

Collin County, Texas

May 31, 2010



Monthly Interim Financial Report (unaudited and unadjusted)

Prepared By:
County Auditor's Office

Jeff May
County Auditor

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

Table of Contents

Description

County Auditor's Letter of Transmittal

Significant Events for May 2010

Financial Statements

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

Schedules

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

Note: Financial results are unaudited.



COLLIN COUNTY

OFFICE OF COUNTY AUDITOR
2300 Bloomdale Road • Suite 3100
McKinney, TX 75071
(972) 548-4731 • Metro (972) 424-1460
Fax (972) 548-4696

June 30, 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 May 31, 2010, is hereby submitted. This report, as required by Local Government Code §114.023 and §114.025, was prepared by the County Auditor and is intended for informational purposes only. The statements are reported on a budgetary basis, which is not in accordance with generally accepted accounting principles.

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

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

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

Respectfully submitted,

/s/ Jeff May

Jeff May
County Auditor

Collin County
Significant Events for May 2010

- Tax collections in the General Fund are at 99.09% of budget, with four months remaining. In FY 2009, more than 1.4% of the actual taxes collected were collected after May 31 in the final four months of the year.
- The General Fund Original Budget was \$152,859,000; the General Fund Adjusted Budget is \$157,678,000. With 1/3 (33.3%) of the year remaining, the Available Budget stands at \$61,954,000, or 39.29% of the Adjusted Budget total.
- Road Materials Inventory has dropped from \$2.8 million at 9-30-09 to \$1.6 million at 05-31-10.
- The interest subsidy for the Build America Bonds issued in September 2009 was received from the Internal Revenue Service on April 1. The interest subsidy was paid for both bonds:
 - o Limited Tax Permanent Improvement Bonds Series 2009B - \$77,462.39
 - o Unlimited Tax Road Bonds Series 2009B - \$43,260.47
- Cash and cash equivalents for governmental funds has increased from \$226.5 million at 09-30-09 to \$241.2 million at 05-31-10.
- The minimum required fund balance for the Health Care Foundation has almost been reached; the fund balance is less than \$20,000 from the threshold. According to the agreement dated Nov. 14, 1093, the Foundation was paid \$14,858,382.31 by the County to pay for indigent health care for county residents. As of the end of May, the fund balance of the Foundation (on the accrual basis, which includes real estate owned by the Foundation) is at \$14, 875,293.
- Statistical data:
 - o Population (est. using 2009/2010 2.52% growth rate) 794,506
 - o Unemployment:

United States	9.4%
Texas	8.0%
Collin County	7.6%
 - o Investment rate – Collin County Average YTM 0.9397%
 - o Number of County Employees:

Number of Employees per FY10 Budget Book	1,684*
Number of Filled Positions - May 31, 2010	1,634
Number of Unfilled Positions - May 31, 2010	45

* Excludes CSCD - 110

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

	May 31, 2010	May 31, 2009
Assets:		
Cash and cash equivalents	\$ 241,234,714	\$ 250,784,497
Investments	162,465,657	146,579,558
Receivables:		
Taxes (net of allowance for uncollectible)	5,376,795	5,349,628
Due from other governments	651,158	4,618,642
Due from other funds	102,879	2,485,819
Advance to other funds	18,681,291	1,983,852
Interest	191,533	-
Miscellaneous	211,812	221,684
Inventories	2,255,954	3,975,537
Total Assets	\$ 431,171,793	\$ 415,999,217
Liabilities:		
Accounts payable	\$ 253,018	\$ 586,172
Payroll related costs payable	1,278,503	1,287,144
Lease deposits payable	26,197	26,197
Due to other governments	69,209	78,512
Due to other funds	98,624	2,349,798
Deferred tax revenue	5,272,357	5,136,812
Total Liabilities	6,997,908	9,464,635
Fund Balance:		
Reserved for:		
Debt service	12,104,352	14,962,846
Capital projects	92,660,223	116,869,197
Sale of courthouse	2,000,000	3,500,000
Animal shelter facility	1,700,444	1,983,852
Collin County Toll Road Authority	15,463,570	-
Healthcare Foundation	11,840,471	14,959,557
Myers Park Foundation	86,567	122,896
Encumbrances	78,430,726	58,845,696
Inventories	2,255,954	3,975,537
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	920,742	826,290
Unreserved and undesignated		
General fund	167,824,633	151,888,830
Special revenue funds	28,882,655	24,796,548
Total Fund Balance	424,173,885	406,534,582
Total Liabilities and Fund Balance	\$ 431,171,793	\$ 415,999,217

Collin County, TexasUnaudited Statement of Revenues, Expenditures and Changes in Fund Balance
Governmental Funds

For the Eight Months Ended May 31, 2010 and 2009

	Totals (Memorandum Only)	
	May 31, 2010	May 31, 2009
Revenues:		
Property taxes	\$ 172,681,582	\$ 171,448,953
Fees and permits	16,246,583	15,702,375
Federal and state funds	7,330,085	9,511,704
Charges for services	5,917,150	5,818,440
Fines and forfeitures	2,440,070	3,014,046
Other local government funds	-	69,137
Rental revenues	766,386	765,088
Interest	2,614,131	4,503,519
Miscellaneous	762,851	723,143
Total Revenues	208,758,838	211,556,405
Expenditures:		
Current		
General administration	20,774,733	17,633,855
Judicial	10,355,655	10,315,918
Financial administration	6,376,741	6,288,939
Legal	6,876,116	6,686,614
Public facilities	5,852,710	6,311,483
Equipment services	1,181,553	1,210,573
Public safety	37,155,493	36,438,230
Public transportation	9,186,429	10,988,819
Health and welfare	11,048,916	10,497,847
Culture and recreation	682,036	733,531
Conservation	172,356	166,708
Capital projects - capital outlay	30,808,817	38,331,502
Debt service:		
Principal retirement	25,590,000	24,490,000
Interest and fiscal charges	9,463,226	9,522,145
Total Expenditures	175,524,781	179,616,164
Excess (deficiency) of revenues over (under) expenditures	33,234,057	31,940,241
Other financing sources (uses):		
Transfers in	8,430,160	8,688,319
Transfers out	(8,430,160)	(8,688,319)
Sale of assets	72,513	155,026
Total other financing sources (uses)	72,513	155,026
Net change in fund balances	33,306,570	32,095,267
Fund balance - beginning	390,867,315	374,439,315
Fund balance - ending	\$ 424,173,885	\$ 406,534,582

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

For the Month Ending May 31, 2010 and Projected Fiscal Year Ending 2010
(Unaudited)

Fund #	Fund Name	Current						Projected		
		May 1, 2010	Changes		May 31, 2010			Estimated Sources	Unused	Projected Available
		Beginning Fund Balance	May-10 Sources	May-10 Uses	Ending Fund Balance	Reserved/ Designated	Unreserved/ Undesignated	Remaining FY2010	Budget FY2010	Fund Balance Sept. 30, 2010
General and Special Revenue Funds:										
001	General	185,745,941	2,581,902	8,610,993	179,716,850	13,173,599	166,543,251	9,961,989	66,125,954	110,379,286
002	Housing Finance Corporation	906,556	14,186	-	920,742	831,844	88,898	(28,957)	60,000	(59)
003	Records Archive	1,799,644	43,767	330,035	1,513,376	455,515	1,057,861	133,375	955,670	235,566
005	District Courts Records Technology	34,634	5,027	-	39,661	-	39,661	10,339	-	50,000
010	Road and Bridge	20,517,330	2,824,307	1,539,393	21,802,244	8,197,665	13,604,579	3,682,205	15,541,703	1,745,081
011	Farm & Market	20,160	3	-	20,163	-	20,163	84	-	20,247
012	Lateral Road	553,336	87	-	553,423	-	553,423	1,835	-	555,258
013	Judicial Appellate	146,426	5,089	-	151,515	-	151,515	19,167	(274)	170,956
014	Air Check Texas	21	-	-	21	-	21	(1)	-	20
015	Court Reporters	55,308	15,109	19,657	50,760	17,546	33,214	56,340	93,185	(3,631)
017	Motor Vehicle Tax	1,892	-	-	1,892	-	1,892	98	-	1,990
018	Juvenile Probation	3,634,896	142,153	658,667	3,118,382	658,216	2,460,166	544,776	4,200,729	(1,195,787)
019	Pre-Trial Release	34,353	6,385	-	40,738	4,207	36,531	833	14,623	22,741
020	Jury	973,424	66,165	51,598	987,991	15,104	972,887	156,553	538,708	590,732
021	Law Library	1,768,458	37,899	9,020	1,797,337	15,094	1,782,243	130,089	107,080	1,805,252
022	Youth Park Operating	596,025	23,020	41,316	577,729	19,078	558,651	(56,006)	340,926	161,719
023	Farm Museum Memorial	10,430	1	-	10,431	-	10,431	13	-	10,444
024	Open Space Parks	2,740	-	-	2,740	-	2,740	4	-	2,744
025	Records Management	2,345,978	44,252	17,999	2,372,231	104,367	2,267,864	303,265	765,053	1,806,076
026	Document Preservation	613,517	5,783	3,310	615,990	181,182	434,808	16,807	303,672	147,943
027	Juvenile Delinquency Detention	27	-	-	27	-	27	50	-	77
028	Justice Court Tech Fund	650,532	4,525	-	655,057	-	655,057	57,463	6,540	705,980
029	Courthouse Security	486,400	19,942	32,098	474,244	14,461	459,783	96,844	413,944	142,683
030	Code Inspection	119,260	16,665	38,780	97,145	2,302	94,843	82,814	255,644	(77,987)
031	Economic Development 2001	161	3	-	164	-	164	139	131	172
032	Contract Elections	2,756	-	-	2,756	-	2,756	692	-	3,448
033	Contract Elections	941,584	49,941	21,923	969,602	4,341	965,261	141,910	343,919	763,252
035	Election Equipment	13,080	1	-	13,081	-	13,081	2,535	-	15,616
036	Sheriff's Drug Forfeiture	93,823	15	-	93,838	27,396	66,442	22,006	27,408	61,040
037	DA Special Drug Forfeiture	387,578	3,865	11,548	379,895	21,542	358,353	3,033	64,863	296,523
038	DA Service Fee	242,616	4,284	1,188	245,712	-	245,712	23,337	(28,844)	297,893
039	Meyers Park Foundation	123,165	20	-	123,185	36,619	86,566	545	97,979	(10,868)
040	Health Care Foundation	12,448,917	118,051	288,284	12,278,684	438,213	11,840,471	(97,840)	2,602,535	9,140,096
041	Juvenile Alternative Education	(8,278)	2	25,873	(34,149)	1,914	(36,063)	189,208	521,607	(368,462)
042	Child Abuse Prevention	955	115	-	1,070	-	1,070	101	-	1,171
044	County Records, Mgmt, & Preservation	1,081,605	13,271	-	1,094,876	11,197	1,083,679	80,069	136,261	1,027,487
045	Juvenile OCSOP	196,036	18,622	-	214,658	-	214,658	53,506	-	268,164
047	Court Initiated Guardianship	59,818	1,586	-	61,404	-	61,404	26,241	-	87,645
049	DA Deferred Prosecution Program	82,066	4,309	-	86,375	-	86,375	9,226	-	95,601

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

For the Month Ending May 31, 2010 and Projected Fiscal Year Ending 2010
(Unaudited)

Fund #	Fund Name	Current						Projected		
		May 1, 2010	Changes		May 31, 2010			Estimated Sources	Unused	Projected Available
		Beginning Fund Balance	May-10 Sources	May-10 Uses	Ending Fund Balance	Reserved/ Designated	Unreserved/ Undesignated	Remaining FY2010	Budget FY2010	Fund Balance Sept. 30, 2010
050	Drug Court Program	45,673	1,305	-	46,978	2,780	44,198	(17,796)	25,129	1,273
051	SCAAP	1,201,677	122	1,320	1,200,479	2,582	1,197,897	(1,893)	283,680	912,324
052	County Courts Technology	1,491	573	-	2,064	-	2,064	(1,798)	-	266
054	CCL Fee Program Excess Distribution	26,311	3	-	26,314	-	26,314	(41)	-	26,273
055	CCLC Court Records Preservation	11,147	2,951	-	14,098	-	14,098	(10,180)	-	3,918
056	District Clerk Court Records Preservation	27,680	7,043	-	34,723	-	34,723	(19,561)	-	15,162
101	Federal Grants	167,051	10,127	22,279	154,899	59,927	94,972	-	94,972	-
102	Bioterrorism Grant	707	-	46,485	(45,778)	17,914	(63,692)	63,692	-	-
103	TEEX Grants Fund	(6,474)	15,647	15,647	(6,474)	156,473	(162,947)	162,947	-	-
104	City Readiness Initiative	-	-	2,690	(2,690)	14,152	(16,842)	16,842	-	-
108	Healthcare Grants	26,291	10,529	111,639	(74,819)	26,005	(100,824)	100,824	-	-
110	2007 Justice Assistant Grant	50	-	-	50	50	-	-	-	-
112	CPS Board Grants	-	-	-	-	-	-	-	-	-
113	2008 Justice Assistant Grant	903	-	-	903	-	903	-	903	-
114	2009 Justice Assistant Grant	43,664	9	-	43,673	-	43,673	-	43,673	-
115	2009 JAG Recovery Activity	219,445	44	389	219,100	-	219,100	-	219,100	-
116	DSHS Grant	(9)	-	143	(152)	330,430	(330,582)	330,582	-	-
161	Private Sector Healthcare Grant	24,963	48,000	8,598	64,365	4,668	59,697	-	59,697	-
180	State Single Audit	6,874	7,167	8,605	5,436	-	5,436	-	5,436	-
181	TCEQ Grant	60,502	6	-	60,508	395	60,113	-	60,113	-
198	LEOSE Education	175,676	24	1,486	174,214	156,198	18,016	-	18,016	-
199	Local Agreement	27,802	-	3,208	24,594	2,954	21,640	-	21,640	-
	Total General and Special Revenue Funds	238,744,594	6,173,902	11,924,171	232,994,325	25,005,930	207,988,395	16,248,305	94,321,375	129,915,325
Debt Service Funds:										
203	Limited Tax Permanent Improvement Bond 2000	374,621	885	-	375,506	-	375,506	2,151	4,000	373,657
204	Limited Tax Permanent Improvement Bond 2001	29,067	2,337	-	31,404	-	31,404	7,650	24,047	15,007
205	Limited Tax Permanent Improvement Bond 2002	297,751	14,385	-	312,136	-	312,136	46,762	225,016	133,882
206	Limited Tax P/I and Refunding Bond 2004	247,472	10,330	-	257,802	-	257,802	33,268	201,567	89,503
207	Limited Tax P/I and Refunding Bond 2005	1,424,485	50,720	-	1,475,205	-	1,475,205	161,349	1,150,850	485,704
208	Limited Tax P/I and Refunding Bond 2006	930,838	21,486	-	952,324	-	952,324	69,044	655,712	365,656
211	Limited Tax Permanent Improvement Bond 2007	50,883	1,449	-	52,332	-	52,332	4,670	47,099	9,903
212	Limited Tax Refunding & P/I Bond 2008	365,212	12,682	-	377,894	-	377,894	41,596	281,653	137,837
214	Limited Tax Refunding & P/I Bond 2009	644,852	20,958	-	665,810	-	665,810	65,154	585,270	145,694
215	Limited Tax P/I Build America Bond 2009B	32,823	1,719	-	34,542	-	34,542	107,961	296,426	(153,923)
223	Unlimited Tax Road Bond 2000	185,301	11,212	-	196,513	-	196,513	35,843	2,590	229,766
224	Unlimited Tax Road Bond 2001	91,772	7,286	-	99,058	-	99,058	23,731	53,780	69,009
225	Unlimited Tax Road and Refunding Bond 2004	1,195,747	44,989	-	1,240,736	-	1,240,736	143,697	993,492	390,941
226	Unlimited Tax Road and Refunding Bond 2005	1,273,348	24,835	-	1,298,183	-	1,298,183	80,528	938,294	440,417
227	Unlimited Tax Road Bond 2006	483,574	10,300	-	493,874	-	493,874	32,843	314,062	212,655

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

For the Month Ending May 31, 2010 and Projected Fiscal Year Ending 2010
(Unaudited)

Fund #	Fund Name	Current						Projected		
		May 1, 2010	Changes		May 31, 2010			Estimated Sources	Unused	Projected Available
		Beginning Fund Balance	May-10 Sources	May-10 Uses	Ending Fund Balance	Reserved/ Designated	Unreserved/ Undesignated	Remaining FY2010	Budget FY2010	Fund Balance Sept. 30, 2010
230	Unlimited Tax Road and Refunding Bond 2007	1,842,522	40,362	-	1,882,884	-	1,882,884	128,219	1,405,919	605,184
231	Unlimited Tax Road Bond 2008	993,350	28,630	-	1,021,980	-	1,021,980	92,338	849,845	264,473
233	Unlimited Tax Road & Refunding Bond 2009	347,815	28,523	-	376,338	-	376,338	89,367	340,726	124,979
234	Unlimited Tax Road Build America Bond 2009B	104,321	1,795	-	106,116	-	106,116	62,787	167,091	1,812
242	Tax Notes Series 2004	136,230	13,330	-	149,560	-	149,560	44,528	31,685	162,403
243	Tax Notes Series 2006	478,608	21,274	-	499,882	-	499,882	68,482	145,400	422,964
305	Unlimited Tax Refunding Bond 2001	191,689	12,584	-	204,273	-	204,273	40,895	128,532	116,636
	Total Debt Service Funds	11,722,281	382,071	-	12,104,352	-	12,104,352	1,382,863	8,843,056	4,644,159
Capital Projects Fund:										
402	Limited Tax P/I Bond Series 1999A	613,624	100	-	613,724	613,217	507	-	322	185
403	Limited Tax P/I Bond Series 2000	87,622	14	-	87,636	24,828	62,808	-	62,781	27
404	Limited Tax P/I Bond Series 2001	1,318,099	1,175	-	1,319,274	-	1,319,274	-	1,035,809	283,465
405	Limited Tax P/I Bond Series 2002	1,801,942	2,093	-	1,804,035	102,226	1,701,809	-	1,697,706	4,103
406	Limited Tax P/I and Refunding Bond Series 2004	677,911	105	-	678,016	679,646	(1,630)	-	1,334	(2,964)
407	Limited Tax P/I Bond Series 2005	1,675,117	278	8,750	1,666,645	623,948	1,042,697	-	1,040,509	2,188
408	Limited Tax P/I Bond Series 2006	1,874,658	303	138,322	1,736,639	1,201,257	535,382	-	533,013	2,369
411	Limited Tax P/I Bond Series 2007	1,215,619	160	11,990	1,203,789	866,678	337,111	-	336,683	428
412	Limited Tax P/I and Refunding Bond 2008 07PROJ	999,439	163	1,940	997,662	1,273,606	(275,944)	-	1,453	(277,397)
413	Limited Tax P/I and Refunding Bond 2008 03PROJ	1,634,239	65	-	1,634,304	1,613,035	21,269	-	20,714	555
414	Limited Tax Refunding & P/I Bond Series 2009	17,208,650	2,971	240,308	16,971,313	5,956,421	11,014,892	-	10,983,725	31,167
415	Limited Tax P/I Build America Bond Series 2009B	9,127,712	1,527	774,470	8,354,769	7,211,146	1,143,623	-	1,096,006	47,617
421	Unlimited Tax Road Bond 1999	3,467,515	2,049	-	3,469,564	954,082	2,515,482	-	2,397,541	117,941
422	Unlimited Tax Road Bond 1999A	1,279,409	646	-	1,280,055	1,101,834	178,221	-	127,420	50,801
423	Unlimited Tax Road Bond 2000	2,505,766	2,457	209,129	2,299,094	1,165,657	1,133,437	-	852,985	280,452
425	Unlimited Tax Road Bond 2004	9,904,322	12,496	164,251	9,752,567	2,710,452	7,042,115	-	5,931,988	1,110,127
426	Unlimited Tax Road Bond 2005	4,280,078	1,243	2,550	4,278,771	2,380,027	1,898,744	-	1,505,823	392,921
427	Unlimited Tax Road Bond 2006	6,960,497	10,303	748,130	6,222,670	3,403,419	2,819,251	-	2,342,099	477,152
428	Unlimited Tax Road Bond 1995	1,619,939	807	-	1,620,746	417,780	1,202,966	-	1,122,697	80,269
430	Unlimited Tax Road Bond 2007	17,281,199	2,958	8,025	17,276,132	7,553,464	9,722,668	-	8,914,350	808,318
431	Unlimited Tax Road Bond 2008 03PROJ	8,162,147	2,319	540,000	7,624,466	6,053,125	1,571,341	-	1,501,151	70,190
432	Unlimited Tax Road Bond 2008 07PROJ	17,386,162	15,131	83,223	17,318,070	7,102,276	10,215,794	-	9,344,459	871,335
433	Unlimited Tax Road and Refunding Bond 2009	9,223,829	1,653	-	9,225,482	2,268,322	6,957,160	-	6,939,766	17,394
434	Unlimited Tax Road Build America Bond 2009B	3,655,407	600	-	3,656,007	1,988,288	1,667,719	-	1,667,015	704
441	Tax Notes Series 2002	1,205,601	769	-	1,206,370	-	1,206,370	-	1,090,099	116,271
442	Tax Notes Series 2005	6,664,348	386	-	6,664,734	64,218	6,600,516	-	6,465,887	134,629
443	Tax Notes Series 2006	8,541,823	8,704	72,460	8,478,067	1,684,573	6,793,494	-	5,877,447	916,047
445	Capital Improvement Tax Notes Series 2001	493,883	79	-	493,962	-	493,962	-	303,513	190,449
446	Capital Improvement Tax Notes Series 2001A	184,908	29	-	184,937	-	184,937	-	107,782	77,155

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

For the Month Ending May 31, 2010 and Projected Fiscal Year Ending 2010
(Unaudited)

Fund #	Fund Name	Current						Projected		
		May 1, 2010	Changes		May 31, 2010			Estimated Sources	Unused	Projected Available
		Beginning Fund Balance	May-10 Sources	May-10 Uses	Ending Fund Balance	Reserved/ Designated	Unreserved/ Undesignated	Remaining FY2010	Budget FY2010	Fund Balance Sept. 30, 2010
499	Permanent Improvements	<u>41,087,790</u>	<u>12,908</u>	<u>144,988</u>	<u>40,955,710</u>	<u>28,791,667</u>	<u>12,164,043</u>	<u>114,178</u>	<u>16,330,698</u>	<u>(4,052,477)</u>
	Total Capital Projects Funds	<u>182,139,255</u>	<u>84,491</u>	<u>3,148,536</u>	<u>179,075,210</u>	<u>87,805,192</u>	<u>91,270,018</u>	<u>114,178</u>	<u>89,632,775</u>	<u>1,751,421</u>
	Total Governmental Funds	<u>432,606,130</u>	<u>6,640,464</u>	<u>15,072,707</u>	<u>424,173,887</u>	<u>112,811,122</u>	<u>311,362,765</u>	<u>17,745,346</u>	<u>192,797,206</u>	<u>136,310,905</u>
	Enterprise Fund									
599	Collin County Toll Road Authority	<u>(7,202,419)</u>	<u>574</u>	<u>23,627</u>	<u>(7,225,472)</u>	<u>869,033</u>	<u>(8,094,505)</u>	<u>2,127</u>	<u>2,877,700</u>	<u>(10,970,078)</u>
	Internal Service Funds:									
501	Liability Insurance	<u>540,693</u>	<u>6,327</u>	<u>15,230</u>	<u>531,790</u>	<u>23,068</u>	<u>508,722</u>	<u>1,072,392</u>	<u>782,750</u>	<u>798,364</u>
502	Workers Compensation Insurance	<u>154,238</u>	<u>112</u>	<u>73,410</u>	<u>80,940</u>	<u>10,578</u>	<u>70,362</u>	<u>455,195</u>	<u>426,252</u>	<u>99,305</u>
503	Flexible Benefit	<u>181,396</u>	<u>231,488</u>	<u>214,782</u>	<u>198,102</u>	<u>-</u>	<u>198,102</u>			
504	Unemployment Assessment	<u>389,779</u>	<u>68</u>	<u>-</u>	<u>389,847</u>	<u>-</u>	<u>389,847</u>	<u>414,225</u>	<u>60,215</u>	<u>743,857</u>
505	Insurance Claim	<u>13,745,464</u>	<u>275,403</u>	<u>1,035,354</u>	<u>12,985,513</u>	<u>2,472</u>	<u>12,983,041</u>	<u>1,084,027</u>	<u>7,101,501</u>	<u>6,965,567</u>
506	Employee Paid Benefits	<u>50,930</u>	<u>32,950</u>	<u>25,551</u>	<u>58,329</u>	<u>-</u>	<u>58,329</u>			
507	Animal Safety	<u>1,221,166</u>	<u>8,579</u>	<u>45,850</u>	<u>1,183,895</u>	<u>22,136</u>	<u>1,161,759</u>	<u>666,042</u>	<u>350,253</u>	<u>1,477,548</u>
	Total Internal Service Funds	<u>16,283,666</u>	<u>554,927</u>	<u>1,410,177</u>	<u>15,428,416</u>	<u>58,254</u>	<u>15,370,162</u>			
	Grand Total All Funds	<u>441,687,377</u>	<u>7,195,965</u>	<u>16,506,511</u>	<u>432,376,831</u>	<u>113,738,409</u>	<u>318,638,422</u>			

COLLIN COUNTY, TEXAS

Unaudited Statement of Net Assets

Internal Service Funds

May 31, 2010 and 2009

	<u>May 31, 2010</u>	<u>May 31, 2009</u>
Assets:		
Current assets:		
Cash and cash equivalents	\$ 11,822,870	\$ 15,457,436
Investments	4,603,295	4,486,708
Receivables:		
Due from other funds	706	247
Miscellaneous receivables	<u>2,434</u>	<u>2,503</u>
Total current assets	<u>16,429,305</u>	<u>19,946,894</u>
Capital assets (net of accumulated depreciation):		
Buildings and systems	2,539,150	2,634,048
Machinery and equipment	<u>99,882</u>	<u>122,120</u>
Total capital assets	<u>2,639,032</u>	<u>2,756,168</u>
Total assets	<u>19,068,337</u>	<u>22,703,062</u>
Liabilities:		
Current liabilities:		
Accounts payable	88	89
Payroll payable	-	-
Claims payable	<u>1,939,389</u>	<u>1,939,389</u>
Total current liabilities	<u>1,939,477</u>	<u>1,939,478</u>
Noncurrent liabilities:		
Advance from other funds	<u>1,700,444</u>	<u>1,983,852</u>
Total noncurrent liabilities	<u>1,700,444</u>	<u>1,983,852</u>
Total liabilities	<u>3,639,921</u>	<u>3,923,330</u>
Net assets:		
Net assets, invested in capital assets	2,639,032	2,756,168
Unrestricted	<u>12,789,384</u>	<u>16,023,564</u>
Total net assets	<u>\$ 15,428,416</u>	<u>\$ 18,779,732</u>

COLLIN COUNTY, TEXAS

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

Internal Service Funds

For the Eight Months Ended May 31, 2010 and 2009

	<u>May 31, 2010</u>	<u>May 31, 2009</u>
Operating revenues:		
Premiums	\$ 18,373,763	\$ 18,596,175
Charges for services	737,772	974,158
Other	245,561	213,168
Total operating revenues	<u>19,357,096</u>	<u>19,783,501</u>
Operating expenses:		
Administration	1,680,525	1,241,324
Benefits	13,637,808	13,448,675
Total operating expenses	<u>15,318,333</u>	<u>14,689,999</u>
Operating income	4,038,763	5,093,502
Nonoperating revenues (expenses):		
Interest income	87,357	162,531
Total nonoperating revenues (expenses)	<u>87,357</u>	<u>162,531</u>
Change in net assets	4,126,120	5,256,033
Total net assets – beginning	<u>11,302,296</u>	<u>13,523,699</u>
Total net assets – ending	<u><u>\$ 15,428,416</u></u>	<u><u>\$ 18,779,732</u></u>

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

	Original Budget	Adjusted Budget	Current Month Expenditures	Fiscal Year to date Actual	Encumbrances	Available Balance	% of Annual Budget Available
<u>General Administration</u>							
County Judge	\$ 193,661	\$ 194,002	\$ 13,018	\$ 111,366	\$ 1,106	\$ 81,530	42.0%
Commissioners Court	647,947	648,122	41,516	380,003	3,293	264,826	40.9%
County Clerk	2,478,603	6,390,209	446,759	4,698,355	475,202	1,216,652	19.0%
Support Services	1,479,373	1,479,421	98,169	1,129,937	27,934	321,550	21.7%
Human Resources	1,488,210	1,499,325	90,549	905,208	4,202	589,915	39.3%
Veterans Service	204,571	204,571	10,322	111,820	549	92,202	45.1%
ERP	524,918	524,918	34,641	316,699	191	208,028	39.6%
Non-Departmental	19,231,921	21,952,064	939,424	7,527,156	(746,793)	15,171,701	69.1%
Non-Departmental Capital	536,600	546,563	4,011	63,551	157,331	325,681	59.6%
Administrative Services	807,741	807,791	50,428	496,199	1,567	310,025	38.4%
Risk Management	1,655,447	1,655,447	6,092	58,323	-	1,597,124	96.5%
Information Technology	3,296,679	3,372,903	198,230	1,899,342	33,850	1,439,711	42.7%
Elections	1,381,875	1,461,025	203,010	1,312,335	11,949	136,741	9.4%
Records	543,492	545,742	38,077	337,915	28,372	179,455	32.9%
Telecommunications	1,927,148	1,968,760	104,310	906,385	498,662	563,713	28.6%
Housing Finance Corp	60,000	60,000	-	-	-	60,000	100.0%
Total General Administration	36,458,186	43,310,863	2,278,556	20,254,594	497,415	22,558,854	
<u>Judicial</u>							
County Court - Probate	451,930	452,128	29,237	266,779	1,651	183,698	40.6%
County Courts at Law - shared	163,300	300,502	29,423	194,064	11,592	94,846	31.6%
County Court at Law I	468,368	468,633	31,972	273,153	1,253	194,227	41.4%
County Court at Law II	509,090	509,189	32,505	293,869	1,374	213,946	42.0%
County Court at Law III	466,953	467,008	31,403	286,888	2,105	178,015	38.1%
County Court at Law IV	482,370	408,436	11,682	90,619	801	317,016	77.6%
County Court at Law V	466,321	468,090	31,314	292,412	1,766	173,912	37.2%
County Court at Law VI	450,941	389,796	27,855	194,809	1,868	193,119	49.5%
County Court at Law Clerks	1,500,221	1,500,233	87,153	951,553	1,558	547,122	36.5%
County Clerks - Probate/Mental	566,637	566,817	23,676	261,208	2,634	302,975	53.5%
District Courts - shared	419,242	419,630	14,482	190,244	836	228,550	54.5%
199th District Court	323,869	324,192	20,968	194,480	608	129,104	39.8%
219th District Court	314,127	314,539	21,072	191,753	1,270	121,516	38.6%

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

	Original Budget	Adjusted Budget	Current Month Expenditures	Fiscal Year to date Actual	Encumbrances	Available Balance	% of Annual Budget Available
296th District Court	323,785	325,593	20,901	197,184	3,251	125,158	38.4%
366th District Court	304,784	305,304	20,857	197,505	2,607	105,192	34.5%
380th District Court	293,490	293,632	19,000	181,166	1,658	110,808	37.7%
401st District Court	323,236	323,578	21,738	197,583	345	125,650	38.8%
416th District Court	337,790	337,840	20,397	210,448	962	126,430	37.4%
417th District Court	301,401	301,433	19,948	190,474	1,067	109,892	36.5%
429th District Court	282,345	284,852	17,257	178,185	3,854	102,813	36.1%
District Clerk	3,791,435	3,794,052	223,736	2,410,743	17,596	1,365,713	36.0%
Justice of the Peace - Pct 1	468,144	468,144	28,132	298,778	6,002	163,364	34.9%
Justice of the Peace - Pct 2	404,011	404,011	26,171	263,747	2,098	138,166	34.2%
Justice of the Peace - Pct 3-1	366,648	368,359	22,987	242,421	3,227	122,711	33.3%
Justice of the Peace - Pct 3-2	438,500	438,500	26,472	296,348	3,966	138,186	31.5%
Justice of the Peace - Pct 4	523,637	523,840	30,932	339,465	2,359	182,016	34.7%
Total Judicial	14,742,575	14,758,331	891,270	8,885,878	78,308	5,794,145	
Financial Administration							
County Auditor	\$ 2,533,198	\$ 2,534,097	\$ 147,379	\$ 1,481,150	\$ 17,621	\$ 1,035,326	40.9%
Budget Director	582,280	582,280	37,717	346,701	1,188	234,391	40.3%
Budget Collections	281,686	281,786	12,457	143,095	1,644	137,047	48.6%
Tax Assessor-Collector	4,530,981	4,541,024	245,642	2,890,076	32,169	1,618,779	35.6%
Treasury	286,699	286,699	18,178	184,771	3,334	98,594	34.4%
Tax Appraiser	1,130,276	1,130,276	-	552,620	552,620	25,036	2.2%
Purchasing Department	1,259,459	1,259,459	74,334	778,328	4,258	476,873	37.9%
Total Financial Administration	10,604,579	10,615,621	535,707	6,376,741	612,834	3,626,046	
Legal							
District Attorney	10,775,827	10,779,624	716,218	6,760,857	29,726	3,989,041	37.0%
Total Legal	10,775,827	10,779,624	716,218	6,760,857	29,726	3,989,041	
Public Facilities							
Bloomdale Admin Building	608,800	616,062	9,776	162,406	46,062	407,594	66.2%
Park Hill Prairie	3,000	3,000	-	-	-	3,000	100.0%
Justice Center	2,265,558	2,269,344	51,791	1,106,354	73,941	1,089,049	48.0%

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

	Original Budget	Adjusted Budget	Current Month Expenditures	Fiscal Year to date Actual	Encumbrances	Available Balance	% of Annual Budget Available
Medical Examiner	76,639	77,039	808	16,926	4,997	55,116	71.5%
Old Post Office	4,364	5,604	850	1,370	-	4,234	75.6%
Juvenile Detention Center	114,969	117,969	3,192	47,590	13,561	56,818	48.2%
County Courthouse	-	1,679	410	2,052	-	(373)	-22.2%
University Drive Courts	738,239	738,298	18,358	263,980	74,686	399,632	54.1%
Bloomdale Road Courthouse	1,156,562	1,169,287	26,603	477,833	137,062	554,392	47.4%
Courthouse Annex A	-	-	-	(6)	-	6	
Outlying JP Offices	59,586	59,586	2,403	18,762	3,378	37,446	62.8%
Park Plaza Sub-courthouse	111,175	111,175	5,138	40,547	4,051	66,577	59.9%
Minimum Security	127,741	127,908	6,243	58,331	13,556	56,021	43.8%
Service Center	173,282	174,115	6,295	101,826	8,626	63,663	36.6%
Facilities Management	1,890,051	1,898,084	130,334	1,168,367	42,328	687,389	36.2%
Building Superintendent	3,423,083	3,423,745	215,375	2,170,084	25,947	1,227,714	35.9%
Election Office/Warehouse	31,015	31,015	791	17,918	1,759	11,338	36.6%
Total Public Facilities	10,784,064	10,823,910	478,367	5,654,340	449,954	4,719,616	
<u>Equipment Services</u>	2,278,966	2,285,277	136,442	1,181,553	164,791	938,933	51.7%
<u>Public Safety</u>							
Ambulance	907,534	907,534	65,770	629,368	209,789	68,377	7.5%
Fire Marshall	1,370,499	1,370,941	22,828	972,451	251,853	146,637	10.7%
Breathalyzer Program	40,000	40,000	2,160	16,793	-	23,207	58.0%
Constable, Pct 1	968,241	968,403	61,247	612,227	2,044	354,132	36.6%
Constable, Pct 2	437,568	437,568	29,969	263,204	-	174,364	39.8%
Constable, Pct 3	1,333,189	1,335,992	86,076	795,409	3,157	537,426	40.2%
Constable, Pct 4	976,356	976,920	62,941	623,315	1,853	351,752	36.0%
Sheriff	12,283,284	12,316,419	773,511	7,616,871	49,477	4,650,071	37.8%
Jail Operations	19,024,596	19,054,184	1,194,389	12,385,898	63,813	6,604,473	34.7%
Minimum Security	3,247,508	3,251,811	188,585	1,985,828	14,384	1,251,599	38.5%
Medical Examiner	1,091,234	1,091,416	73,266	692,910	6,830	391,676	35.9%
Civil Defense	10,318	10,318	882	8,634	500	1,184	11.5%
Highway Patrol	23,723	23,723	1,362	15,091	-	8,632	36.4%
Juvenile Board	300,000	300,000	21,320	274,671	-	25,329	8.4%

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

	Original Budget	Adjusted Budget	Current Month Expenditures	Fiscal Year to date Actual	Encumbrances	Available Balance	% of Annual Budget Available
Community Supervision	60,000	60,000	60,000	60,000	-	-	0.0%
County Corrections	185,486	185,486	12,591	137,103	-	48,383	26.1%
Child Abuse Task Force	318,491	318,491	27,300	204,269	-	114,222	35.9%
911 Addressing	540,174	604,392	32,049	364,619	1,643	238,130	39.4%
Jail Cafeteria	47,250	47,275	2,371	20,879	672	25,724	54.4%
Holding Facility	2,503,368	2,504,811	159,125	1,613,298	1,470	890,043	35.5%
Homeland Security	541,956	542,474	30,051	262,564	4,543	275,367	50.8%
Total Public Safety	<u>46,210,775</u>	<u>46,348,158</u>	<u>2,907,793</u>	<u>29,555,402</u>	<u>612,028</u>	<u>16,180,728</u>	
<u>Health and Welfare</u>							
Mental Health/Retardation	1,319,125	1,319,125	-	569,344	189,781	560,000	42.5%
Inmate Health	4,625,000	4,625,000	371,346	2,742,127	1,209,629	673,244	14.6%
Pauper Care and Charity	3,000	3,000	-	-	-	3,000	100.0%
Substance Abuse	215,267	215,267	13,380	135,665	540	79,062	36.7%
Indigent Defense Coordinator	125,222	125,222	7,438	79,747	392	45,083	36.0%
Indigent Criminal Defendants	5,015,400	5,016,185	207,029	2,656,829	10,230	2,349,126	46.8%
Total Health and Welfare	<u>11,303,014</u>	<u>11,303,799</u>	<u>599,193</u>	<u>6,183,712</u>	<u>1,410,572</u>	<u>3,709,515</u>	
<u>Culture and Recreation</u>							
Libraries	299,220	299,220	-	224,415	74,805	-	0.0%
Open Space	27,250	34,695	1,104	11,748	8,694	14,253	41.1%
Historical Commission	81,900	112,965	2,346	60,861	9,858	42,246	37.4%
Total Culture and Recreation	<u>408,370</u>	<u>446,880</u>	<u>3,450</u>	<u>297,024</u>	<u>93,357</u>	<u>56,499</u>	
<u>Conservation</u>							
Agricultural Extension	302,496	302,973	17,626	172,356	2,572	128,045	42.3%
Total Conservation	<u>302,496</u>	<u>302,973</u>	<u>17,626</u>	<u>172,356</u>	<u>2,572</u>	<u>128,045</u>	
 Total General Fund Operating	 <u>\$ 143,868,852</u>	 <u>\$ 150,975,436</u>	 <u>\$ 8,564,622</u>	 <u>\$ 85,322,457</u>	 <u>\$ 3,951,557</u>	 <u>\$ 61,701,422</u>	

Collin County, Texas

Budget vs Actual by Department and Function - Road & Bridge Fund
For the Eight Months Ended May 31, 2010

	Adopted Budget	Adjusted Budget	Current Month Expenditures	Fiscal Year to date Actual	Encumbrances	Available Balance	% of Annual Budget Available
<u>Public Transportation</u>							
Road & bridge	\$ 16,836,196	\$ 21,342,489	\$ 1,400,853	\$ 8,397,433	\$ 4,474,081	8,470,975	39.7%
Engineering	410,657	411,069	27,509	238,365	1,286	171,418	41.7%
Public works	468,566	468,566	29,722	283,435	-	185,131	39.5%
Soil conservation	44,035	46,288	-	1,783	10,211	34,294	74.1%
Special Projects	215,943	215,943	13,793	129,268	319	86,356	40.0%
Non-departmental	536,535	1,500,714	16,648	136,146	31,529	1,333,039	88.8%
Total Road & Bridge Operating	<u>\$ 18,511,932</u>	<u>\$ 23,985,069</u>	<u>\$ 1,488,525</u>	<u>\$ 9,186,430</u>	<u>\$ 4,517,426</u>	<u>\$ 10,281,213</u>	

Collin County, Texas

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

Fund Name	Fund Number	Beginning Balance May 1, 2010	Receipts	Disbursements	Ending Balance May 31, 2010
General Fund	001	\$ 188,972,601	\$ 17,708,213	\$ 24,041,002	\$ 182,639,812
Special Revenue Funds:					
Road And Bridge	010	18,231,055	3,814,198	2,394,532	19,650,721
Farm To Market	011	20,160	3	-	20,163
Lateral Road	012	553,336	87	-	553,423
Judicial Appellate Fund	013	146,426	5,089	-	151,515
Air Check Texas	014	520	-	-	520
Court Reporters Fund	015	55,308	75,109	79,657	50,760
Tax A/C Motor Vehicle Tax	017	1,892	-	-	1,892
Juvenile Probation	018	3,581,056	3,144,039	3,660,554	3,064,541
Pre-Trial Release	019	34,353	6,386	-	40,739
Jury Fund	020	972,708	126,358	110,398	988,668
Law Library	021	1,768,458	37,899	9,020	1,797,337
Myers Park Operating	022	629,023	195,974	217,673	607,324
Farm Museum Memorial	023	10,430	1	-	10,431
Open Space Parks	024	2,740	1	-	2,741
Co Clrk Rec Mgmt & Pres	025	2,361,693	44,252	18,122	2,387,823
Dist Clrk Rec Mgmt & Pres	026	613,557	5,783	3,310	616,030
Juvenile Delinquency Prevention	027	27	-	-	27
Justice Court Technology	028	650,532	4,525	-	655,057
Courthouse Security	029	486,400	169,942	182,098	474,244
Code Inspection Fund	030	118,960	16,665	38,780	96,845
Economic Development 2001	031	161	25,803	25,800	164
Dangerous Wild Animal	032	2,756	-	-	2,756
Contract Elections	033	940,389	49,941	21,923	968,407
Chapter 19 Fund	034	-	-	-	-
Election Equipment	035	13,080	2	-	13,082
Sheriffs Drug Forfeiture	036	96,676	15	-	96,691
DA Drug Forfeiture	037	387,578	8,865	16,548	379,895
DA Service Fee	038	239,668	4,317	1,221	242,764
Myers Park Foundation	039	123,165	20	-	123,185
Healthcare Foundation	040	12,439,108	583,104	754,094	12,268,118
Juvenile Alternative Ed	041	41,722	2	25,873	15,851
Child Abuse Prevention	042	955	115	-	1,070
County Rec Mgmt & Pres	044	1,082,045	13,271	-	1,095,316
Juvenile OCSOP	045	196,036	18,621	-	214,657
Court Initiated Guardianship	047	59,818	1,586	-	61,404
DA Deferred Prosec Prgm	049	82,066	4,309	-	86,375
Drug Court Program Fund	050	45,673	1,305	-	46,978
SCAAP Fund	051	1,201,677	123	2,010	1,199,790
County Courts Technology Fund	052	1,491	573	-	2,064
CCL Fee Prog Excess Distribution	054	26,311	2	-	26,313
CCLC Court Records Preservation	055	11,147	2,951	-	14,098
District Clerk Court Records Preservation	056	27,700	7,043	-	34,743
Federal Grants Fund	101	147,617	19,134	23,333	143,418
Bioterrorism Grant	102	(100,890)	48,674	47,220	(99,436)
Federal Homeland Security Grant	103	(282,674)	142,625	15,647	(155,696)
City Readiness Initiative	104	(24,563)	19,511	2,690	(7,742)
LLEBG 2003	106	-	-	-	-
Healthcare Grants	108	(309,753)	193,309	111,761	(228,205)
2007 Justice Assistant Grant	110	50	-	-	50
CPS Board Grants	112	(29,980)	16,463	-	(13,517)

Collin County, Texas

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

Fund Name	Fund Number	Beginning Balance May 1, 2010	Receipts	Disbursements	Ending Balance May 31, 2010
2008 Justice Assist Grant	113	903	-	-	903
2009 Justice Assist Grant	114	43,664	9	-	43,673
2009 JAG Recovery Act	115	219,445	44	389	219,100
DSHS Grant	116	(163,197)	146,488	143	(16,852)
Private Sector Healthcare Grant	161	24,963	48,000	8,599	64,364
State Grants Fund	180	38,294	7,167	8,606	36,855
TCEQ Grant Fund	181	60,502	7	-	60,509
Juv Acct Inc Block Grant	182	-	-	-	-
Leose Education	198	174,660	24	4,004	170,680
Total Special Revenue Funds		47,056,897	9,009,734	7,784,005	48,282,626

Debt Service Funds:

Ltd Tax Perm Imp 2000 DS	203	374,489	872	-	375,361
Lim Tax Perm Imp 2001 DS	204	28,693	2,303	-	30,996
Ltd Tax Perm Imp 2002 DS	205	295,449	14,177	-	309,626
Ltd Tax Pi & Rfnd 2004 DS	206	245,820	10,181	-	256,001
Lmtd Tax P/I & Rfd 2005 DS	207	1,416,378	49,989	-	1,466,367
Lmtd Tax Perm Imp Bd 2006 DS	208	927,413	21,177	-	948,590
Ltd Tax Perm Imp 2007 DS	211	50,651	1,429	-	52,080
Ltd Tax Ref & PI 2008 DS	212	363,186	12,498	-	375,684
Ltd Tax Ref & PI 2009 DS	214	641,504	20,656	-	662,160
Ltd Tax PI BAB 2009B DS	215	32,547	1,695	-	34,242
Unlimited Rd Bond 1999 DS	223	183,505	11,050	-	194,555
Unlm Road Bond 2001 DS	224	90,604	7,181	-	97,785
Unlmt Tax Rd/Rfd 2004 DS	225	1,188,554	44,340	-	1,232,894
Unlmt Rd & Rfd 2005 DS	226	1,269,394	24,478	-	1,293,872
Unlmt Tax Rd Bds 2006 DS	227	481,932	10,152	-	492,084
Unltd Tax Rd/Rfd 2007 DS	230	1,836,089	39,782	-	1,875,871
Unltd Tax Rd Bds 2008 DS	231	988,778	28,218	-	1,016,996
Unltd Tax Rd/Refdg Bds 2009 DS	233	343,244	28,111	-	371,355
Unltd Tax Rd Bds BAB 2009 DS	234	104,035	1,770	-	105,805
Tax Notes Series 2004 DS	242	134,092	13,138	-	147,230
Tax Notes Series 2006 DS	243	475,204	20,967	-	496,171
Unlm Tax Rfd Ser 2001 DS	305	189,673	12,403	-	202,076
Total Debt Service Funds		11,661,234	376,567	-	12,037,801

Capital Projects Funds:

Ltd Tax Perm Improve 99a	402	613,624	101	-	613,725
Ltd Tax Perm Imp 2000	403	87,622	14	-	87,636
Lmtd Tax P/I Series '01	404	1,318,099	1,175	-	1,319,274
Ltd Tax Perm Imp 2002	405	1,801,942	2,092	-	1,804,034
Ltd Tax Perm Imp 2004	406	677,911	105	-	678,016
Lmtd Tax Perm Imp 2005	407	1,675,117	30,278	38,750	1,666,645
Lmtd Tax Perm Imp Bds '06	408	1,874,658	137,303	275,322	1,736,639
Ltd Tax Perm Imp 2007	411	1,215,619	160	11,990	1,203,789
Ltd Tx Ref&Pi 2008 07proj	412	999,439	163	1,940	997,662
Ltd Tx Ref&Pi 2008 03proj	413	1,634,239	1,000,065	1,000,000	1,634,304
Ltd Tax Ref & PI 2009	414	17,247,894	1,352,971	1,581,017	17,019,848
Ltd Tax PI BAB 2009B	415	9,172,239	1,101,528	1,835,747	8,438,020
Unlimited Road Bond 99	421	2,724,143	2,049	-	2,726,192
Unlimited Road Bond 99a	422	682,224	700,646	700,000	682,870
Unlimited Road Bond 00/01	423	2,505,766	2,457	209,129	2,299,094
Unlmt Tax Rd Bonds 2004	425	9,904,322	222,497	374,251	9,752,568
Unlmt Tax Road Bond 2005	426	4,280,078	361,243	362,550	4,278,771

Collin County, Texas

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

Fund Name	Fund Number	Beginning Balance May 1, 2010	Receipts	Disbursements	Ending Balance May 31, 2010
Unlmt'd Tax Road Bds '06	427	6,960,497	10,639	748,466	6,222,670
Unlimited Road Bond 95/97	428	1,619,939	807	-	1,620,746
Unltd Tax Rd Bds 2007	430	17,266,700	1,002,958	1,008,025	17,261,633
Unltd Tx Rd Bds 08 03proj	431	8,162,147	1,402,319	1,940,000	7,624,466
Unltd Tx Rd Bds 08 07proj	432	17,386,162	165,131	233,223	17,318,070
Unltd Tax Rd/Refdg Bds 2009	433	9,223,829	1,101,653	1,100,000	9,225,482
Unltd Tax Rd Bds BAB 2009	434	3,655,407	600	-	3,656,007
Tax Notes Series 2002	441	1,205,601	768	-	1,206,369
Tax Notes Series 2004	442	6,664,348	386	-	6,664,734
Tax Notes 2006	443	8,541,426	8,705	72,460	8,477,671
Capital Improvement Tn 01	445	493,883	79	-	493,962
Capital Imp T/N 01a	446	184,908	29	-	184,937
Permanent Improvement	499	23,969,382	12,908	137,989	23,844,301
Total Capital Projects Funds		163,749,165	8,621,829	11,630,859	160,740,135
 Total Governmental Funds		 411,439,897	 35,716,343	 43,455,866	 403,700,374
 Internal Service Funds					
Liability Insurance	501	985,235	38,327	47,230	976,332
Workers' Compensation Ins	502	792,212	83,525	156,824	718,913
Flexible Benefits	503	181,396	239,257	222,551	198,102
Unemployment Insurance	504	389,779	60,068	60,000	389,847
Insurance Claim	505	14,600,030	1,136,358	1,896,310	13,840,078
Employee Paid Benefits	506	50,930	32,950	25,550	58,330
Animal Safety Fund	507	134,054	198,373	87,865	244,562
Total Internal Service Funds		17,133,636	1,788,858	2,496,330	16,426,164
 Enterprise Fund					
Collin County Toll Road Authority	599	2,900,803	574	23,627	2,877,750
Total Enterprise Fund		2,900,803	574	23,627	2,877,750
 Trust and Agency Funds:					
Direct Deposit Clearing	698	(28,440)	1,008,799	944,031	36,328
Weekly Tax	699	-	1,608,126	1,608,126	-
State Fees Agency	701	388,499	280,191	32	668,658
Unclaimed Holdings	702	432,368	418	52	432,734
Bail Security	703	113,750	3,789	-	117,539
DA Seized Funds Registry	704	3	-	-	3
County Clerk - Other	730	2,963,143	908,122	-	3,871,265
County Clerk - Trust	731	11,231,334	-	-	11,231,334
Juvenile Probation	732	4,431	12,886	14,871	2,446
Jail Case Coordinator	733	8,439	7,313	8,439	7,313
Jail Commissary	734	1,098,995	33,062	19,163	1,112,894
District Clerk	735	1,372,790	380,788	-	1,753,578
District Clerk - Trust	736	3,886,884	-	-	3,886,884
Inmate Trust	737	94,007	202,496	201,956	94,547
DA Hot Checks	738	95,086	70,643	60,657	105,072
DA Trust Unclaimed Restitution	739	-	-	-	-
Sheriff	740	-	490,606	490,606	-
Constable 1	741	-	22,563	22,563	-
Constable 2	742	660	590	660	590
Constable 3	743	10,210	16,497	10,210	16,497
Constable 4	744	5,489	4,302	5,414	4,377

Collin County, Texas

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

Fund Name	Fund Number	Beginning Balance	Receipts	Disbursements	Ending Balance
		May 1, 2010			May 31, 2010
JP 1	745	8,112	110,672	110,672	8,112
JP 2	746	9,790	10,609	10,609	9,790
JP 3-1	747	6,930	-	-	6,930
JP 3-2	748	31,382	-	-	31,382
JP 4	749	259,544	38,056	38,056	259,544
Tax Assessor/Collector	750	18,566,443	-	-	18,566,443
Child Protective Board	780	155,582	-	-	155,582
CSCD	781	865,073	-	-	865,073
CSCD - operating	650-658	3,421,641	432,541	485,901	3,368,281
Total Trust and Agency Funds		45,002,145	5,643,069	4,032,018	46,613,196
<u>Total - All Accounts</u>		<u>\$ 476,476,481</u>	<u>\$ 43,148,844</u>	<u>\$ 50,007,841</u>	<u>\$ 469,617,484</u>

Collin County, Texas
Year to Date Schedule of Transfers
For the Eight Months Ended May 31, 2010

	Transfers In	Transfers Out
<u>General Fund</u>		
Transfers from LLEBG 2003	\$ 374	\$ -
Transfers to Juvenile Probation	-	7,750,000
Transfers to Myers Park	-	350,000
Transfers to Code Inspection	-	320,000
Total General Fund	<u>374</u>	<u>8,420,000</u>
<u>Special Revenue Funds</u>		
<u>Juvenile Probation</u>		
Transfers from General Fund	7,750,000	-
Transfers from Juvenile OCSOP	257,200	-
<u>Myers Park</u>		
Transfers from General Fund	350,000	-
<u>Code Inspection</u>		
Transfers from General Fund	320,000	-
<u>Juvenile OCSOP</u>		
Transfers to Juvenile Probation	-	257,200
<u>LLEBG 2003</u>		
Transfers to General Fund	<u>-</u>	<u>374</u>
Total Special Revenue Funds	<u>8,677,200</u>	<u>257,574</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	<u>9,786</u>	<u>-</u>
Total Capital Projects Funds	<u>9,786</u>	<u>9,786</u>
Total Transfers	<u><u>\$ 8,687,360</u></u>	<u><u>\$ 8,687,360</u></u>

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

Fund Name	Interest Rates	Date Issued	Maturity	Due as of 05/31/10
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>