

Collin County, Texas

March 31, 2009



Monthly Interim Financial Report (unaudited and unadjusted)

Prepared By:
County Auditor's Office

Donald W. Cozad CIO, RTA/C
County Auditor

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

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Note: Rounding of cents to whole dollars can cause a slight difference between sums of detail lines and totals.



COLLIN COUNTY

OFFICE OF COUNTY AUDITOR

2300 Bloomdale Road • Suite 3100

McKinney, TX 75071

(972) 548-4731 • Metro (972) 424-1460

Fax (972) 548-4696

May 21, 2009

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

The unaudited and unadjusted Monthly Financial Report of Collin County, Texas, as of March 31, 2009, and for the month ended March 31, 2009, is hereby submitted. This report, as required by Local Government Code §114.023 and §114.025, was prepared by the County Auditor and is intended for informational purposes only. The statements are reported on a budgetary basis, which is not in accordance with generally accepted accounting principles.

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

This report includes Money Matters!!, a narrative with charts and tables, and statutorily required Financial Statements and Schedules, as well as selected statistical details.

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

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

Respectfully submitted,

/s/ Donald W. Cozad

Donald W. Cozad CIO, RTA/C
County Auditor



Money Matters!!

March 31, 2009

Fiscal Period 6 of 12

Interim Monthly Financial Report (unaudited) As required by Local Government Code 114.023

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

Revenues

Approximately 71% of county revenues are from property taxes. Collection of those taxes is primarily in December and January. Additional revenue streams include fines and fees, charges for services, inter-governmental revenue, interest and other revenues. Each year, the County must fund expenditures during the first quarter of the fiscal year (Oct – Dec) from reserves. For FY 2009, the tax rate is \$0.2425 per \$100 valuation. Property taxes provide operating funds for the general fund, the general road and bridge fund, the jury fund, and the permanent improvement fund, as well as funding for debt service principal and interest payments. With the tax collections through March, we are ahead of the FY 2008 collections by 3.0%. We continue to be behind in fees and permits. The rental revenue shortfall is due to the loss of a tenant. Replacement is expected in the next one-two months. Interest is continuing to fall behind, as we are feeling the effects of the economic slowdown and lower rates for all investments, especially overnight and daily deposits.

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

Revenue by Source	FY 2009 YTD	FY 2008 YTD	Change from 2008	Percent Change from 2008
Property taxes	\$ 168,842,247	\$ 163,946,955	\$ 4,895,292	3.0%
Fees and permits	12,029,655	14,637,320	(2,607,665)	-17.8%
Federal and state funds	7,205,478	6,171,893	1,033,585	16.7%
Charges for services	4,527,994	3,075,819	1,452,175	47.2%
Fines and forfeitures	2,161,818	1,618,276	543,542	33.6%
Other local gov't funds	-	(656,549)	656,549	0.0%
Rental revenues	567,425	638,609	(71,184)	-11.1%
Interest	3,570,841	7,999,373	(4,428,532)	-55.4%
Miscellaneous	597,579	480,650	116,929	24.3%
	\$ 199,503,037	\$ 197,912,346	\$ 1,590,691	0.8%

Expenditures

Prior to the start of the current fiscal year, the Commissioners Court adopted the FY 2009 combined operating budget (except debt service) totaling \$268.1 million. The General Fund is \$149.9 million of the total. The table below is for all governmental funds.

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

Expenditures by Function	FY 2009 YTD	FY 2008 YTD	Change from 2008	Percent Change from 2008
General administration	\$ 13,087,220	\$ 8,726,111	\$ 4,361,109	50.0%
Judicial	8,251,062	7,864,710	386,352	4.9%
Financial administration	5,145,633	5,028,336	117,297	2.3%
Legal	5,228,393	5,032,474	195,919	3.9%
Public facilities	4,736,849	4,967,825	(230,976)	-4.6%
Equipment services	920,581	1,098,684	(178,103)	-16.2%
Public safety	29,207,688	28,143,806	1,063,882	3.8%
Public transportation	9,087,048	8,066,754	1,020,294	12.6%
Health and welfare	8,396,339	7,027,577	1,368,762	19.5%
Culture and recreation	637,157	599,612	37,545	6.3%
Conservation	128,584	158,487	(29,903)	-18.9%
Capital outlay	24,489,558	26,814,575	(2,325,017)	-8.7%
Debt service:				
Principal	24,490,000	21,560,000	2,930,000	13.6%
Interest	9,521,444	10,044,478	(523,034)	-5.2%
Bond issuance costs	-	-	-	0
	\$ 143,327,556	\$ 135,133,429	\$ 8,194,127	6.1%

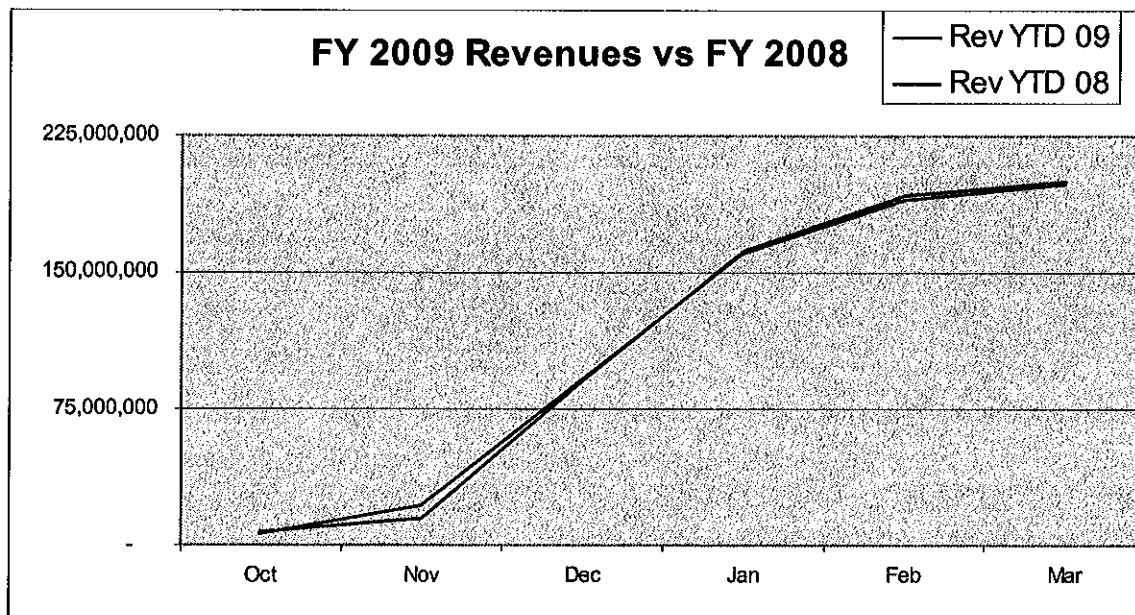
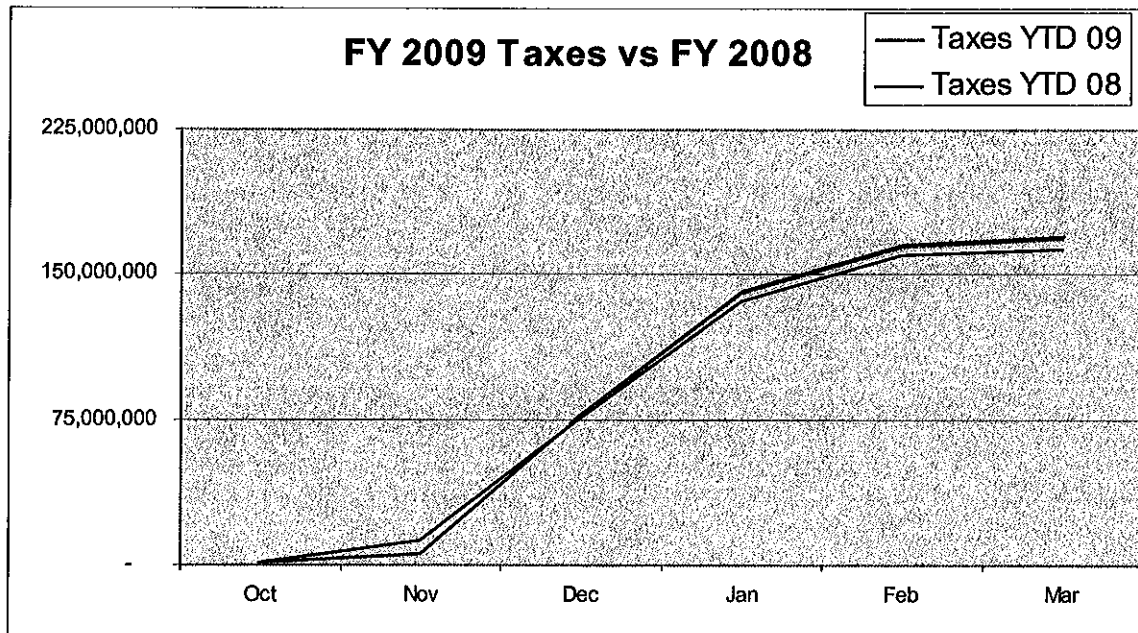
Year to Date Revenue and Expenditures - Governmental Funds With Comparative Totals for Fiscal Year 2009 For the Six Month Period Through March 31

Expenditures by Function	FY 2009 YTD	FY 2008 YTD	Change from 2008	Increase (Decrease) from 2008
Total Revenues	\$ 199,503,037	\$ 197,912,346	\$ 1,590,691	0.8%
Total Expenditures	143,327,556	135,133,429	8,194,127	6.1%
Change in Fund Balance	\$ 56,175,481	\$ 62,778,917	(6,603,436)	-10.5%

Variances and Trends

Governmental Funds – Revenues by Source

As noted above, property tax collections have now exceeded FY 2008 by almost \$5 million for the same period. It is very interesting when the revenues recorded for both FY 09 and FY 08 are graphed. The rate of increase is very evident over time and appears to be very similar in its movement between the two years. Tracking this over several years may provide more insights.



In the General Fund, with 6 months (50% of the year) passed:

- Taxes (includes all taxes) collected are at 97.2% of total budgeted revenues.
- Fees and Permits are behind budget with only 38.1% of budgeted revenues collected.
- Federal and State funds are behind budget compared to the percent of year passed (39.6%).
- Charges for Services are only slightly behind budget at 47.2%.
- Fines and Forfeitures are behind budgeted revenues at 38.7% of budgeted revenues.

In the Road and Bridge Fund:

- Taxes (includes all taxes) collected are at 97.2% of total budgeted revenues.
- Fees and Permits are ahead of budgeted revenues at 57.3% of budget collected.
- Charges for Services are also ahead of the percent of budget year passed (55.9%).
- Fines and Forfeitures are slightly behind budgeted revenues at 46.8% of budget.

Budgetary Highlights – FY 2008

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

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

These expenditures for both the General Fund and the Road and Bridge Fund are below the equivalent budget year. With 50% of the year passed, the following percentages of expenditures have been noted for the two funds which employ the largest number of employees.

In the General Fund, year to date budgeted expenditures at the half-way point of the year total \$73.5 million for all departments; year to date actual expenditures are \$72.3 million. Expenditures for the first six months are slightly lower by \$1.3 million. Salary and benefits is slightly ahead of the budget by about \$600,000 through March 31.

In other budgeted expenditure categories in the General Fund, we are favorable in both maintenance and operating expenses (\$1.8 million below budget) and in the training and travel expenses (\$143,000 below budget) at this time. Generally this trend will continue for the year, if recent past history is an indicator. Capital expenditures in the General Fund are above budget, but this is normal and should level out to budgeted expenditures or just below, based on recent history.

In Road and Bridge, total expenses are at \$8.7 million for the first six months of the year, with the budgeted expenditures for the same period at \$12.0 million. This is an overall favorable variance at March 31 of \$3.3 million. This is an increase over the February favorable variance of

\$2.7 million. This variance will tend to disappear as we move into the primary road maintenance months later this spring and into summer.

Outlook

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

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

So far this year, we have collected, for General Fund revenues not including taxes, 78.5% of the budgeted revenues for the first six months (\$12.3 million collected vs. \$15.7 million budgeted). In the Road and Bridge Fund, things look a little better. After removing the Air Check Texas State funds received (which are paid out in total to NCTCOG) of \$2.4 million, non-property tax revenues are 13.2% ahead for the year over budgeted revenues (\$7.9 million actual vs. \$7.0 million budgeted).

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

The County is currently participating with 11 other large counties to customize and implement a new case management software system. The case management system is named the Comprehensive Integrated Justice System. Implemented in FY 2007 was the probate court module. Go live for the civil courts process was completed in March 2008; currently we are implementing the criminal courts process and planning has started for the justice of the peace offices. A new jail system that can complement and enhance the new Justice System, in order to provide as seamless an environment as possible for justice, courts, public safety, and collections, was approved in early May.

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

years of no change in the tax rate. There is continuing pressure from rising health care costs, demand for constituent services and road construction to meet the growing population. Collin County continues to experience strong fund balance reserves.

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

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

	<u>General Fund</u>	<u>Road & Bridge</u>
<u>Financial Condition</u>		
Total Assets to Total Liabilities	<u>2989.7%</u>	<u>9797.3%</u>
Total Assets / Total Liabilities		
(Defines strength of balance sheet and ability to pay current bills)		
Working Capital	<u>\$ 182,820,885</u>	<u>\$ 18,906,590</u>
Total Current Assets Less Total Current Liabilities		
(Defines cash flow)		
<u>Financial Position</u>		
Days Expenditures in Fund Balance	<u>402</u>	<u>198</u>
Percent of Annual Budget Received:		
Property Taxes	<u>97.2%</u>	<u>97.2%</u>
Fees and Permits	<u>38.1%</u>	<u>57.3%</u>
Federal and State Funds	<u>39.6%</u>	NA
Charges for Services	<u>47.2%</u>	<u>55.9%</u>
Fines and Forfeitures	<u>38.7%</u>	<u>46.8%</u>
Interest	<u>30.0%</u>	<u>40.3%</u>
Miscellaneous	<u>74.5%</u>	<u>79.4%</u>
Percent of Annual Budget Used:		
Salaries	<u>50.7%</u>	<u>49.3%</u>
Maintenance and Operating	<u>46.0%</u>	<u>29.7%</u>
Education and Conference	<u>31.9%</u>	<u>14.7%</u>
Capital Outlay	<u>47.9%</u>	<u>59.4%</u>

County of Collin, Texas
Unaudited Condensed Balance Sheet - Governmental Funds
March 31, 2009 and 2008

	March 31, 2009	March 31, 2008
<u>Assets</u>		
Cash and cash equivalents	\$ 272,671,699	\$ 266,794,801
Investments	149,422,672	144,767,436
Receivables:		
Taxes (net of allowance for uncollectible)	7,535,478	9,020,845
Due from other governments	4,512,534	6,147,212
Due from other funds	2,538,779	2,866,743
Advance to other funds	1,983,851	2,267,259
Interest	-	146,437
Miscellaneous	214,252	518,008
Inventories	4,083,338	1,714,120
<u>Total Assets</u>	<u>\$ 442,962,603</u>	<u>\$ 434,242,861</u>
<u>Liabilities</u>		
Accounts payable	\$ 1,201,171	\$ 976,104
Payroll related costs payable	1,266,171	1,514,834
Lease deposits payable	26,197	25,964
Due to other governments	118,010	124,609
Due to other funds	2,504,743	2,117,691
Deferred revenue	146,317	1,492
Deferred tax revenue	6,946,180	8,699,776
<u>Total Liabilities</u>	<u>\$ 12,208,789</u>	<u>\$ 13,460,470</u>
<u>Fund Balance</u>		
Reserved for:		
Debt service	\$ 14,299,084	\$ 13,579,513
Capital projects	122,254,630	121,210,625
Sale of courthouse	3,500,000	5,100,000
Animal shelter facility	1,983,851	2,267,259
Health care	15,001,099	16,499,244
Myers Park Foundation	122,803	120,627
Encumbrances	64,641,491	60,278,615
Inventories	4,083,338	1,714,120
Unreserved, but designated for:		
Capital assets	1,438,298	1,175,989
Special projects	5,387,675	2,851,404
Five year plan	6,977,360	6,977,360
Administration	810,973	738,666
Unreserved and undesignated		
General fund	163,165,914	165,083,529
Special revenue funds	27,087,298	23,185,440
<u>Total Fund Balance</u>	<u>\$ 430,753,814</u>	<u>\$ 420,782,391</u>
<u>Total Liabilities and Fund Balance</u>	<u>\$ 442,962,603</u>	<u>\$ 434,242,861</u>

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

	Totals (Memorandum Only)	
	March 31, 2009	March 31, 2008
<u>Revenues</u>		
Property taxes	\$ 168,842,247	\$ 163,946,955
Fees and permits	12,029,655	14,637,320
Federal and state funds	7,205,478	6,171,893
Charges for services	4,527,994	3,075,819
Fines and forfeitures	2,161,818	1,618,276
Other local governmental funds	-	(656,549)
Rental revenues	567,425	638,609
Interest	3,570,841	7,999,373
Miscellaneous	597,579	480,650
	<u>\$ 199,503,037</u>	<u>\$ 197,912,346</u>
<u>Expenditures</u>		
Current		
General administration	\$ 13,087,220	\$ 8,726,111
Judicial	8,251,062	7,864,710
Financial administration	5,145,633	5,028,336
Legal	5,228,393	5,032,474
Public facilities	4,736,849	4,967,825
Equipment services	920,581	1,098,684
Public safety	29,207,688	28,143,806
Public transportation	9,087,048	8,066,754
Health and welfare	8,396,339	7,027,577
Culture and recreation	637,157	599,612
Conservation	128,584	158,487
Capital projects - capital outlay	24,489,558	26,814,575
Debt service:		
Principal retirement	24,490,000	21,560,000
Interest and fiscal charges	9,521,444	10,044,478
Bond issuance costs	-	-
	<u>\$ 143,327,556</u>	<u>\$ 135,133,429</u>
<i>Excess (deficit) of revenues over expenditures</i>	\$ 56,175,481	\$ 62,778,917
<i>Other financing sources (uses):</i>		
Other financing sources (uses)	139,026	385,609
Transfers in	8,668,245	8,046,853
Transfers out	(8,668,245)	(8,086,390)
Total other financing sources (uses)	<u>139,026</u>	<u>346,072</u>
Net change in fund balances	56,314,507	63,124,989
Fund balance at beginning of year	374,439,312	357,657,408
Fund balance at end of year	<u><u>\$ 430,753,819</u></u>	<u><u>\$ 420,782,397</u></u>

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

	2009 Revised Budget	2009 YTD Budget	2009 YTD Actual	Variance favorable (Unfavorable)
<u>Revenues</u>				
Property taxes	\$ 119,221,816	\$ 59,610,900	\$ 115,835,378	\$ 56,224,478
Fees and permits	13,085,400	6,542,580	4,982,708	(1,559,872)
Federal and state funds	3,678,780	1,839,366	1,456,350	(383,016)
Charges for services	6,091,600	3,042,879	2,877,163	(165,716)
Fines and forfeitures	2,771,000	1,385,484	1,071,708	(313,776)
Interest	5,239,750	2,619,870	1,571,494	(1,048,376)
Miscellaneous	443,210	221,580	330,207	108,627
	<u>\$ 150,531,556</u>	<u>\$ 75,262,659</u>	<u>\$ 128,125,008</u>	<u>\$ 52,862,349</u>
<u>Expenditures</u>				
Salaries and Benefits	\$ 90,061,892	\$ 45,034,336	\$ 45,639,988	\$ (605,652)
Maintenance and Operating	53,184,759	26,345,741	24,471,153	1,874,588
Training and Travel	796,285	397,818	253,920	143,898
Capital Outlay	3,976,177	1,768,095	1,902,753	(134,658)
	<u>\$ 148,019,113</u>	<u>\$ 73,545,990</u>	<u>\$ 72,267,814</u>	<u>\$ 1,278,176</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 2,512,443</u>	<u>\$ 1,716,669</u>	<u>\$ 55,857,194</u>	<u>\$ 54,140,525</u>

		0.851150492
\$ 31,309,740		\$ 12,289,630
15654870		78.50%

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

	2009 Revised Budget	2009 YTD Budget	2009 YTD Actual	Variance favorable (Unfavorable)
<u>Revenues</u>				
Property taxes	\$ 4,070,011	\$ 2,034,996	\$ 3,954,557	\$ 1,919,561
Fees and permits	11,578,000	5,788,992	6,639,051	850,059
Federal and state funds	-	-	2,467,357	2,467,357
Fines and forfeitures	1,904,500	952,230	1,065,361	113,131
Interest	305,000	152,496	142,658	(9,838)
Miscellaneous	246,400	123,192	99,234	(23,958)
	<u>\$ 18,103,911</u>	<u>\$ 9,051,906</u>	<u>\$ 14,368,218</u>	<u>\$ 5,316,312</u>
<u>Expenditures</u>				
Salaries and Benefits	\$ 6,602,246	\$ 3,301,032	\$ 3,252,538	\$ 48,494
Maintenance and Operating	15,427,265	7,713,528	4,586,692	3,126,836
Training and Travel	36,576	18,270	5,383	12,887
Capital Outlay	1,454,524	944,202	863,542	80,660
	<u>\$ 23,520,611</u>	<u>\$ 11,977,032</u>	<u>\$ 8,708,155</u>	<u>\$ 3,268,877</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (5,416,700)</u>	<u>\$ (2,925,126)</u>	<u>\$ 5,660,063</u>	<u>\$ 8,585,189</u>

Collin County Auditor's Office
Budget vs Actual by Department and Function - General Fund
March 31, 2009

	2009 Final Budget	2009 Mar-09 Budget	2009 Mar-09 Actual	Variance favorable (Unfavorable)	2009 Year to date Budget	2009 Year to date Actual	Variance favorable (Unfavorable)
<u>General Administration</u>							
County Judge	\$ 193,777	\$ 16,144	\$ 21,942	\$ (5,798)	\$ 96,864	\$ 88,826	\$ 8,038
Commissioners Court	648,555	54,040	78,597	(24,557)	324,240	299,207	25,033
County Clerk	3,915,594	251,644	402,976	(151,332)	1,509,864	1,037,396	472,468
Support Services	1,344,322	112,018	129,318	(17,300)	672,108	874,825	(202,717)
Human Resources	1,449,775	120,832	233,483	(112,651)	724,637	687,490	37,147
Veterans Service	200,095	16,668	38,816	(22,148)	100,008	104,036	(4,028)
ERP	508,569	42,376	68,034	(25,658)	254,256	244,615	9,641
Non-Departmental	19,305,792	1,569,761	3,298,690	(1,728,929)	9,911,501	5,555,639	4,355,862
Non-Departmental Capital	547,541	45,628	12,495	33,133	273,768	34,659	239,109
Administrative Services	780,905	65,069	120,990	(55,921)	390,414	388,511	1,903
Risk Management	1,650,689	137,550	14,424	123,126	825,300	47,097	778,203
Data Processing	3,357,114	279,751	434,242	(154,491)	1,678,506	1,431,329	247,177
Elections	1,483,511	123,618	166,471	(42,853)	741,708	890,366	(148,658)
Records	584,564	48,706	107,701	(58,995)	292,236	260,888	31,348
Telecommunications	2,013,986	167,823	192,999	(25,176)	1,006,938	700,179	306,759
Housing Finance Corp	60,000	5,000	-	5,000	30,000	-	30,000
	38,044,789	3,056,628	5,321,178	(2,264,550)	18,832,348	12,645,064	6,187,284

<u>Judicial</u>							
County Court - Mental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County Court - Probate	451,254	37,598	62,278	(24,680)	225,588	216,649	8,939
County Courts at Law - shared	110,000	9,165	11,495	(2,330)	54,990	24,761	30,229
County Court at Law I	464,880	38,732	64,577	(25,845)	232,392	222,631	9,761
County Court at Law II	493,988	41,159	65,768	(24,609)	246,954	230,056	16,898
County Court at Law III	486,850	40,564	64,541	(23,977)	243,384	245,400	(2,016)
County Court at Law IV	476,498	39,701	67,904	(28,203)	238,206	230,477	7,729
County Court at Law V	462,540	38,538	64,722	(26,184)	231,228	223,503	7,725
County Court at Law VI	446,389	37,193	63,972	(26,779)	223,158	217,408	5,750
County Court at Law Clerks	1,453,531	121,119	302,429	(181,310)	726,714	743,462	(16,748)
County Clerks - Probate/Mental	601,010	50,077	69,993	(19,916)	300,462	215,057	85,405
District Courts - shared	442,982	36,908	51,633	(14,725)	221,448	202,117	19,331
199th District Court	317,894	26,483	45,854	(19,371)	158,898	150,693	8,205
219th District Court	306,144	25,505	45,484	(19,979)	153,030	150,321	2,709

Collin County Auditor's Office
Budget vs Actual by Department and Function - General Fund
March 31, 2009

	2009 Final Budget	2009 Mar-09 Budget	2009 Mar-09 Actual	Variance favorable (Unfavorable)	2009 Year to date Budget	2009 Year to date Actual	Variance favorable (Unfavorable)
296th District Court	316,524	26,367	46,049	(19,682)	158,202	150,694	7,508
366th District Court	295,768	24,640	45,175	(20,535)	147,840	130,590	17,250
380th District Court	297,264	24,763	43,194	(18,431)	148,578	145,290	3,288
401st District Court	314,128	26,170	45,948	(19,778)	157,020	150,814	6,206
416th District Court	326,037	27,162	46,413	(19,251)	162,972	154,238	8,734
417th District Court	293,785	24,472	45,133	(20,661)	146,832	146,852	(20)
429th District Court	296,476	24,698	33,869	(9,171)	148,188	51,538	96,650
District Clerk	3,780,130	314,892	779,514	(464,622)	1,890,704	1,955,197	(64,493)
Justice of the Peace - shared	-	-	-	-	-	-	-
Justice of the Peace - Pct 1	487,602	40,628	98,346	(57,718)	243,768	253,717	(9,949)
Justice of the Peace - Pct 2	362,467	30,200	67,801	(37,601)	181,200	188,038	(6,838)
Justice of the Peace - Pct 3-1	318,883	26,569	63,081	(36,512)	159,414	168,477	(9,063)
Justice of the Peace - Pct 3-2	442,320	36,855	84,554	(47,699)	221,130	234,678	(13,548)
Justice of the Peace - Pct 4	567,726	47,303	116,939	(69,636)	283,818	289,981	(6,163)
	14,613,070	1,217,461	2,496,666	(1,279,205)	7,306,118	7,092,639	213,479

Financial Administration

County Auditor	\$ 2,532,296	\$ 211,019	\$ 424,002	\$ (212,983)	\$ 1,266,114	\$ 1,218,926	\$ 47,188
Budget Director	650,256	54,181	85,939	(31,758)	325,086	237,325	87,761
Budget Collections	215,994	17,993	49,752	(31,759)	107,958	112,228	(4,270)
Tax Assessor-Collector	4,872,580	406,042	974,577	(568,535)	2,436,252	2,331,630	104,622
Treasury	339,075	19,774	35,534	(15,760)	118,644	77,259	41,385
Tax Appraiser	1,176,224	98,018	274,135	(176,117)	588,108	548,270	39,838
Purchasing Department	1,219,243	101,596	214,978	(113,382)	609,576	619,997	(10,421)
	11,005,668	908,623	2,058,917	(1,150,294)	5,451,738	5,145,633	306,105

Legal:

District Attorney	\$ 10,463,956	\$ 871,983	\$ 1,685,400	\$ (813,417)	\$ 5,231,898	\$ 5,133,487	\$ 98,411
Court-Appointed Prosecutor	-	-	-	-	-	-	-
	10,463,956	871,983	1,685,400	(813,417)	5,231,898	5,133,487	98,411

Public Facilities:

Health Annex	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bloomdale Admin Building	228,800	19,059	-	19,059	114,354	-	114,354

Collin County Auditor's Office
Budget vs Actual by Department and Function - General Fund
March 31, 2009

	2009 Final Budget	2009 Mar-09 Budget	2009 Mar-09 Actual	Variance favorable (Unfavorable)	2009 Year to date Budget	2009 Year to date Actual	Variance favorable (Unfavorable)
Park Hill Prairie	3,000	250	-	250	1,500	1,385	115
Adventure Camp	60,255	5,021	-	5,021	30,126	-	30,126
Tax Office	3,000	250	-	250	1,500	-	1,500
Justice Center	2,031,727	169,301	81,690	87,611	1,015,806	787,344	228,462
Medical Examiner	71,639	5,960	4,766	1,194	35,760	16,034	19,726
Old Post Office	4,364	363	-	363	2,178	-	2,178
Courthouse Annex	1,200	100	-	100	600	-	600
Juvenile Detention Center	75,331	6,269	10,717	(4,448)	37,614	42,276	(4,662)
County Courthouse	452,280	37,687	12,459	25,228	226,122	131,020	95,102
University Drive Courts	738,260	61,511	31,479	30,032	369,066	213,934	155,132
Bloomdale Rd Courthouse	951,567	79,289	104,072	(24,783)	475,734	451,735	23,999
Courthouse Annex A	463,908	38,652	7,341	31,311	231,912	105,583	126,329
Outlying JP Offices	62,086	5,171	3,413	1,758	31,026	16,329	14,697
Park Plaza Sub-courthouse	112,276	9,351	2,542	6,809	56,106	26,827	29,280
Minimum Security	99,741	8,303	6,860	1,443	49,818	38,885	10,933
Service Center	171,282	14,266	14,984	(718)	85,596	62,949	22,647
Facilities Management	1,889,777	157,475	240,265	(82,790)	944,850	942,687	2,163
Building Superintendent	3,362,653	280,210	643,445	(363,235)	1,681,260	1,733,746	(52,486)
Election Office/Warehouse	33,654	2,798	2,614	184	16,788	13,361	3,427
	10,816,800	901,286	1,166,647	(265,361)	5,407,716	4,584,095	823,621
<u>Equipment Services</u>	\$ 2,297,955	\$ 191,484	\$ 276,001	\$ (84,517)	\$ 1,148,904	\$ 920,581	\$ 228,323
<u>Public Safety</u>							
Ambulance	\$ 913,367	\$ 76,113	\$ 81,144	\$ (5,031)	\$ 456,678	\$ 506,511	\$ (49,833)
Fire Marshall	1,363,955	113,653	307,698	(194,045)	681,918	928,138	(246,220)
Fire Prevention & Safety Grant	-	-	-	-	-	-	-
Breathalyzer Program	40,000	3,333	4,173	(840)	19,998	8,245	11,753
Constable, Pct 1	1,026,783	85,557	167,389	(81,832)	513,342	505,750	7,592
Constable, Pct 2	354,738	29,556	57,458	(27,902)	177,336	178,127	(791)
Constable, Pct 3	1,251,882	104,372	198,859	(94,487)	625,587	606,285	19,302
Constable, Pct 4	1,041,647	86,798	176,428	(89,630)	520,788	519,428	1,360
See Less Trash - Constables	-	-	-	-	-	-	-
Sheriff	11,838,797	986,554	1,924,343	(937,789)	5,919,324	5,957,566	(38,242)

Collin County Auditor's Office
Budget vs Actual by Department and Function - General Fund
March 31, 2009

	2009 Final Budget	2009 Mar-09 Budget	2009 Mar-09 Actual	Variance favorable (Unfavorable)	2009 Year to date Budget	2009 Year to date Actual	Variance favorable (Unfavorable)
Jail Operations	18,432,462	1,536,030	3,427,724	(1,891,694)	9,216,180	9,916,579	(700,399)
Minimum Security	3,164,099	263,669	578,336	(314,667)	1,582,014	1,589,395	(7,381)
TXDOT Grant	-	-	-	-	-	-	-
Texas Alcoholic Beverage	-	-	-	-	-	-	-
Medical Examiner	1,149,603	95,792	168,396	(72,604)	574,752	513,216	61,536
Civil Defense	9,018	750	-	750	4,500	7,418	(2,918)
Highway Patrol	77,457	6,451	13,050	(6,599)	38,706	36,641	2,065
Juvenile Board	300,000	25,000	46,755	(21,755)	150,000	174,363	(24,363)
Community Supervision	60,000	5,000	-	5,000	30,000	-	30,000
County Corrections	204,377	17,026	38,743	(21,717)	102,156	108,397	(6,241)
Child Abuse Task Force	311,822	25,980	45,973	(19,993)	155,880	95,579	60,301
911 Addressing	552,829	46,061	76,366	(30,305)	276,366	246,515	29,851
Jail Cafeteria	47,250	3,936	3,503	433	23,616	19,115	4,501
Holding Facility	2,392,287	199,352	469,595	(270,243)	1,196,112	1,297,721	(101,609)
Homeland Security	510,022	42,494	65,798	(23,304)	254,964	213,448	41,516
	45,042,395	3,753,477	7,851,731	(4,098,254)	22,520,217	23,428,436	(908,219)

Health and Welfare

\$	1,269,125	\$	105,760	\$	223,948	\$	(118,188)	\$	634,560	\$	858,512	\$	(223,952)
Mental Health/Retardation	39,537	3,294	-	3,294	-	19,764	-	19,764	-	-	-	-	19,764
Child Protective Board	4,625,109	385,425	693,825	(308,400)	2,312,550	2,336,150	(23,600)	1,500	-	-	-	-	1,500
Inmate Health	3,000	250	-	250	-	-	-	-	-	-	-	-	-
Pauper Care and Charity	215,881	17,980	38,702	(20,722)	107,880	106,921	959	959	-	-	-	-	-
Substance Abuse	120,994	10,076	24,536	(14,460)	60,456	64,325	(3,869)	35,855	-	-	-	-	-
Indigent Defense Coordinator	4,604,900	383,739	600,839	(217,100)	2,302,434	2,266,579	35,855	35,855	-	-	-	-	-
Indigent Criminal Defendants	10,878,546	906,524	1,581,850	(675,326)	5,439,144	5,632,487	(193,343)	(193,343)	-	-	-	-	-

Culture and Recreation

\$	299,220	\$	24,935	\$	74,805	\$	(49,870)	\$	149,610	\$	224,415	\$	(74,805)
Libraries	-	-	-	-	-	-	-	-	-	-	-	-	-
Camp Advisory Board	29,442	2,451	1,087	1,364	14,706	6,530	8,176	8,176	-	-	-	-	-
Open Space	243,500	20,291	36,215	(15,924)	121,746	104,118	17,628	17,628	-	-	-	-	-
Historical Commission	-	-	-	-	-	-	-	-	-	-	-	-	-
EPA Comm Stream Restoration	572,162	47,677	112,107	(64,430)	286,062	335,063	(49,001)	(49,001)	-	-	-	-	-

Collin County Auditor's Office
Budget vs Actual by Department and Function - General Fund
March 31, 2009

	2009 Final Budget	2009 Mar-09 Budget	2009 Mar-09 Actual	Variance favorable (Unfavorable)	2009 Year to date Budget	2009 Year to date Actual	Variance favorable (Unfavorable)
<u>Conservation</u>							
See Less Trash - Public Works	\$ 307,595	\$ 25,625	\$ 36,063	\$ -	\$ 153,750	\$ 128,585	\$ 25,165
Agricultural Extension	307,595	25,625	36,063	(10,438)	153,750	128,585	25,165
Total General Fund Operating	\$ 144,042,936	\$ 11,880,768	\$ 22,586,560	\$ (10,705,792)	\$ 71,777,895	\$ 65,046,070	\$ 6,731,825

Collin County Auditor's Office
Budget vs Actual by Department and Function - Road & Bridge Fund
March 31, 2009

	2009 Final Budget	2009 Mar-09 Budget	2009 Mar-09 Actual	Variance favorable (Unfavorable)	2009 Year to date Budget	2009 Year to date Actual	Variance favorable (Unfavorable)
<u>Public transportation</u>							
Road & bridge maintenance	\$ 19,704,104	\$ 1,641,989	\$ 1,509,325	\$ 132,664	\$ 9,851,934	\$ 5,992,698	\$ 3,859,236
Engineering	457,153	38,092	59,289	(21,197)	228,552	188,375	40,177
Services and operations	454,343	37,857	71,917	(34,060)	227,142	223,048	4,094
Soil conservation	60,214	5,017	8,396	(3,379)	30,102	34,213	(4,111)
	\$ 20,675,814	\$ 1,722,955	\$ 1,648,927	\$ 74,028	\$ 10,337,730	\$ 6,438,334	\$ 3,899,396
<u>Special Projects</u>	271,982	22,659	38,993	(16,334)	135,954	109,249	26,705
<u>Non-departmental maintenance</u>	1,118,291	93,191	31,543	61,648	559,146	72,108	487,038
<u>Air Check Texas</u>	-	-	-	-	-	2,467,357	(2,467,357)
Total Road & Bridge Operating	\$ 22,066,087	\$ 1,838,805	\$ 1,719,463	\$ 119,342	\$ 11,032,830	\$ 9,087,048	\$ 1,945,782

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

Fund Name	Fund Number	Cash and Investments March 1, 2009	Cash and Investments March 31, 2009
General Fund	001	\$ 201,844,886	\$ 182,926,310
Road And Bridge	010	15,822,482	14,892,431
Farm To Market	011	20,090	20,099
Lateral Road	012	491,646	491,864
Judicial Appellate Fund	013	123,968	130,064
Air Check Texas	014	518	518
Court Reporters Fund	015	193,486	172,206
Tax A/C Motor Vehicle Tax	017	29,491	29,497
Juvenile Probation	018	6,202,698	4,541,103
Pre-Trial Release	019	(7,891)	(8,886)
Jury Fund	020	1,018,749	946,309
Law Library	021	1,534,268	1,527,779
Myers Park Operating	022	284,331	719,719
Farm Museum Memorial	023	10,389	10,391
Open Space Parks	024	2,730	2,730
Co Clrk Rec Mgmt & Pres	025	2,204,437	2,132,708
Dist Clrk Rec Mgmt & Pres	026	585,610	591,554
Juvenile Delinquency Prevention	027	27	27
Justice Court Technology	028	570,789	578,779
Courthouse Security	029	1,042,405	932,785
Code Inspection Fund	030	60,106	(51,173)
Economic Development 2001	031	33,481	33,495
Dangerous Wild Animal	032	2,047	2,047
Contract Elections	033	767,968	957,042
Chapter 19 Fund	034	-	-
Election Equipment	035	52,776	52,787
Sheriffs Drug Forfeiture	036	135,962	128,016
DA Drug Forfeiture	037	387,993	387,496
DA Service Fee	038	219,603	222,429
Myers Park Foundation	039	122,743	122,803
Juvenile Alternative Ed	041	(177,665)	20,273
Child Abuse Prevention	042	324	342
County Rec Mgmt & Pres	044	962,594	976,721
Juvenile OCSOP	045	236,886	251,821
DA Deferred Prosec Prgm	049	22,323	24,961
Drug Court Program Fund	050	28,745	23,227
Federal Grants Fund	101	102,524	125,004
Bioterrorism Grant	102	(95,490)	(90,773)
Federal Homeland Sec Grnt	103	(48,375)	2,107
City Readiness Initiative	104	(15,874)	(20,326)
2005 Justice Assist Grant	105	34	34
LLEBG 2003	106	303	303
LLEBG 2004	107	(12)	-
2006 Justice Assist Grant	109	41	41
2007 Justice Assist Grant	110	10,044	10,046
CPS Board Grants	112	(12,181)	838
2008 Justice Assist Grant	113	8,967	8,968
State Grants Fund	180	47,039	44,835
TCEQ Grant Fund	181	512,000	512,000

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

Fund Name	Fund Number	Cash and Investments March 1, 2009	Cash and Investments March 31, 2009
Juv Acct Inc Block Grant	182	-	-
Leose Education	198	138,417	171,274
Total General and Special Revenue Funds		<u>235,478,432</u>	<u>214,554,625</u>
Ltd Tax Perm Improv 99 Ds	201	306,303	323,922
Ltd Tax Perm Imprv 99a Ds	202	76,586	91,867
Ltd Tax Perm Imp 2000 Ds	203	11,523	11,591
Lim Tax Perm Imp 2001 Ds	204	103,653	109,659
Ltd Tax Perm Imp 2002 Ds	205	568,195	608,023
Ltd Tax Pi & Rfd 04 Ds	206	267,134	288,553
Lmtd Tax P/I & Rfd '05 Ds	207	1,398,164	1,472,636
Lmtd Tax Perm Imp Bd 06ds	208	968,213	1,020,104
Criminal Justice Rfdg Ds	209	72,040	72,040
Ltd Tax Perm Imp 2007 Ds	211	57,535	59,095
Ltd Tax Ref & Pi Ds 2008	212	469,269	542,901
Unlimited Road Bond 99 Ds	221	277,191	305,100
Unlimited Road Bnd 99a Ds	222	47,488	56,122
Unlimited Rd Bond 99 Ds	223	117,048	142,238
Unlm Road Bond 2001 Ds	224	227,842	246,883
Unlmt Tax Rd/Rfd 2004 Ds	225	1,202,309	1,274,908
Unlmt Rd & Rfd '05 Ds	226	1,336,035	1,412,238
Unlmt Tax Rd Bds, 06 Ds	227	412,315	435,840
Unltd Tax Rd/Rfd 2007 Ds	230	1,421,538	1,508,707
Unltd Tax Rd Bds Ds 2008	231	1,271,371	1,336,987
Tax Notes Series 2004 Ds	242	535,454	573,955
Tax Notes Series '06 Ds	243	460,940	512,522
Unlm Tax Rfd Ser 01 Ds	305	240,432	267,452
Total Debt Service		<u>11,848,578</u>	<u>12,673,343</u>
Ltd Tax Perm Improve 99a	402	611,387	611,744
Ltd Tax Perm Imp 2000	403	87,247	87,363
Lmtd Tax P/I Series '01	404	1,301,904	1,302,744
Ltd Tax Perm Imp 2002	405	1,772,800	1,773,494
Ltd Tax Perm Imp 2004	406	1,180,235	1,180,814
Lmtd Tax Perm Imp 2005	407	2,433,809	2,434,832
Lmtd Tax Perm Imp Bds '06	408	2,304,414	2,305,542
Ltd Tax Perm Imp 2007	411	2,105,273	1,981,317
Ltd Tx Ref&Pi 2008 07proj	412	2,280,003	1,846,004
Ltd Tx Ref&Pi 2008 03proj	413	2,215,402	2,206,860
Unlimited Road Bond 99	421	3,156,727	3,148,291
Unlimited Road Bond 99a	422	2,224,531	2,169,885
Unlimited Road Bond 00/01	423	8,567,084	7,721,446
Unlmt Tax Rd Bonds 2004	425	17,083,259	17,105,065
Unlmt Tax Road Bond 2005	426	8,131,748	8,114,548
Unlmt Tax Road Bds '06	427	9,742,307	9,757,321
Unlimited Road Bond 95/97	428	1,594,812	1,598,195
Unlmt Tax Rfd 93	429	(199)	(196)
Unltd Tax Rd Bds 2007	430	26,055,251	25,949,558
Unltd Tx Rd Bds 08 03proj	431	15,489,981	11,412,738
Unltd Tx Rd Bds 08 07proj	432	21,554,555	21,168,818

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

Fund Name	Fund Number	Cash and Investments March 1, 2009	Cash and Investments March 31, 2009
Tax Notes Series 2002	441	1,193,569	1,194,152
Tax Notes Series 2004	442	7,209,642	7,213,184
Tax Notes 2006	443	11,408,917	11,396,006
Capital Improvement Tn 96	444	32,678	32,694
Capital Improvement Tn 01	445	492,170	492,401
Capital Imp T/N 01a	446	176,761	176,844
Permanent Improvement	499	37,818,424	35,586,464
Total Capital Projects		<u>188,224,691</u>	<u>179,968,128</u>
Liability Insurance	501	918,102	847,781
Workers' Compensation Ins	502	1,164,442	1,132,011
Flexible Benefits	503	195,939	190,290
Unemployment Insurance	504	539,703	539,970
Insurance Claim	505	6,683,709	18,178,191
Employee Paid Benefits	506	73,112	75,210
Animal Safety Fund	507	357,550	211,910
Total Internal Service Funds		<u>9,932,557</u>	<u>21,175,363</u>
Direct Deposit Clearing	698	288,710	-
Weekly Tax	699	-	-
State Fees Agency	701	662,068	875,313
Unclaimed Holdings	702	332,344	333,415
Bail Security	703	50,000	50,000
DA Seized Funds Registry	704	3	3
County Clerk - Other	730	1,992,325	2,000,211
County Clerk - Trust	731	13,430,595	13,299,111
Juvenile Probation	732	4,411	4,411
Jail Case Coordinator	733	6,464	6,856
Jail Commissary	734	906,163	895,457
District Clerk	735	809,864	810,963
District Clerk - Trust	736	5,856,440	5,856,440
Inmate Trust	737	82,648	86,646
DA Hot Checks	738	124,617	137,791
DA Trust Unclaimed Restitution	739	-	-
Sheriff	740	139	139
Constable 1	741	-	-
Constable 2	742	645	535
Constable 3	743	54,021	58,979
Constable 4	744	6,603	8,839
JP 1	745	4,521	1,331
JP 2	746	18,281	17,861
JP 3-1	747	29,623	28,381
JP 3-2	748	67,144	65,329
JP 4	749	299,025	299,025
Tax Assessor/Collector	750	(56,431,359)	(57,401,707)
Child Protective Board	780	128,864	128,864
Adult Probation	781	936,292	936,292
Total Trust and Agency Funds		<u>(30,339,549)</u>	<u>(31,499,515)</u>
Total - All Accounts		<u><u>\$ 415,144,709</u></u>	<u><u>\$ 396,871,944</u></u>

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

Fund Name	Fund Number	Mar-09 Receipts	Mar-09 Disbursements
General Fund	001	\$ 10,168,332	\$ 29,086,908
Road And Bridge	010	1,087,144	2,017,194
Farm To Market	011	9	-
Lateral Road	012	218	-
Judicial Appellate Fund	013	7,476	1,380
Air Check Texas	014	-	-
Court Reporters Fund	015	53,141	74,421
Tax A/C Motor Vehicle Tax	017	6	-
Juvenile Probation	018	289,658	1,951,252
Pre-Trial Release	019	7,078	8,073
Jury Fund	020	56,358	128,797
Law Library	021	55,515	62,003
Myers Park Operating	022	706,381	270,992
Farm Museum Memorial	023	2	-
Open Space Parks	024	-	-
Co Clrk Rec Mgmt & Pres	025	85,323	157,051
Dist Clrk Rec Mgmt & Pres	026	7,065	1,125
Justice Court Technology	028	8,650	660
Courthouse Security	029	166,102	275,722
Code Inspection Fund	030	14,559	125,838
Economic Development 2001	031	14	-
Dangerous Wild Animal	032	-	-
Contract Elections	033	189,694	620
Chapter 19 Fund	034	-	-
Election Equipment	035	11	-
Sheriffs Drug Forfeiture	036	54	8,000
DA Drug Forfeiture	037	452	948
DA Service Fee	038	16,718	13,891
Myers Park Foundation	039	60	-
Juvenile Alternative Ed	041	221,651	23,713
Child Abuse Prevention	042	36	18
County Rec Mgmt & Pres	044	16,485	2,358
Juvenile OCSOP	045	14,935	-
DA Deferred Prosec Prgm	049	2,638	-
Drug Court Program Fund	050	295	5,812
Federal Grants Fund	101	30,108	7,628
Bioterrorism Grant	102	60,339	55,622
Federal Homeland Sec Grnt	103	50,482	-
City Readiness Initiative	104	8,912	13,365
2005 Justice Assist Grant	105	-	-
LLEBG 2003	106	-	-
LLEBG 2004	107	12	-
2006 Justice Assist Grant	109	-	-
2007 Justice Assist Grant	110	2	-
CPS Board Grants	112	13,019	-
2008 Justice Assist Grant	113	-	-
State Grants Fund	180	-	2,203
TCEQ Grant Fund	181	-	-
Juv Acct Inc Block Grant	182	-	-

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

Fund Name	Fund Number	Mar-09 Receipts	Mar-09 Disbursements
Lease Education	198	39,387	6,529
Total General and Special Revenue Funds		13,378,321	34,302,123
Ltd Tax Perm Improv 99 Ds	201	18,869	1,250
Ltd Tax Perm Imprv 99a Ds	202	17,281	2,000
Ltd Tax Perm Imp 2000 Ds	203	2,068	2,000
Lim Tax Perm Imp 2001 Ds	204	8,006	2,000
Ltd Tax Perm Imp 2002 Ds	205	41,828	2,000
Ltd Tax Pi & Rfd 04 Ds	206	23,419	2,000
Lmtd Tax P/I & Rfd '05 Ds	207	76,472	2,000
Lmtd Tax Perm Imp Bd 06ds	208	53,891	2,000
Criminal Justice Rfdg Ds	209	-	-
Ltd Tax Perm Imp 2007 Ds	211	3,560	2,000
Ltd Tax Ref & Pi Ds 2008	212	73,632	-
Unlimited Road Bond 99 Ds	221	29,909	2,000
Unlimited Road Bnd 99a Ds	222	10,634	2,000
Unlimited Rd Bond 99 Ds	223	26,440	1,250
Unlm Road Bond 2001 Ds	224	21,041	2,000
Unlmtd Tax Rd/Rfd 2004 Ds	225	75,099	2,500
Unlmtd Rd & Rfd '05 Ds	226	78,703	2,500
Unlmtd Tax Rd Bds, 06 Ds	227	25,525	2,000
Unltd Tax Rd/Rfd 2007 Ds	230	89,169	2,000
Unltd Tax Rd Bds Ds 2008	231	65,616	-
Tax Notes Series 2004 Ds	242	40,501	2,000
Tax Notes Series '06 Ds	243	53,582	2,000
Unlm Tax Rfd Ser 01 Ds	305	28,270	1,250
Total Debt Service		863,515	38,750
Ltd Tax Perm Improve 99a	402	405	47
Ltd Tax Perm Imp 2000	403	200,116	200,000
Lmtd Tax P/I Series '01	404	541,840	541,000
Ltd Tax Perm Imp 2002	405	1,780	1,086
Ltd Tax Perm Imp 2004	406	579	-
Lmtd Tax Perm Imp 2005	407	28,206	27,182
Lmtd Tax Perm Imp Bds '06	408	1,128	-
Ltd Tax Perm Imp 2007	411	142,025	265,981
Ltd Tx Ref&Pi 2008 07proj	412	2,748,990	3,182,989
Ltd Tx Ref&Pi 2008 03proj	413	490	9,032
Unlimited Road Bond 99	421	1,546	9,981
Unlimited Road Bond 99a	422	43,082	97,728
Unlimited Road Bond 00/01	423	857,438	1,703,076
Unlmtd Tax Rd Bonds 2004	425	21,806	-
Unlmtd Tax Road Bond 2005	426	19,719	36,918
Unlmtd Tax Road Bds '06	427	16,479	1,464
Unlimited Road Bond 95/97	428	3,383	-
Unlmtd Tax Rfd 93	429	5,602	5,600
Unltd Tax Rd Bds 2007	430	1,345,255	1,450,948
Unltd Tx Rd Bds 08 03proj	431	4,134,138	8,211,381
Unltd Tx Rd Bds 08 07proj	432	65,228	450,964
Tax Notes Series 2002	441	583	-

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

Fund Name	Fund Number	Mar-09 Receipts	Mar-09 Disbursements
Tax Notes Series 2004	442	3,542	-
Tax Notes 2006	443	124,084	136,994
Capital Improvement Tn 96	444	516	500
Capital Improvement Tn 01	445	231	-
Capital Imp T/N 01a	446	83	-
Permanent Improvement	499	199,661	2,431,620
Total Capital Projects		<u>10,507,935</u>	<u>18,764,491</u>
Liability Insurance	501	53,453	123,773
Workers' Compensation Ins	502	156,635	189,065
Flexible Benefits	503	252,470	258,118
Unemployment Insurance	504	267	-
Insurance Claim	505	14,238,369	2,743,886
Employee Paid Benefits	506	30,922	28,824
Animal Safety Fund	507	80,219	225,859
Total Internal Service Funds		<u>14,812,335</u>	<u>3,569,525</u>
Direct Deposit Clearing	698	780,999	1,069,709
Weekly Tax	699	3,844,700	3,844,700
State Fees Agency	701	413,959	200,713
Unclaimed Holdings	702	1,231	160
Bail Security	703	-	-
DA Seized Funds Registry	704	-	-
County Clerk - Other	730	1,272,294	1,264,408
County Clerk - Trust	731	685,130	816,614
Juvenile Probation	732	-	-
Jail Case Coordinator	733	6,856	6,464
Jail Commissary	734	25,685	36,391
District Clerk	735	357,622	356,523
District Clerk - Trust	736	-	-
Inmate Trust	737	254,244	250,246
DA Hot Checks	738	106,635	93,461
DA Trust Unclaimed Restitution	739	-	-
Sheriff	740	429,878	429,878
Constable 1	741	6,552	6,552
Constable 2	742	535	645
Constable 3	743	11,797	6,839
Constable 4	744	17,925	15,688
JP 1	745	152,597	155,787
JP 2	746	41,742	42,162
JP 3-1	747	69,638	70,880
JP 3-2	748	62,719	64,534
JP 4	749	197,477	197,477
Tax Assessor/Collector	750	39,435,402	40,405,750
Child Protective Board	780	-	-
Adult Probation	781	-	-
Total Trust and Agency Funds		<u>48,175,617</u>	<u>49,335,581</u>
Total - All Accounts		<u><u>\$ 87,737,723</u></u>	<u><u>\$ 106,010,470</u></u>

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

	<u>Transfers In</u>	<u>Transfers Out</u>
<u>General Fund</u>		
Transfers to Juvenile Probation	\$ -	\$ 8,668,245
	<u>\$ -</u>	<u>\$ 8,668,245</u>
<u>Special Revenue</u>		
Transfers from General Fund	\$ 9,073,245	\$ 405,000
	<u>\$ 9,073,245</u>	<u>\$ 405,000</u>
<u>Grant Funds</u>		
Transfers to/from	\$ -	\$ -
	<u>\$ -</u>	<u>\$ -</u>
<u>Debt Service Funds</u>		
Transfers to/from	\$ -	\$ -
	<u>\$ -</u>	<u>\$ -</u>
<u>Capital Project Funds</u>		
Transfers to/from	\$ -	\$ -
	<u>\$ -</u>	<u>\$ -</u>
<u>Internal Service Funds</u>		
Transfers to/from	\$ -	\$ -
	<u>\$ -</u>	<u>\$ -</u>
<u>Toll Road Authority</u>		
Transfers to/from	\$ -	\$ -
	<u>\$ -</u>	<u>\$ -</u>
Total Transfers	<u><u>\$ 9,073,245</u></u>	<u><u>\$ 9,073,245</u></u>

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

Fund Name	Fund Number	Balance at month end					Total	03/31/09 Interest Earned	YTD Interest Earned	
		109.01-01 TexPool	109.01-04 TexStar	111.01-xx Certificates of Deposit	111.99-xx Long-Term Investment					
General and Special Revenue Funds										
General Fund	1	\$ 13,026,641	\$ 10,133,222	\$ 72,826,671	\$ 16,425,000	\$	112,411,534	\$ 357,789	\$ 1,444,355	
Housing Finance Corp	2	98,794	99,320	559,400	-	-	757,514	1,549	9,636	
Road And Bridge	10	264,116	572,729	8,476,052	-	-	9,312,897	22,669	137,778	
Farm To Market	11	20,098	-	-	-	-	20,098	10	125	
Lateral Road	12	406,669	-	-	-	-	406,669	200	2,533	
Judicial Appellate Fund	13	108,798	-	-	-	-	108,798	53	678	
Court Reporters Fund	15	171,897	-	-	-	-	171,897	96	1,260	
Juvenile Probation	18	138,359	11,148	1,097,273	-	-	1,246,780	3,001	17,978	
Pre-Trial Release	19	75	2	-	-	-	77	-	-	
Jury Fund	20	140,078	189,570	-	-	-	329,648	172	2,816	
Law Library	21	166,413	627,869	556,321	-	-	1,350,603	1,634	11,858	
Myers Park Operating	22	29,634	173,618	-	-	-	203,252	157	2,293	
Co Clrk Rec Mgmt & Pres	25	780,506	1,302,345	-	-	-	2,082,851	1,041	12,367	
Dist Clrk Rec Mgmt & Pres	26	250,899	355,801	-	-	-	606,700	303	3,613	
Justice Court Technology	28	-	510,890	-	-	-	510,890	258	2,944	
Courthouse Security	29	429,301	509,659	-	-	-	938,960	516	6,491	
Code Inspection Fund	30	51,379	57,443	-	-	-	108,822	54	924	
Economic Development 2001	31	25,823	-	-	-	-	25,823	13	161	
Contract Elections	33	-	701,334	-	-	-	701,334	354	4,379	
Sheriffs Drug Forfeiture	36	95,363	-	-	-	-	95,363	47	594	
DA Drug Forfeiture	37	35,398	252,248	-	-	-	287,646	145	1,674	
DA Service Fee	38	219,133	-	-	-	-	219,133	-	-	
Myers Park Foundation	39	122,778	-	-	-	-	122,778	60	765	
Juvenile Alternative Ed	41	3,644	-	-	-	-	3,644	2	23	
		\$ 16,585,796	\$ 15,497,198	\$ 83,515,717	\$ 16,425,000	\$	\$ 132,023,711	\$ 390,123	\$ 1,665,245	

Grant Funds

TEEX Grants fund	103	\$ -	\$ 1,609	\$ -	\$ -	\$	\$ 1,609	\$ 1	\$ 9
Lease Education	198	-	112,922	-	-	-	112,922	57	651
		\$ -	\$ 114,531	\$ -	\$ -	\$	\$ 114,531	\$ 58	\$ 660

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

Fund Name	Fund Number	Balance at month end					Total	03/31/09 Interest Earned	YTD Interest Earned	
		109.01-01 TexPool	109.01-04 TexStar	111.01-xx Certificates of Deposit	111.99-xx Long-Term Investment					
<u>Debt Service Funds</u>										
Ltd Tax Perm Improv 99 Ds	201	\$ 224,464	\$ -	\$ -	\$ -	\$ -	224,464	110	\$ 1,183	
Ltd Tax Perm Imprv 99a Ds	202	235	-	-	-	-	235	-	500	
Ltd Tax Perm Imp 2000 Ds	203	2,492	-	-	-	-	2,492	1	61	
Lim Tax Perm Imp 2001 Ds	204	55,799	-	-	-	-	55,799	27	263	
Ltd Tax Perm Imp 2002 Ds	205	329,928	-	-	-	-	329,928	162	1,578	
Ltd Tax P/I & Rfd '04 Ds	206	165,514	-	-	-	-	165,514	81	865	
Lmtd Tax P/I & Rfd '05 Ds	207	614,240	-	-	-	-	614,240	302	2,933	
Lmtd Tax Perm Imp Bd 06ds	208	408,309	-	-	-	-	408,309	201	2,184	
Criminal Justice Refunding D/S	209	-	-	-	-	-	-	-	-	
Ltd Tax Perm Imp 2007 Ds	211	24,330	-	-	-	-	24,330	12	109	
Ltd Tax Ref & P/I Ds 2008	212	148,104	-	-	-	-	148,104	73	1,076	
Unlimited Road Bond 99 Ds	221	146,657	-	-	-	-	146,657	72	3,811	
Unlimited Road Bnd 99a Ds	222	205	-	-	-	-	205	-	276	
Unlimited Rd Bond 99 Ds	223	304	-	-	-	-	304	-	761	
Unlm Road Bond 2001 Ds	224	136,311	-	-	-	-	136,311	67	772	
Unlmd Tax Rd/Rfd 2004 Ds	225	607,964	-	-	-	-	607,964	299	2,913	
Unlmd Rd & Rfd '05 Ds	226	731,223	-	-	-	-	731,223	359	3,631	
Unlmd Tax Rd Bds, 06 Ds	227	195,100	-	-	-	-	195,100	96	923	
Unltd Tax Rd/Rfd 2007 Ds	230	617,683	-	-	-	-	617,683	303	2,770	
Unltd Tax Rd Bds Ds 2008	231	405,984	-	-	-	-	405,984	199	2,474	
Tax Notes Series 2004 Ds	242	359,715	-	-	-	-	359,715	177	2,764	
Tax Notes Series '06 Ds	243	227,959	-	-	-	-	227,959	112	2,095	
Unlm Tax Rfd Ser 01 Ds	305	117,515	-	-	-	-	117,515	58	1,437	
		\$ 5,520,035	\$ -	\$ -	\$ -	\$ -	5,520,035	2,711	\$ 35,379	
<u>Capital Project Funds</u>										
Ltd Tax Perm Improve 99a	402	\$ 824,292	\$ -	\$ -	\$ -	\$ -	824,292	405	\$ 5,149	
Ltd Tax Perm Imp 2000	403	86,926	-	-	-	-	86,926	117	1,763	
Lmtd Tax P/I Series '01	404	1,302,854	-	-	-	-	1,302,854	840	11,420	
Ltd Tax Perm Imp 2002	405	1,299,425	-	471,254	-	-	1,770,679	1,780	14,984	
Ltd Tax Perm Imp 2004	406	1,176,783	-	-	-	-	1,176,783	578	7,330	

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

Fund Name	Fund Number	Balance at month end					Total	03/31/09 Interest Earned	YTD Interest Earned
		109.01-01 TexPool	109.01-04 TexStar	111.01-xx Certificates of Deposit	111.99-xx Long-Term Investment				
Lmtd Tax Perm Imp 2005	407	2,434,282	-	-	-	-	2,434,282	1,206	15,456
Lmtd Tax Perm Imp Bds '06	408	2,289,240	-	-	-	-	2,289,240	1,125	14,302
Ltd Tax Perm Imp 2007	411	1,980,554	-	-	-	-	1,980,554	1,025	13,305
Ltd Tx Ref&Pi 2008 07proj	412	1,982,088	-	-	-	-	1,982,088	1,990	18,460
Ltd Tx Ref&Pi 2008 03proj	413	-	-	-	-	-	-	-	3,304
Unlimited Road Bond 99	421	3,146,577	-	-	-	-	3,146,577	1,546	19,642
Unlimited Road Bond 99a	422	2,171,644	-	-	-	-	2,171,644	1,083	13,837
Unlimited Road Bond 00/01	423	4,444,343	-	3,276,829	-	-	7,721,172	8,439	73,813
Unlmtd Tax Rd Bonds 2004	425	2,789,562	8,697,926	5,474,561	-	-	16,962,049	21,775	153,151
Unlmtd Tax Road Bond 2005	426	2,681,244	-	5,466,167	-	-	8,147,411	15,719	100,036
Unlmtd Tax Road Bds '06	427	4,183,335	-	5,466,167	-	-	9,649,502	16,456	106,866
Unlimited Road Bond 95/97	428	1,591,075	-	-	-	-	1,591,075	782	10,216
Unlmtd Tax Rfd 93	429	129	-	-	-	-	129	2	35
Unltd Tax Rd Bds 2007	430	25,975,357	-	-	-	-	25,975,357	13,256	173,118
Unltd Tx Rd Bds 08 03proj	431	11,419,938	-	-	-	-	11,419,938	7,138	98,348
Unltd Rd Bds 2008 07proj	432	16,440,345	-	9,067,688	-	-	25,508,033	65,229	275,849
Tax Notes Series 2002	441	1,180,422	-	-	-	-	1,180,422	580	7,353
Tax Notes Series 2004	442	7,208,260	-	-	-	-	7,208,260	3,542	44,476
Tax Notes 2006	443	8,078,490	-	3,316,667	-	-	11,395,157	13,084	104,015
Capital Improvement Tn 96	444	32,613	-	-	-	-	32,613	16	206
Capital Improvement Tn 01	445	452,013	-	-	-	-	452,013	222	2,816
Capital Imp T/N 01a	446	165,223	-	-	-	-	165,223	81	1,029
Permanent Improvement	499	25,883,102	-	5,547,018	-	-	31,430,120	28,064	197,672
		\$ 131,220,116	\$ 8,697,926	\$ 38,086,351	\$ -	\$ -	\$ 178,004,393	\$ 206,080	\$ 1,487,951

Proprietary Funds

Liability Insurance	501	\$ 14,742	\$ 844,092	\$ -	\$ -	\$ -	\$ 858,834	\$ 453	\$ 5,397
Workers' Compensation Ins	502	34,940	1,066,536	-	-	-	1,101,476	602	6,369
Flexible Benefits	503	14,904	139,686	-	-	-	154,590	-	-
Unemployment Insurance	504	-	521,840	-	-	-	521,840	263	1,717
Insurance Claim	505	888,385	3,781,547	4,461,055	-	-	9,130,987	15,306	103,378
Animal Safety Fund	507	-	234,606	-	-	-	234,606	146	731

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

Fund Name	Fund Number	Balance at month end					03/31/09 Interest Earned	YTD Interest Earned
		109.01-01 TexPool	109.01-04 TexStar	111.01-xx Certificates of Deposit	111.99-xx Long-Term Investment	Total		
		\$ 952,971	\$ 6,588,307	\$ 4,461,055	\$ -	\$ 12,002,333	\$ 16,770	\$ 117,592
<u>Agency Funds</u>								
Judicial District	650	\$ 1,371,247	\$ 1,943,321	\$ -	\$ -	\$ 3,314,568	\$ 1,654	\$ 19,740
State Fees Agency	701	148,985	-	-	-	148,985	-	-
Unclaimed Holdings	702	199,705	123,184	-	-	322,889	-	-
		\$ 1,719,937	\$ 2,066,505	\$ -	\$ -	\$ 3,786,442	\$ 1,654	\$ 19,740
<u>Total All County Investments</u>		\$ 155,998,855	\$ 32,964,467	\$ 126,063,123	\$ 16,425,000	\$ 331,451,445	\$ 617,396	\$ 3,326,567

<u>Healthcare Foundation</u>								
	040	\$ 138,713	\$ 1,577,214	\$ 7,520,358	\$ 3,974,971	\$ 13,211,256	\$ 97,556	\$ 159,357
	108	-	-	-	-	-	-	-
	161	-	-	-	-	-	-	-
		\$ 138,713	\$ 1,577,214	\$ 7,520,358	\$ 3,974,971	\$ 13,211,256	\$ 97,556	\$ 159,357
<u>Total All Investments</u>		\$ 156,137,568	\$ 34,541,681	\$ 133,583,481	\$ 20,399,971	\$ 344,662,701	\$ 714,952	\$ 3,485,924

