

Collin County, Texas

February 28, 2010



Monthly Interim Financial Report (unaudited and unadjusted)

Prepared By:
County Auditor's Office

Jeff May
County Auditor

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

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Note: Financial results are unaudited.



COLLIN COUNTY

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June 16, 2010

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

The unaudited and unadjusted Monthly Financial Report of Collin County, Texas, as of February 28, 2010, is hereby submitted. This report, as required by Local Government Code §114.023 and §114.025, was prepared by the County Auditor and is intended for informational purposes only. The statements are reported on a budgetary basis, which is not in accordance with generally accepted accounting principles.

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

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

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

Respectfully submitted,

/s/ Jeff May

Jeff May
County Auditor

Collin County, Texas
 Unaudited Balance Sheet
 Governmental Funds
 February 28, 2010 and 2009

	February 28, 2010	February 28, 2009
Assets:		
Cash and cash equivalents	\$ 285,478,326	\$ 297,850,168
Investments	167,564,318	152,981,522
Receivables:		
Taxes (net of allowance for uncollectible)	11,809,680	11,113,178
Due from other governments	3,277,508	4,695,921
Due from other funds	379,323	2,516,593
Advance to other funds	13,217,721	1,983,852
Interest	191,533	-
Miscellaneous	193,648	206,199
Inventories	2,871,238	4,008,643
Total Assets	\$ 484,983,295	\$ 475,356,076
 Liabilities:		
Accounts payable	\$ 134,258	\$ 1,238,154
Payroll related costs payable	465,034	1,272,131
Lease deposits payable	26,197	26,197
Due to other governments	59,311	55,872
Due to other funds	98,624	2,437,727
Deferred tax revenue	11,002,484	9,924,796
Total Liabilities	11,785,908	14,954,877
 Fund Balance:		
Reserved for:		
Debt service	10,501,678	13,677,836
Capital projects	127,045,576	125,832,687
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	12,962,004	15,202,439
Myers Park Foundation	123,132	122,743
Encumbrances	69,511,338	72,117,136
Inventories	2,871,238	4,008,643
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	896,943	809,293
Unreserved and undesignated		
General fund	193,374,766	179,705,606
Special revenue funds	32,206,720	29,637,631
Total Fund Balance	473,197,387	460,401,199
Total Liabilities and Fund Balance	\$ 484,983,295	\$ 475,356,076

Collin County, Texas
 Unaudited Statement of Revenues, Expenditures and Changes in Fund Balance
 Governmental Funds
 For the Five Months Ended February 28, 2010 and 2009

	Totals (Memorandum Only)	
	February 28, 2010	February 28, 2009
Revenues:		
Property taxes	\$ 165,746,846	\$ 165,531,704
Fees and permits	9,406,793	10,316,984
Federal and state funds	4,677,527	6,930,237
Charges for services	3,638,750	3,545,107
Fines and forfeitures	1,402,181	1,789,372
Rental revenues	475,449	473,875
Interest	1,750,762	2,971,573
Miscellaneous	441,978	551,400
Total Revenues	187,540,286	192,110,252
Expenditures:		
Current		
General administration	10,463,870	7,657,123
Judicial	5,341,382	5,450,655
Financial administration	3,407,494	3,086,717
Legal	3,668,058	3,543,642
Public facilities	3,235,354	3,539,585
Equipment services	636,513	644,603
Public safety	19,328,363	19,630,748
Public transportation	4,259,963	7,367,585
Health and welfare	6,300,916	6,098,643
Culture and recreation	383,034	409,328
Conservation	92,138	92,522
Capital projects - capital outlay	13,127,149	14,793,548
Debt service:		
Principal retirement	25,590,000	24,490,000
Interest and fiscal charges	9,448,493	9,482,695
Total Expenditures	105,282,727	106,287,394
Excess (deficiency) of revenues over (under) expenditures	82,257,559	85,822,858
Other financing sources (uses):		
Transfers in	8,430,160	8,154,074
Transfers out	(8,430,160)	(8,154,074)
Sale of assets	72,513	139,026
Total other financing sources (uses)	72,513	139,026
Net change in fund balances	82,330,072	85,961,884
Fund balance - beginning	390,867,315	374,439,315
Fund balance - ending	\$ 473,197,387	\$ 460,401,199

COLLIN COUNTY, TEXAS

Unaudited Statement of Net Assets

Internal Service Funds

February 28, 2010 and 2009

	<u>February 28,</u> <u>2010</u>	<u>February 28,</u> <u>2009</u>
Assets:		
Current assets:		
Cash and cash equivalents	\$ 2,940,182	\$ 5,484,515
Investments	4,576,703	4,448,177
Receivables:		
Due from other funds	706	112,728
Miscellaneous receivables	2,434	2,451
Total current assets	<u>7,520,025</u>	<u>10,047,871</u>
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	<u>2,639,032</u>	<u>2,756,168</u>
Total assets	<u>10,159,057</u>	<u>12,804,039</u>
Liabilities:		
Current liabilities:		
Accounts payable	3,688	89
Payroll payable	18,083	-
Claims payable	1,939,389	1,939,389
Total current liabilities	<u>1,961,160</u>	<u>1,939,478</u>
Noncurrent liabilities:		
Advance from other funds	1,700,444	1,983,852
Total noncurrent liabilities	<u>1,700,444</u>	<u>1,983,852</u>
Total liabilities	<u>3,661,604</u>	<u>3,923,330</u>
Net assets:		
Net assets, invested in capital assets	2,639,032	2,756,168
Unrestricted	3,858,421	6,124,541
Total net assets	<u>\$ 6,497,453</u>	<u>\$ 8,880,709</u>

COLLIN COUNTY, TEXAS

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

Internal Service Funds

For the Five Months Ended February 28, 2010 and 2009

	<u>February 28,</u> <u>2010</u>	<u>February 28,</u> <u>2009</u>
Operating revenues:		
Premiums	\$ 2,436,894	\$ 2,703,089
Charges for services	485,332	744,052
Other	157,317	135,220
Total operating revenues	<u>3,079,543</u>	<u>3,582,361</u>
Operating expenses:		
Administration	840,566	697,236
Benefits	7,092,120	7,636,249
Total operating expenses	<u>7,932,686</u>	<u>8,333,485</u>
Operating income	(4,853,143)	(4,751,124)
Nonoperating revenues (expenses):		
Interest income	48,300	108,134
Total nonoperating revenues (expenses)	<u>48,300</u>	<u>108,134</u>
Change in net assets	(4,804,843)	(4,642,990)
Total net assets – beginning	<u>11,302,296</u>	<u>13,523,699</u>
Total net assets – ending	<u>\$ 6,497,453</u>	<u>\$ 8,880,709</u>

Collin County, Texas
 Budget vs Actual by Department and Function - General Fund
 February 28, 2010

	2010 Adopted Budget	2010 Revised Budget	2010 Year to date Actual	Variance favorable (Unfavorable)	% Annual Budget Used
<u>General Administration</u>					
County Judge	\$ 193,661	\$ 194,002	\$ 63,272	\$ 130,730	32.6%
Commissioners Court	647,947	648,122	216,814	431,308	33.5%
County Clerk	2,478,603	6,390,209	2,608,829	3,781,380	40.8%
Support Services	1,479,373	1,479,421	777,901	701,520	52.6%
Human Resources	1,488,210	1,499,325	474,527	1,024,798	31.6%
Veterans Service	204,571	204,571	52,573	151,998	25.7%
ERP	524,918	524,918	176,516	348,402	33.6%
Non-Departmental	19,231,921	21,952,064	3,223,950	18,728,114	14.7%
Non-Departmental Capital	536,600	546,563	44,882	501,681	8.2%
Administrative Services	807,741	807,791	265,303	542,488	32.8%
Risk Management	1,655,447	1,655,447	30,987	1,624,460	1.9%
Information Technology	3,296,679	3,372,903	1,042,883	2,330,020	30.9%
Elections	1,381,875	1,461,025	576,734	884,291	39.5%
Records	543,492	545,742	150,850	394,892	27.6%
Telecommunications	1,927,148	1,968,760	500,118	1,468,642	25.4%
Housing Finance Corp	60,000	60,000	-	60,000	0.0%
Total General Administration	36,458,186	43,310,863	10,206,139	33,104,724	
<u>Judicial</u>					
County Court - Probate	451,930	452,128	146,325	305,803	32.4%
County Courts at Law - shared	163,300	163,500	89,804	73,696	54.9%
County Court at Law I	468,368	468,633	141,703	326,930	30.2%
County Court at Law II	509,090	509,189	160,849	348,340	31.6%
County Court at Law III	466,953	467,008	156,887	310,121	33.6%
County Court at Law IV	482,370	482,588	33,861	448,727	7.0%
County Court at Law V	466,321	468,090	162,063	306,027	34.6%
County Court at Law VI	450,941	452,646	90,088	362,558	19.9%
County Court at Law Clerks	1,500,221	1,500,233	454,518	1,045,715	30.3%
County Clerks - Probate/Mental	566,637	566,817	126,549	440,268	22.3%
District Courts - shared	419,242	419,630	159,707	259,923	38.1%
199th District Court	323,869	324,192	104,891	219,301	32.4%
219th District Court	314,127	314,539	102,353	212,186	32.5%
296th District Court	323,785	325,593	106,669	218,924	32.8%
366th District Court	304,784	305,304	106,295	199,009	34.8%
380th District Court	293,490	293,632	96,331	197,301	32.8%
401st District Court	323,236	323,578	105,685	217,893	32.7%
416th District Court	337,790	337,840	107,672	230,168	31.9%
417th District Court	301,401	301,433	103,866	197,567	34.5%
429th District Court	282,345	284,852	94,893	189,959	33.3%
District Clerk	3,791,435	3,794,052	1,157,994	2,636,058	30.5%
Justice of the Peace - Pct 1	468,144	468,144	147,534	320,610	31.5%
Justice of the Peace - Pct 2	404,011	404,011	130,694	273,317	32.3%
Justice of the Peace - Pct 3-1	366,648	368,359	118,814	249,545	32.3%
Justice of the Peace - Pct 3-2	438,500	438,500	134,576	303,924	30.7%
Justice of the Peace - Pct 4	523,637	523,840	162,528	361,312	31.0%
Total Judicial	14,742,575	14,758,331	4,503,149	10,255,182	

Collin County, Texas
 Budget vs Actual by Department and Function - General Fund
 February 28, 2010

	2010 Adopted Budget	2010 Revised Budget	2010 Year to date Actual	Variance favorable (Unfavorable)	% Annual Budget Used
<u>Financial Administration</u>					
County Auditor	\$ 2,533,198	\$ 2,534,097	\$ 754,677	\$ 1,779,420	29.8%
Budget Director	582,280	582,280	176,693	405,587	30.3%
Budget Collections	281,686	281,786	70,206	211,580	24.9%
Tax Assessor-Collector	4,530,981	4,541,024	1,361,683	3,179,341	30.0%
Treasury	286,699	286,699	87,024	199,675	30.4%
Tax Appraiser	1,130,276	1,130,276	552,620	577,656	48.9%
Purchasing Department	1,259,459	1,259,459	404,591	854,868	32.1%
Total Financial Administration	<u>10,604,579</u>	<u>10,615,621</u>	<u>3,407,494</u>	<u>7,208,127</u>	
<u>Legal</u>					
District Attorney	10,775,827	10,779,624	3,595,768	7,183,856	33.4%
Total Legal	<u>10,775,827</u>	<u>10,779,624</u>	<u>3,595,768</u>	<u>7,183,856</u>	
<u>Public Facilities</u>					
Bloomdale Admin Building	608,800	616,062	97,998	518,064	15.9%
Park Hill Prairie	3,000	3,000	-	3,000	0.0%
Justice Center	2,265,558	2,269,344	657,516	1,611,828	29.0%
Medical Examiner	76,639	77,039	9,086	67,953	11.8%
Old Post Office	4,364	5,604	520	5,084	9.3%
Juvenile Detention Center	114,969	117,969	31,207	86,762	26.5%
County Courthouse	-	1,679	821	858	48.9%
University Drive Courts	738,239	738,298	146,131	592,167	19.8%
Bloomdale Road Courthouse	1,156,562	1,169,287	253,765	915,522	21.7%
Courthouse Annex A	-	-	(55)	55	
Outlying JP Offices	59,586	59,586	11,289	48,297	18.9%
Park Plaza Sub-courthouse	111,175	111,175	20,756	90,419	18.7%
Minimum Security	127,741	127,908	31,602	96,306	24.7%
Service Center	173,282	174,115	63,178	110,937	36.3%
Facilities Management	1,890,051	1,898,084	685,778	1,212,306	36.1%
Building Superintendent	3,423,083	3,423,745	1,092,533	2,331,212	31.9%
Election Office/Warehouse	31,015	31,015	9,641	21,374	31.1%
Total Public Facilities	<u>10,784,064</u>	<u>10,823,910</u>	<u>3,111,766</u>	<u>7,712,144</u>	
<u>Equipment Services</u>	<u>2,278,966</u>	<u>2,285,277</u>	<u>636,513</u>	<u>1,648,764</u>	27.9%
<u>Public Safety</u>					
Ambulance	907,534	907,534	419,579	487,955	46.2%
Fire Marshall	1,370,499	1,370,941	618,087	752,854	45.1%
Breathalyzer Program	40,000	40,000	9,150	30,850	22.9%
Constable, Pct 1	968,241	968,403	327,309	641,094	33.8%
Constable, Pct 2	437,568	437,568	129,822	307,746	29.7%
Constable, Pct 3	1,333,189	1,335,992	406,163	929,829	30.4%
Constable, Pct 4	976,356	976,920	335,435	641,485	34.3%
Sheriff	12,283,284	12,316,419	4,036,713	8,279,706	32.8%
Jail Operations	19,024,596	19,054,184	6,341,225	12,712,959	33.3%

Collin County, Texas
 Budget vs Actual by Department and Function - General Fund
 February 28, 2010

	2010 Adopted Budget	2010 Revised Budget	2010 Year to date Actual	Variance favorable (Unfavorable)	% Annual Budget Used
Minimum Security	3,247,508	3,251,811	1,007,765	2,244,046	31.0%
Medical Examiner	1,091,234	1,091,416	372,947	718,469	34.2%
Civil Defense	10,318	10,318	7,752	2,566	75.1%
Highway Patrol	23,723	23,723	10,398	13,325	43.8%
Juvenile Board	300,000	300,000	175,236	124,764	58.4%
Community Supervision	60,000	60,000	-	60,000	0.0%
County Corrections	185,486	185,486	70,674	114,812	38.1%
Child Abuse Task Force	318,491	318,491	106,210	212,281	33.3%
911 Addressing	540,174	604,392	162,240	442,152	26.8%
Jail Cafeteria	47,250	47,275	12,647	34,628	26.8%
Holding Facility	2,503,368	2,504,811	810,148	1,694,663	32.3%
Homeland Security	541,956	542,474	123,120	419,354	22.7%
Total Public Safety	<u>46,210,775</u>	<u>46,348,158</u>	<u>15,482,620</u>	<u>30,865,538</u>	
<u>Health and Welfare</u>					
Mental Health/Retardation	1,319,125	1,319,125	379,563	939,562	28.8%
Inmate Health	4,625,000	4,625,000	1,641,344	2,983,656	35.5%
Pauper Care and Charity	3,000	3,000	-	3,000	0.0%
Substance Abuse	215,267	215,267	68,243	147,024	31.7%
Indigent Defense Coordinator	125,222	125,222	39,291	85,931	31.4%
Indigent Criminal Defendants	5,015,400	5,016,185	1,551,327	3,464,858	30.9%
Total Health and Welfare	<u>11,303,014</u>	<u>11,303,799</u>	<u>3,679,768</u>	<u>7,624,031</u>	
<u>Culture and Recreation</u>					
Libraries	299,220	299,220	149,610	149,610	50.0%
Open Space	27,250	34,695	8,415	26,280	24.3%
Historical Commission	81,900	112,965	52,425	60,540	46.4%
Total Culture and Recreation	<u>408,370</u>	<u>446,880</u>	<u>210,450</u>	<u>236,430</u>	
<u>Conservation</u>					
Agricultural Extension	302,496	302,973	92,138	210,835	30.4%
Total Conservation	<u>302,496</u>	<u>302,973</u>	<u>92,138</u>	<u>210,835</u>	
 Total General Fund Operating	 <u>\$ 143,868,852</u>	 <u>\$ 150,975,436</u>	 <u>\$ 44,925,805</u>	 <u>\$ 106,049,631</u>	

Collin County, Texas

Budget vs Actual by Department and Function - Road & Bridge Fund
February 28, 2010

	2010 Adopted Budget	2010 Revised Budget	2010 Year to date Actual	Variance favorable (Unfavorable)	% Annual Budget Used
<u>Public Transportation</u>					
Road & bridge	\$ 16,836,196	\$ 21,342,489	\$ 3,848,769	17,493,720	18.0%
Engineering	410,657	411,069	129,735	281,334	31.6%
Public works	468,566	468,566	149,157	319,409	31.8%
Soil conservation	44,035	46,288	1,783	44,505	3.9%
Special Projects	215,943	215,943	69,773	146,170	32.3%
Non-departmental	536,535	1,500,714	60,746	1,439,968	4.0%
Total Road & Bridge Operating	<u>\$ 18,511,932</u>	<u>\$ 23,985,069</u>	<u>\$ 4,259,963</u>	<u>\$ 19,725,106</u>	

Collin County, Texas

Unaudited Balances of Cash and Investments - Beginning and Ending Balances
and Statement of Receipts and Disbursements by Fund
February 28, 2010

Fund Name	Fund Number	Beginning Balance February 1, 2010	Feb-10 Receipts	Feb-10 Disbursements	Ending Balance February 28, 2010
General Fund	001	\$ 191,884,303	\$ 49,369,365	\$ 30,989,249	\$ 210,264,419
Special Revenue Funds:					
Road And Bridge	010	17,331,978	5,844,694	3,514,168	19,662,504
Farm To Market	011	20,152	2	-	20,154
Lateral Road	012	553,068	74	-	553,142
Judicial Appellate Fund	013	187,741	15,598	70,774	132,565
Air Check Texas	014	519	-	-	519
Court Reporters Fund	015	103,382	23,875	23,056	104,201
Tax A/C Motor Vehicle Tax	017	1,890	1	1	1,890
Juvenile Probation	018	5,948,304	1,113,126	1,185,186	5,876,244
Pre-Trial Release	019	23,263	19,193	9,592	32,864
Jury Fund	020	1,001,084	104,220	50,496	1,054,808
Law Library	021	1,707,035	38,649	17,386	1,728,298
Myers Park Operating	022	775,400	54,500	47,563	782,337
Farm Museum Memorial	023	10,417	3	-	10,420
Open Space Parks	024	2,737	1	-	2,738
Co Clrk Rec Mgmt & Pres	025	2,324,586	47,449	40,696	2,331,339
Dist Clrk Rec Mgmt & Pres	026	633,352	5,859	1,971	637,240
Juvenile Delinquency Prevention	027	27	-	-	27
Justice Court Technology	028	629,232	8,074	960	636,346
Courthouse Security	029	795,731	28,735	172,451	652,015
Code Inspection Fund	030	238,507	20,451	22,899	236,059
Economic Development 2001	031	30,119	4	-	30,123
Dangerous Wild Animal	032	2,752	1	-	2,753
Contract Elections	033	666,195	40,447	35,532	671,110
Chapter 19 Fund	034	-	-	-	-
Election Equipment	035	13,064	4	-	13,068
Sheriffs Drug Forfeiture	036	99,037	12	1,009	98,040
DA Drug Forfeiture	037	395,838	1,493	12,522	384,809
DA Service Fee	038	242,935	11,531	3,663	250,803
Myers Park Foundation	039	123,117	15	-	123,132
Healthcare Foundation	040	13,861,110	2,171,998	2,582,060	13,451,048
Juvenile Alternative Ed	041	91,316	16,377	14,966	92,727
Child Abuse Prevention	042	895	6	-	901
County Rec Mgmt & Pres	044	1,086,850	14,640	-	1,101,490
Juvenile OCSOP	045	407,459	13,194	7,200	413,453
Court Initiated Guardianship	047	53,788	1,495	-	55,283
DA Deferred Prosec Prgm	049	69,141	5,150	-	74,291
Drug Court Program Fund	050	29,164	1,080	-	30,244
SCAAP Fund	051	1,200,209	323	-	1,200,532
County Courts Technology Fund	052	-	118	-	118
CCL Fee Prog Excess Distribution	054	26,278	8	-	26,286
CCLC Court Records Preservation	055	1,009	1,751	-	2,760
District Clerk Court Records Preservation	056	4,275	7,404	-	11,679
Federal Grants Fund	101	163,700	599	10,442	153,857
Bioterrorism Grant	102	(99,458)	59,037	33,846	(74,267)
Federal Homeland Security Grant	103	(154,118)	13,769	398	(140,747)
City Readiness Initiative	104	(20,926)	7,546	30,688	(44,068)
LLEBG 2003	106	2,747	1,374	4,121	-
Healthcare Grants	108	(484,372)	194,450	133,403	(423,325)
2007 Justice Assistant Grant	110	50	-	-	50
CPS Board Grants	112	(39,054)	-	4,558	(43,612)

Collin County, Texas

Unaudited Balances of Cash and Investments - Beginning and Ending Balances
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February 28, 2010

<u>Fund Name</u>	<u>Fund Number</u>	<u>Beginning Balance February 1, 2010</u>	<u>Feb-10 Receipts</u>	<u>Feb-10 Disbursements</u>	<u>Ending Balance February 28, 2010</u>
2008 Justice Assist Grant	113	902	-	-	902
2009 Justice Assist Grant	114	43,637	8	-	43,645
2009 JAG Recovery Act	115	219,308	42	-	219,350
DSHS Grant	116	(103,182)	36,460	102,607	(169,329)
Private Sector Healthcare Grant	161	56,233	75	9,922	46,386
State Grants Fund	180	47,403	-	7,523	39,880
TCEQ Grant Fund	181	60,428	17	-	60,445
Juv Acct Inc Block Grant	182	-	-	-	-
Leose Education	198	145,964	390	4,229	142,125
Total Special Revenue Funds		50,532,218	9,925,322	8,155,888	52,301,652
Debt Service Funds:					
Ltd Tax Perm Imp 2000 DS	203	448,533	522,881	597,790	373,624
Lim Tax Perm Imp 2001 DS	204	220,190	428,551	625,881	22,860
Ltd Tax Perm Imp 2002 DS	205	1,315,486	2,492,743	3,558,964	249,265
Ltd Tax Pi & Rfd 2004 DS	206	919,473	1,729,023	2,436,066	212,430
Lmtd Tax P/I & Rfd 2005 DS	207	4,426,462	8,256,313	11,433,675	1,249,100
Lmtd Tax Perm Imp Bd 2006 DS	208	2,309,046	3,595,450	5,046,913	857,583
Ltd Tax Perm Imp 2007 DS	211	143,878	233,225	329,299	47,804
Ltd Tax Ref & PI 2008 DS	212	1,374,710	2,322,590	3,374,146	323,154
Ltd Tax Ref & PI 2009 DS	214	1,763,093	3,270,999	4,477,155	556,937
Ltd Tax PI BAB 2009B DS	215	133,532	277,165	461,335	(50,638)
Unlimited Rd Bond 1999 DS	223	1,210,335	2,398,353	3,459,338	149,350
Unlm Road Bond 2001 DS	224	669,253	1,313,598	1,914,668	68,183
Unlmt Tax Rd/Rfd 2004 DS	225	3,832,490	7,286,895	10,080,031	1,039,354
Unlmt Rd & Rfd 2005 DS	226	2,785,736	4,080,844	5,677,656	1,188,924
Unlmt Tax Rd Bds 2006 DS	227	1,132,107	1,707,564	2,390,163	449,508
Unltd Tax Rd/Rfd 2007 DS	230	3,927,315	6,258,384	8,482,519	1,703,180
Unltd Tax Rd Bds 2008 DS	231	2,539,166	4,511,053	6,154,809	895,410
Unltd Tax Rd/Refdg Bds 2009 DS	233	2,299,216	643,927	2,701,469	241,674
Unltd Tax Rd Bds BAB 2009 DS	234	139,672	38,661	123,601	54,732
Tax Notes Series 2004 DS	242	1,695,803	2,977,450	4,583,847	89,406
Tax Notes Series 2006 DS	243	2,354,813	4,199,443	6,148,300	405,956
Unlm Tax Rfd Ser 2001 DS	305	1,140,705	2,250,081	3,242,033	148,753
Total Debt Service Funds		36,781,014	60,795,193	87,299,658	10,276,549
Capital Projects Funds:					
Ltd Tax Perm Improve 99a	402	613,381	72	-	613,453
Ltd Tax Perm Imp 2000	403	87,588	10	-	87,598
Lmtd Tax P/I Series '01	404	1,314,778	1,036	-	1,315,814
Ltd Tax Perm Imp 2002	405	1,796,000	1,859	-	1,797,859
Ltd Tax Perm Imp 2004	406	680,745	94	3,178	677,661
Lmtd Tax Perm Imp 2005	407	1,743,528	550,197	578,540	1,715,185
Lmtd Tax Perm Imp Bds '06	408	1,873,919	450,229	450,000	1,874,148
Ltd Tax Perm Imp 2007	411	1,214,632	300,238	300,000	1,214,870
Ltd Tx Ref&Pi 2008 07proj	412	1,045,980	132	836	1,045,276
Ltd Tx Ref&Pi 2008 03proj	413	1,632,242	440	-	1,632,682
Ltd Tax Ref & PI 2009	414	18,309,944	2,125	-	18,312,069
Ltd Tax PI BAB 2009B	415	10,041,715	311,140	865,367	9,487,488
Unlimited Road Bond 99	421	2,863,930	1,790	135,525	2,730,195
Unlimited Road Bond 99a	422	1,369,589	566	-	1,370,155
Unlimited Road Bond 00/01	423	3,349,104	5,102	3,442	3,350,764
Unlmt Tax Rd Bonds 2004	425	9,944,027	386,100	378,357	9,951,770
Unlmt Tax Road Bond 2005	426	5,149,448	4,500,938	4,678,148	4,972,238

Collin County, Texas

Unaudited Balances of Cash and Investments - Beginning and Ending Balances
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February 28, 2010

<u>Fund Name</u>	<u>Fund Number</u>	<u>Beginning Balance February 1, 2010</u>	<u>Feb-10 Receipts</u>	<u>Feb-10 Disbursements</u>	<u>Ending Balance February 28, 2010</u>
Unlmtd Tax Road Bds '06	427	9,340,175	2,439,859	2,894,682	8,885,352
Unlimited Road Bond 95/97	428	1,612,165	5,730	-	1,617,895
Unltd Tax Rd Bds 2007	430	24,539,306	4,132,579	9,575,064	19,096,821
Unltd Tx Rd Bds 08 03proj	431	9,783,437	276,950	279,000	9,781,387
Unltd Tx Rd Bds 08 07proj	432	17,828,654	1,021,141	1,248,722	17,601,073
Unltd Tax Rd/Refdgd Bds 2009	433	10,203,936	1,184	-	10,205,120
Unltd Tax Rd Bds BAB 2009	434	5,641,835	655	-	5,642,490
Tax Notes Series 2002	441	1,203,410	708	-	1,204,118
Tax Notes Series 2004	442	6,644,900	273	-	6,645,173
Tax Notes 2006	443	9,114,594	733,681	1,047,445	8,800,830
Capital Improvement Tn 01	445	493,658	64	-	493,722
Capital Imp T/N 01a	446	184,820	25	-	184,845
Permanent Improvement	499	28,002,531	4,211,594	4,322,150	27,891,975
Total Capital Projects Funds		<u>187,623,971</u>	<u>19,336,511</u>	<u>26,760,456</u>	<u>180,200,026</u>
Total Governmental Funds		<u>466,821,506</u>	<u>139,426,391</u>	<u>153,205,251</u>	<u>453,042,646</u>
Internal Service Funds					
Liability Insurance	501	1,006,844	33,371	38,473	1,001,742
Workers' Compensation Ins	502	880,042	16,056	31,890	864,208
Flexible Benefits	503	213,214	140,074	152,148	201,140
Unemployment Insurance	504	482,126	25,050	58,604	448,572
Insurance Claim	505	6,203,937	1,768,724	3,284,228	4,688,433
Employee Paid Benefits	506	50,829	16,443	32,616	34,656
Animal Safety Fund	507	144,605	173,059	39,530	278,134
Total Internal Service Funds		<u>8,981,597</u>	<u>2,172,777</u>	<u>3,637,489</u>	<u>7,516,885</u>
Enterprise Fund					
Collin County Toll Road Authority	599	3,414,131	630	295,354	3,119,407
Total Enterprise Fund		<u>3,414,131</u>	<u>630</u>	<u>295,354</u>	<u>3,119,407</u>
Trust and Agency Funds:					
Direct Deposit Clearing	698	172,029	774,720	703,545	243,204
Weekly Tax	699	(3,330,000)	38,967,448	35,637,448	-
State Fees Agency	701	189,318	495,084	156,115	528,287
Unclaimed Holdings	702	362,028	70,600	260	432,368
Bail Security	703	54,750	50,000	-	104,750
DA Seized Funds Registry	704	3	-	-	3
County Clerk - Other	730	1,951,824	814,812	815,882	1,950,754
County Clerk - Trust	731	11,452,683	-	-	11,452,683
Juvenile Probation	732	2,213	23,944	20,950	5,207
Jail Case Coordinator	733	14,170	6,700	14,170	6,700
Jail Commissary	734	1,050,043	69,314	49,703	1,069,654
District Clerk	735	1,011,506	431,437	430,294	1,012,649
District Clerk - Trust	736	4,044,186	233,091	429,881	3,847,396
Inmate Trust	737	98,479	211,959	225,213	85,225
DA Hot Checks	738	91,403	119,073	115,666	94,810
DA Trust Unclaimed Restitution	739	-	-	-	-
Sheriff	740	-	352,305	352,305	-
Constable 1	741	239	3,454	3,693	-
Constable 2	742	1,260	1,450	1,260	1,450
Constable 3	743	9,555	17,135	9,555	17,135
Constable 4	744	8,545	5,491	7,388	6,648

Collin County, Texas

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February 28, 2010

<u>Fund Name</u>	<u>Fund Number</u>	<u>Beginning Balance February 1, 2010</u>	<u>Feb-10 Receipts</u>	<u>Feb-10 Disbursements</u>	<u>Ending Balance February 28, 2010</u>
JP 1	745	8,857	126,114	124,381	10,590
JP 2	746	15,359	55,924	55,909	15,374
JP 3-1	747	6,930	55,691	55,691	6,930
JP 3-2	748	30,767	29,945	29,330	31,382
JP 4	749	267,462	129,811	137,729	259,544
Tax Assessor/Collector	750	134,309,373	187,293,452	303,036,382	18,566,443
Child Protective Board	780	146,832	5,829	1,021	151,640
CSCD	781	768,595	647,173	511,262	904,506
CSCD - operating	650-658	3,679,262	339,741	571,948	3,447,055
Total Trust and Agency Funds		156,417,671	231,331,697	343,496,981	44,252,387
<u>Total - All Accounts</u>		<u>\$ 635,634,905</u>	<u>\$ 372,931,495</u>	<u>\$ 500,635,075</u>	<u>\$ 507,931,325</u>

Collin County, Texas
Year to Date Schedule of Transfers
February 28, 2010

	Transfers In	Transfers Out
<u>General Fund</u>		
Transfers from LLEBG 2003	\$ 374	\$ -
Transfers to Juvenile Probation	-	7,750,000
Transfers to Myers Park	-	350,000
Transfers to Code Inspection	-	320,000
Total General Fund	374	8,420,000
<u>Special Revenue Funds</u>		
<u>Juvenile Probation</u>		
Transfers from General Fund	7,750,000	-
Transfers from Juvenile OCSOP	7,200	-
<u>Myers Park</u>		
Transfers from General Fund	350,000	-
<u>Code Inspection</u>		
Transfers from General Fund	320,000	-
<u>Juvenile OCSOP</u>		
Transfers to Juvenile Probation	-	7,200
<u>LLEBG 2003</u>		
Transfers to General Fund	-	374
Total Special Revenue Funds	8,427,200	7,574
<u>Capital Project Funds</u>		
<u>Capital Improvement Tax Notes 1996</u>		
Transfers to Capital Improvement Tax Notes 2001A	-	9,786
<u>Capital Improvement Tax Notes 2001A</u>		
Transfers from Capital Improvement Tax Notes 1996	9,786	-
Total Capital Projects Funds	9,786	9,786
Total Transfers	\$ 8,437,360	\$ 8,437,360

Collin County, Texas
 Unaudited Schedule of Long-Term Debt
 February 28, 2010

Fund Name	Interest Rates	Date Issued	Maturity	Due as of 02/28/10
Limited Tax Permanent Improvement Bond 2000	4.950% to 5.500%	2000	2020	90,000
Limited Tax Permanent Improvement Bond 2001	4.000% to 5.000%	2001	2021	1,220,000
Limited Tax Permanent Improvement Bond 2002	4.150% to 5.625%	2002	2022	10,875,000
Limited Tax Permanent Improvement and Refunding Bond 2004	2.250% to 4.500%	2004	2024	10,775,000
Limited Tax Permanent Improvement and Refunding Bond 2005	3.000% to 5.000%	2005	2025	49,635,000
Limited Tax Permanent Improvement Bond 2006	4.000% to 5.000%	2006	2026	30,810,000
Limited Tax Permanent Improvement Bond 2007	4.250% to 5.000%	2007	2027	2,095,000
Limited Tax Refunding and Permanent Improvement Bond 2008	3.625% to 5.000%	2008	2028	14,005,000
Limited Tax Refunding and Permanent Improvement Bond 2009	2.000% to 5.000%	2009	2024	30,080,000
Limited Tax Permanent Improvement Build America Bond 2009B	2.000% to 5.000%	2009	2029	9,990,000
Unlimited Tax Road Bond 2000	5.250% to 5.500%	2000	2020	1,270,000
Unlimited Tax Road Bond 2001	4.000% to 5.000%	2001	2021	2,990,000
Unlimited Tax Road and Refunding Bond 2004	2.000% to 5.000%	2004	2024	43,675,000
Unlimited Tax Road and Refunding Bond 2005	3.000% to 5.000%	2005	2025	38,740,000
Unlimited Tax Road Bond 2006	4.000% to 5.000%	2006	2026	14,515,000
Unlimited Tax Road and Refunding Bond 2007	4.000% to 5.000%	2007	2027	61,405,000
Unlimited Tax Road Bond 2008	4.000% to 5.500%	2008	2028	40,045,000
Unlimited Tax Road and Refunding Bond 2009	2.000% to 5.000%	2009	2025	21,805,000
Unlimited Tax Road Build America Bond 2009B	4.600% to 6.300%	2009	2029	5,590,000
Tax Notes Series 2004	2.250% to 3.250%	2004	2024	3,735,000
Tax Notes Series 2006	4.000% to 5.000%	2006	2013	9,415,000
Unlimited Tax Refunding Bond 2001	4.000% to 5.000%	2001	2015	6,635,000
				\$ 409,395,000