Collin County, Texas

May 31, 2009

Monthly Interim Financial Report
(unaudited and unadjusted)

Prepared By:
County Auditor's Office

Donald W. Cozad CIO, RTA/C
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: Rounding of cents to whole dollars can cause a slight difference between sums of detail lines and totals.

COLLIN COUNTY

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June 30, 2009

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, 2009, and for the month ended May 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 includes Money Matters!!, a narrative with charts and tables, and statutorily required Financial Statements and Schedules, as well as selected statistical details.

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.

This report can be seen on the internet at: http://www.co.collin.tx.us/auditor.

Respectfully submitted,

/s/ Donald W. Cozad

Donald W. Cozad CIO, RTA/C
County Auditor

Money Matters!!

May 31, 2009 **Fiscal Period 8 of 12**

Interim Monthly Financial Report (unaudited)

As required by Local Government Code 114.023

The following report is presented by the County Auditor, as required by state statute, to the Commissioners Court of Collin County to inform the Court as to the financial status of the County. This report is presented monthly.

Revenues

In fiscal year 2008, property taxes accounted for approximately 70.2% of county revenues. Collection of those taxes is primarily in December and January. As of May 31, we have collected 99.1% of budgeted tax revenues. Additional revenue streams include fines and fees, charges for services, inter-governmental revenue, interest and other revenues. Each year, the County must fund expenditures during the first quarter of the fiscal year (Oct – Dec) from reserves. For FY 2009, the tax rate is $0.2425 per $100 valuation. Property taxes provide operating funds for the general fund, the general road and bridge fund, the jury fund, and the permanent improvement fund, as well as funding for debt service principal and interest payments. With the tax collections through May, we are ahead of the FY 2008 collections by 2.6%. We continue to be behind in fees and permits, as well as federal and state funding. We are ahead in revenues from charges for services and fines and forfeitures. Interest income is significantly lower, by more than half of last year.

Year to Date Total Revenue - Governmental Funds
With Comparative Totals for Fiscal Year 2009
For the Eight Month Period Through May 31

Revenue by Source	FY 2009 YTD	FY 2008 YTD	Change from 2008	Percent Change from 2008
Property taxes	$ 171,448,952	$ 167,176,078	$ 4,272,874	2.6%
Fees and permits	15,696,207	18,692,608	(2,996,401)	-16.0%
Federal and state funds	8,557,663	9,823,818	(1,266,155)	-12.9%
Charges for services	5,804,735	4,355,882	1,448,853	33.3%
Fines and forfeitures	2,995,878	2,293,296	702,582	30.6%
Other local gov't funds	-	(656,549)	656,549	0.0%
Rental revenues	765,087	848,133	(83,046)	-9.8%
Interest	4,503,517	9,713,165	(5,209,648)	-53.6%
Miscellaneous	722,913	598,873	124,040	20.7%
	$ 210,494,952	$ 212,845,304	$ (2,350,352)	-1.1%

Expenditures

Prior to the start of the current fiscal year, the Commissioners Court adopted the FY 2009 combined operating budget (except debt service) totaling $268.1 million. The General Fund is $142.9 million of the total. The table below is for all governmental funds.

Year to Date Total Expenditures - Governmental Funds
With Comparative Totals for Fiscal Year 2009
For the Eight Month Period Through May 31

Expenditures by Function	FY 2009 YTD	FY 2008 YTD	Change from 2008	Percent Change from 2008
General administration	$ 17,636,705	$ 14,119,358	$ 3,517,347	24.9%
Judicial	10,319,396	9,969,505	349,891	3.5%
Financial administration	6,288,938	6,098,368	190,570	3.1%
Legal	6,673,912	6,398,248	275,664	4.3%
Public facilities	6,311,483	6,838,587	(527,104)	-7.7%
Equipment services	1,210,550	1,458,579	(248,029)	-17.0%
Public safety	36,541,666	35,098,108	1,443,558	4.1%
Public transportation	10,988,818	10,361,768	627,050	6.1%
Health and welfare	10,485,333	10,309,431	175,902	1.7%
Culture and recreation	733,530	685,641	47,889	7.0%
Conservation	166,708	212,004	(45,296)	-21.4%
Capital outlay	38,397,361	38,881,940	(484,579)	-1.2%
Debt service:				
Principal	24,490,000	21,560,000	2,930,000	13.6%
Interest	9,522,144	10,090,868	(568,724)	-5.6%
Bond issuance costs	-	-	-	0
	$ 179,766,544	$ 172,082,405	$ 7,684,139	4.5%

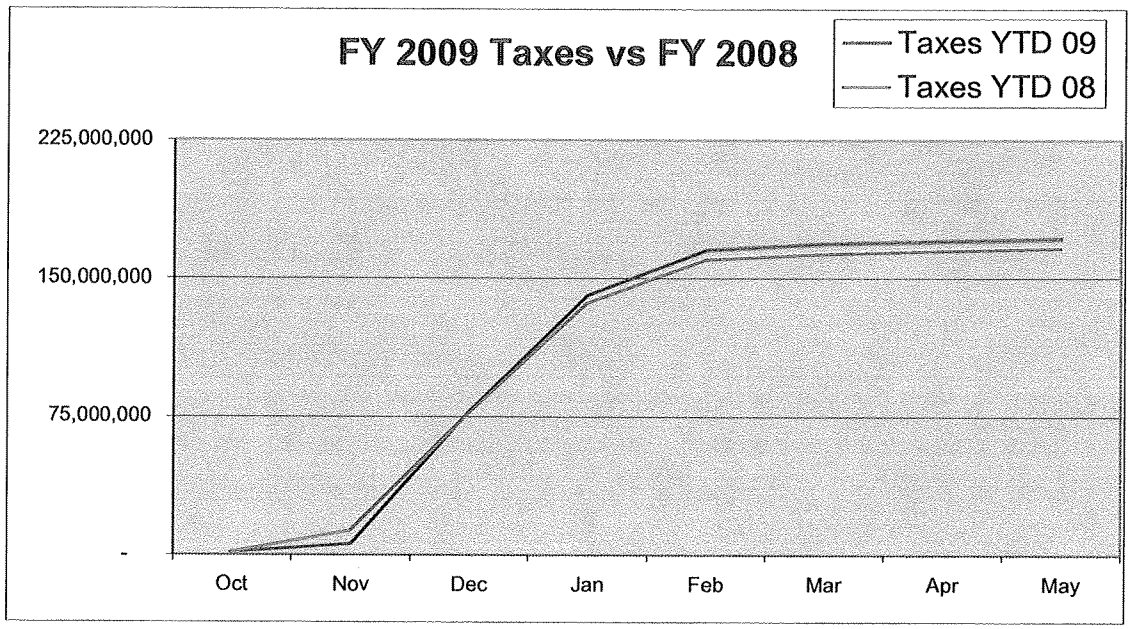
Year to Date Revenue and Expenditures - Governmental Funds
With Comparative Totals for Fiscal Year 2009
For the Eight Month Period Through May 31

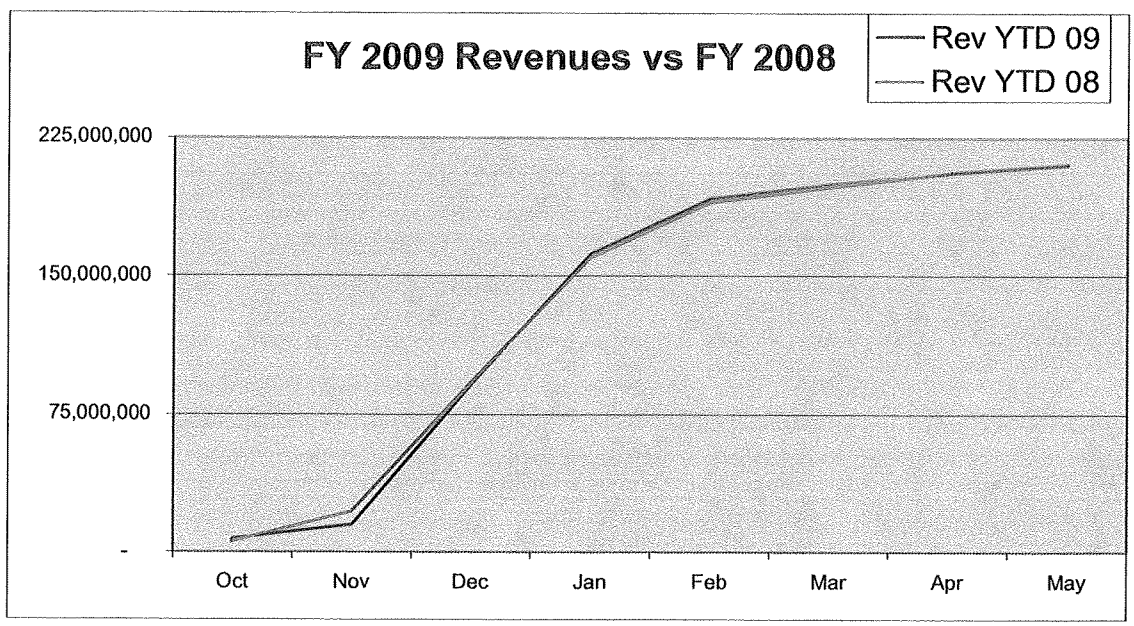
Expenditures by Function	FY 2009 YTD	FY 2008 YTD	Change from 2008	Increase (Decrease) from 2008
Total Revenues	$ 210,494,952	$ 212,845,304	$ (2,350,352)	-1.1%
Total Expenditures	179,766,544	172,082,405	7,684,139	4.5%
Change in Fund Balance	$ 30,728,408	$ 40,762,899	(10,034,491)	-24.6%

Variances and Trends

Governmental Funds – Revenues by Source

As noted above, property tax collections have now exceeded FY 2008 by about $4.3 million for the same period. It is very interesting when the revenues recorded for both FY 09 and FY 08 are graphed. The rate of increase is very evident over time and appears to be very similar in its movement between the two years. Tracking this over several years may provide more insights.





In the General Fund, with 8 months (66.7% of the year) passed, comparing year to date actual revenues to budgeted revenues:

- Taxes collected are at 98.7% of total budgeted tax revenues.
- Fees and Permits are behind budget with only 54.1% of budgeted revenues collected.
- Federal and State funds are behind budget compared to the percent of year passed (53.2%).
- Charges for Services are behind budgeted revenues at 58.1%.
- Fines and Forfeitures are behind budgeted revenues at 53.7% of budgeted revenues.

In the Road and Bridge Fund:

- Taxes (includes all taxes) collected are at 98.7% of total budgeted revenues.
- Fees and Permits are ahead of budgeted revenues at 70.0% of budget collected.
- Fines and Forfeitures are slightly behind budgeted revenues at 76.7% of budget.

Budgetary Highlights – FY 2009

The legal level of budgetary control for the General Fund is the level at which the budget is adopted; that is, the budget is adopted by department and in total according to four major categories:

- Salaries and benefits;
- Maintenance and operating;
- Travel and education; and
- Capital purchases.

These expenditures for both the General Fund and the Road and Bridge Fund are below the equivalent budget year. With 66.7% of the year passed, the following percentages of expenditures have been noted for the two funds which employ the largest number of employees.

In the General Fund, year to date budgeted expenditures after eight months of the year total $98.1 million for all departments; year to date actual expenditures are $89.9 million. Expenditures for the first eight months are lower by $8.2 million. Salary and benefits are lower than budgeted for the eight months by about $2.9 million through May 31.

In other budgeted expenditure categories in the General Fund, we are favorable in both maintenance and operating expenses ($5.2 million below budget) and in the training and travel expenses ($155,445 below budget) at this time. Generally this trend will continue for the year, if recent past history is an indicator. Capital expenditures in the General Fund are slightly above budget, but this is normal and should level out to budgeted expenditures or just below, based on recent history.

In Road and Bridge, total expenses are at $12.5 million for the first eight months of the year, with the budgeted expenditures for the same period at $15.8 million. This is an overall favorable variance at May 31 of $3.3 million. This is an increase over the April favorable variance of $2.6

million. This variance will most likely continue to drop as we continue through the primary road maintenance months.

Outlook

Statute provides that the County Auditor provide whatever information is considered appropriate for the Commissioners Court and the District Judges to understand the financial condition of the county. This report will be published not only for presentation to the Court and the Judges, but will also be available on our web site for pubic review and information.

The continuing concern is the impact of the recession on property taxes in the next fiscal year. As the largest source of revenues the County collects to fund its operations, property taxes collections usually do not show the effects of an economic downturn until at least the year following the year of the downturn. For Collin County, that will be FY 2010 and continuing into 2011. Municipalities do not have the same calendar of effects from a downturn; with their primary source of revenue being sales tax, the effects are felt much faster, as buyers slow their purchases during a downturn; that also gives the an earlier recovery time.

So far this year, we have collected, for General Fund revenues not including taxes, 79.35% of the budgeted revenues for the first eight months ($16.7 million collected vs. $20.9 million budgeted). In the Road and Bridge Fund, things are slightly better. After removing the Air Check Texas State funds received (which are paid out in total to NCTCOG) of $2.4 million, non-property tax revenues are 5.4% ahead for the year over budgeted revenues ($9.8 million actual vs. $9.3 million budgeted).

The County enjoys a broad, healthy tax base that provides adequate revenues to support basic services. The County conservatively manages its resources, using cost containment practices ranging from performance programs to position savings to other ways to reduce or eliminate non-performing programs. As of September 30, 2008, the unreserved fund balance for the General Fund was $110.7 million; this is 73.6% of budgeted General Fund expenditures for FY 2009. The management of the County has placed it in sound financial position to mitigate most economic uncertainty. That does not replace the need for continuing close observation and examination of every expenditure to ensure the money spent is spent wisely and properly.

The County is currently participating with 11 other large counties to customize and implement a new case management software system. The case management system is named the Comprehensive Integrated Justice System. Implemented in FY 2007 was the probate court module. Go live for the civil courts process was completed in March 2008; currently we are implementing the criminal courts process and the first Justice of the Peace installation went online in April. The remaining JP offices should be online in the next 30-60 days. A new jail system that can complement and enhance the new Justice System, in order to provide as seamless an environment as possible for justice, courts, public safety, and collections, was approved in early May.

The tax rate for FY 2009 was lowered from $0.245/$100 valuation to $0.2425/$100; this is the second reduction since FY 2007, when the rate was reduced for the first time after eight straight

years of no change in the tax rate. There is continuing pressure from rising health care costs, demand for constituent services and road construction to meet the growing population.

There continues to be movement forward on the financial system requirements and expectations. Our office has already started its blueprinting of the business processes in preparation for the implementation.

County of Collin, Texas
County Statistical Information
May 31, 2009

	05/31/09	05/31/08
General Information		
Number of Employees (using last check summary listing in May)	1,682	1,629
Estimated Population as of Jan 1, 2009 and 2008	764,500	748,050
Unemployment Rate - National	9.1%	5.3%
Unemployment Rate - State	6.9%	4.5%
Unemployment Rate - Collin County	6.4%	3.8%
Number of Employees per 1,000 Capita	2.20	2.18
Medical Insurance Costs per Employee - Avg per Month*	$ 824	$ 764
Financial Condition - Governmental Funds		
YTD Property Taxes per Capita	$ 224	$ 223
YTD Revenues per Capita	$ 275	$ 285
YTD Expenditures per Capita	$ 235	$ 230

* Includes claims, administration, employee clinic admin, etc.

County of Collin, Texas
Statistical Information - General Fund and Road & Bridge Fund
May 31, 2009

	General Fund	Road & Bridge
Financial Condition		
Current ratio	1885.4%	5134.1%
Cash and Cash Equivalents / Current Liabilities		
(Defines strength of balance sheet and ability to pay current bills)		
Working Capital	$ 88,668,656	$ 6,103,208
Total Cash and Cash Equivalents Less Total Current Liabilities		
(Defines cash flow)		
Financial Position		
Months Budgeted Expenditures in Fund Balance	9.2	3.0
(at Sept 30, 2008)		
Percent of Annual Budget Received:		
Property Taxes	98.7%	98.7%
Fees and Permits	54.1%	70.0%
Federal and State Funds	53.2%	NA
Charges for Services	58.1%	76.7%
Fines and Forfeitures	53.7%	62.2%
Interest	40.0%	43.2%
Miscellaneous	90.0%	90.3%
Percent of Annual Budget Used (% of year passed=66.67%):		
Salaries	63.5%	61.3%
Maintenance and Operating	57.3%	49.6%
Education and Conference	47.0%	37.6%
Capital Outlay	64.9%	54.9%

County of Collin, Texas
Unaudited Condensed Balance Sheet - Governmental Funds
May 30, 2009 and 2008

	May 31, 2009	May 31, 2008
Assets		
Cash and cash equivalents	$ 250,087,749	$ 250,253,295
Investments	146,579,558	140,165,116
Receivables:		
Taxes (net of allowance for uncollectible)	5,349,627	5,946,044
Due from other governments	4,183,646	4,602,707
Due from other funds	2,423,104	2,764,593
Advance to other funds	1,983,851	2,267,259
Interest	-	32,717
Miscellaneous	219,163	538,820
Inventories	3,975,536	3,016,574
Total Assets	$ 414,802,234	$ 409,587,125
Liabilities		
Accounts payable	$ 584,170	$ 1,224,721
Payroll related costs payable	1,287,132	1,514,438
Lease deposits payable	26,197	25,964
Due to other governments	78,511	85,859
Due to other funds	2,277,034	2,180,401
Deferred revenue	146,317	-
Deferred tax revenue	4,990,494	5,789,368
Total Liabilities	$ 9,389,855	$ 10,820,751
Fund Balance		
Reserved for:		
Debt service	$ 14,962,845	$ 14,277,793
Capital projects	114,469,752	115,540,370
Sale of courthouse	3,500,000	3,500,000
Animal shelter facility	1,983,851	2,267,259
Health care	14,943,647	16,375,385
Myers Park Foundation	122,896	121,104
Encumbrances	61,213,580	57,003,418
Inventories	3,975,536	3,016,574
Unreserved, but designated for:		
Capital assets	1,438,298	1,175,989
Special projects	5,387,675	2,851,404
Five year plan	6,977,360	6,977,360
Administration	826,290	751,132
Unreserved and undesignated		
General fund	151,633,010	154,449,443
Special revenue funds	23,977,639	20,459,143
Total Fund Balance	$ 405,412,379	$ 398,766,374
Total Liabilities and Fund Balance	$ 414,802,234	$ 409,587,125

County of Collin, Texas
Unaudited Condensed Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental
For the Eight Month Period Ended May 31, 2009 and 2008

	Totals (Memorandum Only) May 31, 2009	Totals (Memorandum Only) May 31, 2008	FY09 vs FY08 Ahead (Behind)
Revenues			
Property taxes	$ 171,448,952	$ 167,176,078	2.56%
Fees and permits	15,696,207	18,692,608	-16.03%
Federal and state funds	8,557,663	9,823,818	-12.89%
Charges for services	5,804,735	4,355,882	33.26%
Fines and forfeitures	2,995,878	2,293,296	30.64%
Other local governmental funds	-	(656,549)	
Rental revenues	765,087	848,133	-9.79%
Interest	4,503,517	9,713,165	-53.63%
Miscellaneous	722,913	598,873	20.71%
	$ 210,494,952	$ 212,845,304	-1.10%
Expenditures			
Current			
General administration	$ 17,636,705	$ 14,119,358	24.91%
Judicial	10,319,396	9,969,505	3.51%
Financial administration	6,288,938	6,098,368	3.12%
Legal	6,673,912	6,398,248	4.31%
Public facilities	6,311,483	6,838,587	-7.71%
Equipment services	1,210,550	1,458,579	-17.00%
Public safety	36,541,666	35,098,108	4.11%
Public transportation	10,988,818	10,361,768	6.05%
Health and welfare	10,485,333	10,309,431	1.71%
Culture and recreation	733,530	685,641	6.98%
Conservation	166,708	212,004	-21.37%
Capital projects - capital outlay	38,397,361	38,881,940	-1.25%
Debt service:			
Principal retirement	24,490,000	21,560,000	13.59%
Interest and fiscal charges	9,522,144	10,090,868	-5.64%
Bond issuance costs	-	-	
	$ 179,766,544	$ 172,082,405	4.47%
Excess (deficit) of revenues over expenditures	$ 30,728,408	$ 40,762,899	-24.62%
Other financing sources (uses):			
Other financing sources (uses)	244,662	385,609	
Transfers in	8,684,245	8,065,916	
Transfers out	(8,684,245)	(8,105,453)	
Total other financing sources (uses)	244,662	346,072	
Net change in fund balances	30,973,070	41,108,971	
Fund balance at beginning of year	374,439,314	357,657,408	
Fund balance at end of year	$ 405,412,384	$ 398,766,379	

81.5%

Collin County Auditor's Office
Revenues by Type and Expenditures by Category - General Fund
May 31, 2009

	2009 Revised Budget	2009 YTD Budget	2009 YTD Actual	Variance favorable (Unfavorable)
Revenues				
Property taxes	$ 119,221,816	$ 79,481,200	$ 117,614,144	$ 38,132,944
Fees and permits	13,085,400	8,723,440	7,077,134	(1,646,306)
Federal and state funds	3,683,780	2,452,488	1,958,268	(494,220)
Charges for services	6,091,600	4,059,077	3,539,058	(520,019)
Fines and forfeitures	2,771,000	1,847,312	1,487,646	(359,666)
Interest	5,239,750	3,493,160	2,095,888	(1,397,272)
Miscellaneous	443,210	295,440	398,942	103,502
	$ 150,536,556	$ 100,352,117	$ 134,171,080	$ 33,818,963
Expenditures				
Salaries and Benefits	$ 90,041,892	$ 60,038,448	$ 57,143,015	$ 2,895,433
Maintenance and Operating	52,084,142	35,046,750	29,827,841	5,218,909
Training and Travel	798,685	530,904	375,459	155,445
Capital Outlay	3,971,277	2,503,999	2,576,960	(72,961)
	$ 146,895,996	$ 98,120,101	$ 89,923,275	$ 8,196,826
Excess (Deficiency) of Revenues Over Expenditures	$ 3,640,560	$ 2,232,016	$ 44,247,805	$ 42,015,789

31,314,740	16,556,936
18266931.67	90.6%

Collin County Auditor's Office
Revenues by Type and Expenditures by Category - General Road & Bridge Fund
May 31, 2009

	2009 Revised Budget	2009 YTD Budget	2009 YTD Actual	Variance favorable (Unfavorable)
Revenues				
Property taxes	$ 4,070,011	$ 2,713,328	$ 4,016,188	$ 1,302,860
Fees and permits	11,578,000	7,718,656	8,106,311	387,655
Federal and state funds	-	-	2,467,357	2,467,357
Fines and forfeitures	1,904,500	1,269,640	1,461,120	191,480
Interest	305,000	203,328	189,701	(13,627)
Miscellaneous	246,400	164,256	106,469	(57,787)
	$ 18,103,911	$ 12,069,208	$ 16,347,146	$ 4,277,938
Expenditures				
Salaries and Benefits	$ 6,602,246	$ 4,401,376	$ 4,050,148	$ 351,228
Maintenance and Operating	15,427,265	10,284,704	7,645,806	2,638,898
Training and Travel	36,576	24,360	13,745	10,615
Capital Outlay	1,454,524	1,114,300	799,236	315,064
	$ 23,520,611	$ 15,824,740	$ 12,508,935	$ 3,315,805
Excess (Deficiency) of Revenues Over Expenditures	$ (5,416,700)	$ (3,755,532)	$ 3,838,211	$ 7,593,743

Collin County Auditor's Office
Budget vs Actual by Department and Function - General Fund
May 31, 2009
Percentage of Year Passed = 66.67%

	2009 Final Budget	2009 May-09 Budget	2009 May-09 Actual	Variance favorable (Unfavorable)	2009 Year to date Budget	2009 Year to date Actual	Variance favorable (Unfavorable)	% Annual Budget Used
General Administration								
County Judge	$ 193,777	$ 16,144	$ 14,025	$ 2,119	$ 129,152	$ 116,324	$ 12,828	60.0%
Commissioners Court	648,555	54,040	43,064	10,976	432,320	383,581	48,739	59.1%
County Clerk	2,918,047	201,434	124,208	77,226	2,112,241	1,281,817	830,424	43.9%
Support Services	1,344,322	112,018	111,023	995	896,144	1,068,296	(172,152)	79.5%
Human Resources	1,449,775	120,832	100,619	20,213	966,301	886,283	80,018	61.1%
Veterans Service	200,095	16,668	12,506	4,162	133,344	128,883	4,461	64.4%
ERP	508,569	42,376	34,383	7,993	339,008	313,116	25,892	61.6%
Non-Departmental	18,878,849	1,548,736	434,653	1,114,083	12,994,687	6,537,158	6,457,529	34.6%
Non-Departmental Capital	547,541	45,628	6,397	39,231	365,024	41,147	323,877	7.5%
Administrative Services	780,905	65,069	53,447	11,622	520,552	494,102	26,450	63.3%
Risk Management	1,650,689	137,550	6,499	131,051	1,100,400	1,585,095	(484,695)	96.0%
Data Processing	3,357,114	279,751	191,988	87,763	2,238,008	1,808,582	429,426	53.9%
Elections	1,483,511	123,618	181,936	(58,318)	988,944	1,124,731	(135,787)	75.8%
Records	584,564	48,706	33,019	15,687	389,648	334,595	55,053	57.2%
Telecommunications	2,013,986	167,823	169,820	(1,997)	1,342,584	969,393	373,191	48.1%
Housing Finance Corp	60,000	5,000	-	5,000	40,000	-	40,000	0.0%
	36,620,299	2,985,393	1,517,587	1,467,806	24,988,357	17,073,104	7,915,253	
Judicial								
County Court - Mental	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
County Court - Probate	451,254	37,598	29,064	8,534	300,784	275,781	25,003	61.1%
County Courts at Law - shared	110,000	9,165	16,547	(7,382)	73,320	41,407	31,913	37.6%
County Court at Law I	464,880	38,732	30,678	8,054	309,856	284,144	25,712	61.1%
County Court at Law II	493,988	41,159	32,061	9,098	329,272	293,971	35,301	59.5%
County Court at Law III	486,850	40,564	30,824	9,740	324,512	307,324	17,188	63.1%
County Court at Law IV	476,498	39,701	32,358	7,343	317,608	294,868	22,740	61.9%
County Court at Law V	462,540	38,538	31,337	7,201	308,304	286,264	22,040	61.9%
County Court at Law VI	446,389	37,193	31,182	6,011	297,544	278,486	19,058	62.4%
County Court at Law Clerks	1,453,531	121,119	87,652	33,467	968,952	916,202	52,750	63.0%
County Clerks - Probate/Mental	601,010	50,077	29,535	20,542	400,616	269,453	131,163	44.8%
District Courts - shared	442,982	36,908	20,484	16,424	295,264	243,734	51,530	55.0%

Collin County Auditor's Office
Budget vs Actual by Department and Function - General Fund
May 31, 2009
Percentage of Year Passed = 66.67%

	2009 Final Budget	2009 May-09 Budget	2009 May-09 Actual	Variance favorable (Unfavorable)	2009 Year to date Budget	2009 Year to date Actual	Variance favorable (Unfavorable)	% Annual Budget Used
199th District Court	317,894	26,483	21,126	5,357	211,864	192,167	19,697	60.5%
219th District Court	306,144	25,505	20,517	4,988	204,040	190,559	13,481	62.2%
296th District Court	316,524	26,367	21,356	5,011	210,936	192,897	18,039	60.9%
366th District Court	295,768	24,640	11,619	13,021	197,120	153,188	43,932	51.8%
380th District Court	297,264	24,763	19,193	5,570	198,104	183,771	14,333	61.8%
401st District Court	314,128	26,170	20,886	5,284	209,360	191,871	17,489	61.1%
416th District Court	326,037	27,162	21,719	5,443	217,296	197,241	20,055	60.5%
417th District Court	293,785	24,472	20,589	3,883	195,776	186,674	9,102	63.5%
429th District Court	296,476	24,698	16,209	8,489	197,584	86,162	111,422	29.1%
District Clerk	3,780,130	314,892	228,108	86,784	2,520,488	2,409,067	111,421	63.7%
Justice of the Peace - shared	-	-	-	-	-	-	-	
Justice of the Peace - Pct 1	487,602	40,628	30,892	9,736	325,024	314,863	10,161	64.6%
Justice of the Peace - Pct 2	362,467	30,200	24,039	6,161	241,600	235,119	6,481	64.9%
Justice of the Peace - Pct 3-1	318,883	26,569	20,196	6,373	212,552	209,146	3,406	65.6%
Justice of the Peace - Pct 3-2	442,320	36,855	25,939	10,916	294,840	287,528	7,312	65.0%
Justice of the Peace - Pct 4	567,726	47,303	32,773	14,530	378,424	354,166	24,259	62.4%
	14,613,070	1,217,461	906,883	310,578	9,741,040	8,876,053	864,987	
Financial Administration								
County Auditor	$ 2,532,296	$ 211,019	$ 168,994	$ 42,025	$ 1,688,152	$ 1,550,189	$ 137,963	61.2%
Budget Director	650,256	54,181	38,283	15,898	433,448	313,130	120,318	48.2%
Budget Collections	215,994	17,993	14,691	3,302	143,944	139,111	4,833	64.4%
Tax Assessor-Collector	4,872,580	406,042	265,254	140,788	3,248,336	2,852,429	395,907	58.5%
Treasury	339,075	36,733	16,266	20,467	192,110	107,499	84,611	31.7%
Tax Appraiser	1,176,224	98,018	-	98,018	784,144	548,270	235,874	46.6%
Purchasing Department	1,219,243	101,596	81,183	20,413	812,768	778,312	34,456	63.8%
	11,005,668	925,582	584,671	340,911	7,302,902	6,288,938	1,013,964	
Legal:								
District Attorney	$ 10,463,956	$ 871,983	$ 722,660	$ 149,323	$ 6,975,864	$ 6,550,168	$ 425,696	62.6%
Court-Appointed Prosecutor	-	-	-	-	-	-	-	
	10,463,956	871,983	722,660	149,323	6,975,864	6,550,168	425,696	

Collin County Auditor's Office
Budget vs Actual by Department and Function - General Fund
May 31, 2009
Percentage of Year Passed = 66.67%

	2009 Final Budget	2009 May-09 Budget	2009 May-09 Actual	Variance favorable (Unfavorable)	2009 Year to date Budget	2009 Year to date Actual	Variance favorable (Unfavorable)	% Annual Budget Used
Public Facilities:								
Health Annex	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Bloomdale Admin Building	228,800	19,059	7,673	11,386	152,472	9,701	142,771	4.2%
Park Hill Prairie	3,000	250	-	250	2,000	1,385	615	46.2%
Adventure Camp	60,255	5,021	-	5,021	40,168	-	40,168	0.0%
Tax Office	3,000	250	-	250	2,000	-	2,000	0.0%
Justice Center	2,031,727	169,301	149,289	20,012	1,354,408	1,152,395	202,013	56.7%
Medical Examiner	71,639	5,960	2,350	3,610	47,680	20,175	27,505	28.2%
Old Post Office	4,364	363	135	228	2,904	136	2,768	3.1%
Courthouse Annex	1,200	100	7	93	800	7	793	0.6%
Juvenile Detention Center	75,331	6,269	5,548	721	50,152	49,453	699	65.6%
County Courthouse	452,280	37,687	26,268	11,419	301,496	206,463	95,033	45.6%
University Drive Courts	738,260	61,511	37,770	23,741	492,088	299,916	192,172	40.6%
Bloomdale Rd Courthouse	951,567	79,289	38,734	40,555	634,312	594,808	39,504	62.5%
Courthouse Annex A	463,908	38,652	21,613	17,039	309,216	168,128	141,088	36.2%
Outlying JP Offices	62,086	5,171	2,762	2,409	41,368	21,129	20,239	34.0%
Park Plaza Sub-courthouse	112,276	9,351	4,694	4,657	74,808	40,337	34,472	35.9%
Minimum Security	99,741	8,303	10,445	(2,142)	66,424	53,816	12,608	54.0%
Service Center	171,282	14,266	9,406	4,860	114,128	84,270	29,858	49.2%
Facilities Management	1,889,777	157,475	149,265	8,210	1,259,800	1,221,436	38,364	64.6%
Building Superintendent	3,381,936	280,210	224,455	55,755	2,241,680	2,171,617	70,063	64.2%
Election Office/Warehouse	33,654	2,798	2,415	383	22,384	17,449	4,935	51.8%
	10,836,083	901,286	692,829	208,457	7,210,288	6,112,621	1,097,667	
Equipment Services	$ 2,302,855	$ 191,484	$ 162,634	$ 28,850	$ 1,531,872	$ 1,210,550	$ 321,322	52.6%
Public Safety								
Ambulance	$ 913,367	$ 76,113	$ 65,769	$ 10,344	$ 608,904	$ 638,049	$ (29,145)	69.9%
Fire Marshall	1,364,455	113,653	23,515	90,138	909,224	973,687	(64,463)	71.4%
Fire Prevention & Safety Grant	-	-	-	-	-	-	-	
Breathalyzer Program	40,000	3,333	4,013	(680)	26,664	12,258	14,406	30.6%

Collin County Auditor's Office
Budget vs Actual by Department and Function - General Fund
May 31, 2009
Percentage of Year Passed = 66.67%

	2009 Final Budget	2009 May-09 Budget	2009 May-09 Actual	Variance favorable (Unfavorable)	2009 Year to date Budget	2009 Year to date Actual	Variance favorable (Unfavorable)	% Annual Budget Used
Constable, Pct 1	1,026,783	85,557	65,427	20,130	684,456	635,821	48,635	61.9%
Constable, Pct 2	354,738	29,556	23,614	5,942	236,448	225,008	11,440	63.4%
Constable, Pct 3	1,251,882	104,372	79,556	24,816	834,331	764,381	69,950	61.1%
Constable, Pct 4	1,041,647	86,798	69,265	17,533	694,384	654,575	39,809	62.8%
See Less Trash - Constables	-	-	-	-	-	-	-	
Sheriff	11,836,397	986,554	756,248	230,306	7,892,432	7,476,218	416,214	63.2%
Jail Operations	18,714,052	1,536,030	1,201,569	334,461	12,288,240	12,324,099	(35,859)	65.9%
Minimum Security	3,164,099	263,669	189,637	74,032	2,109,352	1,975,752	133,600	62.4%
TXDOT Grant	-	-	-	-	-	-	-	
Texas Alcoholic Beverage	-	-	-	-	-	-	-	
Medical Examiner	1,149,603	95,792	80,916	14,876	766,336	659,716	106,620	57.4%
Civil Defense	9,018	750	-	750	6,000	7,418	(1,418)	82.3%
Highway Patrol	77,457	6,451	4,575	1,876	51,608	45,791	5,817	59.1%
Juvenile Board	300,000	25,000	32,579	(7,579)	200,000	220,592	(20,592)	73.5%
Community Supervision	60,000	5,000	-	5,000	40,000	-	40,000	0.0%
County Corrections	204,377	17,026	12,952	4,074	136,208	134,267	1,941	65.7%
Child Abuse Task Force	311,822	25,980	21,785	4,195	207,840	141,604	66,236	45.4%
911 Addressing	552,829	46,061	34,908	11,153	368,488	315,886	52,602	57.1%
Jail Cafeteria	47,250	3,936	2,452	1,484	31,488	24,306	7,182	51.4%
Holding Facility	2,394,687	199,352	159,980	39,372	1,594,816	1,621,886	(27,070)	67.7%
Homeland Security	510,022	42,494	33,556	8,938	339,952	235,351	104,601	46.1%
	45,324,485	3,753,477	2,862,316	891,161	30,027,171	29,086,664	940,507	
Health and Welfare								
Mental Health/Retardation	$ 1,269,125	$ 105,760	$ 46,667	$ 59,093	$ 846,080	$ 951,846	$ (105,766)	75.0%
Child Protective Board	39,537	3,294	-	3,294	26,352	-	26,352	0.0%
Inmate Health	4,625,109	385,425	390,421	(4,996)	3,083,400	2,726,571	356,829	59.0%
Pauper Care and Charity	3,000	250	-	250	2,000	-	2,000	0.0%
Substance Abuse	215,881	17,980	15,061	2,919	143,840	135,030	8,810	62.5%
Indigent Defense Coordinator	120,994	10,076	7,370	2,706	80,608	78,920	1,688	65.2%
Indigent Criminal Defendants	4,604,900	383,739	353,424	30,315	3,069,912	2,980,795	89,117	64.7%
	10,878,546	906,524	812,943	93,581	7,252,192	6,873,162	379,030	

Collin County Auditor's Office
Budget vs Actual by Department and Function - General Fund
May 31, 2009
Percentage of Year Passed = 66.67%

	2009 Final Budget	2009 May-09 Budget	2009 May-09 Actual	Variance favorable (Unfavorable)	2009 Year to date Budget	2009 Year to date Actual	Variance favorable (Unfavorable)	% Annual Budget Used
Culture and Recreation								
Libraries	$ 299,220	$ 24,935	$ -	$ 24,935	$ 199,480	$ 224,415	$ (24,935)	75.0%
Camp Advisory Board	-	-	-	-	-	-	-	
Open Space	29,442	2,451	2,123	328	19,608	9,710	9,898	33.0%
Historical Commission	243,500	20,291	10,169	10,122	162,328	113,766	48,562	46.7%
EPA Comm Stream Restoration	-	-	-	-	-	-	-	
	572,162	47,677	12,292	35,385	381,416	347,891	33,525	
Conservation								
See Less Trash - Public Works	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Agricultural Extension	307,595	25,625	19,639	5,986	205,000	166,709	38,291	54.2%
	307,595	25,625	19,639	5,986	205,000	166,709	38,291	
Total General Fund Operating	$ 142,924,719	$ 11,826,492	$ 8,294,454	$ 3,532,038	$ 95,616,102	$ 82,585,860	$ 13,030,242	

Collin County Auditor's Office
Budget vs Actual by Department and Function - Road & Bridge Fund
May 31, 2009
Percentage of Year Passed = 66.67%

	2009 Final Budget	2009 May-09 Budget	2009 May-09 Actual	Variance favorable (Unfavorable)	2009 Year to date Budget	2009 Year to date Actual	Variance favorable (Unfavorable)	% Annual Budget Used
Public transportation								
Road & bridge maintenance	$ 19,704,104	$ 1,641,989	$ 1,270,397	$ 371,592	$ 13,135,912	$ 7,733,981	$ 5,401,931	39.3%
Engineering	457,153	38,092	24,978	13,114	304,736	238,714	66,022	52.2%
Services and operations	454,343	37,857	28,560	9,297	302,856	280,827	22,029	61.8%
Soil conservation	60,214	5,017	-	5,017	40,136	34,213	5,923	56.8%
	$ 20,675,814	$ 1,722,955	$ 1,323,935	$ 399,020	$ 13,783,640	$ 8,287,735	$ 5,495,905	
Special Projects	271,982	22,659	13,568	9,091	181,272	136,403	44,869	50.2%
Non-departmental maintenance	1,118,291	93,191	10,823	82,368	745,528	97,324	648,204	8.7%
Air Check Texas	-	-	-	-	-	2,467,357	(2,467,357)	
Total Road & Bridge Operating	$ 22,066,087	$ 1,838,805	$ 1,348,326	$ 490,479	$ 14,710,440	$ 10,988,819	$ 3,721,621	

Collin County Auditor's Office
Unaudited Balances of Cash and Investments - Beginning and Ending Balances
May 31, 2009

Fund Name	Fund Number	Cash and Investments May 1, 2009	Cash and Investments May 31, 2009
General Fund	001	$ 177,107,778	$ 171,269,576
Road And Bridge	010	15,466,737	14,741,635
Farm To Market	011	20,108	20,115
Lateral Road	012	492,043	492,216
Judicial Appellate Fund	013	136,904	142,412
Air Check Texas	014	518	518
Court Reporters Fund	015	171,598	165,036
Tax A/C Motor Vehicle Tax	017	29,504	29,512
Juvenile Probation	018	4,146,932	3,463,433
Pre-Trial Release	019	(4,468)	(799)
Jury Fund	020	904,428	854,460
Law Library	021	1,555,116	1,576,566
Myers Park Operating	022	700,217	666,395
Farm Museum Memorial	023	10,393	10,395
Open Space Parks	024	2,731	2,731
Co Clrk Rec Mgmt & Pres	025	2,176,605	2,218,824
Dist Clrk Rec Mgmt & Pres	026	598,693	603,943
Juvenile Delinquency Prevention	027	27	27
Justice Court Technology	028	588,493	599,222
Courthouse Security	029	932,546	908,392
Code Inspection Fund	030	(67,481)	(92,592)
Economic Development 2001	031	33,507	33,518
Dangerous Wild Animal	032	2,048	2,048
Contract Elections	033	1,005,074	964,406
Chapter 19 Fund	034	-	-
Election Equipment	035	52,799	52,813
Sheriffs Drug Forfeiture	036	104,140	99,950
DA Drug Forfeiture	037	381,498	391,166
DA Service Fee	038	224,603	214,047
Myers Park Foundation	039	122,851	122,896
Juvenile Alternative Ed	041	2,645	(12,219)
Child Abuse Prevention	042	442	447
County Rec Mgmt & Pres	044	994,249	1,008,587
Juvenile OCSOP	045	278,884	288,684
DA Deferred Prosec Prgm	049	28,166	30,959
Drug Court Program Fund	050	22,897	20,969
Federal Grants Fund	101	168,213	181,176
Bioterrorism Grant	102	(137,569)	(121,775)
Federal Homeland Sec Grnt	103	(132,034)	(132,033)
City Readiness Initiative	104	(21,721)	(16,096)
2005 Justice Assist Grant	105	34	34
LLEBG 2003	106	1,372	1,372
2006 Justice Assist Grant	109	41	41
2007 Justice Assist Grant	110	10,049	10,051
CPS Board Grants	112	839	454
2008 Justice Assist Grant	113	8,970	8,971
State Grants Fund	180	44,836	43,960
TCEQ Grant Fund	181	430,042	47,383
Juv Acct Inc Block Grant	182	-	-

Collin County Auditor's Office
Unaudited Balances of Cash and Investments - Beginning and Ending Balances
May 31, 2009

Fund Name	Fund Number	Cash and Investments May 1, 2009	Cash and Investments May 31, 2009
Leose Education	198	171,297	159,808
Total General and Special Revenue Funds		208,767,594	201,073,634
Ltd Tax Perm Improv 99 Ds	201	332,466	339,133
Ltd Tax Perm Imprv 99a Ds	202	99,658	105,724
Ltd Tax Perm Imp 2000 Ds	203	12,524	13,250
Lim Tax Perm Imp 2001 Ds	204	113,279	116,102
Ltd Tax Perm Imp 2002 Ds	205	626,942	641,701
Ltd Tax Pi & Rfnd 04 Ds	206	298,788	307,040
Lmtd Tax P/I & Rfd '05 Ds	207	1,507,269	1,534,324
Lmtd Tax Perm Imp Bd 06ds	208	1,056,243	1,075,322
Criminal Justice Rfdg Ds	209	4,152	4,073
Ltd Tax Perm Imp 2007 Ds	211	60,707	61,964
Ltd Tax Ref & Pi Ds 2008	212	596,757	622,664
Unlimited Road Bond 99 Ds	221	318,607	329,134
Unlimited Road Bnd 99a Ds	222	60,917	64,650
Unlimited Rd Bond 99 Ds	223	154,157	163,438
Unlm Road Bond 2001 Ds	224	256,391	263,803
Unlmtd Tax Rd/Rfd 2004 Ds	225	1,308,548	1,335,082
Unlmtd Rd & Rfd '05 Ds	226	1,447,874	1,475,697
Unlmtd Tax Rd Bds, 06 Ds	227	447,393	456,412
Unltd Tax Rd/Rfd 2007 Ds	230	1,549,060	1,580,566
Unltd Tax Rd Bds Ds 2008	231	1,395,040	1,418,310
Tax Notes Series 2004 Ds	242	592,274	606,561
Tax Notes Series '06 Ds	243	542,786	561,648
Unlm Tax Rfd Ser 01 Ds	305	280,216	290,162
Total Debt Service		13,062,048	13,366,760
Ltd Tax Perm Improve 99a	402	612,020	612,278
Ltd Tax Perm Imp 2000	403	87,398	87,430
Lmtd Tax P/I Series '01	404	1,303,254	1,303,732
Ltd Tax Perm Imp 2002	405	1,775,111	1,776,736
Ltd Tax Perm Imp 2004	406	1,181,275	1,179,158
Lmtd Tax Perm Imp 2005	407	2,435,116	2,447,442
Lmtd Tax Perm Imp Bds '06	408	2,306,443	2,294,246
Ltd Tax Perm Imp 2007	411	1,982,093	1,903,403
Ltd Tx Ref&Pi 2008 07proj	412	1,724,222	1,543,524
Ltd Tx Ref&Pi 2008 03proj	413	2,207,350	2,206,837
Unlimited Road Bond 99	421	3,149,524	3,068,164
Unlimited Road Bond 99a	422	1,758,293	1,709,674
Unlimited Road Bond 00/01	423	7,727,139	5,912,867
Unlmtd Tax Rd Bonds 2004	425	17,110,007	11,857,016
Unlmtd Tax Road Bond 2005	426	8,129,563	8,118,130
Unlmtd Tax Road Bds '06	427	9,772,956	9,421,214
Unlimited Road Bond 95/97	428	1,600,820	1,601,407
Unlmtd Tax Rfd 93	429	(197)	(197)
Unltd Tax Rd Bds 2007	430	25,924,416	25,920,156
Unltd Tx Rd Bds 08 03proj	431	10,732,075	10,688,612
Unltd Tx Rd Bds 08 07proj	432	21,187,872	19,956,708
Tax Notes Series 2002	441	1,194,617	1,195,054

Collin County Auditor's Office
Unaudited Balances of Cash and Investments - Beginning and Ending Balances
May 31, 2009

Fund Name	Fund Number	Cash and Investments May 1, 2009	Cash and Investments May 31, 2009
Tax Notes Series 2004	442	7,046,566	6,956,826
Tax Notes 2006	443	11,233,052	10,882,231
Capital Improvement Tn 96	444	9,767	9,774
Capital Improvement Tn 01	445	492,587	492,764
Capital Imp T/N 01a	446	176,912	174,710
Permanent Improvement	499	35,001,535	33,996,017
Total Capital Projects		177,861,786	167,315,913
Liability Insurance	501	1,913,795	1,873,566
Workers' Compensation Ins	502	1,513,956	1,446,754
Flexible Benefits	503	186,576	187,811
Unemployment Insurance	504	540,188	521,445
Insurance Claim	505	16,650,700	15,578,892
Employee Paid Benefits	506	78,797	81,386
Animal Safety Fund	507	242,130	341,649
Total Internal Service Funds		21,126,142	20,031,503
Direct Deposit Clearing	698	-	(73,934)
Weekly Tax	699	-	(90,000)
State Fees Agency	701	262,930	689,526
Unclaimed Holdings	702	333,415	333,415
Bail Security	703	50,000	50,000
DA Seized Funds Registry	704	3	3
County Clerk - Other	730	2,068,521	2,125,550
County Clerk - Trust	731	13,046,684	13,537,554
Juvenile Probation	732	2,969	2,870
Jail Case Coordinator	733	7,057	7,057
Jail Commissary	734	895,457	931,449
District Clerk	735	726,625	712,751
District Clerk - Trust	736	5,808,881	5,808,881
Inmate Trust	737	75,088	85,561
DA Hot Checks	738	122,077	105,791
DA Trust Unclaimed Restitution	739	-	-
Sheriff	740	139	139
Constable 1	741	-	-
Constable 2	742	1,545	1,545
Constable 3	743	55,880	55,341
Constable 4	744	8,266	7,412
JP 1	745	143	143
JP 2	746	16,840	16,885
JP 3-1	747	29,564	29,564
JP 3-2	748	65,329	65,329
JP 4	749	277,772	277,772
Tax Assessor/Collector	750	11,826,493	11,826,493
Child Protective Board	780	136,211	136,211
Adult Probation	781	918,067	1,003,459
Total Trust and Agency Funds		36,735,956	37,646,767
Total - All Accounts		$ 457,553,526	$ 439,434,577

Collin County Auditor's Office
Unaudited Statement of Receipts and Disbursements by Fund
May 31, 2009

Fund Name	Fund Number	May-09 Receipts	May-09 Disbursements
General Fund	001	$ 4,072,548	$ 9,910,749
Road And Bridge	010	834,484	1,559,586
Farm To Market	011	7	-
Lateral Road	012	173	-
Judicial Appellate Fund	013	5,508	-
Air Check Texas	014	-	-
Court Reporters Fund	015	17,319	23,881
Tax A/C Motor Vehicle Tax	017	8	-
Juvenile Probation	018	158,660	842,158
Pre-Trial Release	019	4,156	488
Jury Fund	020	33,196	83,164
Law Library	021	41,216	19,766
Myers Park Operating	022	16,785	50,606
Farm Museum Memorial	023	2	-
Open Space Parks	024	-	-
Co Clrk Rec Mgmt & Pres	025	75,869	33,649
Dist Clrk Rec Mgmt & Pres	026	15,250	10,000
Justice Court Technology	028	11,572	842
Courthouse Security	029	41,074	65,228
Code Inspection Fund	030	68,692	93,804
Economic Development 2001	031	11	-
Dangerous Wild Animal	032	-	-
Contract Elections	033	338	41,006
Chapter 19 Fund	034	-	-
Election Equipment	035	14	-
Sheriffs Drug Forfeiture	036	36	4,226
DA Drug Forfeiture	037	16,744	7,075
DA Service Fee	038	4,683	15,238
Myers Park Foundation	039	45	-
Juvenile Alternative Ed	041	34,287	49,151
Child Abuse Prevention	042	5	-
County Rec Mgmt & Pres	044	14,338	-
Juvenile OCSOP	045	9,800	-
DA Deferred Prosec Prgm	049	2,793	-
Drug Court Program Fund	050	552	2,480
Federal Grants Fund	101	31,707	18,744
Bioterrorism Grant	102	55,481	39,687
Federal Homeland Sec Grnt	103	-	-
City Readiness Initiative	104	11,835	6,210
2005 Justice Assist Grant	105	-	-
LLEBG 2003	106	-	-
2006 Justice Assist Grant	109	-	-
2007 Justice Assist Grant	110	2	-
CPS Board Grants	112	-	384
2008 Justice Assist Grant	113	1	-
State Grants Fund	180	-	875
TCEQ Grant Fund	181	414,658	797,316
Juv Acct Inc Block Grant	182	-	-
Leose Education	198	636	12,125

Collin County Auditor's Office
Unaudited Statement of Receipts and Disbursements by Fund
May 31, 2009

Fund Name	Fund Number	May-09 Receipts	May-09 Disbursements
Total General and Special Revenue Funds		5,994,485	13,688,438
Ltd Tax Perm Improv 99 Ds	201	6,667	-
Ltd Tax Perm Imprv 99a Ds	202	6,066	-
Ltd Tax Perm Imp 2000 Ds	203	726	-
Lim Tax Perm Imp 2001 Ds	204	2,823	-
Ltd Tax Perm Imp 2002 Ds	205	14,759	-
Ltd Tax Pi & Rfnd 04 Ds	206	8,252	-
Lmtd Tax P/I & Rfd '05 Ds	207	27,055	-
Lmtd Tax Perm Imp Bd 06ds	208	19,079	-
Criminal Justice Rfdg Ds	209	-	78
Ltd Tax Perm Imp 2007 Ds	211	1,257	-
Ltd Tax Ref & Pi Ds 2008	212	25,907	-
Unlimited Road Bond 99 Ds	221	10,527	-
Unlimited Road Bnd 99a Ds	222	3,733	-
Unlimited Rd Bond 99 Ds	223	9,281	-
Unlm Road Bond 2001 Ds	224	7,412	-
Unlmtd Tax Rd/Rfd 2004 Ds	225	26,546	350
Unlmtd Rd & Rfd '05 Ds	226	27,823	-
Unlmtd Tax Rd Bds, 06 Ds	227	9,019	-
Unltd Tax Rd/Rfd 2007 Ds	230	31,506	-
Unltd Tax Rd Bds Ds 2008	231	23,270	-
Tax Notes Series 2004 Ds	242	14,287	-
Tax Notes Series '06 Ds	243	18,862	-
Unlm Tax Rfd Ser 01 Ds	305	9,946	-
Total Debt Service		304,803	428
Ltd Tax Perm Improve 99a	402	220,258	220,000
Ltd Tax Perm Imp 2000	403	32	-
Lmtd Tax P/I Series '01	404	1,478	1,000
Ltd Tax Perm Imp 2002	405	1,625	-
Ltd Tax Perm Imp 2004	406	432	2,549
Lmtd Tax Perm Imp 2005	407	13,326	1,000
Lmtd Tax Perm Imp Bds '06	408	842	13,038
Ltd Tax Perm Imp 2007	411	727	79,417
Ltd Tx Ref&Pi 2008 07proj	412	270,670	451,368
Ltd Tx Ref&Pi 2008 03proj	413	612	1,125
Unlimited Road Bond 99	421	1,156	82,515
Unlimited Road Bond 99a	422	420,708	469,327
Unlimited Road Bond 00/01	423	78,332	1,892,604
Unlmtd Tax Rd Bonds 2004	425	15,847	5,268,838
Unlmtd Tax Road Bond 2005	426	49,453	60,886
Unlmtd Tax Road Bds '06	427	16,012	367,754
Unlimited Road Bond 95/97	428	587	-
Unlmtd Tax Rfd 93	429	-	-
Unltd Tax Rd Bds 2007	430	83,369	87,628
Unltd Tx Rd Bds 08 03proj	431	704,048	747,511
Unltd Tx Rd Bds 08 07proj	432	4,369,181	5,600,344
Tax Notes Series 2002	441	437	-
Tax Notes Series 2004	442	172,613	262,353

Collin County Auditor's Office
Unaudited Statement of Receipts and Disbursements by Fund
May 31, 2009

Fund Name	Fund Number	May-09 Receipts	May-09 Disbursements
Tax Notes 2006	443	192,053	542,874
Capital Improvement Tn 96	444	23,007	23,000
Capital Improvement Tn 01	445	177	-
Capital Imp T/N 01a	446	63	2,264
Permanent Improvement	499	106,942	1,112,459
Total Capital Projects		6,743,987	17,289,854
Liability Insurance	501	607	40,835
Workers' Compensation Ins	502	57,990	125,192
Flexible Benefits	503	250,268	249,033
Unemployment Insurance	504	197	18,940
Insurance Claim	505	2,014,767	3,086,574
Employee Paid Benefits	506	31,766	29,176
Animal Safety Fund	507	151,789	52,269
Total Internal Service Funds		2,507,384	3,602,019
Direct Deposit Clearing	698	641,452	715,386
Weekly Tax	699	1,225,078	1,315,078
State Fees Agency	701	443,273	16,677
Unclaimed Holdings	702	120	120
Bail Security	703	-	-
DA Seized Funds Registry	704	-	-
County Clerk - Other	730	1,546,079	1,489,050
County Clerk - Trust	731	751,385	260,514
Juvenile Probation	732	15,120	15,218
Jail Case Coordinator	733	-	-
Jail Commissary	734	51,287	15,294
District Clerk	735	354,082	367,956
District Clerk - Trust	736	-	-
Inmate Trust	737	245,573	235,100
DA Hot Checks	738	73,574	89,860
DA Trust Unclaimed Restitution	739	-	-
Sheriff	740	438,429	438,429
Constable 1	741	-	-
Constable 2	742	-	-
Constable 3	743	7,194	7,732
Constable 4	744	44,930	45,784
JP 1	745	153,861	153,861
JP 2	746	43,901	43,856
JP 3-1	747	63,061	63,061
JP 3-2	748	51,384	51,384
JP 4	749	250,110	250,110
Tax Assessor/Collector	750	-	-
Child Protective Board	780	-	-
Adult Probation	781	657,651	572,258
Total Trust and Agency Funds		7,057,544	6,146,728
Total - All Accounts		$ 22,608,203	$ 40,727,467

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

	Transfers In	Transfers Out
General Fund		
Transfers to Juvenile Probation	$ -	$ 8,684,245
	$ -	$ 8,684,245
Special Revenue		
Transfers from General Fund	$ 9,073,245	$ 399,000
	$ 9,073,245	$ 399,000
Grant Funds		
Transfers to/from	$ -	$ -
	$ -	$ -
Debt Service Funds		
Transfers to/from	$ -	$ -
	$ -	$ -
Capital Project Funds		
Transfers to/from	$ -	$ -
	$ -	$ -
Internal Service Funds		
Transfers to/from	$ -	$ -
	$ -	$ -
Toll Road Authority		
Transfers to/from	$ -	$ -
	$ -	$ -
Total Transfers	$ 9,073,245	$ 9,083,245

Collin County Auditor's Office
Unaudited Schedule of Investments by Type and YTD Interest Earned
May 31, 2009

Fund Name	Fund Number	Balance at month end: 109.01-01 TexPool	109.01-04 TexStar	111.01-xx Certificates of Deposit	111.99-xx Long-Term Investment	Total	05/31/09 Interest Earned	YTD Interest Earned
General and Special Revenue Funds								
General Fund	1	$ 13,036,527	$ 10,141,215	$ 73,051,154	$ 14,021,197	$ 110,250,093	$ 165,700	$ 1,925,258
Housing Finance Corp	2	98,869	99,398	562,264	-	760,531	1,531	12,654
Road And Bridge	10	264,317	573,181	8,517,708	-	9,355,206	22,258	181,964
Farm To Market	11	20,113	-	-	-	20,113	7	140
Lateral Road	12	406,977	-	-	-	406,977	149	2,842
Judicial Appellate Fund	13	108,881	-	-	-	108,881	40	760
Court Reporters Fund	15	171,027	-	-	-	171,027	63	1,390
Juvenile Probation	18	138,464	11,157	1,103,057	-	1,252,678	2,998	23,876
Pre-Trial Release	19	75	2	-	-	77	-	-
Jury Fund	20	75,158	189,719	-	-	264,877	106	3,045
Law Library	21	166,539	628,363	558,639	-	1,353,541	1,419	14,797
Myers Park Operating	22	29,657	173,755	-	-	203,412	77	2,453
Co Clrk Rec Mgmt & Pres	25	781,098	1,303,372	-	-	2,084,470	781	13,986
Dist Clrk Rec Mgmt & Pres	26	241,087	356,082	-	-	597,169	225	4,082
Justice Court Technology	28	-	511,293	-	-	511,293	194	3,347
Courthouse Security	29	421,625	510,061	-	-	931,686	349	7,217
Code Inspection Fund	30	407	57,488	-	-	57,895	30	997
Economic Development 2001	31	25,843	-	-	-	25,843	9	180
Contract Elections	33	-	701,887	-	-	701,887	266	4,932
Sheriffs Drug Forfeiture	36	95,435	-	-	-	95,435	35	666
DA Drug Forfeiture	37	35,424	252,447	-	-	287,871	109	1,900
DA Service Fee	38	219,299	-	-	-	219,299	-	-
Myers Park Foundation	39	122,871	-	-	-	122,871	45	858
Juvenile Alternative Ed	41	3,647	-	-	-	3,647	1	25
		$ 16,463,340	$ 15,509,420	$ 83,792,822	$ 14,021,197	$ 129,786,779	$ 196,392	$ 2,207,369
Grant Funds								
TEEX Grants fund	103	$ -	$ 1,610	$ -	$ -	$ 1,610	$ 1	$ 11
Leose Education	198	-	113,011	-	-	113,011	43	740
		$ -	$ 114,621	$ -	$ -	$ 114,621	$ 44	$ 751

Collin County Auditor's Office
Unaudited Schedule of Investments by Type and YTD Interest Earned
May 31, 2009

Fund Name	Fund Number	Balance at month end: 109.01-01 TexPool	109.01-04 TexStar	111.01-xx Certificates of Deposit	111.99-xx Long-Term Investment	Total	05/31/09 Interest Earned	YTD Interest Earned
Debt Service Funds								
Ltd Tax Perm Improv 99 Ds	201	$ 224,634	$ -	$ -	$ -	$ 224,634	$ 83	$ 1,354
Ltd Tax Perm Imprv 99a Ds	202	235	-	-	-	235	-	501
Ltd Tax Perm Imp 2000 Ds	203	2,494	-	-	-	2,494	1	63
Lim Tax Perm Imp 2001 Ds	204	55,841	-	-	-	55,841	21	305
Ltd Tax Perm Imp 2002 Ds	205	330,179	-	-	-	330,179	121	1,828
Ltd Tax Pi & Rfnd 04 Ds	206	165,640	-	-	-	165,640	61	991
Lmtd Tax P/I & Rfd '05 Ds	207	614,706	-	-	-	614,706	226	3,399
Lmtd Tax Perm Imp Bd 06ds	208	408,619	-	-	-	408,619	150	6,801
Criminal Justice Refunding D/S	209	-	-	-	-	-	-	-
Ltd Tax Perm Imp 2007 Ds	211	24,349	-	-	-	24,349	9	128
Ltd Tax Ref & Pi Ds 2008	212	148,216	-	-	-	148,216	54	8,763
Unlimited Road Bond 99 Ds	221	146,769	-	-	-	146,769	54	3,922
Unlimited Road Bnd 99a Ds	222	205	-	-	-	205	-	276
Unlimited Rd Bond 99 Ds	223	304	-	-	-	304	-	761
Unlm Road Bond 2001 Ds	224	136,415	-	-	-	136,415	50	876
Unlmtd Tax Rd/Rfd 2004 Ds	225	608,425	-	-	-	608,425	223	3,375
Unlmtd Rd & Rfd '05 Ds	226	731,778	-	-	-	731,778	269	4,186
Unlmtd Tax Rd Bds, 06 Ds	227	195,248	-	-	-	195,248	72	1,071
Unltd Tax Rd/Rfd 2007 Ds	230	618,152	-	-	-	618,152	227	3,239
Unltd Tax Rd Bds Ds 2008	231	406,292	-	-	-	406,292	149	13,180
Tax Notes Series 2004 Ds	242	359,988	-	-	-	359,988	132	3,037
Tax Notes Series '06 Ds	243	228,132	-	-	-	228,132	84	4,495
Unlm Tax Rfd Ser 01 Ds	305	117,604	-	-	-	117,604	43	1,527
		$ 5,524,225	$ -	$ -	$ -	$ 5,524,225	$ 2,029	$ 64,078
Capital Project Funds								
Ltd Tax Perm Improve 99a	402	$ 604,870	$ -	$ -	$ -	$ 604,870	$ 256	$ 5,727
Ltd Tax Perm Imp 2000	403	86,992	-	-	-	86,992	32	1,829
Lmtd Tax P/I Series '01	404	1,302,843	-	-	-	1,302,843	479	12,408
Ltd Tax Perm Imp 2002	405	1,300,411	-	473,509	-	1,773,920	1,625	18,225
Ltd Tax Perm Imp 2004	406	1,177,677	-	-	-	1,177,677	433	8,223

Collin County Auditor's Office
Unaudited Schedule of Investments by Type and YTD Interest Earned
May 31, 2009

Fund Name	Fund Number	Balance at month end: 109.01-01 TexPool	109.01-04 TexStar	111.01-xx Certificates of Deposit	111.99-xx Long-Term Investment	Total	05/31/09 Interest Earned	YTD Interest Earned
Lmtd Tax Perm Imp 2005	407	2,435,129	-	-	-	2,435,129	895	17,303
Lmtd Tax Perm Imp Bds '06	408	2,290,977	-	-	-	2,290,977	841	16,040
Ltd Tax Perm Imp 2007	411	1,982,057	-	-	-	1,982,057	728	14,808
Ltd Tx Ref&Pi 2008 07proj	412	1,713,534	-	-	-	1,713,534	671	19,907
Ltd Tx Ref&Pi 2008 03proj	413	-	-	-	-	-	-	3,304
Unlimited Road Bond 99	421	3,148,966	-	-	-	3,148,966	1,157	22,030
Unlimited Road Bond 99a	422	1,753,203	-	-	-	1,753,203	709	15,395
Unlimited Road Bond 00/01	423	4,445,715	-	3,287,767	-	7,733,482	7,196	88,122
Unlmtd Tax Rd Bonds 2004	425	2,791,680	8,704,787	5,499,294	-	16,995,761	15,586	186,861
Unlmtd Tax Road Bond 2005	426	2,649,271	-	5,494,615	-	8,143,886	15,453	130,511
Unlmtd Tax Road Bds '06	427	4,186,510	-	5,494,615	-	9,681,125	16,013	138,489
Unlimited Road Bond 95/97	428	1,592,283	-	-	-	1,592,283	585	11,423
Unlmtd Tax Rfd 93	429	129	-	-	-	129	-	35
Unltd Tax Rd Bds 2007	430	25,930,057	-	-	-	25,930,057	9,534	192,818
Unltd Tx Rd Bds 08 03proj	431	10,728,456	-	-	-	10,728,456	4,048	106,865
Unltd Rd Bds 2008 07proj	432	12,101,893	-	9,095,337	-	21,197,230	19,181	315,046
Tax Notes Series 2002	441	1,181,318	-	-	-	1,181,318	434	8,249
Tax Notes Series 2004	442	7,043,694	-	-	-	7,043,694	2,613	49,910
Tax Notes 2006	443	7,904,583	-	3,334,595	-	11,239,178	12,054	128,035
Capital Improvement Tn 96	444	9,633	-	-	-	9,633	7	226
Capital Improvement Tn 01	445	452,356	-	-	-	452,356	166	3,159
Capital Imp T/N 01a	446	165,349	-	-	-	165,349	61	1,155
Permanent Improvement	499	25,902,746	-	5,577,341	-	31,480,087	24,944	247,639
		$ 124,882,332	$ 8,704,787	$ 38,257,073	$ -	$ 171,844,192	$ 135,701	$ 1,763,742
Proprietary Funds								
Liability Insurance	501	$ 14,753	$ 844,758	$ -	$ -	$ 859,511	$ 325	$ 6,074
Workers' Compensation Ins	502	34,967	1,067,377	-	-	1,102,344	417	7,237
Flexible Benefits	503	14,915	139,796	-	-	154,711	-	-
Unemployment Insurance	504	-	522,252	-	-	522,252	198	2,128
Insurance Claim	505	853,963	3,784,529	4,486,708	-	9,125,200	14,765	132,801
Animal Safety Fund	507	-	234,791	-	-	234,791	89	916

Collin County Auditor's Office
Unaudited Schedule of Investments by Type and YTD Interest Earned
May 31, 2009

Fund Name	Fund Number	Balance at month end: 109.01-01 TexPool	109.01-04 TexStar	111.01-xx Certificates of Deposit	111.99-xx Long-Term Investment	Total	05/31/09 Interest Earned	YTD Interest Earned
		$ 918,598	$ 6,593,503	$ 4,486,708	$ -	$ 11,998,809	$ 15,794	$ 149,156
Agency Funds								
Judicial District	650	$ 1,372,288	$ 1,944,854	$ -	$ -	$ 3,317,142	$ 1,241	$ 22,314
State Fees Agency	701	149,098	-	-	-	149,098	-	-
Unclaimed Holdings	702	199,857	123,281	-	-	323,138	-	-
		$ 1,721,243	$ 2,068,135	$ -	$ -	$ 3,789,378	$ 1,241	$ 22,314
Total All Investments		$ 149,509,738	$ 32,990,466	$ 126,536,603	$ 14,021,197	$ 323,058,004	$ 351,201	$ 4,207,410

County of Collin, Texas
Unaudited Schedule of Long-Term Debt
May 31, 2009

Fund	Fund Name	Used for	Interest Rates	Date Issued	Maturity	Due as of 31-May-09
201	Limited Tax Perm Imp Bonds, 1999	Permanent Improvement	4.500% to 5.000%	1999	2019	-
202	Limited Tax Perm Imp Bonds, 1999A	Permanent Improvement	5.000% to 6.000%	1999	2019	-
203	Unlimited Tax Perm Imp Bonds, 2000	Permanent Improvement	4.950% to 5.500%	2000	2020	90,000
204	Limited Tax Perm Imp Bonds, 2001A	Touch Screen Voting Machines	4.000% to 5.000%	2001	2021	3,565,000
205	Limited Tax Perm Imp Notes, 2002	Adventure Camp	4.150% to 5.625%	2002	2022	20,330,000
206	Limited Tax Refunding Bonds, 2004	Refunding Prior Debt	2.250% to 4.500%	2004	2024	2,244,923
206	Limited Tax Perm Imp, 2004	Permanent Improvement	2.250% to 4.500%	2004	2024	8,530,077
207	Limited Tax Perm Imp, 2005	New Courts Facility/Courthouse	3.000% to 5.000%	2005	2025	32,420,346
207	Limited Tax Refunding, 2005	Refunding Prior Debt	3.000% to 5.000%	2005	2025	17,214,654
208	Limited Tax Perm Imp Bonds, 2006	New Courts Facility/Courthouse	4.000% to 5.000%	2006	2026	30,810,000
211	Limited Tax Perm Imp Bonds, 2007	Permanent Improvement	4.250% to 5.000%	2007	2027	2,095,000
212	Limited Tax Refunding & Perm Imp, 2009 07Proj	Facilities	3.625% to 5.000%	2008	2028	3,770,416
212	Limited Tax Refunding & Perm Imp, 2009 03Proj	Open Space	3.625% to 5.000%	2008	2028	1,843,314
212	Limited Tax Refunding & Perm Imp, 2009	Refunding Prior Debt - Criminal Justice	3.625% to 5.000%	2008	2028	8,391,270
221	1999 Unlimited Tax Road Bonds, 1999	Road Construction	4.400% to 5.250%	1999	2019	7,045,000
222	1999A Unlimited Tax Road Bonds	Road Construction	5.000% to 6.000%	1999	2019	-
223	1999 Unlimited Tax Road Bonds, 2000	Road Construction	5.250% to 5.500%	2000	2020	1,270,000
224	Unlimited Tax Refunding Bonds, 2001	Road Construction	4.000% to 5.000%	2001	2021	7,710,000
225	Unlimited Road Bonds Series 2004	Road Construction	2.000% to 5.000%	2004	2024	43,675,000
226	Unlimited Road 2005	Road Construction	3.000% to 5.000%	2005	2025	14,566,469
226	Unlimited Refunding 2005	Refunding Prior Debt	3.000% to 5.000%	2005	2025	24,173,531
227	Unlimited Tax Road Bonds, 2006	Road Construction	4.000% to 5.000%	2006	2026	14,515,000
230	Unlimited Tax Road and Refunding Bonds, 2007	Road Construction	4.000% to 5.000%	2007	2027	46,692,169
230	Unlimited Tax Road and Refunding Bonds, 2007	Refunding Prior Debt	4.000% to 5.000%	2007	2027	14,712,831
231	Unlimited Tax Road Bonds, 2008 03Proj	Road Construction	4.000% to 5.500%	2008	2028	15,607,783
231	Unlimited Tax Road Bonds, 2008 07Proj	Road Construction				24,437,217
242	Tax Notes Series 2004	Software	2.250% to 3.250%	2004	2024	3,735,000
243	Tax Notes, 2006	Software	4.000% to 5.000%	2006	2013	9,415,000
305	1999 Unlimited Tax Road Bonds, 2001	Road Construction	4.000% to 5.000%	2001	2015	6,635,000
						$ 365,495,000