

HENDERSON COUNTY, TEXAS

UNAUDITED INTERIM FINANCIAL STATEMENTS

Monthly Report Summary

December
FISCAL YEAR 2018

**Preliminary
Draft**



Henderson County Auditor's Report
December 2018
Fiscal Year 2018

Benchmark for 12 Months = **100.00%**

	FY2018 Budget	YTD Rev/Exp as of 12/31/2018	% of Budget Received/ Used	Prior Year YTD	Increase/ (Decrease) from Prior Year
General Fund Revenues					
AD VALOREM TAXES	22,397,677	22,669,068	101.21%	22,535,802	0.59%
PENALTIES AND INTEREST	600,000	475,432	79.24%	527,628	-9.89%
MIXED DRINKS (STATE)	102,000	109,849	107.69%	115,957	-5.27%
INTERGOVERNMENTAL	1,570,856	1,656,516	105.45%	1,718,120	-3.59%
SECURITY FEES	42,000	82,789	197.12%	41,994	97.15%
OFFICIAL'S FEES	2,391,400	2,290,318	95.77%	2,289,638	0.03%
OTHER FEES	70,500	68,053	96.53%	64,623	5.31%
FINES AND FORFEITURES	740,000	647,068	87.44%	679,525	-4.78%
BOND FORFEITURES	30,000	35,263	117.54%	26,698	32.08%
INTEREST EARNINGS	284,465	495,397	174.15%	263,777	87.81%
ASSET AND REIMBURSEMENT INCOME	157,500	135,231	85.86%	165,707	-18.39%
OTHER REVENUES	21,400	19,011	88.84%	22,541	-15.66%
MISCELLANEOUS INCOME	87,000	39,629	45.55%	83,068	-52.29%
TRANSFERS	1,122,743	(282,800)	-25.19%	(81,800)	245.72%
	29,617,541	28,440,824	96.03%	28,453,276	-0.04%

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General Fund Expenditures					
COUNTY JUDGE	279,306	247,503	88.61%	262,356	-5.66%
GENERAL OPERATIONS-DEPT	3,995,231	3,495,594	87.49%	3,343,969	4.53%
JUVENILE- GENERAL COUNTY	195,227	195,226	100.00%	178,423	9.42%
GENERAL INFORMATION SYSTEMS	641,576	494,449	77.07%	549,019	-9.94%
COUNTY CLERK	795,069	752,440	94.64%	744,200	1.11%
CO. CLERK RECORDS MGMT.	26,531	11,831	44.59%	5,531	113.91%
ELECTIONS ADMINISTRATION	515,596	457,557	88.74%	376,852	21.42%
VETERANS SERVICE	23,643	15,356	64.95%	28,773	-46.63%
COUNTY COURT AT LAW	380,390	373,023	98.06%	362,483	2.91%
COUNTY COURT AT LAW 2	397,570	387,243	97.40%	355,857	8.82%
DISTRICT COURT	37,014	37,014	100.00%	41,490	-10.79%
INDIGENT DEFENSE	71,671	71,667	99.99%	56,387	27.10%
3RD DISTRICT COURT	157,151	149,545	95.16%	143,308	4.35%
173RD DISTRICT COURT	253,515	244,342	96.38%	240,225	1.71%
392ND DISTRICT COURT	263,479	261,665	99.31%	256,487	2.02%
INDIGENT DEFENSE DISC GRANT	2,783	2,782	99.97%	3,045	-8.64%
DISTRICT CLERK	642,052	619,433	96.48%	615,040	0.71%
DIST CLERK RECORDS MGMT	10,500	0	0.00%	-	N/A
JP PREC #1	181,575	173,014	95.29%	147,324	17.44%
JP PREC #2	189,964	188,273	99.11%	184,396	2.10%
JP PREC #3	137,619	135,709	98.61%	134,053	1.24%
JP PREC #4	138,694	138,043	99.53%	134,677	2.50%
JP PREC #5	185,484	178,460	96.21%	171,258	4.21%
JP TECHNOLOGY FUND	11,386	5,810	51.03%	5,343	8.73%
ARRAIGNMENTS	9,850	7,537	76.52%	6,703	12.44%
COUNTY ATTORNEY	1,000,736	977,315	97.66%	864,419	13.06%
COUNTY ATTORNEY COLLECTIONS	247,803	219,495	88.58%	207,806	5.63%
DISTRICT ATTORNEY	1,306,357	1,283,115	98.22%	1,231,851	4.16%
D.A. CAPITAL CASES	190,838	97,390	51.03%	112,918	-13.75%
COUNTY AUDITOR	706,393	636,242	90.07%	662,053	-3.90%
IT OPERATIONS	308,536	274,139	88.85%	283,326	-3.24%
COUNTY TREASURER	223,232	219,577	98.36%	215,146	2.06%
TAX ASSESSOR/COLL	904,083	878,142	97.13%	837,687	4.83%
MAINTENANCE DEPT	555,901	482,831	86.86%	468,697	3.02%

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COURTHOUSE	128,000	122,686	95.85%	109,732	11.80%
JUDICIAL COMPLEX	48,984	48,821	99.67%	44,909	8.71%
JUSTICE CENTER	632,818	629,658	99.50%	681,137	-7.56%
LARKIN STREET BUILDINGS	31,500	31,148	98.88%	24,994	24.62%
LIBRARY BUILDING	18,627	18,587	99.79%	17,794	4.46%
SENIOR CITIZENS BUILDING	16,585	16,057	96.81%	18,838	-14.76%
CHANDLER SUB STATION	12,366	12,344	99.82%	8,176	50.98%
MALAKOFF SUB-STATION	9,887	9,885	99.98%	6,552	50.88%
MAINTENANCE SHOP	3,500	3,068	87.64%	1,795	70.91%
COURTHOUSE ANNEX	57,161	57,158	100.00%	69,741	-18.04%
POYNOR SUB STATION	4,000	3,159	78.97%	3,149	0.32%
CONSTABLES	6,468	-	0.00%	-	N/A
CONSTABLE PCT 1	105,096	101,978	97.03%	70,023	45.63%
CONSTABLE PCT 2	75,280	72,108	95.79%	70,020	2.98%
CONSTABLE PCT 3	73,110	70,789	96.83%	67,854	4.33%
CONSTABLE PCT 4	68,464	64,904	94.80%	61,867	4.91%
CONSTABLE PCT 5	103,337	101,937	98.64%	70,425	44.75%
CONSTABLE 1 LEOSE	660	610	92.38%	836	-27.10%
CONSTABLE 2 LEOSE	1,037	1,036	99.91%	150	590.70%
CONSTABLE 3 LEOSE	1,034	1,034	99.98%	300	244.60%
CONSTABLE 4 LEOSE	2,303	2,003	86.95%	1,319	51.86%
CONSTABLE 5 LEOSE	660	601	91.03%	326	84.30%
FIRE MARSHAL LEOSE	850	795	93.50%	450	76.61%
SHERIFF'S OFFICE	5,303,195	4,978,714	93.88%	4,942,461	0.73%
SHERIFF'S OFFICE LEOSE	17,683	6,637	37.53%	1,575	321.38%
BULLET PROOF VEST GRANT	12,300	12,300	0.00%	10,365	18.67%
SHERIFF'S OFFICE JAIL OPS	6,514,952	5,965,868	91.57%	5,899,780	1.12%
JUVENILE COUNTY FUNDED	369,689	361,737	97.85%	356,484	1.47%
EMERGENCY MGMT	82,772	77,219	93.29%	76,445	1.01%
FIRE MARSHAL/ENVIRON. CRIMES	335,521	298,083	88.84%	231,762	28.62%
DEPARTMENT OF PUBLIC SAFETY	107,929	104,383	96.71%	73,107	42.78%
HEALTH CARE COORD.	75,555	73,441	97.20%	76,081	-3.47%
PUBLIC LIBRARY	221,617	212,526	95.90%	194,152	9.46%
LIBRARY RESERVE	5,000	-	0.00%	-	N/A
HISTORICAL COMMISSION	19,111	16,412	85.88%	16,688	-1.65%
COUNTY EXTENSION OFFICE	199,786	188,198	94.20%	174,316	7.96%
HEALTHY COUNTY/VENDING MACH	4,300	4,218	98.09%	2,826	49.26%
	29,669,278	27,387,673	92.31%	26,622,870	2.87%

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Road & Bridge Revenues					
TAX REVENUES	4,783,475	4,750,016	99.30%	4,133,835	14.91%
LICENSES & PERMITS	372,000	360,059	96.79%	361,852	-0.50%
INTERGOVERNMENTAL REVENUE	137,111	146,757	107.03%	453,431	-67.63%
TAX COLLECTOR \$10 REG FEE	800,000	792,270	99.03%	760,320	4.20%
CULVERT SALES	-	-	N/A	-	N/A
WASTE COLLECTION	410,000	419,507	102.32%	386,860	8.44%
INTEREST INCOME	9,000	42,958	477.31%	14,415	198.00%
MISCELLANEOUS INCOME	106,234	178,883	-40.61%	217,099	-17.60%
TRANSFERS	316,800	16,800	5.30%	16,800	0.00%
	6,934,620	6,707,249	96.72%	6,344,611	5.72%
Road & Bridge Expenditures					
ROAD & BRIDGE SPECIAL	28,805	28,803	99.99%	138,376	-79.18%
ROAD & BRIDGE PRECINCT 1	1,607,598	1,508,020	93.81%	1,317,193	14.49%
ROAD & BRIDGE PRECINCT 2	1,601,698	1,599,855	99.88%	1,402,811	14.05%
ROAD & BRIDGE PRECINCT 3	1,694,929	1,657,001	97.76%	1,356,940	22.11%
ROAD & BRIDGE PRECINCT 4	1,604,085	1,590,916	99.18%	1,549,204	2.69%
PRECINCT 1, LATERAL ROAD	13,000	-	0.00%	-	N/A
PRECINCT 2, LATERAL ROAD	59,782	59,781	100.00%	-	N/A
PRECINCT 3, LATERAL ROAD	13,000	-	0.00%	-	N/A
PRECINCT 4, LATERAL ROAD	13,000	-	0.00%	-	N/A
WASTE MANAGEMENT	345,504	344,920	99.83%	350,098	-1.48%
	6,981,402	6,789,297	97.25%	6,114,620	11.03%

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Juvenile					
INTERGOVERNMENTAL REVENUE	410,147	401,236	97.83%	372,433	7.73%
PROBATION FEES	-	3,410	-100.00%	(130)	-2723.08%
INTEREST INCOME	-	1,484	-100.00%	294	404.87%
JUVENILE STATE FUNDED GRANT A	(401,757)	(372,994)	92.84%	(406,314)	-8.20%
JUV GRANT N - MENTAL HEALTH	(8,390)	(12,518)	149.20%	(9,405)	33.10%
	-	20,618		(43,122)	
CWM Library Revenues					
INTERGOVERNMENTAL REVENUE	-	432	-100.00%	-	N/A
LIBRARY FEES	14,100	11,353	80.51%	9,870	15.03%
CONTRIBUTIONS	17,500	18,886	107.92%	22,989	-17.85%
LIBRARY	(12,000)	-	0.00%	-	N/A
CLINT W. MURCHISON/PUBLIC LIB	(43,597)	(32,857)	75.37%	(29,851)	10.07%
	(23,997)	(2,187)		3,008	
Law Library					
LAW LIBRARY FEES	26,000	27,124	104.32%	25,506	6.34%
TRANSFERS	-	-	N/A	-	N/A
LAW LIBRARY	(32,247)	(32,247)	100.00%	(34,910)	-7.63%
	(6,247)	(5,123)		(9,404)	
County Atty-Hot Check Revenue					
CO ATTY FEES	15,000	4,690	31.27%	7,746	-39.45%
MISCELLANEOUS INCOME	1,260	2,121	168.32%	2,793	-24.08%
TRANSFERS	8,000	-	0.00%	-	N/A
COUNTY ATTY HOT CHECK FUND	(24,260)	(12,959)	53.42%	(11,760)	10.20%
	-	(6,148)		(1,220)	
Co Atty Pretrial Intervention Revenue					
PTI FEES	8,000	20,551	256.89%	10,695	92.15%
TRANSFERS	3,000	-	0.00%	-	N/A
COUNTY ATTORNEY	(11,000)	(114)	1.04%	-	N/A
	-	20,437		10,695	
Jury					
INTERGOVERNMENTAL REVENUE	20,000	33,704	168.52%	27,812	21.19%
MISCELLANEOUS INCOME	100	308	308.46%	160	93.31%
TRANSFERS	57,232	55,000	96.10%	30,000	83.33%
JURY FUND COUNTY COURT	(19,000)	(16,520)	86.95%	(8,560)	92.99%
JURY FUND DISTRICT COURT	(75,832)	(75,123)	99.06%	(53,919)	39.33%
	(17,500)	(2,630)		(4,507)	

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Law Enforcement					
FINES & FORFEITURES	62,550	123,472	197.40%	56,444	118.75%
MISCELLANEOUS INCOME	-	101	-100.00%	10	892.94%
TRANSFERS	-	-	N/A	-	N/A
LAW ENFORCEMENT-DA	(21,117)	(20,314)	96.20%	(55,350)	-63.30%
FINES & FORFEITURES	47,470	144,323	304.03%	19,512	639.65%
MISCELLANEOUS INCOME	100	116	115.87%	23	406.87%
LAW ENFORCEMENT: SHERIFF	(39,489)	(35,288)	89.36%	(13,584)	159.78%
	49,514	212,411		7,056	
Bail Bond Board					
TAX REVENUES	-	-	N/A	-	N/A
FILING/APP/AGENT FEES	4,000	725	18.13%	7,275	-90.03%
TRANSFERS	-	-	N/A	-	N/A
BAIL BOND BOARD	(3,000)	(226)	7.53%	(488)	-53.74%
	1,000	499		6,787	
Animal Shelter					
INTERGOVERNMENTAL REVENUE	74,500	71,000	95.30%	-	N/A
SHELTER FEES	30,000	38,517	128.39%	-	N/A
TRANSFERS	-	-	N/A	-	N/A
MISCELLANEOUS	-	(0)	-100.00%	-	N/A
TRANSFERS	262,000	185,500	70.80%	-	N/A
ANIMAL SHELTER	(366,500)	(284,412)	77.60%	-	N/A
	-	10,605		-	

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Fair Park					
<u>Fair Park Operating</u>					
CONTRIBUTIONS	11,500	23,500	204.35%	4,500	422.22%
RENTAL/FEES	177,500	178,586	100.61%	172,990	3.23%
SHAVINGS	50,000	50,137	100.27%	53,480	-6.25%
MISC INCOME	2,000	20	1.00%	-	N/A
OPERATING TRANSFERS	76,739	39,633	51.65%	40,434	-1.98%
FAIR PARK OPERATIONS	(317,739)	(287,279)	90.41%	(277,945)	3.36%
	-	4,597		(6,541)	
<u>Fair Park Growth & Development</u>					
HOTEL/MOTEL TAX	130,000	110,576	85.06%	132,057	-16.27%
CONTRIBUTIONS	60,854	51,892	85.27%	16,000	224.33%
OPERATING TRANSFER	66,000	(1,027)	-1.56%	22,067	-104.66%
FAIR PARK GROWTH/DEV	(251,383)	(262,714)	104.51%	(113,246)	131.98%
	5,471	(101,272)		56,877	
<u>Fair Park Concessions</u>					
FAIRGROUNDS	125,000	119,879	95.90%	116,990	2.47%
TRANSFERS	(17,739)	(13,606)	76.70%	(27,501)	-50.53%
FAIR PARK CONCESSIONS	(106,790)	(106,498)	99.73%	(98,271)	8.37%
	471	(225)		(8,782)	

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Cash Report

Account Number	Description	Month Actual	YTD Actual
General Fund			
100-10100-000	CASH IN BANK	5,279,681	22,572,668
150-10100-000	CASH IN BANK	(36,187)	619,422
200-10100-000	CASH IN BANK	1,208,881	2,276,559
210-10100-000	CASH IN BANK	31,934	74,961
215-10100-000	CASH IN BANK	1,682	77,317
230-10100-000	CASH IN BANK	(1,741)	13,345
240-10100-000	CASH IN BANK	(114)	67,415
243-10100-000	CASH IN BANK	2,566	31,246
245-10100-000	CASH IN BANK	-	-
260-10100-000	CASH IN BANK	(574,166)	294,023
261-10100-000	CASH IN BANK	96,004	175,717
263-10100-000	CASH IN BANK	6,083	401,026
270-10100-000	CASH IN BANK	-	17,260
280-10100-000	CASH IN BANK	(3,081)	44,178
290-10100-000	CASH IN BANK	19,671	379
800-10100-000	CASH IN BANK	(4,686)	-
810-10100-000	CASH IN BANK	9,339	213,915
820-10100-000	CASH IN BANK	(15,595)	2,000
CSCD			
220-10100-000	CASH IN BANK	75,696	228,444
222-10100-000	CASH IN BANK	2,188	610,276
Jury			
250-10100-000	CASH IN BANK	(5,362)	9,455
Payroll A/P			
980-10100-000	CASH IN BANK	737	23,949
990-10100-000	CASH IN BANK	1,297	401,596
Time Deposit			
100-11000-000	TIME DEPOSITS	-	2,145,920
200-11000-000	TIME DEPOSITS	-	1,915,447
		6,094,828	32,216,518

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	DESCRIPTION	MONTH ACTUAL	YTD ACTUAL
GENERAL FUND	CASH IN BANK	6,020,272	26,881,431
CSCD	CASH IN BANK	77,884	838,720
JURY	CASH IN BANK	(5,362)	9,455
PAYROLL A/P CLEARING	CASH IN BANK	2,034	425,546
TIME DEPOSIT	TIME DEPOSITS	-	4,061,367