

Collin County, Texas

October 31, 2009



Monthly Interim Financial Report (unaudited and unadjusted)

Prepared By:
County Auditor's Office

Jeff May
County Auditor

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

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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 October 31, 2009, is hereby submitted. This report, as required by Local Government Code §114.023 and §114.025, was prepared by the County Auditor and is intended for informational purposes only. The statements are reported on a budgetary basis, which is not in accordance with generally accepted accounting principles.

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

This report 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
October 31, 2009 and 2008

	<u>October 31, 2009</u>	<u>October 31, 2008</u>
Assets:		
Cash and cash equivalents	\$ 211,356,806	\$ 208,661,173
Investments	158,574,818	153,058,696
Receivables:		
Taxes (net of allowance for uncollectible)	176,214,358	174,685,192
Due from other governments	3,486,201	4,791,253
Due from other funds	852,922	7,632,070
Advance to other funds	13,217,721	1,983,852
Interest	191,533	-
Miscellaneous	424,970	515,547
Inventories	3,286,125	3,344,090
Total Assets	<u><u>\$ 567,605,454</u></u>	<u><u>\$ 554,671,873</u></u>
Liabilities:		
Accounts payable	\$ 1,609,128	\$ 4,441,736
Payroll related costs payable	1,188,921	1,259,611
Lease deposits payable	26,197	26,197
Due to other governments	26,124	18,005
Due to other funds	344,611	5,065,870
Deferred tax revenue	176,144,638	173,684,484
Total Liabilities	<u>179,339,619</u>	<u>184,495,903</u>
Fund Balance:		
Reserved for:		
Debt service	7,601,580	8,001,354
Capital projects	152,124,445	137,749,348
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	14,012,018	15,573,690
Myers Park Foundation	123,057	122,243
Encumbrances	54,482,351	63,280,517
Inventories	3,286,125	3,344,090
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	833,158	769,944
Unreserved and undesignated		
General fund	112,672,389	103,240,594
Special revenue funds	19,426,720	18,807,005
Total Fund Balance	<u>388,265,835</u>	<u>370,175,970</u>
Total Liabilities and Fund Balance	<u><u>\$ 567,605,454</u></u>	<u><u>\$ 554,671,873</u></u>

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

For the One Month Ended October 31, 2009 and 2008

	Totals (Memorandum Only)	
	October 31, 2009	October 31, 2008
Revenues:		
Property taxes	\$ 219,571	\$ 1,145,711
Fees and permits	1,170,942	1,330,960
Federal and state funds	1,456,210	3,195,023
Charges for services	615,594	461,885
Fines and forfeitures	250,430	296,769
Rental revenues	96,760	92,831
Interest	276,123	106,944
Miscellaneous	121,971	173,436
Total Revenues	<u>4,207,601</u>	<u>6,803,559</u>
Expenditures:		
Current		
General administration	1,204,608	1,526,352
Judicial	641,609	703,644
Financial administration	334,252	353,448
Legal	417,119	436,484
Public facilities	338,359	327,133
Equipment services	80,351	93,325
Public safety	2,627,507	2,720,615
Public transportation	675,115	710,822
Health and welfare	403,351	577,155
Culture and recreation	49,136	21,277
Conservation	9,284	12,590
Capital projects - capital outlay	38,076	3,584,059
Total Expenditures	<u>6,818,767</u>	<u>11,066,904</u>
Excess (deficiency) of revenues over (under) expenditures	(2,611,166)	(4,263,345)
Other financing sources (uses):		
Transfers in	679,786	-
Transfers out	(679,786)	-
Sale of assets	9,686	-
Total other financing sources (uses)	<u>9,686</u>	<u>-</u>
Net change in fund balances	(2,601,480)	(4,263,345)
Fund balance - beginning	390,867,315	374,439,315
Fund balance - ending	<u><u>\$ 388,265,835</u></u>	<u><u>\$ 370,175,970</u></u>

COLLIN COUNTY, TEXAS

Unaudited Statement of Net Assets

Internal Service Funds

October 31, 2009 and 2008

	October 31, 2009	October 31, 2008
Assets:		
Current assets:		
Cash and cash equivalents	\$ 7,795,177	\$ 10,606,294
Investments	4,542,251	4,398,740
Receivables:		
Due from other funds	102,206	12,960
Miscellaneous receivables	56,032	2,005
Total current assets	12,495,666	15,019,999
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	15,134,698	17,776,167
Liabilities:		
Current liabilities:		
Accounts payable	704,622	642,705
Payroll payable	10,103	-
Claims payable	1,939,389	1,939,389
Total current liabilities	2,654,114	2,582,094
Noncurrent liabilities:		
Advance from other funds	1,700,444	1,983,852
Total noncurrent liabilities	1,700,444	1,983,852
Total liabilities	4,354,558	4,565,946
Net assets:		
Net assets, invested in capital assets	2,639,032	2,756,168
Unrestricted	8,141,108	10,454,053
Total net assets	\$ 10,780,140	\$ 13,210,221

COLLIN COUNTY, TEXAS

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

Internal Service Funds

For the One Month Ended October 31, 2009 and 2008

	October 31, 2009	October 31, 2008
Operating revenues:		
Premiums	\$ 541,305	\$ 528,447
Charges for services	55,752	303,761
Other	170	68,356
Total operating revenues	<u>597,227</u>	<u>900,564</u>
Operating expenses:		
Administration	64,375	107,673
Benefits	1,065,674	1,135,735
Depreciation	-	-
Total operating expenses	<u>1,130,049</u>	<u>1,243,408</u>
Operating income	(532,822)	(342,844)
Nonoperating revenues (expenses):		
Interest income	<u>10,666</u>	<u>29,366</u>
Total nonoperating revenues (expenses)	<u>10,666</u>	<u>29,366</u>
Change in net assets	(522,156)	(313,478)
Total net assets – beginning	<u>11,302,296</u>	<u>13,523,699</u>
Total net assets – ending	<u><u>\$ 10,780,140</u></u>	<u><u>\$ 13,210,221</u></u>

Collin County, Texas
 Budget vs Actual by Department and Function - General Fund
 October 31, 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	\$ 7,394	\$ 186,608	3.8%
Commissioners Court	647,947	648,122	28,100	620,022	4.3%
County Clerk	2,478,603	6,390,209	71,848	6,318,361	1.1%
Support Services	1,479,373	1,479,421	236,641	1,242,780	16.0%
Human Resources	1,488,210	1,499,325	52,814	1,446,511	3.5%
Veterans Service	204,571	204,571	5,840	198,731	2.9%
ERP	524,918	524,918	21,175	503,743	4.0%
Non-Departmental	19,231,921	21,952,064	466,073	21,485,991	2.1%
Non-Departmental Capital	536,600	546,563	2,299	544,264	0.4%
Administrative Services	807,741	807,791	29,901	777,890	3.7%
Risk Management	1,655,447	1,655,447	3,638	1,651,809	0.2%
Information Technology	3,296,679	3,372,903	115,186	3,257,717	3.4%
Elections	1,381,875	1,461,025	44,767	1,416,258	3.1%
Records	543,492	545,742	17,227	528,515	3.2%
Telecommunications	1,927,148	1,968,760	23,350	1,945,410	1.2%
Housing Finance Corp	60,000	60,000	-	60,000	0.0%
Total General Administration	36,458,186	43,310,863	1,126,253	42,184,610	
<u>Judicial</u>					
County Court - Probate	451,930	452,128	17,255	434,873	3.8%
County Courts at Law - shared	163,300	163,500	4,515	158,985	2.8%
County Court at Law I	468,368	468,633	19,043	449,590	4.1%
County Court at Law II	509,090	509,189	19,297	489,892	3.8%
County Court at Law III	466,953	467,008	18,185	448,823	3.9%
County Court at Law IV	482,370	482,588	8,455	474,133	1.8%
County Court at Law V	466,321	468,090	19,128	448,962	4.1%
County Court at Law VI	450,941	452,646	18,009	434,637	4.0%
County Court at Law Clerks	1,500,221	1,500,233	55,384	1,444,849	3.7%
County Clerks - Probate/Mental	566,637	566,817	11,024	555,793	1.9%
District Courts - shared	419,242	419,630	47,528	372,102	11.3%
199th District Court	323,869	324,192	12,694	311,498	3.9%
219th District Court	314,127	314,539	12,066	302,473	3.8%
296th District Court	323,785	325,593	12,354	313,239	3.8%
366th District Court	304,784	305,304	11,309	293,995	3.7%
380th District Court	293,490	293,632	11,177	282,455	3.8%
401st District Court	323,236	323,578	12,724	310,854	3.9%
416th District Court	337,790	337,840	12,666	325,174	3.7%
417th District Court	301,401	301,433	11,526	289,907	3.8%
429th District Court	282,345	284,852	7,679	277,173	2.7%
District Clerk	3,791,435	3,794,052	135,780	3,658,272	3.6%
Justice of the Peace - Pct 1	468,144	468,144	18,697	449,447	4.0%
Justice of the Peace - Pct 2	404,011	404,011	16,037	387,974	4.0%
Justice of the Peace - Pct 3-1	366,648	368,359	13,795	354,564	3.7%
Justice of the Peace - Pct 3-2	438,500	438,500	16,099	422,401	3.7%
Justice of the Peace - Pct 4	523,637	523,840	19,460	504,380	3.7%
Total Judicial	14,742,575	14,758,331	561,886	14,196,445	

Collin County, Texas
 Budget vs Actual by Department and Function - General Fund
 October 31, 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	\$ 93,229	\$ 2,440,868	3.7%
Budget Director	582,280	582,280	16,826	565,454	2.9%
Budget Collections	281,686	281,786	8,588	273,198	3.0%
Tax Assessor-Collector	4,530,981	4,541,024	156,302	4,384,722	3.4%
Treasury	286,699	286,699	10,781	275,918	3.8%
Tax Appraiser	1,130,276	1,130,276	-	1,130,276	0.0%
Purchasing Department	1,259,459	1,259,459	48,526	1,210,933	3.9%
Total Financial Administration	10,604,579	10,615,621	334,252	10,281,369	
<u>Legal</u>					
District Attorney	10,775,827	10,779,624	411,286	10,368,338	3.8%
Total Legal	10,775,827	10,779,624	411,286	10,368,338	
<u>Public Facilities</u>					
Bloomdale Admin Building	608,800	616,062	5,273	610,789	0.9%
Park Hill Prairie	3,000	3,000	-	3,000	0.0%
Justice Center	2,265,558	2,269,344	6,500	2,262,844	0.3%
Medical Examiner	76,639	77,039	-	77,039	0.0%
Old Post Office	4,364	5,604	-	5,604	0.0%
Juvenile Detention Center	114,969	117,969	991	116,978	0.8%
County Courthouse	-	1,679	410	1,269	24.4%
University Drive Courts	738,239	738,298	4,417	733,881	0.6%
Bloomdale Road Courthouse	1,156,562	1,169,287	9,741	1,159,546	0.8%
Outlying JP Offices	59,586	59,586	211	59,375	0.4%
Park Plaza Sub-courthouse	111,175	111,175	1,949	109,226	1.8%
Minimum Security	127,741	127,908	336	127,572	0.3%
Service Center	173,282	174,115	529	173,586	0.3%
Facilities Management	1,890,051	1,898,084	162,942	1,735,142	8.6%
Building Superintendent	3,423,083	3,423,745	123,123	3,300,622	3.6%
Election Office/Warehouse	31,015	31,015	313	30,702	1.0%
Total Public Facilities	10,784,064	10,823,910	316,731	10,507,179	
<u>Equipment Services</u>	2,278,966	2,285,277	80,351	2,204,926	3.5%
<u>Public Safety</u>					
Ambulance	907,534	907,534	133,413	774,121	14.7%
Fire Marshall	1,370,499	1,370,941	264,338	1,106,603	19.3%
Breathalyzer Program	40,000	40,000	-	40,000	0.0%
Constable, Pct 1	968,241	968,403	39,402	929,001	4.1%
Constable, Pct 2	437,568	437,568	14,280	423,288	3.3%
Constable, Pct 3	1,333,189	1,335,992	47,080	1,288,912	3.5%
Constable, Pct 4	976,356	976,920	40,958	935,962	4.2%
Sheriff	12,283,284	12,316,419	492,110	11,824,309	4.0%
Jail Operations	19,024,596	19,054,184	799,898	18,254,286	4.2%
Minimum Security	3,247,508	3,251,811	126,417	3,125,394	3.9%

Collin County, Texas
 Budget vs Actual by Department and Function - General Fund
 October 31, 2009

	2010 Adopted Budget	2010 Revised Budget	2010 Year to date Actual	Variance favorable (Unfavorable)	% Annual Budget Used
Medical Examiner	1,091,234	1,091,416	37,516	1,053,900	3.4%
Civil Defense	10,318	10,318	7,752	2,566	75.1%
Highway Patrol	23,723	23,723	3,804	19,919	16.0%
Juvenile Board	300,000	300,000	5,550	294,450	1.9%
Community Supervision	60,000	60,000	-	60,000	0.0%
County Corrections	185,486	185,486	11,105	174,381	6.0%
Child Abuse Task Force	318,491	318,491	12,963	305,528	4.1%
911 Addressing	540,174	604,392	19,297	585,095	3.2%
Jail Cafeteria	47,250	47,275	1,865	45,410	3.9%
Holding Facility	2,503,368	2,504,811	98,564	2,406,247	3.9%
Homeland Security	541,956	542,474	16,296	526,178	3.0%
Total Public Safety	<u>46,210,775</u>	<u>46,348,158</u>	<u>2,172,608</u>	<u>44,175,550</u>	
<u>Health and Welfare</u>					
Mental Health/Retardation	1,319,125	1,319,125	-	1,319,125	0.0%
Inmate Health	4,625,000	4,625,000	301,153	4,323,847	6.5%
Pauper Care and Charity	3,000	3,000	-	3,000	0.0%
Substance Abuse	215,267	215,267	7,874	207,393	3.7%
Indigent Defense Coordinator	125,222	125,222	4,490	120,732	3.6%
Indigent Criminal Defendants	5,015,400	5,016,185	25,595	4,990,590	0.5%
Total Health and Welfare	<u>11,303,014</u>	<u>11,303,799</u>	<u>339,112</u>	<u>10,964,687</u>	
<u>Culture and Recreation</u>					
Libraries	299,220	299,220	-	299,220	0.0%
Open Space	27,250	34,695	30	34,665	0.1%
Historical Commission	81,900	112,965	32,000	80,965	28.3%
Total Culture and Recreation	<u>408,370</u>	<u>446,880</u>	<u>32,030</u>	<u>414,850</u>	
<u>Conservation</u>					
Agricultural Extension	302,496	302,973	9,284	293,689	3.1%
Total Conservation	<u>302,496</u>	<u>302,973</u>	<u>9,284</u>	<u>293,689</u>	
Total General Fund Operating	<u>\$ 143,868,852</u>	<u>\$ 150,975,436</u>	<u>\$ 5,383,793</u>	<u>\$ 145,591,643</u>	

Collin County, Texas**Budget vs Actual by Department and Function - Road & Bridge Fund**
October 31, 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	\$ 622,977	20,719,512	2.9%
Engineering	410,657	411,069	14,690	396,379	3.6%
Public works	468,566	468,566	17,551	451,015	3.7%
Soil conservation	44,035	46,288	1,783	44,505	3.9%
Special Projects	215,943	215,943	8,463	207,480	3.9%
Non-departmental	536,535	1,500,714	9,651	1,491,063	0.6%
Total Road & Bridge Operating	<u>\$ 18,511,932</u>	<u>\$ 23,985,069</u>	<u>\$ 675,115</u>	<u>\$ 23,309,954</u>	

Collin County, Texas

Unaudited Balances of Cash and Investments - Beginning and Ending Balances and Statement of Receipts and Disbursements by Fund October 31, 2009

Fund Name	Fund Number	Beginning Balance October 1, 2009	Oct-09 Receipts	Oct-09 Disbursements	Ending Balance October 31, 2009
General Fund	001	\$ 137,116,027	\$ 13,431,067	\$ 21,132,732	\$ 129,414,362
Special Revenue Funds:					
Road And Bridge	010	13,445,690	750,332	1,205,865	12,990,157
Farm To Market	011	20,138	4	-	20,142
Lateral Road	012	492,759	60,038	-	552,797
Judicial Appellate Fund	013	166,954	4,721	-	171,675
Air Check Texas	014	519	-	-	519
Court Reporters Fund	015	138,443	13,961	23,024	129,380
Tax A/C Motor Vehicle Tax	017	5,595	1	3,707	1,889
Juvenile Probation	018	1,120,447	470,771	1,203,321	387,897
Pre-Trial Release	019	25,597	9	290	25,316
Jury Fund	020	783,749	8,784	54,996	737,537
Law Library	021	1,675,643	36,261	33,865	1,678,039
Myers Park Operating	022	535,514	369,710	33,816	871,408
Farm Museum Memorial	023	10,408	4	-	10,412
Open Space Parks	024	2,735	1	-	2,736
Co Clrk Rec Mgmt & Pres	025	2,313,822	47,144	83,370	2,277,596
Dist Clrk Rec Mgmt & Pres	026	627,379	4,587	1,546	630,420
Juvenile Delinquency Prevention	027	27	-	-	27
Justice Court Technology	028	605,685	7,116	4	612,797
Courthouse Security	029	882,986	22,134	51,489	853,631
Code Inspection Fund	030	17,206	337,236	32,584	321,858
Economic Development 2001	031	30,098	6	-	30,104
Dangerous Wild Animal	032	2,100	1	-	2,101
Contract Elections	033	569,131	577	307	569,401
Chapter 19 Fund	034	-	-	-	-
Election Equipment	035	13,054	4	-	13,058
Sheriffs Drug Forfeiture	036	95,641	17	4,567	91,091
DA Drug Forfeiture	037	401,028	1,519	112	402,435
DA Service Fee	038	213,046	38,584	3,010	248,620
Myers Park Foundation	039	123,035	22	-	123,057
Healthcare Foundation	040	14,369,096	3,219,202	3,470,884	14,117,414
Juvenile Alternative Ed	041	158,630	47	21,803	136,874
Child Abuse Prevention	042	751	23	-	774
County Rec Mgmt & Pres	044	1,067,393	13,217	-	1,080,610
Juvenile OCSOP	045	352,659	11,165	-	363,824
Court Initiated Guardianship	047	46,646	1,616	-	48,262
DA Deferred Prosec Prgm	049	49,550	5,239	-	54,789
Drug Court Program Fund	050	24,150	721	-	24,871
SCAAP Fund	051	738,202	-	-	738,202
CCL Fee Prog Excess Distribution	054	-	17,299	-	17,299
Federal Grants Fund	101	146,492	-	1,017	145,475
Bioterrorism Grant	102	(181,773)	106,232	41,701	(117,242)
Federal Homeland Security Grant	103	(4,934)	4,636	144,472	(144,770)
City Readiness Initiative	104	(40,151)	35,321	4,499	(9,329)
LLEBG 2003	106	1,373	-	-	1,373
Healthcare Grants	108	(230,965)	2,136	124,649	(353,478)
2007 Justice Assistant Grant	110	10,059	2	10,011	50
CPS Board Grants	112	(44,405)	16,297	20,656	(48,764)

Collin County, Texas

Unaudited Balances of Cash and Investments - Beginning and Ending Balances and Statement of Receipts and Disbursements by Fund October 31, 2009

Fund Name	Fund Number	Beginning Balance October 1, 2009	Oct-09 Receipts	Oct-09 Disbursements	Ending Balance October 31, 2009
2008 Justice Assist Grant	113	8,980	2	-	8,982
DSHS Grant	116	-	-	3,262	(3,262)
Private Sector Healthcare Grant	161	87,279	-	7,094	80,185
State Grants Fund	180	48,420	-	-	48,420
TCEQ Grant Fund	181	378,358	-	91,862	286,496
Juv Acct Inc Block Grant	182	-	-	-	-
Leose Education	198	150,929	592	2,430	149,091
Total Special Revenue Funds		41,455,168	5,607,291	6,680,213	40,382,246

Debt Service Funds:

Ltd Tax Perm Imp 2000 DS	203	381,280	3,374	708	383,946
Lim Tax Perm Imp 2001 DS	204	38,415	1,090	453	39,052
Ltd Tax Perm Imp 2002 DS	205	198,712	6,096	2,671	202,137
Ltd Tax Pi & Rfnd 2004 DS	206	118,495	3,839	1,815	120,519
Lmtd Tax P/I & Rfd 2005 DS	207	499,427	15,700	8,309	506,818
Lmtd Tax Perm Imp Bd 2006 DS	208	647,670	8,454	3,844	652,280
Ltd Tax Perm Imp 2007 DS	211	31,709	562	258	32,013
Ltd Tax Ref & PI 2008 DS	212	388,461	8,398	2,924	393,935
Ltd Tax Ref & PI 2009 DS	214	143,698	13,423	12,444	144,677
Ltd Tax PI BAB 2009B DS	215	366	9,820	9,742	444
Unlimited Rd Bond 1999 DS	223	336,479	7,614	2,617	341,476
Unlm Road Bond 2001 DS	224	102,862	3,079	1,352	104,589
Unlmt Tax Rd/Rfd 2004 DS	225	347,803	14,500	7,484	354,819
Unlmt Rd & Rfd 2005 DS	226	866,866	11,110	4,692	873,284
Unlmt Tax Rd Bds 2006 DS	227	336,147	4,032	1,837	338,342
Unltd Tax Rd/Rfd 2007 DS	230	808,775	14,836	7,034	816,577
Unltd Tax Rd Bds 2008 DS	231	323,074	10,677	5,033	328,718
Unltd Tax Rd/Refdg Bds 2009 DS	233	88,600	14,837	13,519	89,918
Unltd Tax Rd Bds BAB 2009 DS	234	1,178	5,924	5,842	1,260
Tax Notes Series 2004 DS	242	952,176	5,984	2,505	955,655
Tax Notes Series 2006 DS	243	704,045	8,447	3,823	708,669
Unlm Tax Rfd Ser 2001 DS	305	163,520	4,665	2,211	165,974
Total Debt Service Funds		7,479,758	176,461	101,117	7,555,102

Capital Projects Funds:

Ltd Tax Perm Improve 99a	402	612,971	110	-	613,081
Ltd Tax Perm Imp 2000	403	87,529	16	-	87,545
Lmtd Tax P/I Series '01	404	1,310,137	1,178	-	1,311,315
Ltd Tax Perm Imp 2002	405	1,787,682	2,157	-	1,789,839
Ltd Tax Perm Imp 2004	406	680,274	137	-	680,411
Lmtd Tax Perm Imp 2005	407	1,752,405	328	2,347	1,750,386
Lmtd Tax Perm Imp Bds '06	408	2,043,383	365	-	2,043,748
Ltd Tax Perm Imp 2007	411	1,418,606	269	-	1,418,875
Ltd Tx Ref&Pi 2008 07proj	412	1,109,376	203	11	1,109,568
Ltd Tx Ref&Pi 2008 03proj	413	2,158,652	741	2,968	2,156,425
Ltd Tax Ref & PI 2009	414	18,309,723	3,258	9,500	18,303,481
Ltd Tax PI BAB 2009B	415	10,109,623	1,799	9,500	10,101,922
Unlimited Road Bond 99	421	2,928,442	2,085	31,107	2,899,420
Unlimited Road Bond 99a	422	1,366,883	734	-	1,367,617
Unlimited Road Bond 00/01	423	3,570,980	5,671	-	3,576,651
Unlmt Tax Rd Bonds 2004	425	10,702,677	13,170	590	10,715,257

Collin County, Texas

Unaudited Balances of Cash and Investments - Beginning and Ending Balances and Statement of Receipts and Disbursements by Fund October 31, 2009

Fund Name	Fund Number	Beginning Balance October 1, 2009	Oct-09 Receipts	Oct-09 Disbursements	Ending Balance October 31, 2009
Unlmt'd Tax Road Bond 2005	426	5,151,336	14,887	6,953	5,159,270
Unlmt'd Tax Road Bds '06	427	9,277,665	17,092	-	9,294,757
Unlimited Road Bond 95/97	428	1,607,740	779	-	1,608,519
Unltd Tax Rd Bds 2007	430	25,057,864	4,501	-	25,062,365
Unltd Tx Rd Bds 08 03proj	431	10,474,327	2,816	681,220	9,795,923
Unltd Tx Rd Bds 08 07proj	432	18,918,477	18,434	5,997	18,930,914
Unltd Tax Rd/Refdg Bds 2009	433	10,206,624	1,816	9,500	10,198,940
Unltd Tax Rd Bds BAB 2009	434	5,643,659	1,004	5,590	5,639,073
Tax Notes Series 2002	441	1,199,904	1,122	-	1,201,026
Tax Notes Series 2004	442	6,624,467	418	-	6,624,885
Tax Notes 2006	443	9,929,305	10,822	-	9,940,127
Capital Improvement Tn 96	444	9,785	9,645	19,430	-
Capital Improvement Tn 01	445	493,322	95	-	493,417
Capital Imp T/N 01a	446	174,908	9,822	-	184,730
Permanent Improvement	499	28,131,907	29,331	70,003	28,091,235
Total Capital Projects Funds		192,850,633	154,805	854,716	192,150,722
Total Governmental Funds		378,901,586	19,369,624	28,768,778	369,502,432
Internal Service Funds					
Liability Insurance	501	1,847,655	2,556	794,291	1,055,920
Workers' Compensation Ins	502	1,101,553	93,170	196,573	998,150
Flexible Benefits	503	208,696	249,881	244,679	213,898
Unemployment Insurance	504	501,099	87	19,285	481,901
Insurance Claim	505	10,940,922	1,856,274	3,314,024	9,483,172
Employee Paid Benefits	506	93,637	31,631	28,481	96,787
Animal Safety Fund	507	235,037	7,056	234,494	7,599
Total Internal Service Funds		14,928,599	2,240,655	4,831,827	12,337,427
Enterprise Fund					
Collin County Toll Road Authority	599	4,878,571	10,843	103,382	4,786,032
Total Enterprise Fund		4,878,571	10,843	103,382	4,786,032
Trust and Agency Funds:					
Direct Deposit Clearing	698	-	1,285,424	1,302,764	(17,340)
Weekly Tax	699	-	592,463	592,463	-
State Fees Agency	701	1,057,049	310,321	1,094,033	273,337
Unclaimed Holdings	702	341,429	731	731	341,429
Bail Security	703	54,750	-	-	54,750
DA Seized Funds Registry	704	3	-	-	3
County Clerk - Other	730	2,062,497	1,143,148	1,339,374	1,866,271
County Clerk - Trust	731	10,177,494	534,321	526,693	10,185,122
Juvenile Probation	732	5,064	14,429	14,852	4,641
Jail Case Coordinator	733	-	6,431	-	6,431
Jail Commissary	734	999,208	1,026	13,247	986,987
District Clerk	735	895,159	477,172	386,287	986,044
District Clerk - Trust	736	4,049,257	611,178	573,349	4,087,086
Inmate Trust	737	31,792	240,577	135,475	136,894
DA Hot Checks	738	90,794	46,335	50,093	87,036
DA Trust Unclaimed Restitution	739	-	-	-	-

Collin County, Texas

Unaudited Balances of Cash and Investments - Beginning and Ending Balances
and Statement of Receipts and Disbursements by Fund
October 31, 2009

<u>Fund Name</u>	<u>Fund Number</u>	<u>Beginning Balance October 1, 2009</u>	<u>Oct-09 Receipts</u>	<u>Oct-09 Disbursements</u>	<u>Ending Balance October 31, 2009</u>
Sheriff	740	-	336,567	336,567	-
Constable 1	741	-	27,511	27,511	-
Constable 2	742	-	27,213	418	26,795
Constable 3	743	7,248	119,194	14,496	111,946
Constable 4	744	7,384	9,899	6,286	10,997
JP 1	745	12,523	136,573	138,028	11,068
JP 2	746	6,767	32,587	31,381	7,973
JP 3-1	747	127,764	49,095	169,063	7,796
JP 3-2	748	18,073	35,353	33,153	20,273
JP 4	749	254,713	197,379	258,193	193,899
Tax Assessor/Collector	750	9,730,063	17,639,739	17,956,896	9,412,906
Child Protective Board	780	151,108	5,992	6,857	150,243
CSCD	781	820,809	605,154	586,813	839,150
CSCD - operating	650-658	3,797,099	314,749	430,479	3,681,369
Total Trust and Agency Funds		<u>34,698,047</u>	<u>24,800,561</u>	<u>26,025,502</u>	<u>33,473,106</u>
<u>Total - All Accounts</u>		<u>\$ 433,406,803</u>	<u>\$ 46,421,683</u>	<u>\$ 59,729,489</u>	<u>\$ 420,098,997</u>

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

Fund Name	Interest Rates	Date Issued	Maturity	Due as of October 31, 2009
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>