

Collin County, Texas

November 30, 2009



Monthly Interim Financial Report (unaudited and unadjusted)

Prepared By:
County Auditor's Office

Jeff May
County Auditor

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

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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 November 30, 2009, is hereby submitted. This report, as required by Local Government Code §114.023 and §114.025, was prepared by the County Auditor and is intended for informational purposes only. The statements are reported on a budgetary basis, which is not in accordance with generally accepted accounting principles.

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

This report 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
November 30, 2009 and 2008

	<u>November 30, 2009</u>	<u>November 30, 2008</u>
Assets:		
Cash and cash equivalents	\$ 206,132,646	\$ 202,201,835
Investments	158,848,634	153,225,322
Receivables:		
Taxes (net of allowance for uncollectible)	170,775,739	170,239,624
Due from other governments	3,225,099	4,823,197
Due from other funds	1,113,496	2,458,903
Advance to other funds	13,217,721	1,983,852
Interest	191,533	-
Miscellaneous	184,752	218,217
Inventories	3,206,289	3,276,191
Total Assets	<u><u>\$ 556,895,909</u></u>	<u><u>\$ 538,427,141</u></u>
Liabilities:		
Accounts payable	\$ 151,210	\$ 1,566,175
Payroll related costs payable	1,243,961	1,239,603
Lease deposits payable	26,197	26,197
Due to other governments	78,923	98,461
Due to other funds	189,923	2,179,730
Deferred tax revenue	169,946,638	169,391,705
Total Liabilities	<u>171,636,852</u>	<u>174,501,871</u>
Fund Balance:		
Reserved for:		
Debt service	8,736,852	9,128,296
Capital projects	144,260,611	133,620,313
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	13,990,535	15,452,185
Myers Park Foundation	123,078	122,426
Encumbrances	68,044,862	70,009,206
Inventories	3,206,289	3,276,191
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	884,518	771,604
Unreserved and undesignated		
General fund	103,344,963	98,132,923
Special revenue funds	18,963,357	14,124,941
Total Fund Balance	<u>385,259,057</u>	<u>363,925,270</u>
Total Liabilities and Fund Balance	<u><u>\$ 556,895,909</u></u>	<u><u>\$ 538,427,141</u></u>

Collin County, Texas
Unaudited Statement of Revenues, Expenditures and Changes in Fund Balance
Governmental Funds
For the Two Months Ended November 30, 2009 and 2008

	Totals (Memorandum Only)	
	November 30, 2009	November 30, 2008
Revenues:		
Property taxes	\$ 6,349,019	\$ 5,633,929
Fees and permits	2,607,903	2,501,041
Federal and state funds	2,249,947	4,042,744
Charges for services	1,123,608	1,037,162
Fines and forfeitures	528,723	653,025
Rental revenues	189,250	188,662
Interest	635,914	630,581
Miscellaneous	164,643	365,409
Total Revenues	<u>13,849,007</u>	<u>15,052,553</u>
Expenditures:		
Current		
General administration	4,646,943	3,215,852
Judicial	1,661,527	1,709,613
Financial administration	940,279	884,530
Legal	1,160,608	1,118,170
Public facilities	865,160	918,291
Equipment services	179,473	200,722
Public safety	6,199,108	6,268,255
Public transportation	1,469,145	4,755,227
Health and welfare	1,373,914	1,733,993
Culture and recreation	84,864	154,259
Conservation	25,440	31,254
Capital projects - capital outlay	566,939	4,576,432
Debt service:		
Interest and fiscal charges	293,551	-
Total Expenditures	<u>19,466,951</u>	<u>25,566,598</u>
Excess (deficiency) of revenues over (under) expenditures	(5,617,944)	(10,514,045)
Other financing sources (uses):		
Transfers in	679,786	4,074
Transfers out	(679,786)	(4,074)
Sale of assets	9,686	-
Total other financing sources (uses)	<u>9,686</u>	<u>-</u>
Net change in fund balances	(5,608,258)	(10,514,045)
Fund balance - beginning	390,867,315	374,439,315
Fund balance - ending	<u><u>\$ 385,259,057</u></u>	<u><u>\$ 363,925,270</u></u>

COLLIN COUNTY, TEXAS

Unaudited Statement of Net Assets

Internal Service Funds

November 30, 2009 and 2008

	November 30, 2009	November 30, 2008
Assets:		
Current assets:		
Cash and cash equivalents	\$ 6,821,160	\$ 9,762,376
Investments	4,550,840	4,411,031
Receivables:		
Due from other funds	706	13,666
Miscellaneous receivables	174,023	99,248
Total current assets	11,546,729	14,286,321
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	14,185,761	17,042,489
Liabilities:		
Current liabilities:		
Accounts payable	88	89
Claims payable	1,939,389	1,939,389
Total current liabilities	1,939,477	1,939,478
Noncurrent liabilities:		
Advance from other funds	1,700,444	1,983,852
Total noncurrent liabilities	1,700,444	1,983,852
Total liabilities	3,639,921	3,923,330
Net assets:		
Net assets, invested in capital assets	2,639,032	2,756,168
Unrestricted	7,906,808	10,362,991
Total net assets	\$ 10,545,840	\$ 13,119,159

COLLIN COUNTY, TEXAS

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

Internal Service Funds

For the Two Months Ended November 30, 2009 and 2008

	November 30, 2009	November 30, 2008
Operating revenues:		
Premiums	\$ 1,071,051	\$ 1,056,207
Charges for services	242,180	436,140
Other	71,824	68,406
Total operating revenues	<u>1,385,055</u>	<u>1,560,753</u>
Operating expenses:		
Administration	199,721	249,111
Benefits	1,962,545	1,769,212
Total operating expenses	<u>2,162,266</u>	<u>2,018,323</u>
Operating income	(777,211)	(457,570)
Nonoperating revenues (expenses):		
Interest income	20,755	53,030
Total nonoperating revenues (expenses)	<u>20,755</u>	<u>53,030</u>
Change in net assets	(756,456)	(404,540)
Total net assets – beginning	<u>11,302,296</u>	<u>13,523,699</u>
Total net assets – ending	<u><u>\$ 10,545,840</u></u>	<u><u>\$ 13,119,159</u></u>

Collin County, Texas
 Budget vs Actual by Department and Function - General Fund
 November 30, 2009

	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	\$ 19,526	\$ 174,476	10.1%
Commissioners Court	647,947	648,122	70,279	577,843	10.8%
County Clerk	2,478,603	6,390,209	1,197,984	5,192,225	18.7%
Support Services	1,479,373	1,479,421	329,482	1,149,939	22.3%
Human Resources	1,488,210	1,499,325	139,831	1,359,494	9.3%
Veterans Service	204,571	204,571	16,084	188,487	7.9%
ERP	524,918	524,918	55,601	469,317	10.6%
Non-Departmental	19,231,921	21,952,064	1,797,842	20,154,222	8.2%
Non-Departmental Capital	536,600	546,563	6,550	540,013	1.2%
Administrative Services	807,741	807,791	81,828	725,963	10.1%
Risk Management	1,655,447	1,655,447	9,706	1,645,741	0.6%
Information Technology	3,296,679	3,372,903	351,274	3,021,629	10.4%
Elections	1,381,875	1,461,025	320,417	1,140,608	21.9%
Records	543,492	545,742	45,918	499,824	8.4%
Telecommunications	1,927,148	1,968,760	62,265	1,906,495	3.2%
Housing Finance Corp	60,000	60,000	-	60,000	0.0%
Total General Administration	36,458,186	43,310,863	4,504,587	38,806,276	
<u>Judicial</u>					
County Court - Probate	451,930	452,128	45,320	406,808	10.0%
County Courts at Law - shared	163,300	163,500	20,724	142,776	12.7%
County Court at Law I	468,368	468,633	49,348	419,285	10.5%
County Court at Law II	509,090	509,189	50,465	458,724	9.9%
County Court at Law III	466,953	467,008	48,380	418,628	10.4%
County Court at Law IV	482,370	482,588	18,436	464,152	3.8%
County Court at Law V	466,321	468,090	49,627	418,463	10.6%
County Court at Law VI	450,941	452,646	35,411	417,235	7.8%
County Court at Law Clerks	1,500,221	1,500,233	144,831	1,355,402	9.7%
County Clerks - Probate/Mental	566,637	566,817	37,619	529,198	6.6%
District Courts - shared	419,242	419,630	77,160	342,470	18.4%
199th District Court	323,869	324,192	33,016	291,176	10.2%
219th District Court	314,127	314,539	32,402	282,137	10.3%
296th District Court	323,785	325,593	32,967	292,626	10.1%
366th District Court	304,784	305,304	32,150	273,154	10.5%
380th District Court	293,490	293,632	29,783	263,849	10.1%
401st District Court	323,236	323,578	33,079	290,499	10.2%
416th District Court	337,790	337,840	34,369	303,471	10.2%
417th District Court	301,401	301,433	32,719	268,714	10.9%
429th District Court	282,345	284,852	26,934	257,918	9.5%
District Clerk	3,791,435	3,794,052	358,368	3,435,684	9.4%
Justice of the Peace - Pct 1	468,144	468,144	48,690	419,454	10.4%
Justice of the Peace - Pct 2	404,011	404,011	40,315	363,696	10.0%
Justice of the Peace - Pct 3-1	366,648	368,359	36,608	331,751	9.9%
Justice of the Peace - Pct 3-2	438,500	438,500	42,028	396,472	9.6%
Justice of the Peace - Pct 4	523,637	523,840	50,059	473,781	9.6%
Total Judicial	14,742,575	14,758,331	1,440,808	13,317,523	

Collin County, Texas
 Budget vs Actual by Department and Function - General Fund
 November 30, 2009

	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	\$ 265,645	\$ 2,268,452	10.5%
Budget Director	582,280	582,280	45,599	536,681	7.8%
Budget Collections	281,686	281,786	22,434	259,352	8.0%
Tax Assessor-Collector	4,530,981	4,541,024	451,274	4,089,750	9.9%
Treasury	286,699	286,699	27,637	259,062	9.6%
Tax Appraiser	1,130,276	1,130,276	-	1,130,276	0.0%
Purchasing Department	1,259,459	1,259,459	127,689	1,131,770	10.1%
Total Financial Administration	10,604,579	10,615,621	940,278	9,675,343	
<u>Legal</u>					
District Attorney	10,775,827	10,779,624	1,141,560	9,638,064	10.6%
Total Legal	10,775,827	10,779,624	1,141,560	9,638,064	
<u>Public Facilities</u>					
Bloomdale Admin Building	608,800	616,062	19,064	596,998	3.1%
Park Hill Prairie	3,000	3,000	-	3,000	0.0%
Justice Center	2,265,558	2,269,344	79,119	2,190,225	3.5%
Medical Examiner	76,639	77,039	1,163	75,876	1.5%
Old Post Office	4,364	5,604	520	5,084	9.3%
Juvenile Detention Center	114,969	117,969	3,621	114,348	3.1%
County Courthouse	-	1,679	821	858	48.9%
University Drive Courts	738,239	738,298	20,301	717,997	2.7%
Bloomdale Road Courthouse	1,156,562	1,169,287	49,575	1,119,712	4.2%
Courthouse Annex A	-	-	(55)	55	
Outlying JP Offices	59,586	59,586	3,382	56,204	5.7%
Park Plaza Sub-courthouse	111,175	111,175	7,649	103,526	6.9%
Minimum Security	127,741	127,908	5,840	122,068	4.6%
Service Center	173,282	174,115	6,515	167,600	3.7%
Facilities Management	1,890,051	1,898,084	293,135	1,604,949	15.4%
Building Superintendent	3,423,083	3,423,745	331,619	3,092,126	9.7%
Election Office/Warehouse	31,015	31,015	1,280	29,735	4.1%
Total Public Facilities	10,784,064	10,823,910	823,549	10,000,361	
<u>Equipment Services</u>	2,278,966	2,285,277	179,473	2,105,804	7.9%
<u>Public Safety</u>					
Ambulance	907,534	907,534	207,936	699,598	22.9%
Fire Marshall	1,370,499	1,370,941	286,789	1,084,152	20.9%
Breathalyzer Program	40,000	40,000	2,075	37,925	5.2%
Constable, Pct 1	968,241	968,403	104,050	864,353	10.7%
Constable, Pct 2	437,568	437,568	37,779	399,789	8.6%
Constable, Pct 3	1,333,189	1,335,992	125,719	1,210,273	9.4%
Constable, Pct 4	976,356	976,920	107,749	869,171	11.0%
Sheriff	12,283,284	12,316,419	1,258,679	11,057,740	10.2%
Jail Operations	19,024,596	19,054,184	2,036,011	17,018,173	10.7%

Collin County, Texas
 Budget vs Actual by Department and Function - General Fund
 November 30, 2009

	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	315,456	2,936,355	9.7%
Medical Examiner	1,091,234	1,091,416	105,288	986,128	9.6%
Civil Defense	10,318	10,318	7,752	2,566	75.1%
Highway Patrol	23,723	23,723	5,505	18,218	23.2%
Juvenile Board	300,000	300,000	19,519	280,481	6.5%
Community Supervision	60,000	60,000	-	60,000	0.0%
County Corrections	185,486	185,486	24,449	161,037	13.2%
Child Abuse Task Force	318,491	318,491	33,468	285,023	10.5%
911 Addressing	540,174	604,392	51,130	553,262	8.5%
Jail Cafeteria	47,250	47,275	4,109	43,166	8.7%
Holding Facility	2,503,368	2,504,811	244,301	2,260,510	9.8%
Homeland Security	541,956	542,474	44,670	497,804	8.2%
Total Public Safety	<u>46,210,775</u>	<u>46,348,158</u>	<u>5,022,434</u>	<u>41,325,724</u>	
<u>Health and Welfare</u>					
Mental Health/Retardation	1,319,125	1,319,125	189,781	1,129,344	14.4%
Inmate Health	4,625,000	4,625,000	604,395	4,020,605	13.1%
Pauper Care and Charity	3,000	3,000	-	3,000	0.0%
Substance Abuse	215,267	215,267	21,340	193,927	9.9%
Indigent Defense Coordinator	125,222	125,222	12,501	112,721	10.0%
Indigent Criminal Defendants	5,015,400	5,016,185	157,378	4,858,807	3.1%
Total Health and Welfare	<u>11,303,014</u>	<u>11,303,799</u>	<u>985,395</u>	<u>10,318,404</u>	
<u>Culture and Recreation</u>					
Libraries	299,220	299,220	-	299,220	0.0%
Open Space	27,250	34,695	2,362	32,333	6.8%
Historical Commission	81,900	112,965	34,000	78,965	30.1%
Total Culture and Recreation	<u>408,370</u>	<u>446,880</u>	<u>36,362</u>	<u>410,518</u>	
<u>Conservation</u>					
Agricultural Extension	302,496	302,973	25,440	277,533	8.4%
Total Conservation	<u>302,496</u>	<u>302,973</u>	<u>25,440</u>	<u>277,533</u>	
 Total General Fund Operating	 <u>\$ 143,868,852</u>	 <u>\$ 150,975,436</u>	 <u>\$ 15,099,886</u>	 <u>\$ 135,875,550</u>	

Collin County, Texas**Budget vs Actual by Department and Function - Road & Bridge Fund
November 30, 2009**

	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	\$ 1,349,370	19,993,119	6.3%
Engineering	410,657	411,069	38,995	372,074	9.5%
Public works	468,566	468,566	46,452	422,114	9.9%
Soil conservation	44,035	46,288	1,783	44,505	3.9%
Special Projects	215,943	215,943	22,196	193,747	10.3%
Non-departmental	536,535	1,500,714	10,349	1,490,365	0.7%
Total Road & Bridge Operating	<u>\$ 18,511,932</u>	<u>\$ 23,985,069</u>	<u>\$ 1,469,145</u>	<u>\$ 22,515,924</u>	

Collin County, Texas

Unaudited Balances of Cash and Investments - Beginning and Ending Balances and Statement of Receipts and Disbursements by Fund November 30, 2009

Fund Name	Fund Number	Beginning Balance November 1, 2009	Nov-09 Receipts	Nov-09 Disbursements	Ending Balance November 30, 2009
General Fund	001	\$ 129,734,837	\$ 27,063,255	\$ 31,578,036	\$ 125,220,056
Special Revenue Funds:					
Road And Bridge	010	12,990,157	801,116	817,976	12,973,297
Farm To Market	011	20,142	4	1	20,145
Lateral Road	012	552,797	92	-	552,889
Judicial Appellate Fund	013	171,675	6,597	-	178,272
Air Check Texas	014	519	-	-	519
Court Reporters Fund	015	129,380	44,563	57,723	116,220
Tax A/C Motor Vehicle Tax	017	1,889	-	-	1,889
Juvenile Probation	018	387,897	36,064	859,460	(435,499)
Pre-Trial Release	019	25,316	3	2,073	23,246
Jury Fund	020	737,537	126,647	101,739	762,445
Law Library	021	1,678,039	48,315	29,354	1,697,000
Myers Park Operating	022	871,408	42,959	74,210	840,157
Farm Museum Memorial	023	10,412	1	-	10,413
Open Space Parks	024	2,736	-	-	2,736
Co Clrk Rec Mgmt & Pres	025	2,277,596	69,281	64,948	2,281,929
Dist Clrk Rec Mgmt & Pres	026	630,420	5,741	3,956	632,205
Juvenile Delinquency Prevention	027	27	-	-	27
Justice Court Technology	028	612,797	4,160	-	616,957
Courthouse Security	029	853,631	50,698	63,620	840,709
Code Inspection Fund	030	321,858	26,944	45,496	303,306
Economic Development 2001	031	30,104	5	-	30,109
Dangerous Wild Animal	032	2,101	650	-	2,751
Contract Elections	033	569,401	112	4,124	565,389
Chapter 19 Fund	034	-	-	-	-
Election Equipment	035	13,058	1	-	13,059
Sheriffs Drug Forfeiture	036	91,091	5,016	5,000	91,107
DA Drug Forfeiture	037	402,435	1,068	12,853	390,650
DA Service Fee	038	248,620	4,002	7,418	245,204
Myers Park Foundation	039	123,057	21	-	123,078
Healthcare Foundation	040	14,226,132	282,133	384,183	14,124,082
Juvenile Alternative Ed	041	136,874	47,804	43,695	140,983
Child Abuse Prevention	042	774	36	-	810
County Rec Mgmt & Pres	044	1,080,610	17,173	-	1,097,783
Juvenile OCSOP	045	363,824	25,722	-	389,546
Court Initiated Guardianship	047	48,262	2,566	-	50,828
DA Deferred Prosec Prgm	049	54,789	3,916	-	58,705
Drug Court Program Fund	050	24,871	961	-	25,832
SCAAP Fund	051	738,202	-	-	738,202
CCL Fee Prog Excess Distribution	054	17,299	8,973	-	26,272
Federal Grants Fund	101	145,475	30,526	-	176,001
Bioterrorism Grant	102	(117,242)	131,476	96,635	(82,401)
Federal Homeland Security Grant	103	(144,770)	57,653	60,086	(147,203)
City Readiness Initiative	104	(9,329)	10,501	6,978	(5,806)
LLEBG 2003	106	1,373	-	-	1,373
Healthcare Grants	108	(353,478)	222,349	289,065	(420,194)
2007 Justice Assistant Grant	110	50	-	-	50
CPS Board Grants	112	(48,764)	47,951	26,109	(26,922)
2008 Justice Assist Grant	113	8,982	2	-	8,984

Collin County, Texas

Unaudited Balances of Cash and Investments - Beginning and Ending Balances and Statement of Receipts and Disbursements by Fund November 30, 2009

Fund Name	Fund Number	Beginning Balance November 1, 2009	Nov-09 Receipts	Nov-09 Disbursements	Ending Balance November 30, 2009
2009 Justice Assist Grant	114	-	43,618	-	43,618
2009 JAG Recovery Act	115	-	234,788	-	234,788
DSHS Grant	116	(3,262)	-	17,676	(20,938)
Private Sector Healthcare Grant	161	80,185	-	9,374	70,811
State Grants Fund	180	48,420	-	-	48,420
TCEQ Grant Fund	181	286,496	702	127,314	159,884
Juv Acct Inc Block Grant	182	-	-	-	-
Leose Education	198	149,091	277	980	148,388
Total Special Revenue Funds		40,490,964	2,443,187	3,212,046	39,722,105

Debt Service Funds:

Ltd Tax Perm Imp 2000 DS	203	383,946	3,268	23	387,191
Lim Tax Perm Imp 2001 DS	204	39,052	7,802	67	46,787
Ltd Tax Perm Imp 2002 DS	205	202,137	47,856	415	249,578
Ltd Tax Pi & Rfnd 2004 DS	206	120,519	34,254	298	154,475
Lmtd Tax P/I & Rfd 2005 DS	207	506,818	167,543	1,462	672,899
Lmtd Tax Perm Imp Bd 2006 DS	208	652,280	71,160	617	722,823
Ltd Tax Perm Imp 2007 DS	211	32,013	4,802	42	36,773
Ltd Tax Ref & PI 2008 DS	212	393,935	42,664	365	436,234
Ltd Tax Ref & PI 2009 DS	214	144,677	68,762	603	212,836
Ltd Tax PI BAB 2009B DS	215	444	5,654	50	6,048
Unlimited Rd Bond 1999 DS	223	341,476	37,804	324	378,956
Unlm Road Bond 2001 DS	224	104,589	24,270	211	128,648
Unlmt Tax Rd/Rfd 2004 DS	225	354,819	148,730	1,296	502,253
Unlmt Rd & Rfd 2005 DS	226	873,284	82,384	713	954,955
Unlmt Tax Rd Bds 2006 DS	227	338,342	34,094	296	372,140
Unltd Tax Rd/Rfd 2007 DS	230	816,577	133,395	1,159	948,813
Unltd Tax Rd Bds 2008 DS	231	328,718	94,779	824	422,673
Unltd Tax Rd/Refdg Bds 2009 DS	233	89,918	93,851	824	182,945
Unltd Tax Rd Bds BAB 2009 DS	234	1,260	5,879	52	7,087
Tax Notes Series 2004 DS	242	955,655	44,524	293,936	706,243
Tax Notes Series 2006 DS	243	708,669	70,707	613	778,763
Unlm Tax Rfd Ser 2001 DS	305	165,974	41,790	363	207,401
Total Debt Service Funds		7,555,102	1,265,972	304,553	8,516,521

Capital Projects Funds:

Ltd Tax Perm Improve 99a	402	613,081	106	-	613,187
Ltd Tax Perm Imp 2000	403	87,545	15	-	87,560
Lmtd Tax P/I Series '01	404	1,311,315	1,137	-	1,312,452
Ltd Tax Perm Imp 2002	405	1,789,839	2,015	-	1,791,854
Ltd Tax Perm Imp 2004	406	680,411	112	-	680,523
Lmtd Tax Perm Imp 2005	407	1,750,386	505,334	505,000	1,750,720
Lmtd Tax Perm Imp Bds '06	408	2,043,748	15,355	15,000	2,044,103
Ltd Tax Perm Imp 2007	411	1,418,875	425,270	434,943	1,409,202
Ltd Tx Ref&Pi 2008 07proj	412	1,109,568	165,201	221,251	1,053,518
Ltd Tx Ref&Pi 2008 03proj	413	2,156,425	235	-	2,156,660
Ltd Tax Ref & PI 2009	414	18,303,481	23,178	22,500	18,304,159
Ltd Tax PI BAB 2009B	415	10,101,922	16,755	15,000	10,103,677
Unlimited Road Bond 99	421	2,899,420	72,029	70,000	2,901,449
Unlimited Road Bond 99a	422	1,367,617	657	-	1,368,274
Unlimited Road Bond 00/01	423	3,576,651	5,477	3,261	3,578,867
Unlmt Tax Rd Bonds 2004	425	10,715,257	304,376	285,572	10,734,061

Collin County, Texas

Unaudited Balances of Cash and Investments - Beginning and Ending Balances and Statement of Receipts and Disbursements by Fund November 30, 2009

Fund Name	Fund Number	Beginning Balance November 1, 2009	Nov-09 Receipts	Nov-09 Disbursements	Ending Balance November 30, 2009
Unlmtd Tax Road Bond 2005	426	5,159,270	14,310	32,665	5,140,915
Unlmtd Tax Road Bds '06	427	9,294,757	16,228	292	9,310,693
Unlimited Road Bond 95/97	428	1,608,519	698	-	1,609,217
Unltd Tax Rd Bds 2007	430	25,062,365	579,377	575,000	25,066,742
Unltd Tx Rd Bds 08 03proj	431	9,795,923	885,638	901,000	9,780,561
Unltd Tx Rd Bds 08 07proj	432	18,930,914	290,306	306,992	18,914,228
Unltd Tax Rd/Refdg Bds 2009	433	10,198,940	16,772	15,000	10,200,712
Unltd Tax Rd Bds BAB 2009	434	5,639,073	10,980	10,000	5,640,053
Tax Notes Series 2002	441	1,201,026	843	-	1,201,869
Tax Notes Series 2004	442	6,624,885	408	-	6,625,293
Tax Notes 2006	443	9,940,127	9,585	545,356	9,404,356
Capital Improvement Tn 96	444	-	-	-	-
Capital Improvement Tn 01	445	493,417	83	-	493,500
Capital Imp T/N 01a	446	184,730	31	-	184,761
Permanent Improvement	499	28,091,235	15,437	47,238	28,059,434
Total Capital Projects Funds		<u>192,150,722</u>	<u>3,377,948</u>	<u>4,006,070</u>	<u>191,522,600</u>
 Total Governmental Funds		<u>369,931,625</u>	<u>34,150,362</u>	<u>39,100,705</u>	<u>364,981,282</u>
Internal Service Funds					
Liability Insurance	501	1,055,920	815,284	820,023	1,051,181
Workers' Compensation Ins	502	998,150	295,478	340,602	953,026
Flexible Benefits	503	213,898	253,673	253,651	213,920
Unemployment Insurance	504	481,901	20,081	20,000	481,982
Insurance Claim	505	9,483,172	4,938,750	5,824,678	8,597,244
Employee Paid Benefits	506	96,787	31,658	78,382	50,063
Animal Safety Fund	507	7,599	63,119	46,134	24,584
Total Internal Service Funds		<u>12,337,427</u>	<u>6,418,043</u>	<u>7,383,470</u>	<u>11,372,000</u>
Enterprise Fund					
Collin County Toll Road Authority	599	4,786,032	1,019	142,150	4,644,901
Total Enterprise Fund		<u>4,786,032</u>	<u>1,019</u>	<u>142,150</u>	<u>4,644,901</u>
Trust and Agency Funds:					
Direct Deposit Clearing	698	(17,340)	991,144	555,125	418,679
Weekly Tax	699	-	5,408,916	5,408,916	-
State Fees Agency	701	273,337	397,124	75,077	595,384
Unclaimed Holdings	702	341,429	55	55	341,429
Bail Security	703	54,750	-	-	54,750
DA Seized Funds Registry	704	3	-	-	3
County Clerk - Other	730	1,866,271	979,240	799,696	2,045,815
County Clerk - Trust	731	10,185,122	1,165,711	223,316	11,127,517
Juvenile Probation	732	4,641	11,147	14,045	1,743
Jail Case Coordinator	733	6,431	12,631	6,611	12,451
Jail Commissary	734	986,987	51,277	18,599	1,019,665
District Clerk	735	986,044	388,443	418,889	955,598
District Clerk - Trust	736	4,087,086	639,241	282,456	4,443,871
Inmate Trust	737	136,894	190,003	196,784	130,113
DA Hot Checks	738	87,036	56,758	55,693	88,101
DA Trust Unclaimed Restitution	739	-	-	-	-
Sheriff	740	-	380,090	380,090	-

Collin County, Texas**Unaudited Balances of Cash and Investments - Beginning and Ending Balances
and Statement of Receipts and Disbursements by Fund
November 30, 2009**

<u>Fund Name</u>	<u>Fund Number</u>	<u>Beginning Balance November 1, 2009</u>	<u>Nov-09 Receipts</u>	<u>Nov-09 Disbursements</u>	<u>Ending Balance November 30, 2009</u>
Constable 1	741	-	50,485	29,635	20,850
Constable 2	742	26,795	700	26,795	700
Constable 3	743	111,946	10,425	111,946	10,425
Constable 4	744	10,997	5,332	10,868	5,461
JP 1	745	11,068	131,139	127,272	14,935
JP 2	746	7,973	27,644	25,294	10,323
JP 3-1	747	7,796	37,049	37,329	7,516
JP 3-2	748	20,273	34,854	41,950	13,177
JP 4	749	193,899	146,524	189,318	151,105
Tax Assessor/Collector	750	9,412,906	64,418,325	56,980,666	16,850,565
Child Protective Board	780	150,243	8,552	3,007	155,788
CSCD	781	839,150	449,191	601,416	686,925
CSCD - operating	650-658	3,681,369	368,761	554,969	3,495,161
Total Trust and Agency Funds		<u>33,473,106</u>	<u>76,360,761</u>	<u>67,175,817</u>	<u>42,658,050</u>
<u>Total - All Accounts</u>		<u>\$ 420,528,190</u>	<u>\$ 116,930,185</u>	<u>\$ 113,802,142</u>	<u>\$ 423,656,233</u>

Collin County, Texas
Year to Date Schedule of Transfers
November 30, 2009

	<u>Transfers In</u>	<u>Transfers Out</u>
<u>General Fund</u>		
Transfers to Myers Park	\$ -	\$ 350,000
Transfers to Code Inspection	-	320,000
Total General Fund	<u>-</u>	<u>670,000</u>
<u>Special Revenue Funds</u>		
<u>Myers Park</u>		
Transfers from General Fund	350,000	-
<u>Code Inspection</u>		
Transfers from General Fund	<u>320,000</u>	<u>-</u>
Total Special Revenue Funds	<u>670,000</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	<u>9,786</u>	<u>-</u>
Total Capital Projects Funds	<u>9,786</u>	<u>9,786</u>
Total Transfers	<u><u>\$ 679,786</u></u>	<u><u>\$ 679,786</u></u>

Collin County, Texas
Unaudited Schedule of Long-Term Debt
November 30, 2009

Fund Name	Interest Rates	Date Issued	Maturity	Due as of 11/30/09
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>