

Balance Sheet

Governmental Funds

February 28, 2009

430

	<u>General</u>	<u>Road and Bridge</u>	<u>Health Care Foundation</u>	<u>430 Unlimited Tax Road Bonds 2007</u>
ASSETS				
Cash and cash equivalents	\$ 110,449,261.63	\$ 7,368,216.13	\$ 1,967,170.24	\$ 26,055,250.67
Investments	91,395,624.64	8,454,783.60	13,432,035.76	-
Receivables:				
Taxes (net of allowance for uncollectibles)	7,754,915.77	264,656.75	-	-
Fines and fees	-	-	-	-
Due from other governments	206,439.60	333,440.96	-	-
Due from other funds	275,613.96	-	59,223.05	-
Due from component unit	-	-	-	-
Advance to other funds	-	-	-	-
Interest	-	-	-	-
Miscellaneous	42,597.73	963.66	1,030.27	-
Inventories	307,104.48	3,701,538.85	-	-
Total assets	\$ 210,431,557.81	\$ 20,123,599.95	\$ 15,459,459.32	\$ 26,055,250.67
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LIABILITIES

Accounts payable	\$ 40,679.88	\$ 27,912.87	\$ 31,600.00	\$ (8,573.71)
Payroll related costs payable	1,272,074.86	-	-	-
Lease deposits payable	-	-	26,197.35	-
Capital lease payable	-	-	-	-
Due to other governments	55,872.02	-	-	-
Due to other funds	(1,070.22)	-	356.16	308,477.46
Deferred revenue	-	-	-	-
Deferred tax revenue	6,839,174.23	233,394.46	-	-
Total liabilities	8,206,730.77	261,307.33	58,153.51	299,903.75

FUND BALANCES

Reserved for:

Debt service	-	-	-	-
Capital projects	-	-	-	16,207,661.69
Sale of Courthouse	-	-	-	-
Animal Shelter Facility	-	-	-	-
Health care	-	-	15,202,439.32	-
Myers Park Foundation	-	-	-	-
Encumbrances	8,756,007.88	2,256,164.63	198,866.49	9,547,685.23
Inventories	307,104.48	3,701,538.85	-	-

Unreserved fund balances:

Designated for capital assets	-	1,438,298.21	-	-
Designated for special projects	5,387,675.23	-	-	-
Designated for five year plan	6,977,360.00	-	-	-
Designated for administration	809,293.02	-	-	-
Unreserved / undesignated, reported in:				

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Governmental Funds

February 28, 2009

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	<u>General</u>	<u>Road and Bridge</u>	<u>Health Care Foundation</u>	<u>Unlimited Tax Road Bonds 2007</u>
General fund	179,987,386.43	-	-	-
Special revenue funds	-	12,466,290.93	-	-
Total fund balances	<u>202,224,827.04</u>	<u>19,862,292.62</u>	<u>15,401,305.81</u>	<u>25,755,346.92</u>
Total liabilities and fund balances	\$ 210,431,557.81	\$ 20,123,599.95	\$ 15,459,459.32	\$ 26,055,250.67
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See accompanying notes to combined financial statements.

432 Unltd Tax Rd Bd 2008 07PROJ	499 Permanent Improvement	Other Governmental Funds	Total Feb. 28, 2009 FY2009
\$ 12,544,017.76	\$ 32,286,752.37	\$ 107,176,668.82	\$ 297,847,337.62
9,010,537.21	5,531,671.52	25,060,107.41	152,884,760.14
-	526,518.67	2,567,086.93	11,113,178.12
-	-	-	-
-	3,500,000.00	573,692.42	4,613,572.98
-	-	2,178,538.93	2,513,375.94
-	-	-	-
-	1,983,851.80	-	1,983,851.80
-	-	-	-
-	-	161,607.21	206,198.87
-	-	-	4,008,643.33
\$ 21,554,554.97	\$ 43,828,794.36	\$ 137,717,701.72	\$ 475,170,918.80
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-	\$ 840,718.18	\$ 304,618.63	\$ 1,236,955.85
-	-	-	1,272,074.86
-	-	-	26,197.35
-	-	-	-
-	-	-	55,872.02
-	-	2,155,742.13	2,463,505.53
-	-	146,317.59	146,317.59
-	464,324.47	2,241,585.20	9,778,478.36
-	1,305,042.65	4,848,263.55	14,979,401.56
-	-	13,653,329.75	13,653,329.75
18,553,938.97	31,519,871.54	59,552,280.12	125,833,752.32
-	3,500,000.00	-	3,500,000.00
-	1,983,851.80	-	1,983,851.80
-	-	-	15,202,439.32
-	-	122,742.76	122,742.76
3,000,616.00	5,520,028.37	42,837,767.57	72,117,136.17
-	-	-	4,008,643.33
-	-	-	1,438,298.21
-	-	-	5,387,675.23
-	-	-	6,977,360.00
-	-	-	809,293.02

432 Unltd Tax Rd Bd 2008 07PROJ	499 Permanent Improvement	Other Governmental Funds	Total Feb. 28, 2009 FY2009
-	-	-	179,987,386.43
-	-	16,703,317.97	29,169,608.90
<u>21,554,554.97</u>	<u>42,523,751.71</u>	<u>132,869,438.17</u>	<u>460,191,517.24</u>
\$ 21,554,554.97	\$ 43,828,794.36	\$ 137,717,701.72	\$ 475,170,918.80
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Combined Statement of Revenues, Expenditures and Changes in
Fund Balances

Governmental Funds

For The Five Months Ended February 28, 2009

430

Unlimited Tax
Road Bonds 2007

	<u>General</u>	<u>Road and Bridge</u>	<u>Health Care Foundation</u>	<u>Unlimited Tax Road Bonds 2007</u>
Revenues:				
Taxes:				
Property tax	\$ 113,416,484.25	\$ 3,888,217.26	-	-
Fees and permits	4,039,919.45	5,916,170.26	213,360.22	-
Federal and state funds	1,447,032.10	2,467,357.27	-	-
Charges for services	2,365,614.20	-	-	-
Fines and forfeitures	889,519.61	867,245.97	-	-
Other local government funds	-	-	-	-
Rental revenues	-	-	473,875.02	-
Interest	1,193,229.93	118,749.15	62,478.49	158,563.77
Miscellaneous	286,792.70	98,037.74	24,762.53	-
Total revenues	123,638,592.24	13,355,777.65	774,476.26	158,563.77
Expenditures:				
Current:				
General administration	7,323,888.08	-	-	-
Judicial	4,595,969.31	-	-	-
Financial administration	3,086,716.74	-	-	-
Legal	3,448,086.23	-	-	-
Public facilities	3,417,445.85	-	94,170.50	-
Equipment services	644,580.48	-	-	-
Public safety	15,576,704.42	-	-	-
Public transportation	-	7,367,585.28	-	-
Health and welfare	4,050,637.21	-	936,905.98	-
Culture and recreation	222,956.41	-	-	-
Conservation	92,521.60	-	-	-
Capital projects - capital outlay	339,032.85	38,844.30	-	2,262,955.95
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Bond issuance costs	-	-	-	-
Total expenditures	42,798,539.18	7,406,429.58	1,031,076.48	2,262,955.95
Excess (deficit) of revenues over expenditures	80,840,053.06	5,949,348.07	(256,600.22)	(2,104,392.18)
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	(8,150,000.00)	-	-	-
Sale of non-capital equipment	-	-	-	-
Capital contribution	-	-	-	-
Sale of assets	22,387.60	12,206.30	-	-
Debt issuance	-	-	-	-
Loan proceeds	-	-	-	-
Refunding escrow payments	-	-	-	-
Premium (discount) on sale of bonds and tax notes	-	-	-	-
Total other financing sources	-	-	-	-

Combined Statement of Revenues, Expenditures and Changes in
Fund Balances

Governmental Funds

For The Five Months Ended February 28, 2009

	<u>General</u>	<u>Road and Bridge</u>	<u>Health Care Foundation</u>	430 <u>Unlimited Tax Road Bonds 2007</u>
(uses)	(8,127,612.40)	12,206.30	-	-
Net change in fund balances	72,712,440.66	5,961,554.37	(256,600.22)	(2,104,392.18)
Fund balances at beginning of year	129,512,386.38	13,900,738.25	15,657,906.03	27,859,739.10
Residual equity transfers in	-	-	-	-
Residual equity transfers out	-	-	-	-
Fund balance at end of year	\$ 202,224,827.04	\$ 19,862,292.62	\$ 15,401,305.81	\$ 25,755,346.92

See accompanying notes to combined
financial statements.

432 Unltd Tax Rd Bd 2008 07PROJ	499 Permanent Improvement	Other Governmental Funds	Total Feb. 28, 2009 FY2009
-	\$ 7,735,361.74	\$ 40,491,640.87	\$ 165,531,704.12
-	-	146,869.10	10,316,319.03
-	-	2,933,500.07	6,847,889.44
-	-	1,176,154.39	3,541,768.59
-	-	32,606.18	1,789,371.76
-	-	-	-
-	-	-	473,875.02
198,663.11	226,623.95	891,996.30	2,850,304.70
-	-	141,806.71	551,399.68
198,663.11	7,961,985.69	45,814,573.62	191,902,632.34
-	-	333,177.91	7,657,065.99
-	-	835,658.42	5,431,627.73
-	-	-	3,086,716.74
-	-	89,605.87	3,537,692.10
-	-	27,969.00	3,539,585.35
-	-	-	644,580.48
-	-	4,074,625.62	19,651,330.04
-	-	-	7,367,585.28
-	-	1,110,503.45	6,098,046.64
-	-	186,371.97	409,328.38
-	-	-	92,521.60
736,211.88	6,011,103.21	5,412,530.95	14,800,679.14
-	-	24,490,000.00	24,490,000.00
-	-	9,482,694.51	9,482,694.51
-	-	-	-
736,211.88	6,011,103.21	46,043,137.70	106,289,453.98
(537,548.77)	1,950,882.48	(228,564.08)	85,613,178.36
-	-	8,150,000.00	8,150,000.00
-	-	-	(8,150,000.00)
-	-	-	-
-	-	-	-
-	104,432.50	-	139,026.40
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-

432 Unltd Tax Rd Bd 2008 07PROJ	499 Permanent Improvement	Other Governmental Funds	Total Feb. 28, 2009 FY2009
-	104,432.50	8,150,000.00	139,026.40
(537,548.77)	2,055,314.98	7,921,435.92	85,752,204.76
22,092,103.74	40,468,436.73	124,948,002.25	374,439,312.48
-	-	-	-
-	-	-	-
\$ 21,554,554.97	\$ 42,523,751.71	\$ 132,869,438.17	\$ 460,191,517.24

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Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual

General Fund
For The Five Months Ended February 28, 2009

	2009 Original Budget	2009 Actual Budget	2009 Actual	Variance favorable (unfavorable)
Revenues:				
Taxes:				
Property tax	\$ 119,221,816.00	\$ 119,221,816.00	\$ 113,416,484.25	\$ (5,805,331.75)
Fees and permits	13,085,400.00	13,085,400.00	4,039,919.45	(9,045,480.55)
Federal and state funds	3,678,780.00	3,678,780.00	1,447,032.10	(2,231,747.90)
Charges for services	6,082,100.00	6,091,600.00	2,365,614.20	(3,725,985.80)
Fines and forfeitures	2,771,000.00	2,771,000.00	889,519.61	(1,881,480.39)
Interest	5,239,750.00	5,239,750.00	1,193,229.93	(4,046,520.07)
Miscellaneous	443,210.00	443,210.00	286,792.70	(156,417.30)
Total revenues	150,522,056.00	150,531,556.00	123,638,592.24	(26,892,963.76)
Expenditures:				
Current operating:				
General administration	37,473,947.00	38,069,219.00	7,323,888.08	30,745,330.92
Judicial	14,560,857.00	14,613,070.00	4,595,969.31	10,017,100.69
Financial administration	10,903,920.00	11,005,668.00	3,086,716.74	7,918,951.26
Legal	10,463,956.00	10,463,956.00	3,448,086.23	7,015,869.77
Public facilities	10,816,802.00	10,816,800.00	3,417,445.85	7,399,354.15
Equipment services	2,297,955.00	2,297,955.00	644,580.48	1,653,374.52
Public safety	45,041,500.00	45,042,395.00	15,576,704.42	29,465,690.58
Health and welfare	10,878,546.00	10,878,546.00	4,050,637.21	6,827,908.79
Culture and recreation	572,162.00	572,162.00	222,956.41	349,205.59
Conservation	307,595.00	307,595.00	92,521.60	215,073.40
Capital outlay:	3,841,416.00	4,029,846.00	339,032.85	3,690,813.15
Total expenditures	147,158,656.00	148,097,212.00	42,798,539.18	105,298,672.82
Excess (deficiency) of revenues over expenditures	3,363,400.00	2,434,344.00	80,840,053.06	78,405,709.06
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	(8,668,245.00)	(8,668,245.00)	(8,150,000.00)	518,245.00
Sale of noncapital equipment	-	-	-	-
Sale of assets	75,000.00	75,000.00	22,387.60	(52,612.40)
Total other financing sources (uses)	(8,593,245.00)	(8,593,245.00)	(8,127,612.40)	465,632.60
Net change in fund balance	(5,229,845.00)	(6,158,901.00)	72,712,440.66	78,871,341.66
Fund balance at beginning of year	129,512,387.00	129,512,387.00	129,512,386.38	(.62)
Residual equity transfer in	-	-	-	-
Fund balance at end of year	124,282,542.00	123,353,486.00	202,224,827.04	78,871,341.04

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund

For The Five Months Ended February 28, 2009

(Unaudited)

	2009 Original Budget	2009 Final Budget	2009 Actual	Variance favorable (unfavorable)
Current operating:				
General Administration:				
County Judge:				
Salaries and benefits	\$ 174,419.00	\$ 174,419.00	\$ 63,671.02	\$ 110,747.98
Maintenance and operating	116.00	116.00	228.70	(112.70)
Training and travel	19,242.00	19,242.00	2,983.77	16,258.23
Total County Judge	<u>193,777.00</u>	<u>193,777.00</u>	<u>66,883.49</u>	<u>126,893.51</u>
Commissioners' Court:				
Salaries and benefits	576,350.00	576,350.00	212,147.26	364,202.74
Maintenance and operating	7,205.00	7,205.00	1,987.95	5,217.05
Training and travel	65,000.00	65,000.00	6,475.81	58,524.19
Total Commissioners' Court	<u>648,555.00</u>	<u>648,555.00</u>	<u>220,611.02</u>	<u>427,943.98</u>
County Clerk:				
Salaries and benefits	1,941,557.00	1,839,809.00	629,894.42	1,209,914.58
Maintenance and operating	1,063,038.00	2,060,585.00	2,833.37	2,057,751.63
Training and travel	15,200.00	15,200.00	1,691.30	13,508.70
Total County Clerk	<u>3,019,795.00</u>	<u>3,915,594.00</u>	<u>634,419.09</u>	<u>3,281,174.91</u>
Support Services:				
Salaries and benefits	159,538.00	159,538.00	47,736.76	111,801.24
Maintenance and operating	1,184,259.00	1,184,259.00	697,771.84	486,487.16
Training and travel	525.00	525.00	-	525.00
Total Support Services	<u>1,344,322.00</u>	<u>1,344,322.00</u>	<u>745,508.60</u>	<u>598,813.40</u>
Human Resources:				
Salaries and benefits	1,353,485.00	1,353,485.00	430,806.65	922,678.35
Maintenance and operating	70,584.00	71,084.00	19,137.99	51,946.01
Training and travel	25,206.00	25,206.00	4,062.26	21,143.74
Total Human Resources	<u>1,449,275.00</u>	<u>1,449,775.00</u>	<u>454,006.90</u>	<u>995,768.10</u>
Veterans' Service Officer:				
Salaries and benefits	197,244.00	197,244.00	65,052.47	132,191.53
Maintenance and operating	1,560.00	1,560.00	317.68	1,242.32
Training and travel	1,291.00	1,291.00	(149.63)	1,440.63
Total Veterans' Service Officer	<u>200,095.00</u>	<u>200,095.00</u>	<u>65,220.52</u>	<u>134,874.48</u>
ERP:				
Salaries and benefits	498,859.00	498,859.00	176,400.97	322,458.03
Maintenance and operating	1,660.00	1,660.00	179.77	1,480.23
Training and travel	8,050.00	8,050.00	-	8,050.00
Total ERP	<u>508,569.00</u>	<u>508,569.00</u>	<u>176,580.74</u>	<u>331,988.26</u>
Non-Departmental:				
Salaries and benefits	802,092.00	802,092.00	101,573.96	700,518.04
Maintenance and operating	19,243,874.00	18,498,130.00	2,152,975.68	16,345,154.32

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund

For The Five Months Ended February 28, 2009

(Unaudited)

	2009 Original Budget	2009 Final Budget	2009 Actual	Variance favorable (unfavorable)
Training and travel	30,000.00	30,000.00	2,400.00	27,600.00
Total Non-Departmental	20,075,966.00	19,330,222.00	2,256,949.64	17,073,272.36
Non-Departmental Capital Replacement:				
Maintenance and operating	103,541.00	547,541.00	22,164.68	525,376.32
Total Non-Departmental Capital Replacement	103,541.00	547,541.00	22,164.68	525,376.32
Administrative Services:				
Salaries and benefits	760,929.00	760,929.00	262,842.55	498,086.45
Maintenance and operating	11,568.00	11,567.00	2,662.22	8,904.78
Training and travel	8,409.00	8,409.00	2,016.82	6,392.18
Total Administrative Services	780,906.00	780,905.00	267,521.59	513,383.41
Risk Management:				
Salaries and benefits	85,907.00	85,907.00	30,918.59	54,988.41
Maintenance and operating	1,563,128.00	1,563,128.00	430.20	1,562,697.80
Training and travel	1,654.00	1,654.00	1,323.78	330.22
Total Risk Management	1,650,689.00	1,650,689.00	32,672.57	1,618,016.43
Data Processing:				
Salaries and benefits	2,874,630.00	2,874,630.00	960,737.55	1,913,892.45
Maintenance and operating	383,936.00	383,936.00	21,355.17	362,580.83
Training and travel	98,548.00	98,548.00	14,993.77	83,554.23
Total Data Processing	3,357,114.00	3,357,114.00	997,086.49	2,360,027.51
Elections:				
Salaries and benefits	1,051,460.00	1,051,460.00	675,971.80	375,488.20
Maintenance and operating	424,651.00	424,651.00	44,220.13	380,430.87
Training and travel	7,400.00	7,400.00	3,702.87	3,697.13
Total Elections	1,483,511.00	1,483,511.00	723,894.80	759,616.20
Records:				
Salaries and benefits	475,897.00	475,897.00	142,272.54	333,624.46
Maintenance and operating	105,467.00	105,467.00	9,581.15	95,885.85
Training and travel	3,200.00	3,200.00	1,332.72	1,867.28
Total Records	584,564.00	584,564.00	153,186.41	431,377.59
Telecommunications:				
Salaries and benefits	613,248.00	613,248.00	196,991.72	416,256.28
Maintenance and operating	1,379,020.00	1,379,738.00	308,726.58	1,071,011.42
Training and travel	21,000.00	21,000.00	1,463.24	19,536.76
Total Telecommunications	2,013,268.00	2,013,986.00	507,181.54	1,506,804.46
Housing Finance Corporation - Interest and fiscal charges	60,000.00	60,000.00	-	60,000.00

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund

For The Five Months Ended February 28, 2009

(Unaudited)

	2009 Original Budget	2009 Final Budget	2009 Actual	Variance favorable (unfavorable)
Total General Administration	37,473,947.00	38,069,219.00	7,323,888.08	30,745,330.92
Judicial:				
County Court - Mental:				
Salaries and benefits	-	-	-	-
Maintenance and operating	-	-	-	-
Training and travel	-	-	-	-
Total County Court - Mental	-	-	-	-
County Court Probate:				
Salaries and benefits	439,756.00	439,756.00	152,400.30	287,355.70
Maintenance and operating	3,198.00	3,198.00	512.68	2,685.32
Training and travel	8,300.00	8,300.00	1,457.22	6,842.78
Total County Court Probate	451,254.00	451,254.00	154,370.20	296,883.80
County Courts-at-Law:				
County Courts-at-Law Combined Expenditures -				
Maintenance and operating	110,000.00	110,000.00	13,265.75	96,734.25
County Court-at-Law I:				
Salaries and benefits	451,791.00	451,791.00	155,460.94	296,330.06
Maintenance and operating	5,517.00	5,517.00	1,770.71	3,746.29
Training and travel	7,572.00	7,572.00	822.10	6,749.90
Total County Court-at-Law I	464,880.00	464,880.00	158,053.75	306,826.25
County Court-at-Law No. II:				
Salaries and benefits	484,363.00	484,363.00	162,756.64	321,606.36
Maintenance and operating	2,725.00	2,725.00	861.79	1,863.21
Training and travel	6,900.00	6,900.00	668.32	6,231.68
Total County Court-at-Law II	493,988.00	493,988.00	164,286.75	329,701.25
County Court-at-Law No. III:				
Salaries and benefits	476,399.00	476,399.00	179,073.10	297,325.90
Maintenance and operating	3,551.00	3,551.00	441.07	3,109.93
Training and travel	6,900.00	6,900.00	1,344.66	5,555.34
Total County Court-at-Law No. III	486,850.00	486,850.00	180,858.83	305,991.17
County Court-at-Law No. IV:				
Salaries and benefits	465,921.00	465,921.00	161,780.47	304,140.53
Maintenance and operating	3,677.00	3,677.00	710.37	2,966.63
Training and travel	6,900.00	6,900.00	81.34	6,818.66
Total County Court-at-Law No. IV	476,498.00	476,498.00	162,572.18	313,925.82
County Court-at-Law No. V:				
Salaries and benefits	450,676.00	450,676.00	157,624.36	293,051.64
Maintenance and operating	3,577.00	3,577.00	1,156.09	2,420.91

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund

For The Five Months Ended February 28, 2009

(Unaudited)

	2009 Original Budget	2009 Final Budget	2009 Actual	Variance favorable (unfavorable)
Training and travel	8,287.00	8,287.00	-	8,287.00
Total County Court-at-Law No. V	462,540.00	462,540.00	158,780.45	303,759.55
County Court-at-Law No. VI:				
Salaries and benefits	435,761.00	435,761.00	152,651.62	283,109.38
Maintenance and operating	3,703.00	3,703.00	764.90	2,938.10
Training and travel	6,925.00	6,925.00	19.90	6,905.10
Total County Court-at-Law VI	446,389.00	446,389.00	153,436.42	292,952.58
Total County Courts-at-Law	2,941,145.00	2,941,145.00	991,254.13	1,949,890.87
County Court-at-Law Clerks:				
Salaries and benefits	1,430,302.00	1,430,302.00	439,174.47	991,127.53
Maintenance and operating	11,978.00	11,978.00	1,525.33	10,452.67
Training and travel	11,251.00	11,251.00	332.32	10,918.68
Total County Court-at-Law Clerks	1,453,531.00	1,453,531.00	441,032.12	1,012,498.88
County Clerks - Probate/Mental				
Salaries and benefits	297,922.00	297,922.00	91,169.52	206,752.48
Maintenance and operating	299,663.00	299,663.00	53,807.94	245,855.06
Training and travel	3,425.00	3,425.00	87.69	3,337.31
Total County Clerk Probate/Mental	601,010.00	601,010.00	145,065.15	455,944.85
District Courts:				
District Court Combined:				
Salaries and benefits	237,186.00	237,186.00	83,263.50	153,922.50
Maintenance and operating	196,876.00	202,796.00	67,171.03	135,624.97
Training and travel	3,000.00	3,000.00	50.00	2,950.00
Total District Courts Combined	437,062.00	442,982.00	150,484.53	292,497.47
199th District Court:				
Salaries and benefits	307,309.00	307,309.00	104,041.56	203,267.44
Maintenance and operating	3,685.00	3,685.00	692.80	2,992.20
Training and travel	6,900.00	6,900.00	105.00	6,795.00
Total 199th District Court	317,894.00	317,894.00	104,839.36	213,054.64
219th District Court:				
Salaries and benefits	295,202.00	295,202.00	103,709.82	191,492.18
Maintenance and operating	4,042.00	4,042.00	834.61	3,207.39
Training and travel	6,900.00	6,900.00	293.76	6,606.24
Total 219th District Court	306,144.00	306,144.00	104,838.19	201,305.81
296th District Court:				
Salaries and benefits	305,339.00	305,339.00	104,308.48	201,030.52
Maintenance and operating	4,285.00	4,285.00	336.88	3,948.12
Training and travel	6,900.00	6,900.00	-	6,900.00
Total 296th District Court	316,524.00	316,524.00	104,645.36	211,878.64

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund

For The Five Months Ended February 28, 2009

(Unaudited)

	2009 Original Budget	2009 Final Budget	2009 Actual	Variance favorable (unfavorable)
366th District Court:				
Salaries and benefits	284,486.00	264,486.00	72,030.63	192,455.37
Maintenance and operating	4,382.00	24,382.00	13,284.45	11,097.55
Training and travel	6,900.00	6,900.00	100.00	6,800.00
Total 366th District Court	295,768.00	295,768.00	85,415.08	210,352.92
380th District Court:				
Salaries and benefits	289,474.00	284,079.00	98,183.94	185,895.06
Maintenance and operating	6,285.00	6,285.00	3,365.17	2,919.83
Training and travel	6,900.00	6,900.00	548.09	6,351.91
Total 380th District Court	302,659.00	297,264.00	102,097.20	195,166.80
401st District Court:				
Salaries and benefits	303,073.00	303,073.00	104,267.00	198,806.00
Maintenance and operating	4,155.00	4,155.00	598.43	3,556.57
Training and travel	6,900.00	6,900.00	-	6,900.00
Total 401st District Court	314,128.00	314,128.00	104,865.43	209,262.57
416th District Court:				
Salaries and benefits	314,704.00	314,704.00	106,698.98	208,005.02
Maintenance and operating	4,303.00	4,303.00	951.37	3,351.63
Training and travel	7,030.00	7,030.00	175.00	6,855.00
Total 416th District Court	326,037.00	326,037.00	107,825.35	218,211.65
417th District Court:				
Salaries and benefits	280,803.00	280,803.00	98,352.41	182,450.59
Maintenance and operating	4,458.00	4,458.00	2,033.09	2,424.91
Training and travel	8,524.00	8,524.00	1,332.78	7,191.22
Total 417th District Court	293,785.00	293,785.00	101,718.28	192,066.72
429th District Court:				
Salaries and benefits	256,181.00	261,576.00	13,215.95	248,360.05
Maintenance and operating	28,001.00	28,000.00	4,327.12	23,672.88
Training and travel	6,900.00	6,900.00	125.00	-
Total 429th District Court	291,082.00	296,476.00	17,668.07	278,807.93
Total District Courts	3,201,083.00	3,207,002.00	984,396.85	2,222,605.15
District Clerk:				
Salaries and benefits	3,614,891.00	3,656,685.00	1,146,443.69	2,510,241.31
Maintenance and operating	102,195.00	106,695.00	27,843.61	78,851.39
Training and travel	16,750.00	16,750.00	1,394.71	15,355.29
Total District Clerk	3,733,836.00	3,780,130.00	1,175,682.01	2,604,447.99
Justices of the Peace:				
Justice of the Peace Combined:				

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund

For The Five Months Ended February 28, 2009

(Unaudited)

	2009 Original Budget	2009 Final Budget	2009 Actual	Variance favorable (unfavorable)
Salaries and benefits	-	-	-	-
Maintenance and operating	-	-	-	-
Total Justice of the Peace Combined	-	-	-	-
Justice of the Peace, Pct. 1:				
Salaries and benefits	472,710.00	472,710.00	154,109.46	318,600.54
Maintenance and operating	5,094.00	5,094.00	799.32	4,294.68
Training and travel	9,798.00	9,798.00	462.71	9,335.29
Total Justice of the Peace, Pct. 1	487,602.00	487,602.00	155,371.49	332,230.51
Justice of the Peace, Pct. 2:				
Salaries and benefits	346,111.00	346,111.00	116,450.35	229,660.65
Maintenance and operating	7,156.00	7,156.00	1,869.05	5,286.95
Training and travel	9,200.00	9,200.00	1,915.91	7,284.09
Total Justice of the Peace, Pct. 2	362,467.00	362,467.00	120,235.31	242,231.69
Justice of the Peace, Pct. 3-1:				
Salaries and benefits	311,054.00	311,054.00	104,079.28	206,974.72
Maintenance and operating	3,729.00	3,729.00	1,242.82	2,486.18
Training and travel	4,100.00	4,100.00	75.00	4,025.00
Total Justice of the Peace, Pct. 3-1	318,883.00	318,883.00	105,397.10	213,485.90
Justice of the Peace, Pct. 3-2:				
Salaries and benefits	432,458.00	432,458.00	148,735.72	283,722.28
Maintenance and operating	5,262.00	5,262.00	1,121.76	4,140.24
Training and travel	4,600.00	4,600.00	266.82	4,333.18
Total Justice of the Peace, Pct. 3-2	442,320.00	442,320.00	150,124.30	292,195.70
Justice of the Peace, Pct. 4:				
Salaries and benefits	549,973.00	549,973.00	169,272.82	380,700.18
Maintenance and operating	13,983.00	13,983.00	2,313.33	11,669.67
Training and travel	3,770.00	3,770.00	1,454.50	2,315.50
Total Justice of the Peace, Pct. 4	567,726.00	567,726.00	173,040.65	394,685.35
Total Justices of the Peace	2,178,998.00	2,178,998.00	704,168.85	1,474,829.15
Total Judicial	14,560,857.00	14,613,070.00	4,595,969.31	10,017,100.69
Financial Administration:				
County Auditor:				
Salaries and benefits	2,465,018.00	2,465,018.00	785,533.39	1,679,484.61
Maintenance and operating	33,170.00	33,170.00	5,259.19	27,910.81
Training and travel	34,108.00	34,108.00	4,131.16	29,976.84

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund

For The Five Months Ended February 28, 2009

(Unaudited)

	2009 Original Budget	2009 Final Budget	2009 Actual	Variance favorable (unfavorable)
Total County Auditor	2,532,296.00	2,532,296.00	794,923.74	1,737,372.26
Budget Director:				
Salaries and benefits	628,942.00	628,942.00	148,050.32	480,891.68
Maintenance and operating	5,814.00	5,814.00	387.11	5,426.89
Training and travel	15,500.00	15,500.00	2,948.18	12,551.82
Total Budget Director	650,256.00	650,256.00	151,385.61	498,870.39
Budget Collections				
Salaries and benefits	195,844.00	195,844.00	60,275.17	135,568.83
Maintenance and operating	11,950.00	11,950.00	581.96	11,368.04
Training and travel	8,200.00	8,200.00	1,619.94	6,580.06
Total Budget Collections	215,994.00	215,994.00	62,477.07	153,516.93
Tax Assessor-Collector:				
Salaries and benefits	4,643,659.00	4,643,659.00	1,300,868.26	3,342,790.74
Maintenance and operating	212,723.00	212,723.00	51,988.46	160,734.54
Training and travel	16,198.00	16,198.00	4,195.35	12,002.65
Total Tax Assessor-Collector	4,872,580.00	4,872,580.00	1,357,052.07	3,515,527.93
Treasury:				
Salaries and benefits	224,364.00	326,112.00	40,005.57	286,106.43
Maintenance and operating	8,366.00	8,366.00	1,718.96	6,647.04
Training and travel	4,597.00	4,597.00	-	4,597.00
Total Treasury	237,327.00	339,075.00	41,724.53	297,350.47
Tax Appraiser:				
Maintenance and operating	1,176,224.00	1,176,224.00	274,135.00	902,089.00
Purchasing Department:				
Salaries and benefits	1,186,587.00	1,186,587.00	393,475.84	793,111.16
Maintenance and operating	14,856.00	14,856.00	5,963.79	8,892.21
Training and travel	17,800.00	17,800.00	5,579.09	12,220.91
Total Purchasing Department	1,219,243.00	1,219,243.00	405,018.72	814,224.28
Total Financial Administration	10,903,920.00	11,005,668.00	3,086,716.74	7,918,951.26
Legal:				
District Attorney:				
Salaries and benefits	10,118,583.00	10,118,583.00	3,354,919.31	6,763,663.69
Maintenance and operating	297,162.00	297,162.00	83,764.09	213,397.91
Training and travel	48,211.00	48,211.00	9,402.83	38,808.17
Total District Attorney	10,463,956.00	10,463,956.00	3,448,086.23	7,015,869.77
Court-Appointed Prosecutor:				
Maintenance and operating	-	-	-	-

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund

For The Five Months Ended February 28, 2009

(Unaudited)

	2009 Original Budget	2009 Final Budget	2009 Actual	Variance favorable (unfavorable)
Total Legal	10,463,956.00	10,463,956.00	3,448,086.23	7,015,869.77
Public Facilities:				
Health Annex:				
Maintenance and operating	-	-	-	-
Bloomdale Admin. Building:				
Maintenance and operating	228,800.00	228,800.00	-	228,800.00
Park Hill Prairie:				
Maintenance and operating	3,000.00	3,000.00	1,384.52	1,615.48
Adventure Camp:				
Maintenance and operating	60,255.00	60,255.00	-	60,255.00
Tax Office - Maintenance and operating	3,000.00	3,000.00	-	3,000.00
Justice Center:				
Maintenance and operating	2,031,727.00	2,031,727.00	705,653.79	1,326,073.21
Total Justice Center	2,031,727.00	2,031,727.00	705,653.79	1,326,073.21
Medical Examiner Facility:				
Maintenance and operating	71,639.00	71,639.00	11,267.60	60,371.40
Total Medical Examiner Facility	71,639.00	71,639.00	11,267.60	60,371.40
Old Post Office:				
Maintenance and operating	4,364.00	4,364.00	-	4,364.00
Courthouse Annex:				
Maintenance and operating	1,200.00	1,200.00	-	1,200.00
Total Courthouse Annex	1,200.00	1,200.00	-	1,200.00
Juvenile Detention Center:				
Maintenance and operating	75,331.00	75,331.00	31,559.11	43,771.89
Total Juvenile Detention Center	75,331.00	75,331.00	31,559.11	43,771.89
County Courthouse:				
Salaries and benefits	-	-	-	-
Maintenance and operating	452,280.00	452,280.00	118,561.11	333,718.89
Total County Courthouse	452,280.00	452,280.00	118,561.11	333,718.89
University Drive Courts Facility:				
Maintenance and operating	738,260.00	738,260.00	182,454.10	555,805.90
Total University Drive Courts Facility	738,260.00	738,260.00	182,454.10	555,805.90

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund

For The Five Months Ended February 28, 2009

(Unaudited)

	2009 Original Budget	2009 Final Budget	2009 Actual	Variance favorable (unfavorable)
Bloomdale Road Courthouse				
Maintenance and operating	951,567.00	951,567.00	347,664.20	603,902.80
Courthouse Annex A:				
Maintenance and operating	463,908.00	463,908.00	98,241.94	365,666.06
Total Courthouse Annex A	463,908.00	463,908.00	98,241.94	365,666.06
Outlying Justice of the Peace Offices:				
Maintenance and operating	62,086.00	62,086.00	12,916.11	49,169.89
Total Outlying Justice of the Peace Offices	62,086.00	62,086.00	12,916.11	49,169.89
Park Plaza Sub-Courthouse:				
Maintenance and Operating	112,276.00	112,276.00	24,283.70	87,992.30
Total Park Plaza Sub-Courthouse	112,276.00	112,276.00	24,283.70	87,992.30
Minimum Security Facility:				
Maintenance and operating	99,741.00	99,741.00	32,024.40	67,716.60
Total Minimum Security Facility	99,741.00	99,741.00	32,024.40	67,716.60
Service Center Facility:				
Maintenance and operating	171,282.00	171,282.00	47,964.84	123,317.16
Total Service Center Facility	171,282.00	171,282.00	47,964.84	123,317.16
Facilities Management:				
Salaries and benefits	401,708.00	401,708.00	133,005.29	268,702.71
Maintenance and operating	1,485,869.00	1,485,869.00	569,021.04	916,847.96
Training and travel	2,200.00	2,200.00	395.29	1,804.71
Total Facilities Management	1,889,777.00	1,889,777.00	702,421.62	1,187,355.38
Building Superintendent:				
Salaries and benefits	3,166,345.00	3,166,345.00	1,021,812.76	2,144,532.24
Maintenance and operating	176,748.00	176,746.00	64,914.27	111,831.73
Training and travel	19,562.00	19,562.00	3,573.76	15,988.24
Total Building Superintendent	3,362,655.00	3,362,653.00	1,090,300.79	2,272,352.21
Election Office/Warehouse:				
Maintenance and operating	33,654.00	33,654.00	10,748.02	22,905.98
Total Election Office/Warehouse	33,654.00	33,654.00	10,748.02	22,905.98
 Total Public Facilities	 10,816,802.00	 10,816,800.00	 3,417,445.85	 7,399,354.15
Equipment Services:				
Salaries and benefits	998,937.00	998,937.00	327,164.03	671,772.97
Maintenance and operating	1,284,638.00	1,284,638.00	316,169.13	968,468.87
Training and travel	14,380.00	14,380.00	1,247.32	13,132.68

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund

For The Five Months Ended February 28, 2009

(Unaudited)

	2009 Original Budget	2009 Final Budget	2009 Actual	Variance favorable (unfavorable)
Total Equipment Services	2,297,955.00	2,297,955.00	644,580.48	1,653,374.52
Public Safety:				
Ambulance -				
Maintenance and operating	913,367.00	913,367.00	425,366.88	488,000.12
Fire Marshal:				
Salaries and benefits	347,578.00	347,578.00	115,502.71	232,075.29
Maintenance and operating	1,014,227.00	1,014,227.00	504,793.32	509,433.68
Training and travel	2,150.00	2,150.00	144.83	2,005.17
Total Fire Marshal	1,363,955.00	1,363,955.00	620,440.86	743,514.14
Fire Prevention & Safety Grant				
Maintenance and operating	-	-	-	-
Total Fire Prevention & Safety Grant	-	-	-	-
Breathalyzer program:				
Maintenance and operating	40,000.00	40,000.00	4,072.00	35,928.00
Total Breathalyzer Program	40,000.00	40,000.00	4,072.00	35,928.00
Constables:				
Constable, Pct. 1:				
Salaries and benefits	1,018,434.00	1,018,434.00	336,653.64	681,780.36
Maintenance and operating	7,137.00	7,137.00	1,707.97	5,429.03
Training and travel	1,212.00	1,212.00	-	1,212.00
Total Constable, Pct. 1	1,026,783.00	1,026,783.00	338,361.61	688,421.39
Constable, Pct. 2:				
Salaries and benefits	350,189.00	350,189.00	120,398.25	229,790.75
Maintenance and operating	3,274.00	3,274.00	213.80	3,060.20
Training and travel	1,275.00	1,275.00	56.16	1,218.84
Total Constable, Pct. 2:	354,738.00	354,738.00	120,668.21	234,069.79
Constable, Pct. 3:				
Salaries and benefits	1,229,489.00	1,229,489.00	399,126.05	830,362.95
Maintenance and operating	20,343.00	21,243.00	8,275.36	12,967.64
Training and travel	1,150.00	1,150.00	25.00	1,125.00
Total Constable, Pct. 3	1,250,982.00	1,251,882.00	407,426.41	844,455.59
Constable, Pct. 4:				
Salaries and benefits	1,010,093.00	1,010,093.00	335,823.59	674,269.41
Maintenance and operating	29,293.00	29,292.00	7,061.37	22,230.63
Training and travel	2,262.00	2,262.00	115.00	2,147.00
Total Constable, Pct. 4	1,041,648.00	1,041,647.00	342,999.96	698,647.04

See Less Trash - Constables:

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund

For The Five Months Ended February 28, 2009

(Unaudited)

	2009 Original Budget	2009 Final Budget	2009 Actual	Variance favorable (unfavorable)
Maintenance and operating	-	-	-	-
Total See Less Trash - Constables	-	-	-	-
Total Constables	3,674,151.00	3,675,050.00	1,209,456.19	2,465,593.81
Sheriff:				
Salaries and benefits	11,463,301.00	11,463,301.00	3,918,044.71	7,545,256.29
Maintenance and operating	332,913.00	332,913.00	95,940.35	236,972.65
Training and travel	42,583.00	42,583.00	19,237.48	23,345.52
Total Sheriff	11,838,797.00	11,838,797.00	4,033,222.54	7,805,574.46
Jail Operations:				
Salaries and benefits	17,171,713.00	17,171,713.00	5,914,575.91	11,257,137.09
Maintenance and operating	1,243,149.00	1,243,149.00	572,114.42	671,034.58
Training and travel	17,600.00	17,600.00	2,163.90	15,436.10
Total Jail Operations	18,432,462.00	18,432,462.00	6,488,854.23	11,943,607.77
Minimum Security Operations:				
Salaries and benefits	2,874,697.00	2,874,697.00	946,555.07	1,928,141.93
Maintenance and operating	288,177.00	288,177.00	64,504.51	223,672.49
Training and travel	1,225.00	1,225.00	-	1,225.00
Total Minimum Security Operations	3,164,099.00	3,164,099.00	1,011,059.58	2,153,039.42
TXDOT Grant				
Salaries and benefits	-	-	-	-
Training and travel	-	-	-	-
Total TXDOT Grant	-	-	-	-
Texas Alcoholic Beverage Commission:				
Maintenance and operating	-	-	-	-
Total Alcoholic Beverage Commission	-	-	-	-
Medical Examiner:				
Salaries and benefits	901,432.00	901,432.00	286,943.66	614,488.34
Maintenance and operating	235,844.00	235,843.00	55,467.47	180,375.53
Training and travel	12,328.00	12,328.00	2,408.91	9,919.09
Total Medical Examiner	1,149,604.00	1,149,603.00	344,820.04	804,782.96
Civil Defense:				
Maintenance and operating	8,518.00	8,518.00	7,418.00	1,100.00
Training and travel	500.00	500.00	-	500.00
Total Civil Defense	9,018.00	9,018.00	7,418.00	1,600.00
Highway Patrol:				
Salaries and benefits	76,685.00	76,685.00	23,590.98	53,094.02

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund

For The Five Months Ended February 28, 2009

(Unaudited)

	2009 Original Budget	2009 Final Budget	2009 Actual	Variance favorable (unfavorable)
Maintenance and operating	772.00	772.00	-	772.00
Training and travel	-	-	-	-
Total Highway Patrol	77,457.00	77,457.00	23,590.98	53,866.02
Juvenile Board:				
Maintenance and operating	300,000.00	300,000.00	127,607.42	172,392.58
Community Supervision:				
Maintenance and operating	60,000.00	60,000.00	-	60,000.00
Total Community Supervision	60,000.00	60,000.00	-	60,000.00
County Corrections Center:				
Salaries and benefits	202,077.00	202,077.00	69,653.55	132,423.45
Maintenance and operating	2,300.00	2,300.00	-	2,300.00
Training and travel	-	-	-	-
Total County Corrections Center	204,377.00	204,377.00	69,653.55	134,723.45
Child Abuse Task Force:				
Salaries and benefits	309,303.00	309,303.00	49,203.71	260,099.29
Maintenance and operating	319.00	319.00	277.85	41.15
Training and travel	2,200.00	2,200.00	125.00	2,075.00
Total Child Abuse Task Force	311,822.00	311,822.00	49,606.56	262,215.44
911 Addressing:				
Salaries and benefits	487,411.00	487,411.00	164,348.81	323,062.19
Maintenance and operating	54,618.00	54,618.00	5,242.22	49,375.78
Training and travel	10,800.00	10,800.00	556.71	10,243.29
Total 911 Addressing	552,829.00	552,829.00	170,147.74	382,681.26
Jail Cafeteria:				
Maintenance and operating	47,250.00	47,250.00	15,612.74	31,637.26
Total Jail Cafeteria	47,250.00	47,250.00	15,612.74	31,637.26
Holding Facility:				
Salaries and benefits	2,373,870.00	2,373,870.00	821,751.08	1,552,118.92
Maintenance and operating	16,217.00	16,217.00	4,736.21	11,480.79
Training and travel	2,200.00	2,200.00	1,637.23	562.77
Total Holding Facility	2,392,287.00	2,392,287.00	828,124.52	1,564,162.48
Homeland Security:				
Salaries and benefits	468,362.00	468,362.00	138,187.80	330,174.20
Maintenance and operating	22,788.00	22,785.00	6,555.00	16,230.00
Training and travel	18,875.00	18,875.00	2,907.79	15,967.21
Total Homeland Security	510,025.00	510,022.00	147,650.59	362,371.41
Total Public Safety	45,041,500.00	45,042,395.00	15,576,704.42	29,465,690.58

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund

For The Five Months Ended February 28, 2009

(Unaudited)

	2009 Original Budget	2009 Final Budget	2009 Actual	Variance favorable (unfavorable)
Health and Welfare:				
Mental Health and Retardation:				
Maintenance and operating	1,269,125.00	1,269,125.00	634,564.50	634,560.50
Child Protective Board:				
Maintenance and operating	39,537.00	39,537.00	-	39,537.00
Inmate Health:				
Maintenance and operating	4,625,109.00	4,625,109.00	1,642,325.20	2,982,783.80
Total Inmate Health	4,625,109.00	4,625,109.00	1,642,325.20	2,982,783.80
Pauper Care and Charity:				
Maintenance and operating	3,000.00	3,000.00	-	3,000.00
Substance Abuse:				
Salaries and benefits	208,875.00	208,875.00	66,909.02	141,965.98
Maintenance and operating	4,855.00	4,855.00	809.15	4,045.85
Training and travel	2,151.00	2,151.00	499.71	1,651.29
Total Substance Abuse	215,881.00	215,881.00	68,217.88	147,663.12
Indigent Defense Coordinator:				
Salaries and benefits	116,527.00	116,527.00	37,366.16	79,160.84
Maintenance and operating	2,167.00	2,167.00	602.89	1,564.11
Training and travel	2,300.00	2,300.00	1,819.83	480.17
Total Indigent Defense Coordinator	120,994.00	120,994.00	39,788.88	81,205.12
Indigent Criminal Defendants:				
Salaries and benefits	-	-	-	-
Maintenance and operating	4,604,900.00	4,604,900.00	1,665,740.75	2,939,159.25
Total Indigent Criminal Defendants	4,604,900.00	4,604,900.00	1,665,740.75	2,939,159.25
Total Health and Welfare	10,878,546.00	10,878,546.00	4,050,637.21	6,827,908.79
Culture and Recreation:				
Libraries:				
Maintenance and operating	299,220.00	299,220.00	149,609.94	149,610.06
Camp Advisory Board:				
Maintenance and operating	-	-	-	-
Open Space:				
Salaries and benefits	11,700.00	11,700.00	3,900.00	7,800.00
Maintenance and operating	17,742.00	17,742.00	1,543.48	16,198.52
Training and travel	-	-	-	-
Total Open Space	29,442.00	29,442.00	5,443.48	23,998.52

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund

For The Five Months Ended February 28, 2009

(Unaudited)

	2009 Original Budget	2009 Final Budget	2009 Actual	Variance favorable (unfavorable)
Historical Commission:				
Maintenance and operating	243,500.00	243,500.00	67,902.99	175,597.01
Training and travel	-	-	-	-
Total Historical Commission	243,500.00	243,500.00	67,902.99	175,597.01
EPA COMM STREAM REST GRANT:				
Maintenance and operating	-	-	-	-
Total Culture and Recreation	572,162.00	572,162.00	222,956.41	349,205.59
Conservation:				
See Less Trash - Public Works:				
Maintenance and operating	-	-	-	-
Total See Less Trash - Public Works	-	-	-	-
Agriculture Extension Services:				
Salaries and benefits	288,915.00	288,915.00	87,453.05	201,461.95
Maintenance and operating	10,219.00	10,219.00	4,124.15	6,094.85
Training and travel	8,461.00	8,461.00	944.40	7,516.60
Total Agriculture Extension Service	307,595.00	307,595.00	92,521.60	215,073.40
Total Conservation	307,595.00	307,595.00	92,521.60	215,073.40
Capital outlay:				
General administration				
Human Resources	5,000.00	5,000.00	-	5,000.00
ERP	36,000.00	36,000.00	-	36,000.00
Non-Departmental	221,525.00	221,525.00	22,600.00	198,925.00
Non-Departmental Cap. Replacement	951,330.00	507,330.00	7,750.41	499,579.59
Administrative services	2,399.00	2,400.00	2,400.00	-
Data Processing	1,125,317.00	1,125,317.00	151,010.35	974,306.65
Elections	-	-	-	-
Records	24,525.00	24,525.00	-	24,525.00
Telecommunications	92,467.00	92,469.00	20,762.53	71,706.47
Total General administration	2,458,563.00	2,014,566.00	204,523.29	1,810,042.71
Judicial				
County Courts - Mental	-	-	-	-
County Courts Probate	-	-	-	-
County Court-at-Law Clerks	-	-	-	-
County Court-at-Law No. VI	-	-	-	-
Justice of the Peace - Precinct 1	-	-	-	-
401st District Court	-	-	-	-
District Clerk	67,314.00	11,024.00	1,299.96	9,724.04
Total Judicial	67,314.00	11,024.00	1,299.96	9,724.04

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund

For The Five Months Ended February 28, 2009

(Unaudited)

	2009 Original Budget	2009 Final Budget	2009 Actual	Variance favorable (unfavorable)
Financial administration				
County Auditor	-	-	-	-
Budget Director	-	-	-	-
Budget Collections	-	-	-	-
Tax Assessor-Collector	30,000.00	718,710.00	-	718,710.00
Purchasing Department	-	-	-	-
Total Financial Administration	30,000.00	718,710.00	-	718,710.00
Legal				
District Attorney	-	-	-	-
Total Legal	-	-	-	-
Public facilities				
Facilities and parks	96,681.00	155,083.00	14,707.75	140,375.25
Total Public Facilities	96,681.00	155,083.00	14,707.75	140,375.25
Equipment services				
Equipment Services	1,106,704.00	1,014,284.00	81,827.29	932,456.71
Total Equipment Services	1,106,704.00	1,014,284.00	81,827.29	932,456.71
Public safety				
Fire Marshal	21,751.00	21,751.00	10,933.54	10,817.46
Constable, Precinct 2	-	-	-	-
Sheriff	7,859.00	7,859.00	1,649.00	6,210.00
Jail Operations	6,086.00	6,086.00	4,805.00	1,281.00
Minimum Security Operations	-	-	-	-
Medical Examiner	14,383.00	14,384.00	-	14,384.00
Community Supervision	1,263.00	1,263.00	1,263.02	(.02)
County Corrections Center	-	-	-	-
911 Addressing	3,767.00	3,767.00	-	3,767.00
Constable, Precinct 4	4,224.00	38,245.00	-	38,245.00
Holding Facility	22,824.00	22,824.00	18,024.00	4,800.00
Homeland Security	(3.00)	-	-	-
Total Public Safety	82,154.00	116,179.00	36,674.56	79,504.44
Health and welfare				
Indigent Defense	-	-	-	-
Substance Abuse	-	-	-	-
Total Health and Welfare	-	-	-	-
Conservation				
Agriculture Extension Services	-	-	-	-
Total Conservation	-	-	-	-
Total Capital Outlay	3,841,416.00	4,029,846.00	339,032.85	3,690,813.15

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund

For The Five Months Ended February 28, 2009

(Unaudited)

	2009 Original Budget	2009 Final Budget	2009 Actual	Variance favorable (unfavorable)
Debt Service:				
Reduction in capital lease obligations	-	-	-	-
Total Debt Service	-	-	-	-
Total Expenditures	147,158,656.00	148,097,212.00	42,798,539.18	105,298,672.82

Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (GAAP Basis) and Actual

General Road and Bridge Special Revenue Fund

For The Five Months Ended February 28, 2009

	2009 Original Budget	2009 Final Budget	2009 Actual	Variance Favorable (Unfavorable)
Revenues:				
Taxes	\$ 4,070,011.00	\$ 4,070,011.00	\$ 3,888,217.26	\$ (181,793.74)
Federal and state funds	-	-	2,467,357.27	2,467,357.27
Fees & permits:				
Road mileage fees	5,350,000.00	5,350,000.00	3,500,157.41	(1,849,842.59)
Vehicle title fees	760,000.00	760,000.00	202,460.00	(557,540.00)
Special license plate registration	-	-	-	-
Road & bridge fees	5,465,000.00	5,465,000.00	2,212,742.85	(3,252,257.15)
Culvert permit	3,000.00	3,000.00	810.00	(2,190.00)
Total fees and permits	11,578,000.00	11,578,000.00	5,916,170.26	(5,661,829.74)
Fines and forfeitures:				
County Clerk	-	-	612,879.46	612,879.46
District Clerk	-	-	118,019.69	118,019.69
County courts	1,334,500.00	1,334,500.00	26,985.29	(1,307,514.71)
District courts	570,000.00	570,000.00	109,361.53	(460,638.47)
Total fines and forfeitures	1,904,500.00	1,904,500.00	867,245.97	(1,037,254.03)
Interest	305,000.00	305,000.00	118,749.15	(186,250.85)
Miscellaneous:				
Sale of road and bridge materials	230,000.00	230,000.00	94,160.06	(135,839.94)
Other	16,400.00	16,400.00	3,877.68	(12,522.32)
Total miscellaneous	246,400.00	246,400.00	98,037.74	(148,362.26)
Total revenues	18,103,911.00	18,103,911.00	13,355,777.65	(4,748,133.35)
Expenditures:				
Current operating:				
Public transportation:				
Road and Bridge Maintenance:				
Salaries and benefits	5,455,872.00	5,455,872.00	1,640,418.75	3,815,453.25
Maintenance and operating	14,236,366.00	14,236,366.00	2,843,270.53	11,393,095.47
Training and travel	11,866.00	11,866.00	(316.76)	12,182.76
Total Road and Bridge Maintenance	19,704,104.00	19,704,104.00	4,483,372.52	15,220,731.48
Engineering:				
Salaries and benefits	438,771.00	438,771.00	124,610.28	314,160.72
Maintenance and operating	6,097.00	6,097.00	1,243.75	4,853.25
Training and travel	12,285.00	12,285.00	3,231.63	9,053.37
Total Engineering	457,153.00	457,153.00	129,085.66	328,067.34
Services and Operations:				
Salaries and benefits	440,479.00	440,479.00	148,778.72	291,700.28
Maintenance and operating	2,364.00	3,164.00	860.00	2,304.00

Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (GAAP Basis) and Actual

General Road and Bridge Special Revenue Fund

For The Five Months Ended February 28, 2009

	2009 Original Budget	2009 Final Budget	2009 Actual	Variance Favorable (Unfavorable)
Training and travel	11,500.00	10,700.00	1,492.73	9,207.27
Total Services and Operations	454,343.00	454,343.00	151,131.45	303,211.55
Soil Conservation:				
Maintenance and operating	60,214.00	60,214.00	25,817.28	34,396.72
Special projects:				
Salaries and benefits	267,124.00	267,124.00	70,257.12	196,866.88
Maintenance and operating	3,134.00	3,133.00	-	3,133.00
Training and travel	1,725.00	1,725.00	-	1,725.00
Total Special Projects	271,983.00	271,982.00	70,257.12	201,724.88
Non-Departmental - Maintenance and operating	1,118,291.00	1,118,291.00	40,563.98	1,077,727.02
Air Check Texas - Maintenance and Operating	-	-	2,467,357.27	(2,467,357.27)
Total Current Public Transportation	22,066,088.00	22,066,087.00	7,367,585.28	14,698,501.72
Capital outlay:				
Public Transportation:				
Road and Bridge Maintenance	1,888,423.00	1,888,424.00	38,844.30	1,849,579.70
Total Capital outlay	1,888,423.00	1,888,424.00	38,844.30	1,849,579.70
Total expenditures	23,954,511.00	23,954,511.00	7,406,429.58	16,548,081.42
Excess (deficiency) of revenues over expenditures	(5,850,600.00)	(5,850,600.00)	5,949,348.07	11,799,948.07
Other financing sources (uses):				
Sale of assets	102,000.00	102,000.00	12,206.30	(89,793.70)
Transfers out	-	-	-	-
Total other financing sources (uses)	102,000.00	102,000.00	12,206.30	(89,793.70)
Net change in fund balance	(5,748,600.00)	(5,748,600.00)	5,961,554.37	11,710,154.37
Fund balance at beginning of year	13,900,739.00	13,900,739.00	13,900,738.25	.75
Fund balance at end of year	\$ 8,152,139.00	\$ 8,152,139.00	\$ 19,862,292.62	\$ 11,710,153.62

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Statement of Revenue, Expenditures & Changes in
Fund Balances - Budget (GAAP Basis) and Actual

Health Care Foundation Special Revenue Fund

For The Five Months Ended February 28, 2009

	2009 Budget Original	2009 Budget Final	2009 Actual	Variance Favorable (Unfavorable)
Revenues:				
Federal and state funds	\$ 127,250.00	\$ 127,250.00	-	\$ (127,250.00)
Fees for services	467,910.00	467,910.00	213,360.22	(254,549.78)
Rental revenues	1,147,174.00	1,147,174.00	473,875.02	(673,298.98)
Interest	328,390.00	328,390.00	62,478.49	(265,911.51)
Miscellaneous	143,400.00	143,400.00	24,762.53	(118,637.47)
Total revenues	2,214,124.00	2,214,124.00	774,476.26	(1,439,647.74)
Expenditures:				
Current:				
Health and welfare:				
Salaries and benefits	1,940,499.00	1,940,499.00	311,876.67	1,628,622.33
Maintenance and operating	2,209,536.00	2,209,536.00	624,361.06	1,585,174.94
Training and travel	14,307.00	14,307.00	668.25	13,638.75
Total health and welfare	4,164,342.00	4,164,342.00	936,905.98	3,227,436.02
Public facilities:				
Maintenance and operating	442,295.00	442,295.00	94,170.50	348,124.50
Total Public Facilities	442,295.00	442,295.00	94,170.50	348,124.50
Capital outlay:				
Health and welfare	-	-	-	-
Public facilities	-	-	-	-
Total Capital Outlay	-	-	-	-
Total expenditures	4,606,637.00	4,606,637.00	1,031,076.48	3,575,560.52
Excess (deficiency) of revenues over expenditures	(2,392,513.00)	(2,392,513.00)	(256,600.22)	2,135,912.78
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	(2,392,513.00)	(2,392,513.00)	(256,600.22)	2,135,912.78
Fund balance at beginning of year	15,689,507.00	15,689,507.00	15,657,906.03	(31,600.97)
Fund balance at end of year	\$ 13,296,994.00	\$ 13,296,994.00	\$ 15,401,305.81	\$ 2,104,311.81

Unlimited Tax Road Bond 2007

Capital Projects Fund

Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual
 From Inception And For The Five Months Ended
 February 28, 2009

	Prior Years Total	FY2009	Total to Date	Project Authorization
Revenues:				
Interest	2,441,969.49	158,563.77	2,600,533.26	2,439,030.29
Total Revenues	2,441,969.49	158,563.77	2,600,533.26	2,439,030.29
Expenditures:				
Capital projects:				
Public transportation				
Capital expenditures	22,772,230.39	2,262,955.95	25,035,186.34	50,629,030.29
Total Public transportation	22,772,230.39	2,262,955.95	25,035,186.34	50,629,030.29
Total Expenditures	22,772,230.39	2,262,955.95	25,035,186.34	50,629,030.29
Excess (deficiency) of revenues over expenditures	(20,330,260.90)	(2,104,392.18)	(22,434,653.08)	(48,190,000.00)
Other financing sources (uses):				
Debt issuance	48,190,000.00	-	48,190,000.00	48,190,000.00
Premium on sale of bonds	-	-	-	-
Total Other financing sources	48,190,000.00	-	48,190,000.00	48,190,000.00
Other financing sources:				
Excess (deficiency) of other sources over expenditures	27,859,739.10	(2,104,392.18)	25,755,346.92	-
Fund balance at beginning of year	-	27,859,739.10	-	-
Fund balance at end of year	-	\$ 25,755,346.92	-	-

Unlimited Tax Road Bond 2008 07PROJ

Capital Projects Fund

Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual
 From Inception And For The Five Months Ended
 February 28, 2009

	Prior Years Total	FY2009	Total to Date	Project Authorization
Revenues:				
Interest	132,103.74	198,663.11	330,766.85	109,070.43
Total Revenues	132,103.74	198,663.11	330,766.85	109,070.43
Expenditures:				
Capital projects:				
Public transportation				
Capital expenditures	3,060,000.00	736,211.88	3,796,211.88	25,129,070.43
Total Public transportation	3,060,000.00	736,211.88	3,796,211.88	25,129,070.43
Total Expenditures	3,060,000.00	736,211.88	3,796,211.88	25,129,070.43
Excess (deficiency) of revenues over expenditures	(2,927,896.26)	(537,548.77)	(3,465,445.03)	(25,020,000.00)
Other financing sources (uses):				
Debt issuance	25,020,000.00	-	25,020,000.00	25,020,000.00
Premium on sale of bonds	-	-	-	-
Total Other financing sources	25,020,000.00	-	25,020,000.00	25,020,000.00
Other financing sources:				
Excess (deficiency) of other sources over expenditures	22,092,103.74	(537,548.77)	21,554,554.97	-
Fund balance at beginning of year	-	22,092,103.74	-	-
Fund balance at end of year	-	\$ 21,554,554.97	-	-

Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (GAAP Basis) and Actual

Permanent Improvement
Capital Projects Fund
For The Five Months Ended February 28, 2009

	FY2009 Original Budget	FY2009 Final Budget	FY2009 Actual	Variance Favorable (Unfavorable)
Revenues:				
Taxes-general property & ad valorem	8,100,547.00	8,100,547.00	7,735,361.74	(365,185.26)
Charges for services	-	-	-	-
Interest	700,000.00	700,000.00	226,623.95	(473,376.05)
Miscellaneous	-	-	-	-
Total revenues	\$ 8,800,547.00	\$ 8,800,547.00	\$ 7,961,985.69	\$ (838,561.31)
Expenditures:				
Current:				
Public facilities:				
Salaries and benefits	-	-	-	-
Maintenance and operating	134,138.00	140,208.00	13,678.05	126,529.95
Total Public facilities	134,138.00	140,208.00	13,678.05	126,529.95
Public transportation:				
Salaries and benefits	-	-	-	-
Maintenance and operating	-	-	1,038.46	(1,038.46)
Total Public transportation	-	-	1,038.46	(1,038.46)
Capital outlay:				
Public facilities	13,950,432.00	13,944,362.00	4,471,865.34	9,472,496.66
Public Safety	-	-	-	-
Public transportation	-	-	1,524,521.36	(1,524,521.36)
Total Capital outlay	13,950,432.00	13,944,362.00	5,996,386.70	7,947,975.30
Total Expenditures	14,084,570.00	14,084,570.00	6,011,103.21	8,073,466.79
Excess (deficiency) of revenues over expenditures	(5,284,023.00)	(5,284,023.00)	1,950,882.48	7,234,905.48
Other financing sources (uses):				
Transfers in	-	-	-	-
Capital contribution	-	(10,000,000.00)	-	(10,000,000.00)
Sale of assets	-	-	104,432.50	104,432.50
Loan proceeds	-	-	-	-
Premium on sale of bonds	-	-	-	-
Total Other financing sources (uses)	-	(10,000,000.00)	104,432.50	10,104,432.50
Excess (deficiency) of other sources over expenditures	(5,284,023.00)	(15,284,023.00)	2,055,314.98	17,339,337.98
Fund balance at beginning of year	40,468,437.00	40,468,437.00	40,468,436.73	.27
Fund balance at end of year	\$ 35,184,414.00	\$ 25,184,414.00	\$ 42,523,751.71	\$ 17,339,337.71

Combined Balance Sheet

Nonmajor Governmental Funds

February 28, 2009

	Special Revenue	Debt Service	Capital Projects	Total Jan. 31, 2009 FY2009
ASSETS				
Cash and cash equivalents	\$ 15,942,305.41	\$ 11,848,577.34	\$ 79,385,786.07	\$ 107,176,668.82
Investments	1,649,431.51	-	23,410,675.90	25,060,107.41
Receivables:				
Taxes (net of allowance for uncollectibles)	42,182.24	2,524,904.69	-	2,567,086.93
Due from other governments	573,692.41	-	.01	573,692.42
Due from other funds	154,066.59	2,024,472.34	-	2,178,538.93
Interest receivable	-	-	-	-
Prepaid interest	-	-	-	-
Advance to other funds	-	-	-	-
Miscellaneous	14,893.26	-	146,713.95	161,607.21
Total assets and other debits	\$ 18,376,571.42	\$ 16,397,954.37	\$ 102,943,175.93	\$ 137,717,701.72
=====				
LIABILITIES				
Accounts payable	\$ 33,785.50	-	\$ 270,833.13	\$ 304,618.63
Payroll related costs payable	-	-	-	-
Due to other governments	-	-	-	-
Due to other funds	212,130.95	540,268.31	1,403,342.87	2,155,742.13
Deferred revenue	-	-	146,317.59	146,317.59
Deferred tax revenue	37,228.89	2,204,356.31	-	2,241,585.20
Total liabilities	283,145.34	2,744,624.62	1,820,493.59	4,848,263.55
=====				
FUND BALANCES				
Reserved for:				
Debt service	-	13,653,329.75	-	13,653,329.75
Capital projects	-	-	59,552,280.12	59,552,280.12
Sale of courthouse	-	-	-	-
Animal Shelter Facility	-	-	-	-
Myers Park Foundation	122,742.76	-	-	122,742.76
Encumbrances	1,267,365.35	-	41,570,402.22	42,837,767.57
Unreserved / undesignated	16,703,317.97	-	-	16,703,317.97
Total equity and other credits	18,093,426.08	13,653,329.75	101,122,682.34	132,869,438.17
Total liabilities, equity and other credits	\$ 18,376,571.42	\$ 16,397,954.37	\$ 102,943,175.93	\$ 137,717,701.72
=====				

See accompanying notes to combined financial statements.

Combined Statement of Revenues, Expenditures and Changes in
Fund Balances
Non-Major Governmental Funds

For The Five Months Ended February 28, 2009

	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total Feb. 28, 2009 FY2009</u>
Revenues:				
Taxes:				
Property taxes	\$ 616,090.74	\$ 39,867,917.43	\$ 7,632.70	\$ 40,491,640.87
Fees and permits	146,869.10	-	-	146,869.10
Federal and state funds	2,933,500.07	-	-	2,933,500.07
Charges for services	1,176,154.39	-	-	1,176,154.39
Fines and forfeitures	32,606.18	-	-	32,606.18
Other local government funds	-	-	-	-
Interest	74,515.68	48,711.05	768,769.57	891,996.30
Miscellaneous	141,806.71	-	-	141,806.71
Total revenues	5,121,542.87	39,916,628.48	776,402.27	45,814,573.62
Expenditures:				
Current:				
General administration	333,177.91	-	-	333,177.91
Judicial	835,658.42	-	-	835,658.42
Financial administration	-	-	-	-
Legal	89,605.87	-	-	89,605.87
Public facilities	27,969.00	-	-	27,969.00
Public safety	4,074,625.62	-	-	4,074,625.62
Public transportation	-	-	-	-
Health and welfare	1,110,503.45	-	-	1,110,503.45
Culture and recreation	186,371.97	-	-	186,371.97
Conservation	-	-	-	-
Capital projects - capital outlay	825,047.65	-	4,587,483.30	5,412,530.95
Debt service:				
Principal retirement	-	24,490,000.00	-	24,490,000.00
Interest and fiscal charges	-	9,482,694.51	-	9,482,694.51
Bond issuance costs	-	-	-	-
Total expenditures	7,482,959.89	33,972,694.51	4,587,483.30	46,043,137.70
Excess (deficit) of revenues over expenditures	(2,361,417.02)	5,943,933.97	(3,811,081.03)	(228,564.08)
Other financing sources (uses):				
Transfers in	8,150,000.00	-	-	8,150,000.00
Capital contribution	-	-	-	-
Transfers out	-	-	-	-
Sale of fixed assets	-	-	-	-
Debt issuance	-	-	-	-
Refunding escrow payments	-	-	-	-
Premium (discount) on sale of bonds and tax notes	-	-	-	-
Total other financing sources (uses)	8,150,000.00	-	-	8,150,000.00
Net change in fund balances	5,788,582.98	5,943,933.97	(3,811,081.03)	7,921,435.92

Combined Statement of Revenues, Expenditures and Changes in
 Fund Balances
 Non-Major Governmental Funds

For The Five Months Ended February 28, 2009

	Special Revenue	Debt Service	Capital Projects	Total Feb. 28, 2009 FY2009
Fund balances at beginning of year	12,304,843.10	7,709,395.78	104,933,763.37	124,948,002.25
Fund balance at end of year	18,093,426.08	13,653,329.75	101,122,682.34	132,869,438.17

See accompanying notes to combined financial statements.

COLLIN COUNTY, TEXAS

Combining Balance Sheet
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds

February 28, 2009

	011 Farm to Market	012 Lateral Road	013 Judicial Appellate	015 Court Reporters
Assets				
Cash and cash equivalents	\$ 20,090.38	\$ 491,646.37	\$ 123,967.82	\$ 193,486.26
Investments	-	-	-	-
Receivables:				
Taxes (net of allowance for uncollectibles)	247.00	-	-	-
Due from other governments	-	-	-	-
Due from other funds	-	-	-	-
Miscellaneous	-	-	-	-
Total assets	\$ 20,337.38	\$ 491,646.37	\$ 123,967.82	\$ 193,486.26
Liabilities and Fund Balances				
Liabilities:				
Accounts payable	-	-	-	-
Payroll related costs payable	-	-	-	-
Due to other governments	-	-	-	-
Due to other funds	-	-	-	-
Deferred revenues	-	-	-	-
Deferred tax revenue	247.00	-	-	-
Total liabilities	247.00	-	-	-
Fund balances:				
Reserved for:				
Encumbrances	-	-	-	15,355.92
Myers Park Foundation	-	-	-	-
Unreserved / undesignated	20,090.38	491,646.37	123,967.82	178,130.34
Total fund balances	20,090.38	491,646.37	123,967.82	193,486.26
Total liabilities and Fund balances	\$ 20,337.38	\$ 491,646.37	\$ 123,967.82	\$ 193,486.26

198/016 LEOSE Education	017 Tax A/C Motor Vehicle Tax	018, 041, 045 Juvenile Probation	019 Pretrial Release	020 Jury	021 Law Library
\$ 138,417.19 \$	29,490.74 \$	5,167,572.66 \$	(7,891.04) \$	1,018,748.65 \$	979,182.02
-	-	1,094,345.75	-	-	555,085.76
-	-	-	-	41,935.24	-
-	-	(.01)	-	-	-
-	-	143,207.79	7,078.43	-	-
420.56	-	1,470.55	511.99	1,081.33	1,500.00
\$ 138,837.75 \$	29,490.74 \$	6,406,596.74 \$	(300.62) \$	1,061,765.22 \$	1,535,767.78
-	-	-	-	-	-
-	-	-	-	2,482.00	-
-	-	-	-	-	-
-	97,747.71	-	-	-	-
-	-	-	-	-	-
-	-	-	-	36,981.89	-
-	-	97,747.71	-	39,463.89	-
4,982.00	-	326,540.96	6,735.98	30,102.63	9,794.97
133,855.75	29,490.74	5,982,308.07	(7,036.60)	932,198.70	1,525,972.81
138,837.75	29,490.74	6,308,849.03	(300.62)	1,022,301.33	1,535,767.78
\$ 138,837.75 \$	29,490.74 \$	6,406,596.74 \$	(300.62) \$	1,061,765.22 \$	1,535,767.78

022	023	024	025	026	028
Meyers Park Operating	Farm Museum Memorial	Open Space Parks Fund	Co. Clerk Rec Mgmt & Preserv	Dist Clerk Rec Mgmt & Preserv	Justice Court Tech
\$ 284,331.44 \$	10,388.80 \$	2,729.70 \$	2,204,437.02 \$	585,609.59 \$	570,788.62
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,069.95	-	-	-	-	-
285,401.39 \$	10,388.80 \$	2,729.70 \$	2,204,437.02 \$	585,609.59 \$	570,788.62
31,303.50	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
31,303.50	-	-	-	-	-
24,545.15	-	-	143,109.78	181,182.06	-
229,552.74	10,388.80	2,729.70	2,061,327.24	404,427.53	570,788.62
254,097.89	10,388.80	2,729.70	2,204,437.02	585,609.59	570,788.62
285,401.39 \$	10,388.80 \$	2,729.70 \$	2,204,437.02 \$	585,609.59 \$	570,788.62

029 Courthouse Security	030 Fire Code Inspection	031 Economic Dev. 2001	032 Dangerous Wild Animal	033 Contract Elections	035 Election Equipment
\$ 1,042,404.83 \$	60,106.00 \$	33,481.00 \$	2,046.63 \$	767,968.44 \$	52,775.88
-	-	-	-	-	-
-	300.00	-	-	-	-
-	923.02	-	-	-	-
\$ 1,042,404.83 \$	61,329.02 \$	33,481.00 \$	2,046.63 \$	769,983.28 \$	52,775.88
19,096.63	2,873.25	-	-	5,729.20	-
1,023,308.20	58,455.77	33,481.00	2,046.63	764,254.08	52,775.88
1,042,404.83	61,329.02	33,481.00	2,046.63	769,983.28	52,775.88
\$ 1,042,404.83 \$	61,329.02 \$	33,481.00 \$	2,046.63 \$	769,983.28 \$	52,775.88

036	037	038	039	042	044
Sheriff's	D.A. Special	D.A.	Meyers Park	Child Abuse	County Records
Drug Forfeiture	Drug Forfeiture	Service Fee	Foundation	Prevention	Mgmt & Preserv
\$ 135,961.79 \$	387,992.63 \$	219,602.70 \$	122,742.76 \$	323.53 \$	962,593.69
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	5,340.22	-	-	-
\$ 135,961.79 \$	387,992.63 \$	224,942.92 \$	122,742.76 \$	323.53 \$	962,593.69
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
19,091.79	13,659.55	-	-	-	-
116,870.00	374,333.08	224,942.92	122,742.76	323.53	962,593.69
135,961.79	387,992.63	224,942.92	122,742.76	323.53	962,593.69
\$ 135,961.79 \$	387,992.63 \$	224,942.92 \$	122,742.76 \$	323.53 \$	962,593.69

049 DA Deferred Prosec. Program	050 Drug Court Program	101 - 182 Grants	Total February 28, 2009
\$ 22,322.88 \$	28,745.13 \$	290,241.30 \$	15,942,305.41
-	-	-	1,649,431.51
-	-	-	42,182.24
-	-	573,392.42	573,692.41
-	-	3,780.37	154,066.59
-	-	560.80	14,893.26
\$ 22,322.88 \$	28,745.13 \$	867,974.89 \$	18,376,571.42
-	-	-	33,785.50
-	-	-	-
-	-	114,383.24	212,130.95
-	-	-	-
-	-	-	37,228.89
-	-	114,383.24	283,145.34
-	3,435.50	461,129.98	1,267,365.35
22,322.88	25,309.63	292,451.67	122,742.76
22,322.88	28,745.13	753,591.65	16,703,317.97
\$ 22,322.88 \$	28,745.13 \$	867,974.89 \$	18,376,571.42

COLLIN COUNTY, TEXAS

Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds

For The Five Months Ended February 28, 2009

	011 Farm to Market	012 Lateral Road	013 Judicial Appellate	015 Court Reporters
Revenue:				
Taxes:				
Property tax	-	-	-	-
Fees and permits	-	-	-	-
Federal and state funds	-	59,895.05	-	-
Charges for services	-	-	24,189.01	72,006.20
Fines and forfeitures	-	-	-	-
Interest	115.30	2,648.69	790.20	1,262.83
Miscellaneous	-	-	-	-
Total revenue	115.30	62,543.74	24,979.21	73,269.03
Expenditures:				
Current:				
General administration	-	-	-	-
Financial Administration	-	-	-	-
Judicial	-	-	57,171.92	113,561.51
Legal	-	-	-	-
Public facilities	-	-	-	-
Public safety	-	-	-	-
Public transportation	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Conservation	-	-	-	-
Capital outlay:				
Total expenditures	-	-	57,171.92	113,561.51
Excess (deficiency) of revenues over expenditures	115.30	62,543.74	(32,192.71)	(40,292.48)
Other financing sources (uses) -				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources	-	-	-	-
Net change in fund balances	115.30	62,543.74	(32,192.71)	(40,292.48)
Fund balances at beginning of year	19,975.08	429,102.63	156,160.53	233,778.74
Residual equity transfers out	-	-	-	-
Fund balances at end of year	\$ 20,090.38 \$	491,646.37 \$	123,967.82 \$	193,486.26

198/016	017	018, 041, 045	019	020	021
LEOSE	Tax A/C Motor	Juvenile	Pretrial	Jury	Law
Training	Vehicle Tax	Probation	Release		Library
-	-	-	- \$	616,090.74	-
-	-	-	-	-	-
-	-	870,254.00	-	62,798.00	-
-	-	178,242.44	16,177.00	9,420.03	169,259.69
713.71	109.18	13,483.00	(17.73)	3,242.33	10,730.68
-	-	453.00	-	-	6,468.44
713.71	109.18	1,062,442.44	16,159.27	691,551.10	185,458.81
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	287,285.70	124,897.23
-	-	-	-	-	-
14,053.52	-	3,662,370.28	14,774.96	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,008.01	-	4,231.84	-	12,441.00	-
16,061.53	-	3,666,602.12	14,774.96	299,726.70	124,897.23
(15,347.82)	109.18	(2,604,159.68)	1,384.31	391,824.40	61,561.58
-	-	8,150,000.00	-	-	-
-	-	8,150,000.00	-	-	-
(15,347.82)	109.18	5,545,840.32	1,384.31	391,824.40	61,561.58
154,185.57	29,381.56	763,008.71	(1,684.93)	630,476.93	1,474,206.20
\$ 138,837.75 \$	29,490.74 \$	6,308,849.03 \$	(300.62) \$	1,022,301.33 \$	1,535,767.78

022 Meyers Park Operating	023 Farm Museum Memorial	024 Open Space Parks Fund	025 Co. Clerk Rec Mgmt & Preserv	026 Dist Clerk Rec Mgmt & Preserv	028 Justice Court Tech
-	-	-	-	-	-
-	-	-	-	-	-
56,444.00	-	-	261,229.10	21,730.88	40,450.17
2,036.02	38.45	10.08	11,837.13	3,479.11	2,808.84
58,480.02	38.45	10.08	273,066.23	25,209.99	43,259.01
-	-	-	167,217.02	-	-
-	-	-	-	91,034.04	-
282.50	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
186,371.97	-	-	-	-	-
1,459.65	-	-	45,752.00	-	18,774.00
188,114.12	-	-	212,969.02	91,034.04	18,774.00
(129,634.10)	38.45	10.08	60,097.21	(65,824.05)	24,485.01
-	-	-	-	-	-
-	-	-	-	-	-
(129,634.10)	38.45	10.08	60,097.21	(65,824.05)	24,485.01
383,731.99	10,350.35	2,719.62	2,144,339.81	651,433.64	546,303.61
\$ 254,037.89 \$	10,388.80 \$	2,729.70 \$	2,204,437.02 \$	585,609.59 \$	570,788.62

029 Courthouse Security	030 Fire Code Inspection	031 Economic Dev. 2001	032 Dangerous Wild Animal	033 Contract Elections	035 Election Equipment
-	-	-	-	-	-
-	146,869.10	-	-	-	-
120,620.76	-	-	650.00	89,080.28	-
6,045.28	738.99	176.57	7.55	3,942.78	2,424.82
<u>126,666.04</u>	<u>147,608.09</u>	<u>176.57</u>	<u>657.55</u>	<u>93,023.06</u>	<u>2,424.82</u>
-	-	-	-	67,896.56	-
154,762.02	-	-	-	-	-
27,686.50	245,081.18	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
17,690.00	-	-	-	7,140.00	679,395.00
<u>200,138.52</u>	<u>245,081.18</u>	-	-	<u>75,036.56</u>	<u>679,395.00</u>
(73,472.48)	(97,473.09)	176.57	657.55	17,986.50	(676,970.18)
-	-	-	-	-	-
-	-	-	-	-	-
(73,472.48)	(97,473.09)	176.57	657.55	17,986.50	(676,970.18)
1,115,877.31	158,802.11	33,304.43	1,389.08	751,996.78	729,746.06
\$ 1,042,404.83 \$	\$ 61,329.02 \$	\$ 33,481.00 \$	\$ 2,046.63 \$	\$ 769,983.28 \$	\$ 52,775.88

036 Sheriff's Drug Forfeiture	037 D.A. Special Drug Forfeiture	038 D.A. Service Fee	039 Meyers Park Foundation	042 Child Abuse Prevention	044 County Records Mgmt & Preserv
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
23,808.10	8,798.08	28,715.65	-	172.72	69,311.72
640.04	1,912.01	-	704.55	.71	3,395.86
24,448.14	10,710.09	28,715.65	704.55	173.43	72,707.58
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	1,957.80	75,929.10	-	-	-
5,642.25	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	7,300.00	-	-	-	-
5,642.25	9,257.80	75,929.10	-	-	-
18,805.89	1,452.29	(47,213.45)	704.55	173.43	72,707.58
-	-	-	-	-	-
-	-	-	-	-	-
18,805.89	1,452.29	(47,213.45)	704.55	173.43	72,707.58
117,155.90	386,540.34	272,156.37	122,038.21	150.10	889,886.11
\$ 135,961.79 \$	387,992.63 \$	224,942.92 \$	122,742.76 \$	323.53 \$	962,593.69

049 DA Deferred Prosec. Program	050 Drug Court Program	101 - 182 Grants	Total February 28, 2009
-	-	-	\$ 616,090.74
-	-	-	146,869.10
-	-	1,940,553.02	2,933,500.07
13,878.00	4,576.74	-	1,176,154.39
-	-	-	32,606.18
39.53	118.69	1,080.48	74,515.68
-	-	134,875.27	141,806.71
<u>13,917.53</u>	<u>4,695.43</u>	<u>2,076,508.77</u>	<u>5,121,542.87</u>
-	-	98,064.33	333,177.91
-	-	-	-
-	6,946.00	-	835,658.42
-	-	11,718.97	89,605.87
-	-	-	27,969.00
-	-	132,703.43	4,074,625.62
-	-	-	-
-	-	1,110,503.45	1,110,503.45
-	-	-	186,371.97
-	-	-	-
-	-	28,856.15	825,047.65
-	6,946.00	1,381,846.33	7,482,959.89
<u>13,917.53</u>	<u>(2,250.57)</u>	<u>694,662.44</u>	<u>(2,361,417.02)</u>
-	-	-	8,150,000.00
-	-	-	-
-	-	-	8,150,000.00
<u>13,917.53</u>	<u>(2,250.57)</u>	<u>694,662.44</u>	<u>5,788,582.98</u>
<u>8,405.35</u>	<u>30,995.70</u>	<u>58,929.21</u>	<u>12,304,843.10</u>
<u>\$ 22,322.88</u>	<u>\$ 28,745.13</u>	<u>\$ 753,591.65</u>	<u>\$ 18,093,426.08</u>

Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (GAAP Basis) and Actual

Farm to Market Special Revenue Fund

For The Five Months Ended February 28, 2009

	FY2009 Original Budget	FY2009 Final Budget	FY2009 Actual	Variance Favorable (Unfavorable)
Revenues:				
Taxes	-	-	-	-
Interest	500.00	500.00	115.30	(384.70)
Total revenues	500.00	500.00	115.30	(384.70)
Expenditures:				
Current:				
Public transportation - maintenance and operating	-	-	-	-
Excess (deficiency) of revenues over expenditures	500.00	500.00	115.30	(384.70)
Fund balance at beginning of year	19,975.00	19,975.00	19,975.08	.08
Fund balance at end of year	\$ 20,475.00	\$ 20,475.00	\$ 20,090.38	\$ (384.62)

=====

Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (GAAP Basis) and Actual

Lateral Road Fund

For The Five Months Ended February 28, 2009

	FY2009 Original Budget	FY2009 Final Budget	FY2009 Actual	Variance Favorable (Unfavorable)
Revenues:				
State funds - State lateral road distributions	\$ 60,337.00	\$ 60,337.00	\$ 59,895.05	(441.95)
Interest	9,500.00	9,500.00	2,648.69	(6,851.31)
Total revenues	<u>69,837.00</u>	<u>69,837.00</u>	<u>62,543.74</u>	<u>(7,293.26)</u>
Expenditures:				
Current:				
Public transportation - maintenance and operating	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	69,837.00	69,837.00	62,543.74	(7,293.26)
Fund balance at beginning of year	<u>429,103.00</u>	<u>429,103.00</u>	<u>429,102.63</u>	<u>(.37)</u>
Fund balance at end of year	\$ <u>498,940.00</u>	\$ <u>498,940.00</u>	\$ <u>491,646.37</u>	\$ <u>(7,293.63)</u>

Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget (GAAP Basis) and Actual

Judicial Appellate Special Revenue Fund

For The Five Months Ended February 28, 2009

	FY2009 Original Budget	FY2009 Final Budget	FY2009 Actual	Variance favorable (unfavorable)
Revenue:				
Appellate judicial system	\$ 40,050.00	\$ 40,050.00	\$ 24,189.01	(15,860.99)
Interest	3,200.00	3,200.00	790.20	(2,409.80)
Total revenues	<u>43,250.00</u>	<u>43,250.00</u>	<u>24,979.21</u>	<u>(18,270.79)</u>
Expenditures:				
Current:				
Judicial - maintenance and operating	<u>60,000.00</u>	<u>60,000.00</u>	<u>57,171.92</u>	<u>2,828.08</u>
Excess (deficiency) of revenues over expenditures	(16,750.00)	(16,750.00)	(32,192.71)	(15,442.71)
Fund balance at beginning of year	<u>156,161.00</u>	<u>156,161.00</u>	<u>156,160.53</u>	-
Fund balance at end of year	\$ <u>139,411.00</u>	\$ <u>139,411.00</u>	\$ <u>123,967.82</u>	(15,443.18)
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Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget (GAAP Basis) and Actual

Court Reporters Special Revenue Fund

For The Five Months Ended February 28, 2009

	FY2009 Original Budget	FY2009 Final Budget	FY2009 Actual	Variance favorable (unfavorable)
Revenue:				
Charge for services	\$ 147,850.00	\$ 147,850.00	\$ 72,006.20	\$ (75,843.80)
Interest	7,400.00	7,400.00	1,262.83	(6,137.17)
Total revenues	<u>155,250.00</u>	<u>155,250.00</u>	<u>73,269.03</u>	<u>(81,980.97)</u>
Expenditures:				
Current:				
Judicial:				
Substitute Court Reporters:				
District Courts - maintenace and operating	233,440.00	233,440.00	93,750.47	139,689.53
County Courts - maintenance and operating	109,360.00	109,360.00	18,221.04	91,138.96
Justice of the Peace - maintenance and operating	8,500.00	8,500.00	1,590.00	6,910.00
Total expenditures	<u>351,300.00</u>	<u>351,300.00</u>	<u>113,561.51</u>	<u>237,738.49</u>
Excess (deficiency) of revenues over expenditures	(196,050.00)	(196,050.00)	(40,292.48)	155,757.52
Fund balance at beginning of year	<u>233,779.00</u>	<u>233,779.00</u>	<u>233,778.74</u>	-
Fund balance at end of year	\$ 37,729.00	\$ 37,729.00	\$ 193,486.26	\$ 155,757.26

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Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget (GAAP Basis) and Actual

L.E.O.S.E. Education Special Revenue Fund

For The Five Months Ended February 28, 2009

	FY2009 Original Budget	FY2009 Final Budget	FY2009 Actual	Variance favorable (unfavorable)
Revenue:				
Charges for services	-	-	-	-
Interest	-	-	713.71	713.71
Total revenues	-	-	713.71	713.71
Expenditures:				
Current:				
Legal:				
District Attorney:				
Maintenance and operating	-	-	-	-
Training and travel	-	-	-	-
Total Legal	-	-	-	-
Public safety:				
Sheriff's Office:				
Maintenance and operating	-	-	-	-
Training and travel	-	-	11,545.23	(11,545.23)
Total Sheriff's Office	-	-	11,545.23	(11,545.23)
Constables:				
Training and travel	-	-	828.53	(828.53)
Fire Marshal:				
Training and travel	-	-	1,679.76	(1,679.76)
Total public safety	-	-	14,053.52	(14,053.52)
Capital outlay:				
Total expenditures	-	-	2,008.01	(2,008.01)
Excess (deficiency) of revenues over expenditures	-	-	16,061.53	(16,061.53)
			(15,347.82)	(15,347.82)
Fund balance at beginning of year	154,186.00	154,186.00	154,185.57	-
Fund balance at end of year	\$ 154,186.00	\$ 154,186.00	138,837.75	\$ (15,348.25)

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Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget (GAAP Basis) and Actual

Pre-Trial Release Special Revenue Fund

For The Five Months Ended February 28, 2009

	FY2009 Original Budget	FY2009 Final Budget	FY2009 Actual	Variance favorable (unfavorable)
Revenues:				
Charges for services	\$ 37,300.00	\$ 37,300.00	\$ 16,177.00	(21,123.00)
Interest	960.00	960.00	(17.73)	(977.73)
Total revenues	<u>38,260.00</u>	<u>38,260.00</u>	<u>16,159.27</u>	<u>(22,100.73)</u>
Expenditures:				
Current:				
Judicial:				
Salaries and benefits	-	-	(475.12)	475.12
Maintenance and operating	30,812.00	30,812.00	15,250.08	15,561.92
Training and travel	3,000.00	3,000.00	-	3,000.00
Capital expenditures	-	-	-	-
Total expenditures	<u>33,812.00</u>	<u>33,812.00</u>	<u>14,774.96</u>	<u>19,037.04</u>
Excess (deficiency) of revenues over expenditures	4,448.00	4,448.00	1,384.31	(3,063.69)
Fund balance at beginning of year	(1,685.00)	(1,685.00)	(1,684.93)	.07
Fund balance at end of year	\$ <u>2,763.00</u>	\$ <u>2,763.00</u>	(300.62)\$	(3,063.62)

Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget (GAAP Basis) and Actual

Jury Special Revenue Fund

For The Five Months Ended February 28, 2009

	FY2009 Original Budget	FY2009 Final Budget	FY2009 Actual	Variance favorable (unfavorable)
Revenues:				
Taxes	\$ 645,790.00	\$ 645,790.00	\$ 616,090.74	\$ (29,699.26)
Federal and state funds	250,000.00	250,000.00	62,798.00	(187,202.00)
Charges for services	20,000.00	20,000.00	9,420.03	(10,579.97)
Interest	16,900.00	16,900.00	3,242.33	(13,657.67)
Miscellaneous	15,500.00	15,500.00	-	(15,500.00)
Total revenues	<u>948,190.00</u>	<u>948,190.00</u>	<u>691,551.10</u>	<u>(256,638.90)</u>
Expenditures:				
Current:				
Current:				
Judicial:				
Salaries and benefits	220,787.00	220,787.00	69,788.05	150,998.95
Maintenance and operating	743,832.00	743,831.00	217,432.13	526,398.87
Training and travel	4,100.00	4,100.00	65.52	4,034.48
Total Judicial	<u>968,719.00</u>	<u>968,718.00</u>	<u>287,285.70</u>	<u>681,432.30</u>
Capital outlay:	20,686.00	20,687.00	12,441.00	8,246.00
Total expenditures	<u>989,405.00</u>	<u>989,405.00</u>	<u>299,726.70</u>	<u>689,678.30</u>
Excess (deficiency) of revenues over expenditures	(41,215.00)	(41,215.00)	391,824.40	433,039.40
Fund balance at beginning of year	<u>630,477.00</u>	<u>630,477.00</u>	<u>630,476.93</u>	<u>(.07)</u>
Fund balance at end of year	\$ 589,262.00	\$ 589,262.00	\$ 1,022,301.33	\$ 433,039.33

Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget (GAAP Basis) and Actual

Law Library Special Revenue Fund

For The Five Months Ended February 28, 2009

	FY2009 Original Budget	FY2009 Final Budget	FY2009 Actual	Variance favorable (unfavorable)
Revenues:				
Charges for services - library	\$ 337,500.00	\$ 337,500.00	\$ 169,259.69	\$ (168,240.31)
Interest	29,950.00	29,950.00	10,730.68	(19,219.32)
Miscellaneous	17,000.00	17,000.00	6,468.44	(10,531.56)
Total revenues	<u>384,450.00</u>	<u>384,450.00</u>	<u>186,458.81</u>	<u>(197,991.19)</u>
Expenditures:				
Current:				
Current:				
Judicial:				
Salaries and benefits	190,875.00	190,875.00	59,709.85	131,165.15
Maintenance and operating	132,057.00	132,057.00	64,452.38	67,604.62
Training and travel	2,900.00	2,900.00	735.00	2,165.00
Total Judicial	<u>325,832.00</u>	<u>325,832.00</u>	<u>124,897.23</u>	<u>200,934.77</u>
Capital outlay:	-	-	-	-
Total expenditures	<u>325,832.00</u>	<u>325,832.00</u>	<u>124,897.23</u>	<u>200,934.77</u>
Excess (deficiency) of revenues over expenditures	58,618.00	58,618.00	61,561.58	2,943.58
Other financing sources - operating transfers in	-	-	-	-
Excess (deficiency) of revenues and other sources over expenditures	58,618.00	58,618.00	61,561.58	2,943.58
Fund balance at beginning of year	<u>1,474,206.00</u>	<u>1,474,206.00</u>	<u>1,474,206.20</u>	<u>.20</u>
Fund balance at end of year	\$ <u>1,532,824.00</u>	\$ <u>1,532,824.00</u>	\$ <u>1,535,767.78</u>	\$ <u>2,943.78</u>

Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget (GAAP Basis) and Actual

Meyers Park Operating Special Revenue Fund

For The Five Months Ended February 28, 2009

	FY2009 Original Budget	FY2009 Final Budget	FY2009 Actual	Variance favorable (unfavorable)
Revenues:				
Charges for services	\$ 108,000.00	\$ 108,000.00	\$ 56,444.00	(51,556.00)
Interest	12,200.00	12,200.00	2,036.02	(10,163.98)
Miscellaneous	-	-	-	-
Total revenues	<u>120,200.00</u>	<u>120,200.00</u>	<u>58,480.02</u>	<u>(61,719.98)</u>
Expenditures:				
Current:				
Current:				
Culture and recreation:				
Salaries and benefits	501,710.00	501,710.00	141,212.61	360,497.39
Maintenance and operating	203,159.00	203,159.00	44,453.20	158,705.80
Training and travel	2,200.00	2,200.00	988.66	1,211.34
Total Culture and Recreation	<u>707,069.00</u>	<u>707,069.00</u>	<u>186,654.47</u>	<u>520,414.53</u>
Capital outlay:	1,460.00	1,460.00	1,459.65	.35
Total expenditures	<u>708,529.00</u>	<u>708,529.00</u>	<u>188,114.12</u>	<u>520,414.88</u>
Excess (deficiency) of revenues over expenditures	(588,329.00)	(588,329.00)	(129,634.10)	458,694.90
Other financing sources - transfers in	<u>518,245.00</u>	<u>518,245.00</u>	-	<u>(518,245.00)</u>
Net change in fund balance	(70,084.00)	(70,084.00)	(129,634.10)	(59,550.10)
Fund balance at beginning of year	<u>383,732.00</u>	<u>383,732.00</u>	<u>383,731.99</u>	<u>(.01)</u>
Fund balance at end of year	\$ 313,648.00	\$ 313,648.00	\$ 254,097.89	(59,550.11)

Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget (GAAP Basis) and Actual

Open Space Parks Special Revenue Fund

For The Five Months Ended February 28, 2009

	FY2009 Original Budget	FY2009 Final Budget	FY2009 Actual	Variance favorable (unfavorable)
Revenues:				
Interest	67.00	67.00	10.08	(56.92)
Total reveunes	67.00	67.00	10.08	(56.92)
Expenditures:				
Current:				
Public facilities:				
Maintenance and operating	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	67.00	67.00	10.08	(56.92)
Fund balance beginning of year	2,720.00	2,720.00	2,719.62	(.38)
Fund balance at end of year	\$ 2,787.00	\$ 2,787.00	2,729.70	\$ (57.30)
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Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget (GAAP Basis) and Actual

County Clerk Records Management and Preservation
Special Revenue Fund
For The Five Months Ended February 28, 2009

	FY2009 Original Budget	FY2009 Final Budget	FY2009 Actual	Variance favorable (unfavorable)
Revenues:				
Charges for services	\$ 676,500.00	\$ 676,500.00	\$ 261,229.10	\$ (415,270.90)
Interest	69,200.00	69,200.00	11,837.13	(57,362.87)
Total revenues	<u>745,700.00</u>	<u>745,700.00</u>	<u>273,066.23</u>	<u>(472,633.77)</u>
Expenditures:				
Current:				
Current:				
General administration:				
Salaries and benefits	275,238.00	275,238.00	83,493.49	191,744.51
Maintenance and operating	1,448,534.00	1,449,461.00	82,521.79	1,366,939.21
Training and travel	23,044.00	23,044.00	1,201.74	21,842.26
Total General administration	<u>1,746,816.00</u>	<u>1,747,743.00</u>	<u>167,217.02</u>	<u>1,580,525.98</u>
Capital outlay:	<u>162,809.00</u>	<u>193,756.00</u>	<u>45,752.00</u>	<u>148,004.00</u>
Total expenditures	<u>1,909,625.00</u>	<u>1,941,499.00</u>	<u>212,969.02</u>	<u>1,728,529.98</u>
Excess (deficiency) of revenues over expenditures	(1,163,925.00)	(1,195,799.00)	60,097.21	1,255,896.21
Fund balance at beginning of year	<u>2,144,340.00</u>	<u>2,144,340.00</u>	<u>2,144,339.81</u>	<u>(.19)</u>
Fund balance at end of year	\$ 980,415.00	\$ 948,541.00	\$ 2,204,437.02	\$ 1,255,896.02

Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget (GAAP Basis) and Actual

District Clerk Records Management and Preservation
Special Revenue Fund

For The Five Months Ended February 28, 2009

	FY2009 Original Budget	FY2009 Final Budget	FY2009 Actual	Variance favorable (unfavorable)
Revenues:				
Charges for services - District and County Clerk fees	\$ 69,275.00	\$ 69,275.00	\$ 21,730.88	\$ (47,544.12)
Interest	29,950.00	29,950.00	3,479.11	(26,470.89)
Total revenues	99,225.00	99,225.00	25,209.99	(74,015.01)
Expenditures:				
Judicial:				
County Clerk:				
Maintenance and operating	-	-	-	-
Total County Clerk	-	-	-	-
District Clerk:				
Maintenance and operating	397,216.00	397,216.00	91,034.04	306,181.96
Total District Clerk	397,216.00	397,216.00	91,034.04	-
Total expenditures	397,216.00	397,216.00	91,034.04	306,181.96
Excess (deficiency) of revenues over expenditures	(297,991.00)	(297,991.00)	(65,824.05)	232,166.95
Other financing uses - transfers out	-	-	-	-
Net change in fund balance	(297,991.00)	(297,991.00)	(65,824.05)	232,166.95
Fund balance at beginning of year	651,434.00	651,434.00	651,433.64	.36
Fund balance at end of year	\$ 353,443.00	\$ 353,443.00	\$ 585,609.59	\$ 232,166.59

Statement of Revenue, Expenditures and Changes in
Fund Balance - Budget (GAAP Basis) and Actual

Courthouse Security Special Revenue Fund

For The Five Months Ended February 28, 2009

	FY2009 Original Budget	FY2009 Final Budget	FY2009 Actual	Variance favorable (unfavorable)
Revenues:				
Charges for services:				
County Clerk security fees	\$ 189,430.00	\$ 189,430.00	\$ 64,962.92	(124,467.08)
District Clerk security fees	28,740.00	28,740.00	15,688.28	(13,051.72)
Justice of the Peace civil court fees	105,890.00	105,890.00	39,969.56	(65,920.44)
Total charges for services	324,060.00	324,060.00	120,620.76	(203,439.24)
Interest	30,660.00	30,660.00	6,045.28	(24,614.72)
Total revenues	354,720.00	354,720.00	126,666.04	(228,053.96)
Expenditures:				
Current:				
Judicial:				
Salaries and benefits	628,062.00	628,062.00	133,041.78	495,020.22
Maintenance and operating	463,519.00	434,316.00	21,720.24	412,595.76
Training and travel	-	-	-	-
Total Judicial	1,091,581.00	1,062,378.00	154,762.02	907,615.98
Public facilities				
Salaries and benefits	-	-	-	-
Maintenance and operating	123,690.00	130,579.00	27,686.50	102,892.50
Training and travel	-	-	-	-
Total Public facilities	123,690.00	130,579.00	27,686.50	102,892.50
Capital outlay:	-	22,314.00	17,690.00	4,624.00
Total expenditures	1,215,271.00	1,215,271.00	200,138.52	1,015,132.48
Excess (deficiency) of revenues over expenditures	(860,551.00)	(860,551.00)	(73,472.48)	787,078.52
Fund balance at beginning of year	1,115,877.00	1,115,877.00	1,115,877.31	(.31)
Fund balance at end of year	\$ 255,326.00	\$ 255,326.00	\$ 1,042,404.83	\$ 787,078.83

Statement of Revenue, Expenditures and Changes in
Fund Balance - Budget (GAAP Basis) and Actual

Fire Code Inspection Special Revenue Fund

For The Five Months Ended February 28, 2009

	FY2009 Original Budget	FY2009 Final Budget	FY2009 Actual	Variance favorable (unfavorable)
Revenues:				
Fees and permits:				
Fire inspection fees	\$ 408,000.00	\$ 408,000.00	\$ 81,409.10	(326,590.90)
Septic/health permits	235,650.00	235,650.00	65,460.00	(170,190.00)
Interest	6,835.00	6,835.00	738.99	(6,096.01)
Miscellaneous	-	-	-	-
Total revenues	650,485.00	650,485.00	147,608.09	(502,876.91)
Expenditures:				
Current:				
Public Safety:				
County Development Service:				
Salaries and benefits	688,607.00	688,607.00	237,351.56	451,255.44
Maintenance and operating	35,050.00	35,050.00	6,606.48	28,443.52
Training and travel	10,175.00	10,175.00	1,123.14	9,051.86
Total Public Safety	733,832.00	733,832.00	245,081.18	488,750.82
Capital outlay:				
Total expenditures	733,832.00	733,832.00	245,081.18	488,750.82
Excess (deficiency) of revenues over expenditures	(83,347.00)	(83,347.00)	(97,473.09)	(14,126.09)
Fund balance at beginning of year	158,802.00	158,802.00	158,802.11	.11
Fund balance at end of year	\$ 75,455.00	\$ 75,455.00	\$ 61,329.02	(14,125.98)

Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget (GAAP Basis) and Actual

Contract Elections Special Revenue Fund

For The Five Months Ended February 28, 2009

	FY2009 Original Budget	FY2009 Final Budget	FY2009 Actual	Variance favorable (unfavorable)
Revenues:				
Charges for services	\$ 374,400.00	\$ 374,400.00	\$ 89,080.28	\$ (285,319.72)
Interest	31,275.00	31,275.00	3,942.78	(27,332.22)
Total revenues	405,675.00	405,675.00	93,023.06	(312,651.94)
Expenditures:				
Current:				
General administration:				
Salaries and benefits	198,742.00	198,742.00	9,822.49	188,919.51
Maintenance and operating	442,644.00	442,644.00	57,984.21	384,659.79
Training and travel	19,515.00	19,515.00	89.86	19,425.14
Total General administration	660,901.00	660,901.00	67,896.56	593,004.44
Capital outlay:	7,140.00	7,140.00	7,140.00	-
Total expenditures	668,041.00	668,041.00	75,036.56	593,004.44
Excess (deficiency) of revenues over expenditures	(262,366.00)	(262,366.00)	17,986.50	280,352.50
Other financing (uses):				
Transfers out	-	-	-	-
Net change in fund balance	(262,366.00)	(262,366.00)	17,986.50	280,352.50
Fund balance at beginning of year	751,997.00	751,997.00	751,996.78	(.22)
Fund balance at end of year	\$ 489,631.00	\$ 489,631.00	\$ 769,983.28	\$ 280,352.28

Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget (GAAP Basis) and Actual

Election Equipment Special Revenue Fund

For The Five Months Ended February 28, 2009

	FY2009 Original Budget	FY2009 Final Budget	FY2009 Actual	Variance favorable (unfavorable)
Revenues:				
Charges for services	-	-	-	-
Interest	975.00	975.00	2,424.82	1,449.82
Total revenues	975.00	975.00	2,424.82	1,449.82
Expenditures:				
Current:				
Public facilities:				
Salaries and benefits	-	-	-	-
Maintenance and operating	-	-	-	-
Training and travel	-	-	-	-
Total Public facilities	-	-	-	-
Capital outlay:	679,395.00	719,395.00	679,395.00	40,000.00
Total expenditures	679,395.00	719,395.00	679,395.00	40,000.00
Excess (deficiency) of revenues over expenditures	(678,420.00)	(718,420.00)	(676,970.18)	41,449.82
Other financing sources:				
Transfers in	-	-	-	-
Net change in fund balance	(678,420.00)	(718,420.00)	(676,970.18)	41,449.82
Fund balance at beginning of year	729,746.00	729,746.00	729,746.06	.06
Fund balance at end of year	\$ 51,326.00	\$ 11,326.00	\$ 52,775.88	\$ 41,449.88

Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget (GAAP Basis) and Actual

Sheriff's Drug Forfeiture Special Revenue Fund

For The Five Months Ended February 28, 2009

	FY2009 Original Budget	FY2009 Final Budget	FY2009 Actual	Variance favorable (unfavorable)
Revenues:				
Drug seizure	\$ 54,000.00	\$ 54,000.00	\$ 23,808.10	(30,191.90)
Interest	2,715.00	2,715.00	640.04	(2,074.96)
Miscellaneous	-	-	-	-
Total revenues	<u>56,715.00</u>	<u>56,715.00</u>	<u>24,448.14</u>	<u>(32,266.86)</u>
Expenditures:				
Current:				
Public safety:				
Maintenance and operating	5,025.00	5,025.00	5,642.25	(617.25)
Total Public safety	<u>5,025.00</u>	<u>5,025.00</u>	<u>5,642.25</u>	<u>(617.25)</u>
Capital outlay:	-	20,000.00	-	20,000.00
Total expenditures	<u>5,025.00</u>	<u>25,025.00</u>	<u>5,642.25</u>	<u>19,382.75</u>
Excess (deficiency) of revenues over expenditures	51,690.00	31,690.00	18,805.89	(12,884.11)
Fund balance at beginning of year	<u>117,156.00</u>	<u>117,156.00</u>	<u>117,155.90</u>	<u>(.10)</u>
Fund balance at end of year	<u>168,846.00</u>	<u>148,846.00</u>	<u>135,961.79</u>	<u>(12,884.21)</u>

Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget (GAAP Basis) and Actual

D.A. Special Drug Forfeiture Special Revenue Fund

For The Five Months Ended February 28, 2009

	FY2009 Original Budget	FY2009 Final Budget	FY2009 Actual	Variance favorable (unfavorable)
Revenues:				
Drug seizure	\$ 73,510.00	\$ 73,510.00	\$ 8,798.08	\$ (64,711.92)
Interest	8,580.00	8,580.00	1,912.01	(6,667.99)
Total revenues	82,090.00	82,090.00	10,710.09	(71,379.91)
Expenditures:				
Current:				
Legal:				
Maintenance and operating	-	2,928.00	1,957.80	970.20
Training and travel	-	-	-	-
Total Legal	-	2,928.00	1,957.80	970.20
Capital outlay:	12,854.00	37,993.00	7,300.00	30,693.00
Total expenditures	12,854.00	40,921.00	9,257.80	31,663.20
Excess (deficiency) of revenues over expenditures	69,236.00	41,169.00	1,452.29	(39,716.71)
Fund balance at beginning of year	386,540.00	386,540.00	386,540.34	.34
Fund balance at end of year	455,776.00	427,709.00	387,992.63	(39,716.37)

Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget (GAAP Basis) and Actual

County Records Management and Preservation
Special Revenue Fund
For The Five Months Ended February 28, 2009

	FY2009 Original Budget	FY2009 Final Budget	FY2009 Actual	Variance favorable (unfavorable)
Revenue:				
Charges for services	170,950.00	170,950.00	69,311.72	(101,638.28)
Interest	3,750.00	3,750.00	3,395.86	(354.14)
Total revenues	174,700.00	174,700.00	72,707.58	(101,992.42)
Other financing sources:				
Transfers in	-	-	-	-
Net change in fund balance	174,700.00	174,700.00	72,707.58	(101,992.42)
Fund balance at beginning of year	889,886.00	889,886.00	889,886.11	(.11)
Fund balance at end of year	1,064,586.00	1,064,586.00	962,593.69	(101,992.31)

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COLLIN COUNTY, TEXAS

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Combining Balance Sheet
Nonmajor Governmental Funds
Nonmajor Debt Service Funds

February 28, 2009

	201, 202, 203 Lm Tax Perm Imp 99 Sinking	204 Lm Tax Perm Imp 2001 Sinking	205 Lm Tax Perm Imp 2002 Sinking	206 Lm Tax P/I & Rfdg Bonds 2004
Assets:				
Cash and cash equivalents	\$ 394,411.16	\$ 103,652.57	\$ 568,194.52	\$ 267,134.16
Receivables:				
Taxes (net of allowance for uncollectibles)	112,073.69	23,457.82	122,499.68	68,635.21
Due from other funds	-	-	-	-
Miscellaneous	-	-	-	-
Total assets	\$ 506,484.85	\$ 127,110.39	\$ 690,694.20	\$ 335,769.37
Liabilities and Fund Balances				
Liabilities:				
Accounts payable	-	-	-	-
Due to other governments	-	-	-	-
Deferred tax revenue	97,873.39	20,485.78	106,978.59	59,939.09
Due to other funds	110,000.00	-	-	-
Total liabilities	207,873.39	20,485.78	106,978.59	59,939.09
Fund balances:				
Reserved for debt service	298,611.46	106,624.61	583,715.61	275,830.28
Total liabilities and fund balances	\$ 506,484.85	\$ 127,110.39	\$ 690,694.20	\$ 335,769.37

207	208	209	211	212	221, 222, 223
Ltd Tax P/I & Rfd '05 DS	Limited Tax P/I 2006 D/S	Crim Just Ref Bond Sinking	Limited Tax P/I 2007 DS	Ltd Tax Rfdg & P/I DS 2008	Unl Road Bond 1999 Sinking
\$ 1,398,163.64 \$	968,213.45 \$	72,040.27 \$	57,535.19 \$	469,268.84 \$	441,726.44
223,714.62	157,686.01	-	10,425.74	218,503.09	196,781.56
91,794.23	209,719.19	-	14,236.26	13,064.41	-
1,713,672.49 \$	1,335,618.65 \$	72,040.27 \$	82,197.19 \$	700,836.34 \$	638,508.00
195,369.43	137,706.78	-	9,104.84	191,093.62	171,848.68
195,369.43	137,706.78	67,888.13	9,104.84	191,093.62	92,000.00
1,518,303.06	1,197,911.87	4,152.14	73,092.35	509,742.72	374,659.32
\$ 1,713,672.49 \$	1,335,618.65 \$	72,040.27 \$	82,197.19 \$	700,836.34 \$	638,508.00

224	225	226	227	230	231
Unl Road Bond 2001 Sinking	Unl Road & Rfdg Bonds 2004	UNLMTD RD & RFD '05 DS	Unlimited Tax Road Bds 2006	Unlimited Tax Rd/Rfd 2007 DS	Unltd Tax Road Bonds DS 2008
\$ 227,841.90 \$	1,202,309.37 \$	1,336,034.91 \$	412,315.19 \$	1,421,538.34 \$	1,271,370.63
52,558.82	219,804.53	230,230.26	74,715.90	261,072.49	193,932.82
-	-	269,952.65	179,269.00	578,857.64	17,936.18
\$ 280,400.72 \$	1,422,113.90 \$	1,836,217.82 \$	666,300.09 \$	2,261,468.47 \$	1,483,239.63
44,743.20	191,954.75	201,059.57	65,249.17	227,993.99	169,605.53
44,743.20	191,954.75	201,059.57	65,249.17	227,993.99	270,380.18
235,657.52	1,230,159.15	1,635,158.25	601,050.92	2,033,474.48	1,043,253.92
\$ 280,400.72 \$	1,422,113.90 \$	1,836,217.82 \$	666,300.09 \$	2,261,468.47 \$	1,483,239.63

242 Tax Notes Series 2004	243 Tax Notes Series 2006	305 Uml Tax Rfdg 2001 Sinking	Total February 28, 2009
\$ 535,454.46 \$	460,940.25 \$	240,432.05 \$	11,848,577.34
118,580.44	157,251.89	82,970.12	2,524,904.69
365,361.02	284,281.76	-	2,024,472.34
\$ 1,019,405.92 \$	902,473.90 \$	323,402.17 \$	16,397,954.37
-	-	-	-
103,584.55	137,327.73	72,457.62	2,204,356.31
103,584.55	137,327.73	72,457.62	540,268.31
915,841.37	765,146.17	250,944.55	13,653,329.75
\$ 1,019,405.92 \$	902,473.90 \$	323,402.17 \$	16,397,954.37

COLLIN COUNTY, TEXAS
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances

Nonmajor Governmental Funds
Nonmajor Debt Service Funds
For The Five Months Ended February 28, 2009

	201, 202, 203 Lim Tax Perm Imp 99 Sinking	204 Lim Tax Perm Imp 2001 Sinking	205 Lim Tax Perm Imp 2002 Sinking	206 Ltd Tax P/I & Rfdg Bds 2004
Revenues:				
Taxes - general property ad valorem	1,766,126.86	369,654.46	1,930,417.70	1,081,581.56
Interest	2,468.51	364.39	2,086.59	1,157.80
Miscellaneous	-	-	-	-
Total revenues	1,768,595.37	370,018.85	1,932,504.29	1,082,739.36
Expenditures:				
Debt service:				
Principal retirement	1,750,000.00	210,000.00	1,070,000.00	715,000.00
Interest and fiscal charges	52,121.25	90,942.50	505,541.25	219,897.50
Bond issuance costs	-	-	-	-
Total expenditures	1,802,121.25	300,942.50	1,575,541.25	934,897.50
Excess (deficiency) of revenue over expenditures	(33,525.88)	69,076.35	356,963.04	147,841.86
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Bond proceeds	-	-	-	-
Bonds refunded	-	-	-	-
Refunding escrow payments	-	-	-	-
Disbursements to escrow agent	-	-	-	-
Premium (discount) on sale of bonds	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	(33,525.88)	69,076.35	356,963.04	147,841.86
Fund balance at beginning of year	332,137.34	37,548.26	226,752.57	127,988.42
Fund balance at end of year	\$ 298,611.46 \$	106,624.61 \$	583,715.61 \$	275,830.28

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\$ 298,611.46 \$ 106,624.61 \$ 583,715.61 \$ 275,830.28
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207	208	209	211	212	221, 222, 223
LMTD TAX P/I & RFD '05 DS	Limited Tax P/I Bonds 2006	Crim Just Ref Bond Sinking	Limited Tax P/I 2007 DS	Ltd Tax Rfdg & P/I DS 2008	Unl Road Bond 1999 Sinking
3,525,498.21	2,484,899.38	-	164,290.86	3,409,035.54	3,100,990.11
3,940.47	3,066.03	78.22	169.41	2,611.36	5,880.80
<u>3,529,338.68</u>	<u>2,487,965.41</u>	<u>78.22</u>	<u>164,460.27</u>	<u>3,411,646.90</u>	<u>3,106,870.91</u>
1,305,000.00	1,180,000.00	-	75,000.00	2,710,000.00	3,310,000.00
1,221,250.00	702,512.50	-	49,392.50	499,816.46	282,795.62
<u>2,526,250.00</u>	<u>1,882,512.50</u>	<u>-</u>	<u>124,392.50</u>	<u>3,209,816.46</u>	<u>3,592,795.62</u>
1,003,098.68	605,452.91	78.22	40,067.77	201,830.44	(485,924.71)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,003,098.68	605,452.91	78.22	40,067.77	201,830.44	(485,924.71)
515,204.38	592,458.96	4,073.92	33,024.58	307,912.28	860,584.03
\$ 1,518,303.06 \$	\$ 1,197,911.87 \$	\$ 4,152.14 \$	\$ 73,092.35 \$	\$ 509,742.72 \$	\$ 374,659.32

224	225	226	227	230	231
Unl Road Bond 2001 Sinking	Unl Road & Rfdg Bonds 2004	UNLMTD RD & RFD '05 DS	Unlimited Tax Road Bonds 2006	Unlimited Tax Rd/Rfd 2007 DS	Unltd Tax Road Bonds DS 2008
972,054.28	3,463,799.14	3,628,090.01	1,177,417.89	4,114,117.19	3,025,690.18
1,030.80	3,860.26	4,583.31	1,256.59	3,997.02	3,770.53
973,085.08	3,467,659.40	3,632,673.32	1,178,674.48	4,118,114.21	3,029,460.71
655,000.00	1,560,000.00	1,820,000.00	555,000.00	1,590,000.00	955,000.00
195,578.12	1,098,031.25	983,256.25	335,262.50	1,469,818.75	1,279,773.68
850,578.12	2,658,031.25	2,803,256.25	890,262.50	3,059,818.75	2,234,773.68
122,506.96	809,628.15	829,417.07	288,411.98	1,058,295.46	794,687.03
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
122,506.96	809,628.15	829,417.07	288,411.98	1,058,295.46	794,687.03
113,150.56	420,531.00	805,741.18	312,638.94	975,179.02	248,566.89
\$ 255,657.52	\$ 1,230,159.15	\$ 1,635,158.25	\$ 601,050.92	\$ 2,033,474.48	\$ 1,043,253.92

242 Tax Notes Series 2004	243 Tax Notes Series 2006	305 Unl Refunding 2001 Sinking	Total February 28, 2009
1,868,808.63	2,478,053.93	1,307,481.50	39,867,917.43
3,635.73	2,916.02	1,837.21	48,711.05
1,872,444.36	2,480,969.95	1,309,318.71	39,916,628.48
1,775,000.00	2,135,000.00	1,120,000.00	24,490,000.00
86,471.88	231,000.00	179,232.50	9,482,694.51
1,861,471.88	2,366,000.00	1,299,232.50	33,972,694.51
10,972.48	114,969.95	10,086.21	5,943,933.97
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
10,972.48	114,969.95	10,086.21	5,943,933.97
904,868.89	650,176.22	240,858.34	7,709,395.78
\$ 915,841.37 \$	\$ 765,146.17 \$	\$ 250,944.55 \$	\$ 13,653,325.75

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual

Limited Tax Permanent Improvement 1999 Sinking
Debt Service Fund
For The Five Months Ended February 28, 2009

	FY2009 Original Budget	FY2009 Final Budget	FY2009 Actual	Variance Favorable (Unfavorable)
Revenues:				
Taxes - general property ad valerem	1,845,127.00	1,845,127.00	1,766,126.86	(79,000.14)
Interest	17,989.00	17,989.00	2,468.51	(15,520.49)
Total revenues	1,863,116.00	1,863,116.00	1,768,595.37	(94,520.63)
Expenditures:				
Debt service:				
Principal retirement	1,750,000.00	1,750,000.00	1,750,000.00	-
Interest and fiscal charges	295,489.00	295,489.00	52,121.25	243,367.75
Total expenditures	2,045,489.00	2,045,489.00	1,802,121.25	243,367.75
Excess (deficiency) of revenues over expenditures	(182,373.00)	(182,373.00)	(33,525.88)	148,847.12
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Bond proceeds	-	-	-	-
Bonds refunded	-	-	-	-
Refunding escrow payments	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	(182,373.00)	(182,373.00)	(33,525.88)	148,847.12
Fund balance at beginning of year	332,137.00	332,137.00	332,137.34	.34
Fund balance at end of year	\$ 149,764.00	\$ 149,764.00	\$ 298,611.46	\$ 148,847.46

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual

Limited Tax Permanent Improvement 2001 Sinking
Debt Service Fund
For The Five Months Ended February 28, 2009

	FY2009 Original Budget	FY2009 Final Budget	FY2009 Actual	Variance Favorable (Unfavorable)
Revenues:				
Taxes - general property ad valorem	\$ 385,235.00	\$ 385,235.00	\$ 369,654.46	\$ (15,580.54)
Interest	3,680.00	3,680.00	364.39	(3,315.61)
Total revenues	<u>388,915.00</u>	<u>388,915.00</u>	<u>370,018.85</u>	<u>(18,896.15)</u>
Expenditures:				
Debt service:				
Principal retirement	210,000.00	210,000.00	210,000.00	-
Interest and fiscal charges	179,385.00	179,385.00	90,942.50	88,442.50
Total expenditures	<u>389,385.00</u>	<u>389,385.00</u>	<u>300,942.50</u>	<u>88,442.50</u>
Excess (deficiency) of revenues over expenditures	(470.00)	(470.00)	69,076.35	69,546.35
Fund balance at beginning of year	<u>37,548.00</u>	<u>37,548.00</u>	<u>37,548.26</u>	<u>.26</u>
Fund balance at end of year	\$ 37,078.00	\$ 37,078.00	\$ 106,624.61	\$ 69,546.61
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Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual

Limited Tax Permanent Improvement 2002 Sinking
Debt Service Fund
For The Five Months Ended February 28, 2009

	FY2009 Original Budget	FY2009 Final Budget	FY2009 Actual	Variance Favorable (Unfavorable)
Revenues:				
Taxes - general property ad valorem	2,011,778.00	2,011,778.00	1,930,417.70	(81,360.30)
Interest	19,529.00	19,529.00	2,086.59	(17,442.41)
Total revenues	2,031,307.00	2,031,307.00	1,932,504.29	(98,802.71)
Expenditures:				
Debt service:				
Principal retirement	1,070,000.00	1,070,000.00	1,070,000.00	-
Interest and fiscal charges	992,380.00	992,380.00	505,541.25	486,838.75
Bond issuance costs	-	-	-	-
Total expenditures	2,062,380.00	2,062,380.00	1,575,541.25	486,838.75
Excess (deficiency) of revenues over expenditures	(31,073.00)	(31,073.00)	356,963.04	388,036.04
Other financing sources -				
Refunding bond proceeds	-	-	-	-
Net change in fund balance	(31,073.00)	(31,073.00)	356,963.04	388,036.04
Fund balance at beginning of year	226,753.00	226,753.00	226,752.57	(.43)
Fund balance at end of year	\$ 195,680.00	\$ 195,680.00	\$ 583,715.61	\$ 388,035.61
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Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual

Limited Tax Permanent Improvement and Refunding Bond 2004
Sinking Debt Service Fund
For The Five Months Ended February 28, 2009

	FY2009 Original Budget	FY2009 Final Budget	FY2009 Actual	Variance Favorable (Unfavorable)
Revenues:				
Taxes - general property ad valorem	\$ 1,127,167.00	\$ 1,127,167.00	\$ 1,081,581.56	\$ (45,585.44)
Interest	10,932.00	10,932.00	1,157.80	(9,774.20)
Total revenues	1,138,099.00	1,138,099.00	1,082,739.36	(55,359.64)
Expenditures:				
Debt service:				
Principal retirement	715,000.00	715,000.00	715,000.00	-
Interest and fiscal charges	435,964.00	435,964.00	219,897.50	216,066.50
Bond issuance costs	-	-	-	-
Total expenditures	1,150,964.00	1,150,964.00	934,897.50	216,066.50
Excess (deficiency) of revenues over expenditures	(12,865.00)	(12,865.00)	147,841.86	160,706.86
Other financing sources (uses):				
Transfers in	-	-	-	-
Debt issuance	-	-	-	-
Premium on sale of bonds	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	(12,865.00)	(12,865.00)	147,841.86	160,706.86
Fund balance at beginning of year	127,988.00	127,988.00	127,988.42	.42
Fund balance at end of year	\$ 115,123.00	\$ 115,123.00	\$ 275,830.28	\$ 160,707.28

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Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual

Limited Tax Permanent Improvement and Refunding Bond 2005
Sinking Debt Service Fund
For The Five Months Ended February 28, 2009

	FY2009 Original Budget	FY2009 Final Budget	FY2009 Actual	Variance Favorable (Unfavorable)
Revenues:				
Taxes - general property ad valorem	\$ 3,716,796.00	\$ 3,716,796.00	\$ 3,525,408.21	(191,387.79)
Interest	36,082.00	36,082.00	3,940.47	(32,141.53)
Total revenues	3,752,878.00	3,752,878.00	3,529,348.68	(223,529.32)
Expenditures:				
Debt service:				
Principal retirement	1,305,000.00	1,305,000.00	1,305,000.00	-
Interest and fiscal charges	2,425,825.00	2,425,825.00	1,221,250.00	1,204,575.00
Bond issuance costs	-	-	-	-
Total expenditures	3,730,825.00	3,730,825.00	2,526,250.00	1,204,575.00
Excess (deficiency) of revenues over expenditures	22,053.00	22,053.00	1,003,098.68	981,045.68
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Debt issuance	-	-	-	-
Refunding escrow payments	-	-	-	-
Premium on sale of bonds	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	22,053.00	22,053.00	1,003,098.68	981,045.68
Fund balance at beginning of year	515,204.00	515,204.00	515,204.38	.38
Fund balance at end of year	\$ 537,257.00	\$ 537,257.00	\$ 1,518,303.06	\$ 981,046.06

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual

Limited Tax Permanent Improvement Bonds 2006
Sinking Debt Service Fund
For The Five Months Ended February 28, 2009

	FY2009 Original Budget	FY2009 Final Budget	FY2009 Actual	Variance Favorable (Unfavorable)
Revenues:				
Taxes - general property ad valorem	\$ 2,575,361.00	\$ 2,575,361.00	\$ 2,484,899.38	(90,461.62)
Interest	25,722.00	25,722.00	3,066.03	(22,655.97)
Total revenues	2,601,083.00	2,601,083.00	2,487,965.41	(113,117.59)
Expenditures:				
Debt service:				
Principal retirement	1,180,000.00	1,180,000.00	1,180,000.00	-
Interest and fiscal charges	1,384,925.00	1,384,925.00	702,512.50	682,412.50
Bond issuance costs	-	-	-	-
Total expenditures	2,564,925.00	2,564,925.00	1,882,512.50	682,412.50
Excess (deficiency) of revenues over expenditures	36,158.00	36,158.00	605,452.91	569,294.91
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Debt issuance	-	-	-	-
Refunding escrow payments	-	-	-	-
Premium on sale of bonds	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	36,158.00	36,158.00	605,452.91	569,294.91
Fund balance at beginning of year	592,459.00	592,459.00	592,458.96	(.04)
Fund balance at end of year	\$ 628,617.00	\$ 628,617.00	\$ 1,197,911.87	\$ 569,294.87

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual

Criminal Justice Refunding Debt Service Fund

For The Five Months Ended February 28, 2009

	FY2009 Original Budget	FY2009 Final Budget	FY2009 Actual	Variance Favorable (Unfavorable)
Revenues:				
Taxes - general property ad valorem	-	-	-	-
Interest	-	-	78.22	78.22
Miscellaneous	52.00	52.00	-	(52.00)
Total revenues	52.00	52.00	78.22	26.22
Expenditures:				
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	52.00	52.00	78.22	26.22
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Bond proceeds	-	-	-	-
Refunding escrow payments	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	52.00	52.00	78.22	26.22
Fund balance at beginning of year	4,074.00	4,074.00	4,073.92	(.08)
Residual equity transfer in	-	-	-	-
Fund balance at end of year	\$ 4,126.00	\$ 4,126.00	\$ 4,152.14	\$ 26.14

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual

Limited Tax Permanent Improvement Bonds 2007
Sinking Debt Service Fund
For The Five Months Ended February 28, 2009

	FY2009 Original Budget	FY2009 Final Budget	FY2009 Actual	Variance Favorable (Unfavorable)
Revenues:				
Taxes - general property ad valorem	\$ 156,947.00	\$ 156,947.00	\$ 164,290.86	\$ 7,343.86
Interest	1,619.00	1,619.00	169.41	(1,449.59)
Total revenues	158,566.00	158,566.00	164,460.27	5,894.27
Expenditures:				
Debt service:				
Principal retirement	75,000.00	75,000.00	75,000.00	-
Interest and fiscal charges	99,692.00	99,692.00	49,392.50	50,299.50
Bond issuance costs	-	-	-	-
Total expenditures	174,692.00	174,692.00	124,392.50	50,299.50
Excess (deficiency) of revenues over expenditures	(16,126.00)	(16,126.00)	40,067.77	56,193.77
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Debt issuance	-	-	-	-
Refunding escrow payments	-	-	-	-
Premium(Discount) on sale of bonds	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	(16,126.00)	(16,126.00)	40,067.77	56,193.77
Fund balance at beginning of year	33,025.00	33,025.00	33,024.58	(.42)
Fund balance at end of year	\$ 16,899.00	\$ 16,899.00	\$ 73,092.35	\$ 56,193.35

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual

Limited Tax Refunding and Permanent Improvement Bonds 2008
Sinking Debt Service Fund
For The Five Months Ended February 28, 2009

	FY2009 Original Budget	FY2009 Final Budget	FY2009 Actual	Variance Favorable (Unfavorable)
Revenues:				
Taxes - general property ad valorem	\$ 3,566,982.00	\$ 3,566,982.00	\$ 3,409,035.54	\$ (157,946.46)
Interest	33,066.00	33,066.00	2,611.36	(30,454.64)
Total revenues	<u>3,600,048.00</u>	<u>3,600,048.00</u>	<u>3,411,646.90</u>	<u>(188,401.10)</u>
Expenditures:				
Debt service:				
Principal retirement	2,710,000.00	2,710,000.00	2,710,000.00	-
Interest and fiscal charges	802,463.00	802,463.00	499,816.46	302,646.54
Bond issuance costs	-	-	-	-
Total expenditures	<u>3,512,463.00</u>	<u>3,512,463.00</u>	<u>3,209,816.46</u>	<u>302,646.54</u>
Excess (deficiency) of revenues over expenditures	87,585.00	87,585.00	201,830.44	114,245.44
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Debt issuance	-	-	-	-
Refunding escrow payments	-	-	-	-
Premium(Discount) on sale of bonds	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	87,585.00	87,585.00	201,830.44	114,245.44
Fund balance at beginning of year	<u>307,912.00</u>	<u>307,912.00</u>	<u>307,912.28</u>	<u>.28</u>
Fund balance at end of year	<u>\$ 395,497.00</u>	<u>\$ 395,497.00</u>	<u>\$ 509,742.72</u>	<u>\$ 114,245.72</u>
=====				

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual

Unlimited Tax Road Bond 1999 Sinking Debt Service Fund

For The Five Months Ended February 28, 2009

	FY2009 Original Budget	FY2009 Final Budget	FY2009 Actual	Variance Favorable (Unfavorable)
Revenues:				
Taxes - general property ad valorem	3,231,695.00	3,231,695.00	3,100,990.11	(130,704.89)
Interest	35,660.00	35,660.00	5,880.80	(29,779.20)
Total revenues	3,267,355.00	3,267,355.00	3,106,870.91	(160,484.09)
Expenditures:				
Debt service:				
Principal retirement	3,310,000.00	3,310,000.00	3,310,000.00	-
Interest and fiscal charges	490,629.00	490,629.00	282,795.62	207,833.38
Total expenditures	3,800,629.00	3,800,629.00	3,592,795.62	207,833.38
Excess (deficiency) of revenues over expenditures	(533,274.00)	(533,274.00)	(485,924.71)	47,349.29
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Bonds refunded	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	(533,274.00)	(533,274.00)	(485,924.71)	47,349.29
Fund balance at beginning of year	860,584.00	860,584.00	860,584.03	.03
Fund balance at end of year	\$ 327,310.00	\$ 327,310.00	\$ 374,659.32	\$ 47,349.32

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual

Unlimited Road Bond 2001 Sinking Debt Service Fund

For The Five Months Ended February 28, 2009

	FY2009 Original Budget	FY2009 Final Budget	FY2009 Actual	Variance Favorable (Unfavorable)
Revenues:				
Taxes - general property ad valorem	\$ 1,013,023.00	\$ 1,013,023.00	\$ 972,054.28	(40,968.72)
Interest	9,834.00	9,834.00	1,030.80	(8,803.20)
Total revenues	1,022,857.00	1,022,857.00	973,085.08	(49,771.92)
Expenditures:				
Debt service				
Principal retirement	655,000.00	655,000.00	655,000.00	-
Interest and fiscal charges	379,988.00	379,988.00	195,578.12	184,409.88
Total expenditures	1,034,988.00	1,034,988.00	850,578.12	184,409.88
Excess (deficiency) of revenues over expenditures	(12,131.00)	(12,131.00)	122,506.96	134,637.96
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	(12,131.00)	(12,131.00)	122,506.96	134,637.96
Fund balance at beginning of year	113,151.00	113,151.00	113,150.56	(.44)
Fund balance at end of year	\$ 101,020.00	\$ 101,020.00	\$ 235,657.52	134,637.52

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual

Unlimited Tax Road & Refunding Bond 2004 Sinking
Debt Service Fund
For The Five Months Ended February 28, 2009

	FY2009 Original Budget	FY2009 Final Budget	FY2009 Actual	Variance Favorable (Unfavorable)
Revenues:				
Taxes - general property ad valorem	\$ 3,609,786.00	\$ 3,609,786.00	\$ 3,463,799.14	\$ (145,986.86)
Interest	35,108.00	35,108.00	3,860.26	(31,247.74)
Total revenues	<u>3,644,894.00</u>	<u>3,644,894.00</u>	<u>3,467,659.40</u>	<u>(177,234.60)</u>
Expenditures:				
Debt service:				
Principal retirement	1,560,000.00	1,560,000.00	1,560,000.00	-
Interest and fiscal charges	2,163,064.00	2,163,064.00	1,098,031.25	1,065,032.75
Bond issuance costs	-	-	-	-
Total expenditures	<u>3,723,064.00</u>	<u>3,723,064.00</u>	<u>2,658,031.25</u>	<u>1,065,032.75</u>
Excess (deficiency) of revenues over expenditures	(78,170.00)	(78,170.00)	809,628.15	887,798.15
Other financing sources (uses):				
Transfers in	-	-	-	-
Debt issuance	-	-	-	-
Premium on sale of bonds	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(78,170.00)	(78,170.00)	809,628.15	887,798.15
Fund balance at beginning of year	420,531.00	420,531.00	420,531.00	-
Fund balance at end of year	<u>\$ 342,361.00</u>	<u>\$ 342,361.00</u>	<u>\$ 1,230,159.15</u>	<u>\$ 887,798.15</u>

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual

Unlimited Tax Road and Refunding Bond 2005
Sinking Debt Service Fund
For The Five Months Ended February 28, 2009

	FY2009 Original Budget	FY2009 Final Budget	FY2009 Actual	Variance Favorable (Unfavorable)
Revenues:				
Taxes - general property ad valorem	\$ 3,781,001.00	\$ 3,781,001.00	\$ 3,628,090.01	\$ (152,910.99)
Interest	37,664.00	37,664.00	4,583.31	(33,080.69)
Total revenues	<u>3,818,665.00</u>	<u>3,818,665.00</u>	<u>3,632,673.32</u>	<u>(185,991.68)</u>
Expenditures:				
Debt service:				
Principal retirement	1,820,000.00	1,820,000.00	1,820,000.00	-
Interest and fiscal charges	1,942,113.00	1,942,113.00	983,256.25	958,856.75
Bond issuance costs	-	-	-	-
Total expenditures	<u>3,762,113.00</u>	<u>3,762,113.00</u>	<u>2,803,256.25</u>	<u>958,856.75</u>
Excess (deficiency) of revenues over expenditures	56,552.00	56,552.00	829,417.07	772,865.07
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Debt issuance	-	-	-	-
Refunding escrow payments	-	-	-	-
Premium on sale of bonds	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	56,552.00	56,552.00	829,417.07	772,865.07
Fund balance at beginning of year	<u>805,741.00</u>	<u>805,741.00</u>	<u>805,741.18</u>	<u>.18</u>
Fund balance at end of year	\$ <u>862,293.00</u>	\$ <u>862,293.00</u>	\$ <u>1,635,158.25</u>	\$ <u>772,865.25</u>

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual

Unlimited Tax Road Bond 2006
Sinking Debt Service Fund
For The Five Months Ended February 28, 2009

	FY2009 Original Budget	FY2009 Final Budget	FY2009 Actual	Variance Favorable (Unfavorable)
Revenues:				
Taxes - general property ad valorem	\$ 1,241,310.00	\$ 1,241,310.00	\$ 1,177,417.89	\$ (63,892.11)
Interest	12,772.00	12,772.00	1,256.59	(11,515.41)
Total revenues	<u>1,254,082.00</u>	<u>1,254,082.00</u>	<u>1,178,674.48</u>	<u>(75,407.52)</u>
Expenditures:				
Debt service:				
Principal retirement	555,000.00	555,000.00	555,000.00	-
Interest and fiscal charges	662,925.00	662,925.00	335,262.50	327,662.50
Bond issuance costs	-	-	-	-
Total expenditures	<u>1,217,925.00</u>	<u>1,217,925.00</u>	<u>890,262.50</u>	<u>327,662.50</u>
Excess (deficiency) of revenues over expenditures	36,157.00	36,157.00	288,411.98	252,254.98
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Debt issuance	-	-	-	-
Refunding escrow payments	-	-	-	-
Premium on sale of bonds	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	36,157.00	36,157.00	288,411.98	252,254.98
Fund balance at beginning of year	<u>312,639.00</u>	<u>312,639.00</u>	<u>312,638.94</u>	<u>(.06)</u>
Fund balance at end of year	<u>\$ 348,796.00</u>	<u>\$ 348,796.00</u>	<u>\$ 601,050.92</u>	<u>\$ 252,254.92</u>

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual

Unlimited Tax Road and Refunding Bond 2007
Sinking Debt Service Fund
For The Five Months Ended February 28, 2009

	FY2009 Original Budget	FY2009 Final Budget	FY2009 Actual	Variance Favorable (Unfavorable)
Revenues:				
Taxes - general property ad valorem	\$ 4,287,513.00	\$ 4,287,513.00	\$ 4,114,117.19	(173,395.81)
Interest	42,804.00	42,804.00	3,997.02	(38,806.98)
Total revenues	4,330,317.00	4,330,317.00	4,118,114.21	(212,202.79)
Expenditures:				
Debt service:				
Principal retirement	1,590,000.00	1,590,000.00	1,590,000.00	-
Interest and fiscal charges	2,910,338.00	2,910,338.00	1,469,818.75	1,440,519.25
Bond issuance costs	-	-	-	-
Total expenditures	4,500,338.00	4,500,338.00	3,059,818.75	1,440,519.25
Excess (deficiency) of revenues over expenditures	(170,021.00)	(170,021.00)	1,058,295.46	1,228,316.46
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Debt issuance	-	-	-	-
Refunding escrow payments	-	-	-	-
Premium on sale of bonds	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	(170,021.00)	(170,021.00)	1,058,295.46	1,228,316.46
Fund balance at beginning of year	975,179.00	975,179.00	975,179.02	.02
Fund balance at end of year	\$ 805,158.00	\$ 805,158.00	\$ 2,033,474.48	\$ 1,228,316.48

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual

Unlimited Tax Road Bond 2008
Sinking Debt Service Fund
For The Five Months Ended February 28, 2009

	FY2009 Original Budget	FY2009 Final Budget	FY2009 Actual	Variance Favorable (Unfavorable)
Revenues:				
Taxes - general property ad valorem	\$ 3,153,213.00	\$ 3,153,213.00	\$ 3,025,690.18	\$ (127,522.82)
Interest	29,750.00	29,750.00	3,770.53	(25,979.47)
Total revenues	3,182,963.00	3,182,963.00	3,029,460.71	(153,502.29)
Expenditures:				
Debt service:				
Principal retirement	955,000.00	955,000.00	955,000.00	-
Interest and fiscal charges	2,163,084.00	2,163,084.00	1,279,773.68	883,310.32
Bond issuance costs	-	-	-	-
Total expenditures	3,118,084.00	3,118,084.00	2,234,773.68	883,310.32
Excess (deficiency) of revenues over expenditures	64,879.00	64,879.00	794,687.03	729,808.03
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Debt issuance	-	-	-	-
Refunding escrow payments	-	-	-	-
Premium on sale of bonds	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	64,879.00	64,879.00	794,687.03	729,808.03
Fund balance at beginning of year	248,567.00	248,567.00	248,566.89	(.11)
Fund balance at end of year	\$ 313,446.00	\$ 313,446.00	\$ 1,043,253.92	\$ 729,807.92

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual

Tax Notes Series 2004 Sinking Debt Service Fund

For The Five Months Ended February 28, 2009

	FY2009 Original Budget	FY2009 Final Budget	FY2009 Actual	Variance Favorable (Unfavorable)
Revenues:				
Taxes - general property ad valorem	\$ 1,904,769.00	\$ 1,904,769.00	\$ 1,868,808.63	\$ (35,960.37)
Interest	22,054.00	22,054.00	3,635.73	(18,418.27)
Total revenues	1,926,823.00	1,926,823.00	1,872,444.36	(54,378.64)
Expenditures:				
Debt service:				
Principal retirement	1,775,000.00	1,775,000.00	1,775,000.00	-
Interest and fiscal charges	151,719.00	151,719.00	86,471.88	65,247.12
Bond issuance costs	-	-	-	-
Total expenditures	1,926,719.00	1,926,719.00	1,861,471.88	65,247.12
Excess (deficiency) of revenues over expenditures	104.00	104.00	10,972.48	10,868.48
Other financing sources (uses):				
Transfers in	-	-	-	-
Debt issuance	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	104.00	104.00	10,972.48	10,868.48
Fund balance at beginning of year	904,869.00	904,869.00	904,868.89	(.11)
Fund balance at end of year	\$ 904,973.00	\$ 904,973.00	\$ 915,841.37	\$ 10,868.37

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual

Tax Notes Series 2006 Sinking Debt Service Fund

For The Five Months Ended February 28, 2009

	FY2009 Original Budget	FY2009 Final Budget	FY2009 Actual	Variance Favorable (Unfavorable)
Revenues:				
Taxes - general property ad valorem	\$ 2,582,496.00	\$ 2,582,496.00	\$ 2,478,053.93	\$ (104,442.07)
Interest	25,857.00	25,857.00	2,916.02	(22,940.98)
Total revenues	2,608,353.00	2,608,353.00	2,480,969.95	(127,383.05)
Expenditures:				
Debt service:				
Principal retirement	2,135,000.00	2,135,000.00	2,135,000.00	-
Interest and fiscal charges	422,800.00	422,800.00	231,000.00	191,800.00
Bond issuance costs	-	-	-	-
Total expenditures	2,557,800.00	2,557,800.00	2,366,000.00	191,800.00
Excess (deficiency) of revenues over expenditures	50,553.00	50,553.00	114,969.95	64,416.95
Other financing sources (uses):				
Transfers in	-	-	-	-
Debt issuance	-	-	-	-
Premium on sale of bonds	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	50,553.00	50,553.00	114,969.95	64,416.95
Fund balance at beginning of year	650,176.00	650,176.00	650,176.22	.22
Fund balance at end of year	\$ 700,729.00	\$ 700,729.00	\$ 765,146.17	\$ 64,417.17

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual

Unlimited Tax Refunding Bond 2001 Sinking Debt Service Fund

For The Five Months Ended February 28, 2009

	FY2009 Original Budget	FY2009 Final Budget	FY2009 Actual	Variance Favorable (Unfavorable)
Revenues:				
Taxes - general property ad valorem	\$ 1,362,588.00	\$ 1,362,588.00	\$ 1,307,481.50	\$ (55,106.50)
Interest	13,866.00	13,866.00	1,837.21	(12,028.79)
Miscellaneous	-	-	-	-
Total revenues	<u>1,376,454.00</u>	<u>1,376,454.00</u>	<u>1,309,318.71</u>	<u>(67,135.29)</u>
Expenditures:				
Debt service:				
Principal retirement	1,120,000.00	1,120,000.00	1,120,000.00	-
Interest and fiscal charges	336,765.00	336,765.00	179,232.50	157,532.50
Bond issuance costs	-	-	-	-
Total expenditures	<u>1,456,765.00</u>	<u>1,456,765.00</u>	<u>1,299,232.50</u>	<u>157,532.50</u>
Excess (deficiency) of revenues over expenditures	(80,311.00)	(80,311.00)	10,086.21	90,397.21
Other financing sources (uses):				
Refunding bond proceeds	-	-	-	-
Disbursements to escrow agent	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(80,311.00)	(80,311.00)	10,086.21	90,397.21
Fund balance at beginning of year	<u>240,858.00</u>	<u>240,858.00</u>	<u>240,858.34</u>	<u>.34</u>
Fund balance at end of year	<u>\$ 160,547.00</u>	<u>\$ 160,547.00</u>	<u>\$ 250,944.55</u>	<u>\$ 90,397.55</u>

COLLIN COUNTY, TEXAS
Combining Balance Sheet
Nonmajor Governmental Funds
Nonmajor Capital Projects Funds

February 28, 2009

	401, 402, 403	404	405	406
	Ltd Tax Perm. Improvement '99	Ltd Tax P/I, Series 2001	Limited Tax P/I Series 2002	Ltd Tax P/I & Rfdg Bonds 2004
Assets				
Cash and cash equivalents	\$ 698,634.10	\$ 1,301,903.93	\$ 1,302,687.68	\$ 1,180,234.62
Investments	-	-	470,112.29	-
Receivables:				
Taxes (net of allowance for uncollectibles)	-	-	-	-
Due from other governments	-	-	-	-
Due from other funds	-	-	-	-
Interest receivable	-	-	-	-
Prepaid interest	-	-	-	-
Advance to other funds	-	-	-	-
Miscellaneous	-	-	-	-
Total assets	\$ 698,634.10	\$ 1,301,903.93	\$ 1,772,799.97	\$ 1,180,234.62

Liabilities and Fund Balances

Liabilities:				
Accounts payable	-	-	1,136.64	-
Payroll payable	-	-	-	-
Due to other funds	-	-	-	-
Deferred revenue	-	-	-	-
Deferred tax revenue	-	-	-	-
Total liabilities	-	-	1,136.64	-
Fund Balances:				
Reserve for capital projects	698,634.10	1,301,903.93	1,771,663.33	248,901.24
Reserve for sale of courthouse	-	-	-	-
Reserve for Animal Shelter Facility	-	-	-	-
Reserve for encumbrances	-	-	-	931,333.38
Total fund balances	698,634.10	1,301,903.93	1,771,663.33	1,180,234.62
Total liabilities and fund balances	\$ 698,634.10	\$ 1,301,903.93	\$ 1,772,799.97	\$ 1,180,234.62

407	408	411	412 Limited Tax Refunding & PI 2008 07PROJ	413 Limited Tax Refunding & PI 2008 03PROJ	421, 422, 423 Unlimited Tax Road Bond 1999
Limited Tax P/I Series 2005	Limited Tax P/I Series 2006	Limited Tax P/I Series 2007			
\$ 2,433,809.09 \$	2,304,414.48 \$	2,105,273.27 \$	2,280,002.96 \$	2,215,402.45 \$	10,677,452.95
-	-	-	-	-	3,270,888.67
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
=====	=====	=====	=====	=====	=====
\$ 2,433,809.09 \$	2,304,414.48 \$	2,105,273.27 \$	2,280,002.96 \$	2,215,402.45 \$	13,948,341.62
=====	=====	=====	=====	=====	=====
(11,428.69)	9,163.86	-	-	-	-
91,794.23	202,290.42	14,236.26	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
=====	=====	=====	=====	=====	=====
80,365.54	211,454.28	14,236.26	-	-	-
=====	=====	=====	=====	=====	=====
1,014,395.37	926,565.46	371,239.51	69,208.72	694,252.45	8,225,619.98
-	-	-	-	-	-
-	-	-	-	-	-
1,339,048.18	1,166,394.74	1,719,797.50	2,210,794.24	1,521,150.00	5,722,721.64
2,353,443.55	2,092,960.20	2,091,037.01	2,280,002.96	2,215,402.45	13,948,341.62
=====	=====	=====	=====	=====	=====
\$ 2,433,809.09 \$	2,304,414.48 \$	2,105,273.27 \$	2,280,002.96 \$	2,215,402.45 \$	13,948,341.62
=====	=====	=====	=====	=====	=====

	425	426	427	428	429	431
	Unlimited Tax Road Bonds 2004	Unlimited Tax Road Bond 2005	Unlimited Tax Road Bond 2006	Unlimited Tax Road Bond 1995	Unlimited Tax Road Bond	Unltd Tax Rd Bd 2008 03PROJ
\$	11,624,711.43 \$	2,679,981.11 \$	4,290,539.98 \$	1,594,812.30 \$	(198.80) \$	15,489,981.33
	5,458,547.15	5,451,767.31	5,451,767.35	-	-	-
	-	-	-	-	-	-
	-	.01	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
\$	17,083,258.58 \$	8,131,748.43 \$	9,742,307.33 \$	1,741,129.89 \$	(198.80) \$	15,489,981.33
	216,232.92	34,835.51	18,505.50	-	-	-
	-	269,952.65	179,269.00	-	-	-
	-	-	-	146,317.59	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
\$	17,083,258.58 \$	8,131,748.43 \$	9,742,307.33 \$	1,741,129.89 \$	(198.80) \$	15,489,981.33
	7,719,326.33	3,968,306.83	8,039,293.55	1,163,672.62	(198.80)	4,487,835.93
	-	-	-	-	-	-
	-	-	-	-	-	-
	9,147,699.33	3,858,653.44	1,505,239.28	431,139.68	-	11,002,145.40
	16,867,025.66	7,826,960.27	9,544,532.83	1,594,812.30	(198.80)	15,489,981.33
\$	17,083,258.58 \$	8,131,748.43 \$	9,742,307.33 \$	1,741,129.89 \$	(198.80) \$	15,489,981.33

441 Cap Impr TN 2002	442 Tax Notes Series 2004	443 Tax Notes 2006	444 Cap Improvement TN '96	445 Capital Imp Tax Note '01	446 Capital Impr. Tax Note '01A
\$ 1,193,568.83 \$	7,209,641.63 \$	8,101,323.55 \$ 3,307,593.13	32,678.44 \$	492,170.20 \$	176,760.54
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	.01	386.35	-	-	-
\$ 1,193,568.83 \$	7,209,641.64 \$	11,409,313.03 \$	32,678.44 \$	492,170.20 \$	176,760.54
=====	=====	=====	=====	=====	=====
122.56	-	-	-	-	2,264.83
-	365,361.02	280,439.29	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
122.56	365,361.02	280,439.29	-	-	2,264.83
=====	=====	=====	=====	=====	=====
1,170,059.16	6,819,773.03	10,185,418.03	9,743.44	492,170.20	174,495.71
-	-	-	-	-	-
-	-	-	-	-	-
23,387.11	24,507.59	943,455.71	22,935.00	-	-
1,193,446.27	6,844,280.62	11,128,873.74	32,678.44	492,170.20	174,495.71
=====	=====	=====	=====	=====	=====
\$ 1,193,568.83 \$	7,209,641.64 \$	11,409,313.03 \$	32,678.44 \$	492,170.20 \$	176,760.54
=====	=====	=====	=====	=====	=====

Total	
February 28,	
<u>2009</u>	
\$ 79,385,786.07	
23,410,675.90	
-	
.01	
-	
-	
-	
<u>146,713.95</u>	
\$ 102,943,175.93	=====
270,833.13	
-	
1,403,342.87	
146,317.59	
-	
<u>1,820,493.59</u>	=====
59,552,280.12	
-	
-	
<u>41,570,402.22</u>	
<u>101,122,682.34</u>	=====
\$ 102,943,175.93	=====

COLLIN COUNTY, TEXAS
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balance

Nonmajor Governmental Funds
Nonmajor Capital Projects Funds
For the Five Months Ended February 28, 2009

	401, 402, 403 Ltd Tax Perm. Improvement '99	404 Lim Tax Perm Imp 2001	405 Limited Tax P/I Series 2002	406 Ltd Tax P/I & Rfsg Bonds 2004
Revenues:				
Taxes - general property ad valorem	-	-	-	-
Fees and permits	-	-	-	-
Federal and state funds	-	-	-	-
Interest	6,354.01	10,498.44	13,244.92	6,785.13
Other local government funds	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	6,354.01	10,498.44	13,244.92	6,785.13
Expenditures:				
Capital projects:				
General administration	-	-	-	-
Judicial	-	-	-	-
Public facilities	-	-	11,040.00	3,431.28
Public safety	-	-	-	-
Public transportation	-	-	-	-
Culture and recreation	-	-	-	-
Total expenditures	423,918.90	551,858.59	11,040.00	3,431.28
Excess (deficiency) of revenues over expenditures	(417,564.89)	(541,360.15)	2,204.92	3,353.85
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Capital contribution	-	-	-	-
Bond and tax note proceeds	-	-	-	-
Premium on sale of bonds and tax notes	-	-	-	-
Sale of capital assets	-	-	-	-
Refund of escrow	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	(417,564.89)	(541,360.15)	2,204.92	3,353.85
Fund balance at beginning of year	1,116,198.99	1,843,264.08	1,769,458.41	1,176,880.77
Residual equity transfer out	-	-	-	-
Fund balance at end of year	698,634.10 \$	1,301,903.93 \$	1,771,663.33 \$	1,180,234.62

407 Limited Tax P/I Series 2005	408 Limited Tax P/I Series 2006	411 Limited Tax P/I Series 2007	412 Limited Tax Refunding & PI 2008 07PROJ	413 Limited Tax Refunding & PI 2008 03PROJ	421, 422, 423 Unlimited Tax Road Bond 1999
-	-	-	-	-	-
-	-	-	-	-	-
14,116.07	13,221.00	12,353.39	19,660.84	6,909.30	104,234.80
14,116.07	13,221.00	12,353.39	19,660.84	6,909.30	104,234.80
-	-	-	-	-	-
-	-	-	-	-	-
26,522.00	7,400.01	-	394,533.38	-	-
-	-	-	-	-	-
-	-	41,737.44	-	-	134,302.96
26,522.00	7,400.01	41,737.44	394,533.38	-	134,302.96
(12,405.93)	5,820.99	(29,384.05)	(374,872.54)	6,909.30	(30,068.16)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(12,405.93)	5,820.99	(29,384.05)	(374,872.54)	6,909.30	(30,068.16)
2,365,849.48	2,087,139.21	2,120,421.06	2,654,875.50	2,208,493.15	13,978,409.78
2,353,443.55 \$	2,092,960.20 \$	2,091,037.01 \$	2,280,002.96 \$	2,215,402.45 \$	13,948,341.62

425 Unlimited Tax Road Bonds 2004	426 Unlimited Tax Road Bond 2005	427 Unlimited Tax Road Bond 2006	428 Unlimited Tax Road Bond 1995	429 Unlimited Tax Road Bond	431 Unltd Tax Rd Bd 2008 03PROJ
-	-	-	7,632.70	-	-
-	-	-	-	-	-
-	-	-	-	-	-
139,347.95	84,865.74	93,040.28	9,326.61	57.85	91,840.45
139,347.95	84,865.74	93,040.28	16,959.31	57.85	91,840.45
1,441,641.70	36,520.11	796,255.61	56,175.92	22,547.00	531,414.92
1,441,641.70	36,520.11	796,255.61	56,175.92	22,547.00	531,414.92
(1,302,293.75)	48,345.63	(703,215.33)	(39,216.61)	(22,489.15)	(439,574.47)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(1,302,293.75)	48,345.63	(703,215.33)	(39,216.61)	(22,489.15)	(439,574.47)
18,169,319.41	7,778,614.64	10,247,748.16	1,634,028.91	22,290.35	15,929,555.80
\$ 16,867,025.66 \$	7,826,960.27 \$	9,544,532.83 \$	1,594,812.30 \$	(198.80) \$	15,489,981.33

441 Cap Impr TN 2002	442 Tax Notes Series 2004	443 Tax Notes 2006	444 Cap Improvement TN 1996	445 Cap Imp TN 2001	446 Cap Imp TN 2001-A
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
6,823.44	41,278.09	90,855.19	222.20	2,742.95	990.92
<u>6,823.44</u>	<u>41,278.09</u>	<u>90,855.19</u>	<u>222.20</u>	<u>2,742.95</u>	<u>990.92</u>
-	-	-	-	-	-
-	-	97,481.04	10,702.44	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
6,823.44	41,278.09	97,481.04	10,702.44	2,742.95	990.92
		(6,625.85)	(10,480.24)		
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
6,823.44	41,278.09	(6,625.85)	(10,480.24)	2,742.95	990.92
1,186,622.83	6,803,002.53	11,135,499.59	43,158.68	489,427.25	173,504.79
\$ 1,193,446.27 \$	6,844,280.62 \$	11,128,873.74 \$	32,678.44 \$	492,170.20 \$	174,495.71

Total	
February 28,	
<u>2009</u>	
\$	7,632.70
	-
	-
	768,769.57
	-
	-
	<u>776,402.27</u>
	108,183.48
	-
	442,926.67
	-
	3,018,858.22
	<u>1,017,514.93</u>
	<u>4,587,483.30</u>
	(3,811,081.03)
	-
	-
	-
	-
	-
	-
	<u>3,811,081.03</u>
	104,933,763.37
	-
\$	<u>101,122,682.34</u>
	=====

Limited Tax Permanent Improvement Bond Series 1999

Capital Projects Fund

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
From Inception And For The Five Months Ended
February 28, 2009

	Prior Years <u>Total</u>	FY2009	Total to <u>Date</u>	Project <u>Authorization</u>
Revenues:				
Miscellaneous	191,042.11	-	191,042.11	191,042.11
Interest	2,665,231.55	6,354.01	2,671,585.56	2,665,201.60
Total Revenues	2,856,273.66	6,354.01	2,862,627.67	2,856,243.71
Expenditures:				
Capital projects:				
Culture and recreation				
Maintenance and operating	1,697,289.81	423,918.90	2,121,208.71	1,697,289.81
Capital expenditures	844,669.48	-	844,669.48	1,302,710.19
Total Culture and recreation	2,541,959.29	423,918.90	2,965,878.19	3,000,000.00
Public facilities:				
Maintenance and operating	1,244,035.09	-	1,244,035.09	1,244,035.09
Capital expenditures	31,679,700.89	-	31,679,700.89	32,337,829.26
Total Public facilities	32,923,735.98	-	32,923,735.98	33,581,864.35
Total Expenditures	35,465,695.27	423,918.90	35,889,614.17	36,581,864.35
Excess (deficiency) of revenues over expenditures	(32,609,421.61)	(417,564.89)	(33,026,986.50)	(33,725,620.64)
Other financing sources (uses):				
Debt issuance	33,726,727.96	-	33,726,727.96	33,726,728.00
Transfers out	(1,107.36)	-	(1,107.36)	(1,107.36)
Total Other financing sources	33,725,620.60	-	33,725,620.60	33,725,620.64
Other financing sources: Excess (deficiency) of other sources over expenditures	1,116,198.99	(417,564.89)	698,634.10	-
Fund balance at beginning of year	-	1,116,198.99	-	-
Fund balance at end of year	-	\$ 698,634.10	-	-

Limited Tax Permanent Improvement Bonds 2001

Capital Projects Fund

Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual
 From Inception And For The Five Months Ended
 February 28, 2009

	Prior Years <u>Total</u>	<u>FY2009</u>	Total to <u>Date</u>	Project <u>Authorization</u>
Revenues - interest	\$ 510,573.73	\$ 10,498.44	\$ 521,072.17	\$ 510,557.64
Expenditures:				
Capital projects:				
Culture and recreation:				
Maintenance and operating	2,117,226.09	551,858.59	2,669,084.68	2,725,000.00
Public facilities:				
Maintenance and operating	35,899.27	-	35,899.27	35,899.27
Capital expenditures	1,480,316.50	-	1,480,316.50	2,715,790.37
Total Public facilities	1,516,215.77	-	1,516,215.77	2,751,689.64
Total Expenditures	3,633,441.86	551,858.59	4,185,300.45	5,476,689.64
Excess (deficiency) of revenues over expenditures	(3,122,868.13)	(541,360.15)	(3,664,228.28)	(4,966,132.00)
Other financing sources:				
Debt issuance	4,966,132.21	-	4,966,132.21	4,966,132.00
Total Other financing sources	4,966,132.21	-	4,966,132.21	4,966,132.00
Excess (deficiency) of other sources over expenditures	1,843,264.08	(541,360.15)	1,301,903.93	-
Fund balance at beginning of year	-	1,843,264.08	-	-
Fund balance at end of year	-	\$ 1,301,903.93	-	-

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Limited Tax Permanent Improvement Bonds 2002

Capital Projects Fund

Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual
 From Inception And For The Five Months Ended
 February 28, 2009

	Prior Years <u>Total</u>	<u>FY2009</u>	Total to <u>Date</u>	Project <u>Authorization</u>
Revenues:				
Fees and permits	76,063.23	-	76,063.23	76,023.23
Miscellaneous	3,124.56	-	3,124.56	509.85
Interest	1,457,153.88	13,244.92	1,470,398.80	1,457,137.24
Total Revenues	<u>1,536,341.67</u>	<u>13,244.92</u>	<u>1,549,586.59</u>	<u>1,533,670.32</u>
Expenditures:				
Capital projects:				
Public facilities:				
Salaries and benefits	113,471.97	-	113,471.97	113,471.97
Maintenance and operating	258,283.83	-	258,283.83	258,283.83
Capital expenditures	25,292,447.74	11,040.00	25,303,487.74	27,059,234.52
Total Public facilities	<u>25,664,203.54</u>	<u>11,040.00</u>	<u>25,675,243.54</u>	<u>27,430,990.32</u>
Total Expenditures	<u>25,664,203.54</u>	<u>11,040.00</u>	<u>25,675,243.54</u>	<u>27,430,990.32</u>
Excess (deficiency) of revenues over expenditures	(24,127,861.87)	2,204.92	(24,125,656.95)	(25,897,320.00)
Other financing sources:				
Debt issuance	25,897,320.28	-	25,897,320.28	25,897,320.00
Total Other financing sources	<u>25,897,320.28</u>	<u>-</u>	<u>25,897,320.28</u>	<u>25,897,320.00</u>
Excess (deficiency) of other sources over expenditures	1,769,458.41	2,204.92	1,771,663.33	-
Fund balance at beginning of year	-	1,769,458.41	-	-
Fund balance at end of year	-	\$ 1,771,663.33	-	-

Limited Tax Permanent Improvement and Refunding Bond 2004

Capital Projects Fund

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
From Inception And For The Five Months Ended
February 28, 2009

	Prior Years <u>Total</u>	<u>FY2009</u>	Total to <u>Date</u>	Project <u>Authorization</u>
Revenues:				
Interest	818,630.86	6,785.13	825,415.99	818,616.22
Total Revenues	818,630.86	6,785.13	825,415.99	818,616.22
Expenditures:				
Capital projects:				
Capital projects:				
Culture and Recreation				
Maintenance and operating	1,407,489.43	-	1,407,489.43	2,185,151.43
Capital expenditures	14,848.57	-	14,848.57	14,848.57
Total Culture and recreation	1,422,338.00	-	1,422,338.00	2,200,000.00
Public facilities:				
Capital expenditures	9,669,412.09	3,431.28	9,672,843.37	10,068,615.97
Total Public facilities	9,669,412.09	3,431.28	9,672,843.37	10,068,615.97
Total Expenditures	11,091,750.09	3,431.28	11,095,181.37	12,268,615.97
Excess (deficiency) of revenues over expenditures	(10,273,119.23)	3,353.85	(10,269,765.38)	(11,449,999.75)
Other financing sources:				
Debt issuance	11,371,722.25	-	11,371,722.25	11,371,722.00
Premium on sale of bonds	78,277.75	-	78,277.75	78,277.75
Total Other financing sources	11,450,000.00	-	11,450,000.00	11,449,999.75
Excess (deficiency) of other sources over expenditures	1,176,880.77	3,353.85	1,180,234.62	-
Fund balance at beginning of year	-	1,176,880.77	-	-
Fund balance at end of year	-	\$ 1,180,234.62	-	-

Limited Tax Permanent Improvement Bonds 2005

Capital Projects Fund

Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual
 From Inception And For The Five Months Ended
 February 28, 2009

	Prior Years Total	FY2009	Total to Date	Project Authorization
Revenues - interest	\$ 1,919,122.07	\$ 14,116.07	\$ 1,933,238.14	\$ 1,919,183.84
Expenditures:				
Capital projects:				
Culture and recreation:				
Maintenance and operating	868,548.95	-	868,548.95	2,200,000.00
Public transportation:				
Capital expenditures	12,676.85	-	12,676.85	12,676.85
Public facilities:				
Salaries and benefits	196,690.93	-	196,690.93	196,690.93
Capital expenditures	35,832,901.27	26,522.00	35,859,423.27	36,867,362.06
Total Public facilities	36,029,592.20	26,522.00	36,056,114.20	37,064,052.99
Total Expenditures	36,910,818.00	26,522.00	36,937,340.00	39,276,729.84
Excess (deficiency) of revenues over expenditures	(34,991,695.93)	(12,405.93)	(35,004,101.86)	(37,357,546.00)
Other financing sources:				
Debt issuance	35,200,804.86	-	35,200,804.86	35,200,805.00
Premium on sale of bonds	2,156,740.55	-	2,156,740.55	2,156,741.00
Total Other financing sources	37,357,545.41	-	37,357,545.41	37,357,546.00
Excess (deficiency) of other sources over expenditures	2,365,849.48	(12,405.93)	2,353,443.55	-
Fund balance at beginning of year	-	2,365,849.48	-	-
Fund balance at end of year	-	\$ 2,353,443.55	-	-

Limited Tax Permanent Improvement Bond Series 2006

Capital Projects Fund

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
From Inception And For The Five Months Ended
February 28, 2009

	<u>Prior Years</u>	<u>FY2009</u>	<u>Total to</u>	<u>Project</u>
	<u>Total</u>	<u>FY2009</u>	<u>Date</u>	<u>Authorization</u>
Revenues - interest	\$ 814,231.60	\$ 13,221.00	\$ 827,452.60	\$ 814,231.60
Expenditures:				
Capital projects:				
Culture and recreation:				
Maintenance and operating	1,015,070.98	-	1,015,070.98	2,200,000.00
Public facilities:				
Capital expenditures	31,512,021.41	7,400.01	31,519,421.42	32,414,231.60
Total Public facilities	31,512,021.41	7,400.01	31,519,421.42	32,414,231.60
Total Expenditures	32,527,092.39	7,400.01	32,534,492.40	34,614,231.60
Excess (deficiency) of revenues over expenditures	(31,712,860.79)	5,820.99	(31,707,039.80)	(33,800,000.00)
Other financing sources:				
Debt issuance	33,800,000.00	-	33,800,000.00	33,800,000.00
Total Other financing sources	33,800,000.00	-	33,800,000.00	33,800,000.00
Excess (deficiency) of other sources over expenditures	2,087,139.21	5,820.99	2,092,960.20	-
Fund balance at beginning of year	-	2,087,139.21	-	-
Fund balance at end of year	-	\$ 2,092,960.20	-	-

Limited Tax Permanent Improvement Bond 2007

Capital Projects Fund

Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual
 From Inception And For The Five Months Ended
 February 28, 2009

	<u>Prior Years</u> <u>Total</u>	<u>FY2009</u>	<u>Total to</u> <u>Date</u>	<u>Project</u> <u>Authorization</u>
Revenues:				
Interest	121,878.66	12,353.39	134,232.05	121,844.32
Total Revenues	<u>121,878.66</u>	<u>12,353.39</u>	<u>134,232.05</u>	<u>121,844.32</u>
Expenditures:				
Capital projects:				
Culture and recreation:				
Maintenance and operating	201,457.60	41,737.44	243,195.04	154,762.00
Capital expenditures	-	-	-	2,167,082.32
Total Culture and Recreation	<u>201,457.60</u>	<u>41,737.44</u>	<u>243,195.04</u>	<u>2,321,844.32</u>
Total Expenditures	<u>201,457.60</u>	<u>41,737.44</u>	<u>243,195.04</u>	<u>2,321,844.32</u>
Excess (deficiency) of revenues over expenditures	(79,578.94)	(29,384.05)	(108,962.99)	(2,200,000.00)
Other financing sources:				
Debt issuance	2,190,000.00	-	2,190,000.00	2,190,000.00
Premium on sale of bonds	10,000.00	-	10,000.00	10,000.00
Total Other financing sources	<u>2,200,000.00</u>	<u>-</u>	<u>2,200,000.00</u>	<u>2,200,000.00</u>
Excess (deficiency) of other sources over expenditures	2,120,421.06	(29,384.05)	2,091,037.01	-
Fund balance at beginning of year	-	2,120,421.06	-	-
Fund balance at end of year	-	\$ 2,091,037.01	-	-

Limited Tax Refunding and Permanent Improvement
Bond 2008 07PROJ Capital Projects Fund

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
From Inception and For The Five Months Ended
February 28, 2009

	<u>Prior Years</u> <u>Total</u>	<u>FY2009</u>	<u>Total to</u> <u>Date</u>	<u>Project</u> <u>Authorization</u>
Revenues:				
Interest	20,024.27	19,660.84	39,685.11	17,372.35
Total Revenues	20,024.27	19,660.84	39,685.11	17,372.35
Expenditures:				
Capital projects:				
Public facilities:				
Capital expenditures	1,865,148.77	394,533.38	2,259,682.15	4,517,372.35
Total Culture and Recreation	1,865,148.77	394,533.38	2,259,682.15	4,517,372.35
Total Expenditures	1,865,148.77	394,533.38	2,259,682.15	4,517,372.35
Excess (deficiency) of revenues over expenditures	(1,845,124.50)	(374,872.54)	(2,219,997.04)	(4,500,000.00)
Other financing sources:				
Debt issuance	4,245,224.24	-	4,245,224.24	4,500,000.00
Premium on sale of bonds	254,775.76	-	254,775.76	-
Total Other financing sources	4,500,000.00	-	4,500,000.00	4,500,000.00
Excess (deficiency) of other sources over expenditures	2,654,875.50	(374,872.54)	2,280,002.96	-
Fund balance at beginning of year	-	2,654,875.50	-	-
Fund balance at end of year	-	\$ 2,280,002.96	-	-

Limited Tax Refunding and Permanent Improvement
Bond 2008 03PROJ Capital Projects Fund

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
From Inception And For The Five Months Ended
February 28, 2009

	Prior Years <u>Total</u>	<u>FY2009</u>	Total to <u>Date</u>	Project <u>Authorization</u>
Revenues:				
Interest	8,493.15	6,909.30	15,402.45	8,493.15
Total Revenues	8,493.15	6,909.30	15,402.45	8,493.15
Expenditures:				
Capital projects:				
Public facilities:				
Capital expenditures	-	-	-	2,208,493.15
Total Culture and Recreation	-	-	-	2,208,493.15
Total Expenditures	-	-	-	2,208,493.15
Excess (deficiency) of revenues over expenditures	8,493.15	6,909.30	15,402.45	(2,200,000.00)
Other financing sources:				
Debt issuance	2,075,442.96	-	2,075,442.96	2,200,000.00
Premium on sale of bonds	124,557.04	-	124,557.04	-
Total Other financing sources	2,200,000.00	-	2,200,000.00	2,200,000.00
Excess (deficiency) of other sources over expenditures	2,208,493.15	6,909.30	2,215,402.45	-
Fund balance at beginning of year	-	2,208,493.15	-	-
Fund balance at end of year	-	\$ 2,215,402.45	-	-

Unlimited Tax Road Bond Series 1999

Capital Projects Fund

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
From Inception And For The Five Months Ended
February 28, 2009

	Prior Years <u>Total</u>	<u>FY2009</u>	Total to <u>Date</u>	Project <u>Authorization</u>
Revenues:				
Other local government funds	1,630,598.02	-	1,630,598.02	1,630,598.02
Interest	10,120,190.59	104,234.80	10,224,425.39	10,106,410.49
Total Revenues	11,750,788.61	104,234.80	11,855,023.41	11,737,008.51
Expenditures:				
Capital projects:				
Public transportation				
Maintenance and operating	202,937.36	-	202,937.36	202,937.36
Capital expenditures	78,754,381.98	134,302.96	78,888,684.94	92,719,011.66
Total Public transportation	78,957,319.34	134,302.96	79,091,622.30	92,921,949.02
Public facilities:				
Capital expenditures	22,585.00	-	22,585.00	22,585.00
Total Public facilities	22,585.00	-	22,585.00	22,585.00
Total Expenditures	78,979,904.34	134,302.96	79,114,207.30	92,944,534.02
Excess (deficiency) of revenues over expenditures	(67,229,115.73)	(30,068.16)	(67,259,183.89)	(81,207,525.51)
Other financing sources (uses):				
Debt issuance	81,207,525.51	-	81,207,525.51	81,207,525.51
Premium on sale of bonds	-	-	-	-
Total Other financing sources	81,207,525.51	-	81,207,525.51	81,207,525.51
Other financing sources:				
Excess (deficiency) of other sources over expenditures	13,978,409.78	(30,068.16)	13,948,341.62	-
Fund balance at beginning of year	-	13,978,409.78	-	-
Fund balance at end of year	-	\$ 13,948,341.62	-	-

Unlimited Tax Road Bond 2004

Capital Projects Fund

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
From Inception And For The Five Months Ended
February 28, 2009

	Prior Years <u>Total</u>	<u>FY2009</u>	Total to <u>Date</u>	Project <u>Authorization</u>
Revenues:				
Other local government funds	656,549.46	-	656,549.46	656,549.46
Miscellaneous	35,000.00	-	35,000.00	35,000.00
Interest	4,928,170.73	139,347.95	5,067,518.68	4,912,750.68
Total Revenues	5,619,720.19	139,347.95	5,759,068.14	5,604,300.14
Expenditures:				
Capital projects:				
Public transportation				
Capital expenditures	32,000,400.78	1,441,641.70	33,442,042.48	50,154,300.14
Total Public transportation	32,000,400.78	1,441,641.70	33,442,042.48	50,154,300.14
Total Expenditures	32,000,400.78	1,441,641.70	33,442,042.48	50,154,300.14
Excess (deficiency) of revenues over expenditures	(26,380,680.59)	(1,302,293.75)	(27,682,974.34)	(44,550,000.00)
Other financing sources (uses):				
Debt issuance	41,487,106.30	-	41,487,106.30	41,487,106.30
Premium on sale of bonds	3,062,893.70	-	3,062,893.70	3,062,893.70
Total Other financing sources	44,550,000.00	-	44,550,000.00	44,550,000.00
Other financing sources: Excess (deficiency) of other sources over expenditures	18,169,319.41	(1,302,293.75)	16,867,025.66	-
Fund balance at beginning of year	-	18,169,319.41	-	-
Fund balance at end of year	-	\$ 16,867,025.66	-	-

Unlimited Tax Road Bond 2005

Capital Projects Fund

Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual
 From Inception And For The Five Months Ended
 February 28, 2009

	Prior Years <u>Total</u>	<u>FY2009</u>	Total to <u>Date</u>	Project <u>Authorization</u>
Revenues:				
Other local government funds	417,288.29	-	417,288.29	417,288.29
Interest	1,912,246.26	84,865.74	1,997,112.00	1,889,171.72
Total Revenues	2,329,534.55	84,865.74	2,414,400.29	2,306,460.01
Expenditures:				
Capital projects:				
Public transportation:				
Capital expenditures	11,917,956.38	36,520.11	11,954,476.49	19,666,460.01
Total Public facilities	11,917,956.38	36,520.11	11,954,476.49	19,666,460.01
Total Expenditures	11,917,956.38	36,520.11	11,954,476.49	19,666,460.01
Excess (deficiency) of revenues over expenditures	(9,588,421.83)	48,345.63	(9,540,076.20)	(17,360,000.00)
Other financing sources:				
Debt issuance	16,411,516.42	-	16,411,516.42	16,404,480.00
Premium on sale of bonds	955,520.05	-	955,520.05	955,520.00
Total Other financing sources	17,367,036.47	-	17,367,036.47	17,360,000.00
Excess (deficiency) of other sources over expenditures	7,778,614.64	48,345.63	7,826,960.27	-
Fund balance at beginning of year	-	7,778,614.64	-	-
Fund balance at end of year	-	\$ 7,826,960.27	-	-
=====				

Unlimited Tax Road Bond 2006

Capital Projects Fund

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
From Inception And For The Five Months Ended
February 28, 2009

	Prior Years <u>Total</u>	<u>FY2009</u>	Total to <u>Date</u>	Project <u>Authorization</u>
Revenues:				
Interest	1,329,152.32	93,040.28	1,422,192.60	1,306,077.76
Total Revenues	<u>1,329,152.32</u>	<u>93,040.28</u>	<u>1,422,192.60</u>	<u>1,306,077.76</u>
Expenditures:				
Capital projects:				
Public transportation:				
Capital expenditures	7,001,404.16	796,255.61	7,797,659.77	17,226,077.76
Total Public facilities	<u>7,001,404.16</u>	<u>796,255.61</u>	<u>7,797,659.77</u>	<u>17,226,077.76</u>
Total Expenditures	<u>7,001,404.16</u>	<u>796,255.61</u>	<u>7,797,659.77</u>	<u>17,226,077.76</u>
Excess (deficiency) of revenues over expenditures	(5,672,251.84)	(703,215.33)	(6,375,467.17)	(15,920,000.00)
Other financing sources:				
Debt issuance	15,920,000.00	-	15,920,000.00	15,920,000.00
Total Other financing sources	<u>15,920,000.00</u>	<u>-</u>	<u>15,920,000.00</u>	<u>15,920,000.00</u>
Excess (deficiency) of other sources over expenditures	10,247,748.16	(703,215.33)	9,544,532.83	-
Fund balance at beginning of year	-	10,247,748.16	-	-
Fund balance at end of year	-	\$ 9,544,532.83	-	-

Unlimited Tax Road Bond 1995

Capital Projects Fund

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
From Inception And For The Five Months Ended
February 28, 2009

	Prior Years <u>Total</u>	<u>FY2009</u>	Total to <u>Date</u>	Project <u>Authorization</u>
Revenues:				
Taxes - Special Assessment	154,682.41	7,632.70	162,315.11	154,682.41
Other local government funds	706,611.02	-	706,611.02	706,611.02
Miscellaneous	332,049.41	-	332,049.41	332,049.41
Interest	2,013,407.56	9,326.61	2,022,734.17	2,013,407.56
Total Revenues	3,206,750.40	16,959.31	3,223,709.71	3,206,750.40
Expenditures:				
Capital projects:				
Public transportation:				
Maintenance and operating	221,564.27	-	221,564.27	221,564.27
Capital expenditures	48,348,822.91	56,175.92	48,404,998.83	49,950,432.82
Total Public transportation	48,570,387.18	56,175.92	48,626,563.10	50,171,997.09
Total Expenditures	48,570,387.18	56,175.92	48,626,563.10	50,171,997.09
Excess (deficiency) of revenues over expenditures	(45,363,636.78)	(39,216.61)	(45,402,853.39)	(46,965,246.69)
Other financing sources:				
Debt issuance	45,432,419.00	-	45,432,419.00	45,400,000.00
Sale of assets	769,550.08	-	769,550.08	769,550.08
Transfers in	99,950.00	-	99,950.00	99,950.00
Refund of escrow	695,746.61	-	695,746.61	695,746.61
Total Other financing sources	46,997,665.69	-	46,997,665.69	46,965,246.69
Excess (deficiency) of other sources over expenditures	1,634,028.91	(39,216.61)	1,594,812.30	-
Fund balance at beginning of year	-	1,634,028.91	-	-
Fund balance at end of year	-	\$ 1,594,812.30	-	-

Unlimited Tax Road Bond

Capital Projects Fund

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
From Inception And For The Five Months Ended
February 28, 2009

	<u>Prior Years</u> <u>Total</u>	<u>FY2009</u>	<u>Total to</u> <u>Date</u>	<u>Project</u> <u>Authorization</u>
Revenues:				
Other local government funds	785,422.85	-	785,422.85	785,422.85
Miscellaneous	2,746,342.79	-	2,746,342.79	2,746,342.79
Interest	614,508.33	57.85	614,566.18	614,508.33
Total Revenues	<u>4,146,273.97</u>	<u>57.85</u>	<u>4,146,331.82</u>	<u>4,146,273.97</u>
Expenditures:				
Capital projects:				
Public transportation:				
Capital expenditures	60,773,983.62	22,547.00	60,796,530.62	60,796,273.97
Total Public transportation	<u>60,773,983.62</u>	<u>22,547.00</u>	<u>60,796,530.62</u>	<u>60,796,273.97</u>
Total Expenditures	<u>60,773,983.62</u>	<u>22,547.00</u>	<u>60,796,530.62</u>	<u>60,796,273.97</u>
Excess (deficiency) of revenues over expenditures	(56,627,709.65)	(22,489.15)	(56,650,198.80)	(56,650,000.00)
Other financing sources:				
Debt issuance	56,650,000.00	-	56,650,000.00	56,650,000.00
Total Other financing sources	<u>56,650,000.00</u>	<u>-</u>	<u>56,650,000.00</u>	<u>56,650,000.00</u>
Excess (deficiency) of other sources over expenditures	22,290.35	(22,489.15)	(198.80)	-
Fund balance at beginning of year	-	22,290.35	-	-
Fund balance at end of year	-	\$ (198.80)	-	-

Unlimited Tax Road Bond 2008 03PROJ

Capital Projects Fund

Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual
 From Inception And For The Five Months Ended
 February 28, 2009

	Prior Years <u>Total</u>	<u>FY2009</u>	Total to <u>Date</u>	Project <u>Authorization</u>
Revenues:				
Other local government funds	487,000.00	-	487,000.00	487,000.00
Interest	79,315.80	91,840.45	171,156.25	101,868.39
Total Revenues	566,315.80	91,840.45	658,156.25	588,868.39
Expenditures:				
Capital projects:				
Public transportation				
Capital expenditures	616,760.00	531,414.92	1,148,174.92	16,568,868.39
Total Public transportation	616,760.00	531,414.92	1,148,174.92	16,568,868.39
Total Expenditures	616,760.00	531,414.92	1,148,174.92	16,568,868.39
Excess (deficiency) of revenues over expenditures	(50,444.20)	(439,574.47)	(490,018.67)	(15,980,000.00)
Other financing sources (uses):				
Debt issuance	15,980,000.00	-	15,980,000.00	15,980,000.00
Premium on sale of bonds	-	-	-	-
Total Other financing sources	15,980,000.00	-	15,980,000.00	15,980,000.00
Other financing sources: Excess (deficiency) of other sources over expenditures	15,929,555.80	(439,574.47)	15,489,981.33	-
Fund balance at beginning of year	-	15,929,555.80	-	-
Fund balance at end of year	-	\$ 15,489,981.33	-	-

Capital Improvement Tax Notes Series 2002

Capital Projects Fund

Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual
 From Inception And For The Five Months Ended
 February 28, 2009

	Prior Years <u>Total</u>	<u>FY2009</u>	Total to <u>Date</u>	Project <u>Authorization</u>
Revenues:				
Interest	433,858.61	6,823.44	440,682.05	433,858.61
Total Revenues	<u>433,858.61</u>	<u>6,823.44</u>	<u>440,682.05</u>	<u>433,858.61</u>
Expenditures:				
Capital projects:				
General Administration:				
Capital expenditures	7,247,235.78	-	7,247,235.78	8,433,858.61
Total General Administration	<u>7,247,235.78</u>	<u>-</u>	<u>7,247,235.78</u>	<u>8,433,858.61</u>
Total Expenditures	<u>7,247,235.78</u>	<u>-</u>	<u>7,247,235.78</u>	<u>8,433,858.61</u>
Excess (deficiency) of revenues over expenditures	(6,813,377.17)	6,823.44	(6,806,553.73)	(8,000,000.00)
Other financing sources:				
Debt issuance	8,000,000.00	-	8,000,000.00	8,000,000.00
Premium on sale of tax notes	-	-	-	-
Total Other financing sources	<u>8,000,000.00</u>	<u>-</u>	<u>8,000,000.00</u>	<u>8,000,000.00</u>
Excess (deficiency) of other sources over expenditures	1,186,622.83	6,823.44	1,193,446.27	-
Fund balance at beginning of year	-	1,186,622.83	-	-
Fund balance at end of year	-	\$ 1,193,446.27	-	-

Tax Notes Series 2004

Capital Projects Fund

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
From Inception And For The Five Months Ended
February 28, 2009

	Prior Years <u>Total</u>	<u>FY2009</u>	Total to <u>Date</u>	Project <u>Authorization</u>
Revenues:				
Interest	811,166.49	41,278.09	852,444.58	911,166.49
Total Revenues	811,166.49	41,278.09	852,444.58	911,166.49
Expenditures:				
Capital projects:				
General Administration:				
Salaries and benefits	100,699.62	-	100,699.62	100,699.62
Maintenance and operating	800.84	-	800.84	800.84
Capital expenditures	5,889,020.61	-	5,889,020.61	12,792,023.14
Total General Administration	5,990,521.07	-	5,990,521.07	12,893,523.60
Total Expenditures	5,990,521.07	-	5,990,521.07	12,893,523.60
Excess (deficiency) of revenues over expenditures	(5,179,354.58)	41,278.09	(5,138,076.49)	(11,982,357.11)
Other financing sources:				
Debt issuance	11,932,000.00	-	11,932,000.00	11,932,000.00
Premium on sale of tax notes	50,357.11	-	50,357.11	50,357.11
Total Other financing sources	11,982,357.11	-	11,982,357.11	11,982,357.11
Excess (deficiency) of other sources over expenditures	6,803,002.53	41,278.09	6,844,280.62	-
Fund balance at beginning of year	-	6,803,002.53	-	-
Fund balance at end of year	-	\$ 6,844,280.62	-	-

Tax Notes Series 2006

Capital Projects Fund

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
From Inception And For The Five Months Ended
February 28, 2009

	Prior Years <u>Total</u>	<u>FY2009</u>	Total to <u>Date</u>	Project <u>Authorization</u>
Revenues:				
Interest	972,167.24	90,855.19	1,063,022.43	972,167.24
Total Revenues	972,167.24	90,855.19	1,063,022.43	972,167.24
Expenditures:				
Capital projects:				
General Administration:				
Salaries and benefits	66,781.16	-	66,781.16	66,781.16
Maintenance and operating	1,448.20	-	1,448.20	1,448.20
Capital expenditures	4,841,438.59	97,481.04	4,938,919.63	15,976,938.18
Total General Administration	4,909,667.95	97,481.04	5,007,148.99	16,045,167.54
Total Expenditures	4,909,667.95	97,481.04	5,007,148.99	16,045,167.54
Excess (deficiency) of revenues over expenditures	(3,937,500.71)	(6,625.85)	(3,944,126.56)	(15,073,000.30)
Other financing sources:				
Debt issuance	15,000,000.00	-	15,000,000.00	15,000,000.00
Premium on sale of tax notes	73,000.30	-	73,000.30	73,000.30
Total Other financing sources	15,073,000.30	-	15,073,000.30	15,073,000.30
Excess (deficiency) of other sources over expenditures	11,135,499.59	(6,625.85)	11,128,873.74	-
Fund balance at beginning of year	-	11,135,499.59	-	-
Fund balance at end of year	-	\$ 11,128,873.74	-	-

Capital Improvement Tax Notes 1996

Capital Projects Fund

Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual
 From Inception And For The Five Months Ended
 February 28, 2009

	Prior Years Total	FY2009	Total to Date	Project Authorization
Revenues:				
Interest	42,380.11	222.20	42,602.31	42,380.11
Total Revenues	42,380.11	222.20	42,602.31	42,380.11
Expenditures:				
Capital projects:				
General Administration				
Maintenance and operating	25,722.35	-	25,722.35	25,722.35
Capital expenditures	54,981.66	10,702.44	65,684.10	54,996.90
Total General Administration	80,704.01	10,702.44	91,406.45	80,719.25
Public facilities:				
Maintenance and operating	216,749.18	-	216,749.18	216,749.18
Capital expenditures	4,202,022.24	-	4,202,022.24	4,244,911.68
Total Public facilities	4,418,771.42	-	4,418,771.42	4,461,660.86
Total Expenditures	4,499,475.43	10,702.44	4,510,177.87	4,542,380.11
Excess (deficiency) of revenues over expenditures	(4,457,095.32)	(10,480.24)	(4,467,575.56)	(4,500,000.00)
Other financing sources:				
Debt issuance	4,500,254.00	-	4,500,254.00	4,500,000.00
Total Other financing sources	4,500,254.00	-	4,500,254.00	4,500,000.00
Excess (deficiency) of other sources over expenditures	43,158.68	(10,480.24)	32,678.44	-
Fund balance at beginning of year	-	43,158.68	-	-
Fund balance at end of year	-	\$ 32,678.44	-	-

Capital Improvement Tax Notes 2001

Capital Projects Fund

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
From Inception And For The Five Months Ended
February 28, 2009

	Prior Years Total	FY2009	Total to Date	Project Authorization
Revenues:				
Interest	419,288.29	2,742.95	422,031.24	419,288.29
Total Revenues	419,288.29	2,742.95	422,031.24	419,288.29
Expenditures:				
Capital projects:				
General Administration				
Maintenance and operating	1,690,190.23	-	1,690,190.23	1,690,190.23
Capital expenditures	2,339,525.64	-	2,339,525.64	2,828,952.89
Total General Administration	4,029,715.87	-	4,029,715.87	4,519,143.12
Judicial - capital expenditures	146,488.00	-	146,488.00	146,488.00
Public facilities:				
Capital expenditures	153,657.17	-	153,657.17	153,657.17
Total Public facilities	153,657.17	-	153,657.17	153,657.17
Total Expenditures	4,329,861.04	-	4,329,861.04	4,819,288.29
Excess (deficiency) of revenues over expenditures	(3,910,572.75)	2,742.95	(3,907,829.80)	(4,400,000.00)
Other financing sources:				
Debt issuance	4,400,000.00	-	4,400,000.00	4,400,000.00
Total Other financing sources	4,400,000.00	-	4,400,000.00	4,400,000.00
Excess (deficiency) of other sources over expenditures	489,427.25	2,742.95	492,170.20	-
Fund balance at beginning of year	-	489,427.25	-	-
Fund balance at end of year	-	\$ 492,170.20	-	-

Capital Improvement Tax Notes 2001A

Capital Projects Fund

Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual
 From Inception And For The Five Months Ended
 February 28, 2009

	Prior Years <u>Total</u>	<u>FY2009</u>	Total to <u>Date</u>	Project <u>Authorization</u>
Revenues:				
Other local government funds	1,887,371.86	-	1,887,371.86	1,887,371.86
Interest	295,150.65	990.92	296,141.57	295,150.65
Total Revenues	2,182,522.51	990.92	2,183,513.43	2,182,522.51
Expenditures:				
Capital projects:				
General Administration				
Maintenance and operating	1,890,065.68	-	1,890,065.68	1,890,065.68
Capital expenditures	2,812,415.38	-	2,812,415.38	2,985,920.65
Total General Administration	4,702,481.06	-	4,702,481.06	4,875,986.33
Public facilities:				
Capital expenditures	1,796,862.18	-	1,796,862.18	1,796,862.18
Total Public facilities	1,796,862.18	-	1,796,862.18	1,796,862.18
Total Expenditures	6,499,343.24	-	6,499,343.24	6,672,848.51
Excess (deficiency) of revenues over expenditures	(4,316,820.73)	990.92	(4,315,829.81)	(4,490,326.00)
Other financing sources:				
Debt issuance	4,490,325.52	-	4,490,325.52	4,490,326.00
Total Other financing sources	4,490,325.52	-	4,490,325.52	4,490,326.00
Excess (deficiency) of other sources over expenditures	173,504.79	990.92	174,495.71	-
Fund balance at beginning of year	-	173,504.79	-	-
Fund balance at end of year	-	\$ 174,495.71	-	-

COLLIN COUNTY, TEXAS

Combining Statement of Net Assets

Internal Service Funds

February 28, 2009

	501 Liability Insurance Fund	502 Worker's Comp Insurance Fund	503 Flexible Benefit Fund	504 Unemployment Assessment Fund
Assets				
Current assets:				
Cash and cash equivalents	\$ 918,102.12	\$ 1,164,441.61	\$ 195,938.74	\$ 539,703.17
Investments	-	-	-	-
Receivables:				
Due from other funds	-	-	-	-
Miscellaneous	1,589.34	-	-	-
Total Current assets	919,691.46	1,164,441.61	195,938.74	539,703.17
Capital assets:				
Buildings and systems	-	-	-	-
Machinery and equipment	-	-	-	-
Construction in progress	-	-	-	-
Total Capital assets	-	-	-	-
Total assets	919,691.46	1,164,441.61	195,938.74	539,703.17
Liabilities				
Current liabilities:				
Accounts payable	-	(.20)	-	-
Payroll payable	-	-	-	-
Claims payable	446,232.00	637,973.74	-	-
Due to other funds	-	-	-	-
Noncurrent liabilities:				
Advance from other funds	-	-	-	-
Claims payable	-	-	-	-
Total liabilities	446,232.00	637,973.54	-	-
Net assets				
Invested in capital assets, net of related debt	-	-	-	-
Unrestricted	473,459.46	526,468.07	195,938.74	539,703.17
Total net assets	473,459.46	526,468.07	195,938.74	539,703.17
Total liabilities and net assets	\$ 919,691.46	\$ 1,164,441.61	\$ 195,938.74	\$ 539,703.17

505 Insurance Claim Fund	506 Employee Benefits Paid	507 Animal Safety	Total February 28, 2009
\$ 2,235,532.09 \$	73,112.06 \$	357,550.45 \$	5,484,380.24
4,448,176.44	-	-	4,448,176.44
112,481.25	-	-	112,481.25
6,796,189.78	73,112.06	358,411.64	2,450.53
			10,047,488.46
<hr/>			
6,796,189.78	73,112.06	2,756,167.97	2,756,167.97
		2,634,048.22	2,634,048.22
		122,119.75	122,119.75
<hr/>			
88.94	-	-	88.74
855,183.18	-	-	1,939,388.92
			-
		1,983,851.80	1,983,851.80
855,272.12	-	1,983,851.80	3,923,329.46
<hr/>			
5,940,917.66	73,112.06	2,756,167.97	2,756,167.97
5,940,917.66	73,112.06	(1,625,440.16)	6,124,159.00
6,796,189.78 \$	73,112.06 \$	3,130,727.81	8,880,326.97
		3,114,579.61 \$	12,803,656.43

COLLIN COUNTY, TEXAS

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

Internal Service Funds

For The Five Months Ended February 28, 2009

	501 Liability Insurance Fund	502 Worker's Comp Insurance Fund	503 Flexible Benefit Fund	504 Unemployment Assessment Fund
Operating revenues:				
Premiums	-	-	1,116,822.00	-
Charges for services	-	-	-	-
Other	-	-	-	-
Total operating revenues	-	-	1,116,822.00	-
Operating expenses:				
Administration	-	27,361.00	-	-
Benefits	787,031.98	127,920.64	1,085,284.22	-
Depreciation	-	-	-	-
Total operating expenses	787,031.98	155,281.64	1,085,284.22	-
Operating income (loss)	(787,031.98)	(155,281.64)	31,537.78	-
Nonoperating revenues (expenses):				
Interest income	4,920.57	6,547.49	-	2,662.91
Total nonoperating revenues (expenses)	4,920.57	6,547.49	-	2,662.91
Income before contributions	(782,111.41)	(148,734.15)	31,537.78	2,662.91
Capital contribution	-	-	-	-
Change in net assets	(782,111.41)	(148,734.15)	31,537.78	2,662.91
Total net assets - beginning	1,255,570.87	675,202.22	164,400.96	537,040.26
Total net assets - ending	473,459.46	526,468.07	195,938.74	539,703.17

505 Insurance Claim Fund	506 Employee Benefits Paid	507 Animal Safety	Total February 28, 2009
1,417,133.33	168,897.53	-	2,702,852.86
-	-	744,052.00	744,052.00
134,754.63	-	465.00	135,219.63
<u>1,551,887.96</u>	<u>168,897.53</u>	<u>744,517.00</u>	<u>3,582,124.49</u>
431,999.26	-	237,875.55	697,235.81
5,491,311.10	144,847.16	-	7,636,395.10
<u>5,923,310.36</u>	<u>144,847.16</u>	<u>237,875.55</u>	<u>8,333,630.91</u>
(4,371,422.40)	24,050.37	506,641.45	(4,751,506.42)
<u>94,059.04</u>	-	(55.83)	108,134.18
<u>94,059.04</u>	-	(55.83)	108,134.18
(4,277,363.36)	24,050.37	506,585.62	(4,643,372.24)
<u>(4,277,363.36)</u>	<u>24,050.37</u>	<u>506,585.62</u>	<u>(4,643,372.24)</u>
10,218,281.02	49,061.69	624,142.19	13,523,699.21
5,940,917.66	73,112.06	1,130,727.81	8,880,326.97
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Combining Statement of Changes in Assets
and Liabilities

Agency Funds

February 28, 2009

	State Fees 701	Unclaimed Holdings 702	Bail Security 703	D A Seized Fund Registry 704
Assets				
Cash and cash equivalents	\$ 662,068.31	\$ 332,343.98	\$ 50,000.00	\$ 2.64
Investments	-	-	-	-
Non-cash security deposit	-	-	3,418,854.92	-
Receivables:				
Due from other governments	-	-	-	-
Due from other governmental funds	-	-	-	-
Due from other agency funds	10,365.00	-	-	-
Miscellaneous receivables	-	-	-	-
Total assets	\$ 672,433.31	\$ 332,343.98	\$ 3,468,854.92	\$ 2.64
Liabilities:				
Due to other governments	\$ 672,432.71	-	-	-
Due to other governmental funds	-	2,500.00	-	-
Due to other agency funds	-	-	-	-
Due to others/vouchers payable	.60	329,843.98	3,468,854.92	2.64
Cash bonds outstanding	-	-	-	-
Cost deposits outstanding	-	-	-	-
Child support payable	-	-	-	-
Total liabilities	\$ 672,433.31	\$ 332,343.98	\$ 3,468,854.92	\$ 2.64

County Clerk Other Funds 730	County Clerk Trust Funds 731	Juvenile Prob. Restitution 732	Jail Case Coordinator 733	Jail Commissary 734	District Clerk Other Funds 735
\$ 1,992,325.42 \$	2,735,778.43 \$	4,410.79 \$	6,464.34 \$	906,162.85 \$	809,863.75
-	10,634,816.53	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,992,325.42 \$	13,430,594.96 \$	4,410.79 \$	6,464.34 \$	906,162.85 \$	809,863.75
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\$ (574.54)	-	-	-	-	16.70
(13,548.26)	-	584.93	6,464.34	-	-
(27.00)	-	(67.00)	-	-	20,481.99
28,934.12	13,430,594.96	3,892.86	-	906,162.85	-
1,977,541.10	-	-	-	-	670,365.00
-	-	-	-	-	119,000.06
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\$ 1,992,325.42 \$	13,430,594.96 \$	4,410.79 \$	6,464.34 \$	906,162.85 \$	809,863.75
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District Clerk Trust Funds 736	Inmate Trust 737	D A Hot Check 738	Sheriff 740	Constable Precinct 1 741	Constable Precinct 2 742
\$ 3,677,046.24 \$	82,647.96 \$	124,616.82 \$	138.66	- \$	645.00
2,179,394.22	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
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\$ 5,856,440.46 \$	82,647.96 \$	124,616.82 \$	138.66	- \$	645.00
-----	-----	-----	-----	-----	-----
40.00	-	-	-	-	645.00
-	-	-	-	-	-
5,856,400.46	82,647.96	124,616.82	138.66	-	-
-	-	-	-	-	-
-	-	-	-	-	-
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\$ 5,856,440.46 \$	82,647.96 \$	124,616.82 \$	138.66	- \$	645.00
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Constable Precinct 3 743	Constable Precinct 4 744	JP Precinct 1 745	JP Precinct 2 746	JP Precinct 3-1 747	JP Precinct 3-2 748
\$ 54,021.41 \$	6,602.87 \$	4,520.60 \$	18,280.93 \$	29,623.41 \$	67,144.02
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
54,021.41 \$	6,602.87 \$	4,520.60 \$	18,280.93 \$	29,623.41 \$	67,144.02
10,616.63	4,526.59	-	-	120.00 \$	2,103.50
33,475.26	(2,910.00)	142.60	-	30.71	216.30
9,929.52	4,986.28	4,378.00	18,280.93	29,472.70	(279.00)
-	-	-	-	-	65,103.22
-	-	-	-	-	-
-	-	-	-	-	-
54,021.41 \$	6,602.87 \$	4,520.60 \$	18,280.93 \$	29,623.41 \$	67,144.02

JP Precinct 4 749	Tax Assessor/ Collector 750	CSCD 781	FY2009 Total
\$ 299,024.62	\$(56,431,359.46)	936,291.95	\$(43,631,334.46)
-	-	-	12,874,210.75
-	-	-	3,418,854.92
-	-	-	-
-	-	-	-
-	23,696.26	-	10,365.00
-	-	-	23,696.26
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\$ 299,024.62	\$(56,407,663.20)	936,291.95	\$(27,304,207.53)
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-	\$(62,225,544.98)	420.38	\$(61,551,026.23)
-	\$(6,683,043.67)	424,287.04	\$(6,246,537.79)
-	-	6,418.73	57,092.98
299,024.62	12,500,925.45	505,165.80	37,669,357.35
-	-	-	2,647,906.10
-	-	-	119,000.06
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\$ 299,024.62	\$(56,407,663.20)	936,291.95	\$(27,304,207.53)
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