January 31, 2010

	2010 Adopted Budget	2010 Revised Budget	2010 Year to date Actual	Variance favorable (Unfavorable)	% Annual Budget Used
<u>Financial Administration</u>					
County Auditor	\$ 2,533,198	\$ 2,534,097	\$ 611,077	\$ 1,923,020	24.1%
Budget Director	582,280	582,280	137,672	444,608	23.6%
Budget Collections	281,686	281,786	56,514	225,272	20.1%
Tax Assessor-Collector	4,530,981	4,541,024	1,100,436	3,440,588	24.2%
Treasury	286,699	286,699	70,039	216,660	24.4%
Tax Appraiser	1,130,276	1,130,276	276,310	853,966	24.4%
Purchasing Department	1,259,459	1,259,459	325,383	934,076	25.8%
Total Financial Administration	10,604,579	10,615,621	2,577,431	8,038,190	
<u>Legal</u>					
District Attorney	10,775,827	10,779,624	2,880,871	7,898,753	26.7%
Total Legal	10,775,827	10,779,624	2,880,871	7,898,753	
<u>Public Facilities</u>					
Bloomdale Admin Building	608,800	616,062	69,369	546,693	11.3%
Park Hill Prairie	3,000	3,000	-	3,000	0.0%
Justice Center	2,265,558	2,269,344	459,588	1,809,756	20.3%
Medical Examiner	76,639	77,039	6,006	71,033	7.8%
Old Post Office	4,364	5,604	520	5,084	9.3%
Juvenile Detention Center	114,969	117,969	25,370	92,599	21.5%
County Courthouse	-	1,679	410	1,269	24.4%
University Drive Courts	738,239	738,298	103,454	634,844	14.0%
Bloomdale Road Courthouse	1,156,562	1,169,287	160,649	1,008,638	13.7%
Courthouse Annex A	-	-	(55)	55	
Outlying JP Offices	59,586	59,586	9,205	50,381	15.4%
Park Plaza Sub-courthouse	111,175	111,175	16,468	94,707	14.8%
Minimum Security	127,741	127,908	27,064	100,844	21.2%
Service Center	173,282	174,115	37,867	136,248	21.7%
Facilities Management	1,890,051	1,898,084	556,453	1,341,631	29.3%
Building Superintendent	3,423,083	3,423,745	865,521	2,558,224	25.3%
Election Office/Warehouse	31,015	31,015	6,955	24,060	22.4%
Total Public Facilities	10,784,064	10,823,910	2,344,844	8,479,066	
<u>Equipment Services</u>	2,278,966	2,285,277	514,423	1,770,854	22.5%
<u>Public Safety</u>					
Ambulance	907,534	907,534	351,956	555,578	38.8%
Fire Marshall	1,370,499	1,370,941	594,851	776,090	43.4%
Breathalyzer Program	40,000	40,000	7,075	32,925	17.7%
Constable, Pct 1	968,241	968,403	265,782	702,621	27.4%
Constable, Pct 2	437,568	437,568	99,887	337,681	22.8%
Constable, Pct 3	1,333,189	1,335,992	320,809	1,015,183	24.0%
Constable, Pct 4	976,356	976,920	273,332	703,588	28.0%
Sheriff	12,283,284	12,316,419	3,252,996	9,063,423	26.4%
Jail Operations	19,024,596	19,054,184	5,117,020	13,937,164	26.9%

Collin County, Texas
 Budget vs Actual by Department and Function - General Fund
 January 31, 2010

	2010 Adopted Budget	2010 Revised Budget	2010 Year to date Actual	Variance favorable (Unfavorable)	% Annual Budget Used
Minimum Security	3,247,508	3,251,811	811,896	2,439,915	25.0%
Medical Examiner	1,091,234	1,091,416	296,233	795,183	27.1%
Civil Defense	10,318	10,318	7,752	2,566	75.1%
Highway Patrol	23,723	23,723	8,761	14,962	36.9%
Juvenile Board	300,000	300,000	114,137	185,863	38.0%
Community Supervision	60,000	60,000	-	60,000	0.0%
County Corrections	185,486	185,486	57,342	128,144	30.9%
Child Abuse Task Force	318,491	318,491	86,224	232,267	27.1%
911 Addressing	540,174	604,392	130,218	474,174	21.5%
Jail Cafeteria	47,250	47,275	9,410	37,865	19.9%
Holding Facility	2,503,368	2,504,811	645,523	1,859,288	25.8%
Homeland Security	541,956	542,474	92,560	449,914	17.1%
Total Public Safety	<u>46,210,775</u>	<u>46,348,158</u>	<u>12,543,764</u>	<u>33,804,394</u>	
<u>Health and Welfare</u>					
Mental Health/Retardation	1,319,125	1,319,125	379,563	939,562	28.8%
Inmate Health	4,625,000	4,625,000	1,266,556	3,358,444	27.4%
Pauper Care and Charity	3,000	3,000	-	3,000	0.0%
Substance Abuse	215,267	215,267	54,618	160,649	25.4%
Indigent Defense Coordinator	125,222	125,222	31,860	93,362	25.4%
Indigent Criminal Defendants	5,015,400	5,016,185	1,099,231	3,916,954	21.9%
Total Health and Welfare	<u>11,303,014</u>	<u>11,303,799</u>	<u>2,831,828</u>	<u>8,471,971</u>	
<u>Culture and Recreation</u>					
Libraries	299,220	299,220	149,610	149,610	50.0%
Open Space	27,250	34,695	6,796	27,899	19.6%
Historical Commission	81,900	112,965	52,000	60,965	46.0%
Total Culture and Recreation	<u>408,370</u>	<u>446,880</u>	<u>208,406</u>	<u>238,474</u>	
<u>Conservation</u>					
Agricultural Extension	302,496	302,973	72,691	230,282	24.0%
Total Conservation	<u>302,496</u>	<u>302,973</u>	<u>72,691</u>	<u>230,282</u>	
Total General Fund Operating	<u>\$ 143,868,852</u>	<u>\$ 150,975,436</u>	<u>\$ 36,214,744</u>	<u>\$ 114,760,692</u>	

Collin County, Texas**Budget vs Actual by Department and Function - Road & Bridge Fund**
January 31, 2010

	2010 Adopted Budget	2010 Revised Budget	2010 Year to date Actual	Variance favorable (Unfavorable)	% Annual Budget Used
<u>Public Transportation</u>					
Road & bridge	\$ 16,836,196	\$ 21,342,489	\$ 3,075,470	18,267,019	14.4%
Engineering	410,657	411,069	103,049	308,020	25.1%
Public works	468,566	468,566	119,505	349,061	25.5%
Soil conservation	44,035	46,288	1,783	44,505	3.9%
Special Projects	215,943	215,943	55,981	159,962	25.9%
Non-departmental	536,535	1,500,714	36,229	1,464,485	2.4%
Total Road & Bridge Operating	<u>\$ 18,511,932</u>	<u>\$ 23,985,069</u>	<u>\$ 3,392,017</u>	<u>\$ 20,593,052</u>	

Collin County, Texas

Unaudited Balances of Cash and Investments - Beginning and Ending Balances
and Statement of Receipts and Disbursements by Fund
January 31, 2010

Fund Name	Fund Number	Beginning Balance January 1, 2010	Jan-10 Receipts	Jan-10 Disbursements	Ending Balance January 31, 2010
General Fund	001	\$ 156,633,705	\$ 105,597,541	\$ 70,346,943	\$ 191,884,303
Special Revenue Funds:					
Road And Bridge	010	14,318,306	5,534,828	2,521,156	17,331,978
Farm To Market	011	20,149	3	-	20,152
Lateral Road	012	552,984	102	18	553,068
Judicial Appellate Fund	013	183,443	4,311	13	187,741
Air Check Texas	014	519	-	-	519
Court Reporters Fund	015	112,306	12,694	21,618	103,382
Tax A/C Motor Vehicle Tax	017	1,889	1	-	1,890
Juvenile Probation	018	(784,613)	13,300,540	6,567,623	5,948,304
Pre-Trial Release	019	24,865	4,382	5,984	23,263
Jury Fund	020	871,190	198,598	68,704	1,001,084
Law Library	021	1,701,406	32,762	27,133	1,707,035
Myers Park Operating	022	808,814	94,982	128,396	775,400
Farm Museum Memorial	023	10,414	5	2	10,417
Open Space Parks	024	2,736	2	1	2,737
Co Clrk Rec Mgmt & Pres	025	2,314,841	50,079	40,334	2,324,586
Dist Clrk Rec Mgmt & Pres	026	634,809	4,750	6,207	633,352
Juvenile Delinquency Prevention	027	27	-	-	27
Justice Court Technology	028	624,799	4,464	31	629,232
Courthouse Security	029	830,034	69,828	104,131	795,731
Code Inspection Fund	030	286,013	13,697	61,203	238,507
Economic Development 2001	031	30,115	5	1	30,119
Dangerous Wild Animal	032	2,752	1	1	2,752
Contract Elections	033	631,470	34,836	111	666,195
Chapter 19 Fund	034	-	-	-	-
Election Equipment	035	13,061	7	4	13,064
Sheriffs Drug Forfeiture	036	91,123	7,916	2	99,037
DA Drug Forfeiture	037	395,657	525	344	395,838
DA Service Fee	038	242,626	9,088	8,779	242,935
Myers Park Foundation	039	123,100	17	-	123,117
Healthcare Foundation	040	14,287,572	4,709,536	5,135,998	13,861,110
Juvenile Alternative Ed	041	133,182	47	41,913	91,316
Child Abuse Prevention	042	810	85	-	895
County Rec Mgmt & Pres	044	1,074,214	12,929	293	1,086,850
Juvenile OCSOP	045	389,597	17,972	110	407,459
Court Initiated Guardianship	047	52,215	1,587	14	53,788
DA Deferred Prosec Prgm	049	63,273	5,887	19	69,141
Drug Court Program Fund	050	26,668	2,504	8	29,164
SCAAP Fund	051	738,202	462,007	-	1,200,209
CCL Fee Prog Excess Distribution	054	26,272	6	-	26,278
CCLC Court Records Preservation	055	-	1,009	-	1,009
District Clerk Court Records Preservation	056	-	4,275	-	4,275
Federal Grants Fund	101	176,650	-	12,950	163,700
Bioterrorism Grant	102	(117,353)	86,680	68,785	(99,458)
Federal Homeland Security Grant	103	(175,792)	22,500	826	(154,118)
City Readiness Initiative	104	(15,239)	13,292	18,979	(20,926)
LLEBG 2003	106	1,373	2,747	1,373	2,747
Healthcare Grants	108	(445,520)	154,484	193,336	(484,372)
2007 Justice Assistant Grant	110	50	-	-	50
CPS Board Grants	112	(34,648)	-	4,406	(39,054)
2008 Justice Assist Grant	113	8,985	16,172	24,255	902

Collin County, Texas

Unaudited Balances of Cash and Investments - Beginning and Ending Balances
and Statement of Receipts and Disbursements by Fund
January 31, 2010

Fund Name	Fund Number	Beginning Balance January 1, 2010	Jan-10 Receipts	Jan-10 Disbursements	Ending Balance January 31, 2010
2009 Justice Assist Grant	114	43,628	9	-	43,637
2009 JAG Recovery Act	115	234,833	15,625	31,150	219,308
DSHS Grant	116	(57,348)	20,929	66,763	(103,182)
Private Sector Healthcare Grant	161	102,135	-	45,902	56,233
State Grants Fund	180	47,403	-	-	47,403
TCEQ Grant Fund	181	62,233	15	1,820	60,428
Juv Acct Inc Block Grant	182	-	-	-	-
Leose Education	198	147,694	157	1,887	145,964
Total Special Revenue Funds		40,815,924	24,928,877	15,212,583	50,532,218

Debt Service Funds:

Ltd Tax Perm Imp 2000 DS	203	416,557	32,094	118	448,533
Lim Tax Perm Imp 2001 DS	204	129,854	90,386	50	220,190
Ltd Tax Perm Imp 2002 DS	205	760,189	555,600	303	1,315,486
Ltd Tax Pi & Rfd 2004 DS	206	520,938	398,752	217	919,473
Lmted Tax P/I & Rfd 2005 DS	207	2,470,999	1,956,525	1,062	4,426,462
Lmted Tax Perm Imp Bd 2006 DS	208	1,482,695	826,802	451	2,309,046
Ltd Tax Perm Imp 2007 DS	211	88,081	55,828	31	143,878
Ltd Tax Ref & PI 2008 DS	212	885,806	489,174	270	1,374,710
Ltd Tax Ref & PI 2009 DS	214	955,412	807,681	-	1,763,093
Ltd Tax PI BAB 2009B DS	215	67,113	66,419	-	133,532
Unlimited Rd Bond 1999 DS	223	777,206	433,424	295	1,210,335
Unlm Road Bond 2001 DS	224	387,619	281,788	154	669,253
Unlmted Tax Rd/Rfd 2004 DS	225	2,097,560	1,735,873	943	3,832,490
Unlmted Rd & Rfd 2005 DS	226	1,832,128	954,430	822	2,785,736
Unlmted Tax Rd Bds 2006 DS	227	736,199	396,124	216	1,132,107
Unltd Tax Rd/Rfd 2007 DS	230	2,375,639	1,552,521	845	3,927,315
Unltd Tax Rd Bds 2008 DS	231	1,436,554	1,103,213	601	2,539,166
Unltd Tax Rd/Refdg Bds 2009 DS	233	1,196,640	1,102,576	-	2,299,216
Unltd Tax Rd Bds BAB 2009 DS	234	70,595	69,077	-	139,672
Tax Notes Series 2004 DS	242	1,180,290	515,804	291	1,695,803
Tax Notes Series 2006 DS	243	1,533,754	821,539	480	2,354,813
Unlm Tax Rfd Ser 2001 DS	305	654,490	486,480	265	1,140,705
Total Debt Service Funds		22,056,318	14,732,110	7,414	36,781,014

Capital Projects Funds:

Ltd Tax Perm Improve 99a	402	613,295	88	2	613,381
Ltd Tax Perm Imp 2000	403	87,575	13	-	87,588
Lmted Tax P/I Series '01	404	1,313,628	1,157	7	1,314,778
Ltd Tax Perm Imp 2002	405	1,793,939	2,067	6	1,796,000
Ltd Tax Perm Imp 2004	406	680,639	133	27	680,745
Lmted Tax Perm Imp 2005	407	1,751,002	471	7,945	1,743,528
Lmted Tax Perm Imp Bds '06	408	2,044,465	319	170,865	1,873,919
Ltd Tax Perm Imp 2007	411	1,409,428	289	195,085	1,214,632
Ltd Tx Ref&Pi 2008 07proj	412	1,052,380	172	6,572	1,045,980
Ltd Tx Ref&Pi 2008 03proj	413	1,813,721	850	182,329	1,632,242
Ltd Tax Ref & PI 2009	414	18,307,408	2,536	-	18,309,944
Ltd Tax PI BAB 2009B	415	10,044,519	1,398	4,202	10,041,715
Unlimited Road Bond 99	421	2,861,909	52,041	50,020	2,863,930
Unlimited Road Bond 99a	422	1,368,952	639	2	1,369,589
Unlimited Road Bond 00/01	423	3,343,449	165,656	160,001	3,349,104
Unlmted Tax Rd Bonds 2004	425	10,746,599	832,539	1,635,111	9,944,027
Unlmted Tax Road Bond 2005	426	5,148,002	2,801	1,355	5,149,448
Unlmted Tax Road Bds '06	427	9,324,053	3,020,267	3,004,145	9,340,175

Collin County, Texas

Unaudited Balances of Cash and Investments - Beginning and Ending Balances and Statement of Receipts and Disbursements by Fund January 31, 2010

Fund Name	Fund Number	Beginning Balance January 1, 2010	Jan-10 Receipts	Jan-10 Disbursements	Ending Balance January 31, 2010
Unlimited Road Bond 95/97	428	1,611,492	680	7	1,612,165
Unltd Tax Rd Bds 2007	430	24,747,506	528,754	736,954	24,539,306
Unltd Tx Rd Bds 08 03proj	431	9,783,153	2,370	2,086	9,783,437
Unltd Tx Rd Bds 08 07proj	432	17,813,489	1,165,275	1,150,110	17,828,654
Unltd Tax Rd/Refdg Bds 2009	433	10,202,522	1,414	-	10,203,936
Unltd Tax Rd Bds BAB 2009	434	5,641,053	782	-	5,641,835
Tax Notes Series 2002	441	1,202,644	773	7	1,203,410
Tax Notes Series 2004	442	6,644,574	327	1	6,644,900
Tax Notes 2006	443	9,154,820	1,310,055	1,350,281	9,114,594
Capital Improvement Tn 01	445	493,586	83	11	493,658
Capital Imp T/N 01a	446	184,793	32	5	184,820
Permanent Improvement	499	28,021,467	14,807	33,743	28,002,531
Total Capital Projects Funds		189,206,062	7,108,788	8,690,879	187,623,971
Total Governmental Funds		408,712,009	152,367,316	94,257,819	466,821,506
Internal Service Funds					
Liability Insurance	501	1,009,771	7,657	10,584	1,006,844
Workers' Compensation Ins	502	921,141	91,400	132,499	880,042
Flexible Benefits	503	214,633	254,912	256,331	213,214
Unemployment Insurance	504	482,059	70	3	482,126
Insurance Claim	505	7,594,520	1,731,320	3,121,903	6,203,937
Employee Paid Benefits	506	49,895	32,545	31,611	50,829
Animal Safety Fund	507	158,864	67,306	81,565	144,605
Total Internal Service Funds		10,430,883	2,185,210	3,634,496	8,981,597
Enterprise Fund					
Collin County Toll Road Authority	599	4,420,211	918	1,006,998	3,414,131
Total Enterprise Fund		4,420,211	918	1,006,998	3,414,131
Trust and Agency Funds:					
Direct Deposit Clearing	698	-	1,564,437	1,392,408	172,029
Weekly Tax	699	-	59,905,992	63,235,992	(3,330,000)
State Fees Agency	701	931,031	254,722	996,435	189,318
Unclaimed Holdings	702	347,630	14,473	75	362,028
Bail Security	703	54,750	-	-	54,750
DA Seized Funds Registry	704	3	-	-	3
County Clerk - Other	730	1,871,571	1,159,051	1,078,798	1,951,824
County Clerk - Trust	731	11,127,517	4,838,359	4,513,193	11,452,683
Juvenile Probation	732	4,591	14,096	16,474	2,213
Jail Case Coordinator	733	12,834	7,446	6,110	14,170
Jail Commissary	734	1,041,847	42,428	34,232	1,050,043
District Clerk	735	939,792	435,517	363,803	1,011,506
District Clerk - Trust	736	4,141,997	106,419	204,230	4,044,186
Inmate Trust	737	95,112	213,862	210,495	98,479
DA Hot Checks	738	110,374	83,495	102,466	91,403
DA Trust Unclaimed Restitution	739	-	-	-	-
Sheriff	740	-	442,293	442,293	-
Constable 1	741	13,529	12,071	25,361	239
Constable 2	742	1,110	1,260	1,110	1,260
Constable 3	743	10,837	9,555	10,837	9,555
Constable 4	744	12,175	7,138	10,768	8,545
JP 1	745	14,685	126,435	132,263	8,857

Collin County, Texas

Unaudited Balances of Cash and Investments - Beginning and Ending Balances
and Statement of Receipts and Disbursements by Fund
January 31, 2010

<u>Fund Name</u>	<u>Fund Number</u>	<u>Beginning Balance January 1, 2010</u>	<u>Jan-10 Receipts</u>	<u>Jan-10 Disbursements</u>	<u>Ending Balance January 31, 2010</u>
JP 2	746	11,828	33,552	30,021	15,359
JP 3-1	747	6,930	53,335	53,335	6,930
JP 3-2	748	14,552	56,866	40,651	30,767
JP 4	749	160,951	211,292	104,781	267,462
Tax Assessor/Collector	750	188,453,242	492,567,273	546,711,142	134,309,373
Child Protective Board	780	146,580	491	239	146,832
CSCD	781	731,056	547,301	509,762	768,595
CSCD - operating	650-658	4,090,918	302,056	713,712	3,679,262
Total Trust and Agency Funds		<u>214,347,442</u>	<u>563,011,215</u>	<u>620,940,986</u>	<u>156,417,671</u>
<u>Total - All Accounts</u>		<u>\$ 637,910,545</u>	<u>\$ 717,564,659</u>	<u>\$ 719,840,299</u>	<u>\$ 635,634,905</u>

Collin County, Texas
Year to Date Schedule of Transfers
January 31, 2010

	Transfers In	Transfers Out
<u>General Fund</u>		
Transfers to Juvenile Probation	\$ -	\$ 7,750,000
Transfers to Myers Park	-	350,000
Transfers to Code Inspection	-	320,000
Total General Fund	<u>-</u>	<u>8,420,000</u>
<u>Special Revenue Funds</u>		
<u>Juvenile Probation</u>		
Transfers from General Fund	7,750,000	-
<u>Myers Park</u>		
Transfers from General Fund	350,000	-
<u>Code Inspection</u>		
Transfers from General Fund	320,000	-
Total Special Revenue Funds	<u>8,420,000</u>	<u>-</u>
<u>Capital Project Funds</u>		
<u>Capital Improvement Tax Notes 1996</u>		
Transfers to Capital Improvement Tax Notes 2001A	-	9,786
<u>Capital Improvement Tax Notes 2001A</u>		
Transfers from Capital Improvement Tax Notes 1996	9,786	-
Total Capital Projects Funds	<u>9,786</u>	<u>9,786</u>
Total Transfers	<u>\$ 8,429,786</u>	<u>\$ 8,429,786</u>

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

Fund Name	Interest Rates	Date Issued	Maturity	Due as of 01/31/10
Limited Tax Permanent Improvement Bond 2000	4.950% to 5.500%	2000	2020	90,000
Limited Tax Permanent Improvement Bond 2001	4.000% to 5.000%	2001	2021	1,220,000
Limited Tax Permanent Improvement Bond 2002	4.150% to 5.625%	2002	2022	10,875,000
Limited Tax Permanent Improvement and Refunding Bond 2004	2.250% to 4.500%	2004	2024	10,775,000
Limited Tax Permanent Improvement and Refunding Bond 2005	3.000% to 5.000%	2005	2025	49,635,000
Limited Tax Permanent Improvement Bond 2006	4.000% to 5.000%	2006	2026	30,810,000
Limited Tax Permanent Improvement Bond 2007	4.250% to 5.000%	2007	2027	2,095,000
Limited Tax Refunding and Permanent Improvement Bond 2008	3.625% to 5.000%	2008	2028	14,005,000
Limited Tax Refunding and Permanent Improvement Bond 2009	2.000% to 5.000%	2009	2024	30,080,000
Limited Tax Permanent Improvement Build America Bond 2009B	2.000% to 5.000%	2009	2029	9,990,000
Unlimited Tax Road Bond 2000	5.250% to 5.500%	2000	2020	1,270,000
Unlimited Tax Road Bond 2001	4.000% to 5.000%	2001	2021	2,990,000
Unlimited Tax Road and Refunding Bond 2004	2.000% to 5.000%	2004	2024	43,675,000
Unlimited Tax Road and Refunding Bond 2005	3.000% to 5.000%	2005	2025	38,740,000
Unlimited Tax Road Bond 2006	4.000% to 5.000%	2006	2026	14,515,000
Unlimited Tax Road and Refunding Bond 2007	4.000% to 5.000%	2007	2027	61,405,000
Unlimited Tax Road Bond 2008	4.000% to 5.500%	2008	2028	40,045,000
Unlimited Tax Road and Refunding Bond 2009	2.000% to 5.000%	2009	2025	21,805,000
Unlimited Tax Road Build America Bond 2009B	4.600% to 6.300%	2009	2029	5,590,000
Tax Notes Series 2004	2.250% to 3.250%	2004	2024	3,735,000
Tax Notes Series 2006	4.000% to 5.000%	2006	2013	9,415,000
Unlimited Tax Refunding Bond 2001	4.000% to 5.000%	2001	2015	6,635,000
				<u>\$ 409,395,000</u>