

# **HENDERSON COUNTY, TEXAS**

## **UNAUDITED INTERIM FINANCIAL STATEMENTS**

### **Monthly Report Summary**

**February  
FISCAL YEAR 2019**



*Henderson County Auditor's Report  
February 2019  
Fiscal Year 2019*

Benchmark for 2 Months = 16.67%

	FY2019 Budget	YTD Rev/Exp as of 2/28/2019	% of Budget Received/ Used	Prior Year YTD	Increase/ (Decrease) from Prior Year
<b>General Fund Revenues</b>					
AD VALOREM TAXES	23,363,320.00	9,740,590.30	41.69%	9,303,662.75	4.70%
PENALTIES AND INTEREST	600,000.00	69,229.94	11.54%	75,747.46	-8.60%
MIXED DRINKS (STATE)	112,000.00	32,196.34	28.75%	2,880.00	1017.93%
INTERGOVERNMENTAL	1,859,311.00	189,530.53	10.19%	79,636.16	138.00%
SECURITY FEES	45,000.00	6,759.09	15.02%	6,917.36	-2.29%
OFFICIAL'S FEES	2,379,700.00	201,162.32	8.45%	107,903.54	86.43%
OTHER FEES	64,000.00	10,669.03	16.67%	10,725.48	-0.53%
FINES AND FORFEITURES	650,000.00	42,038.74	6.47%	32,383.41	29.82%
BOND FORFEITURES	30,000.00	2,217.71	7.39%	5,832.62	-61.98%
INTEREST EARNINGS	514,465.00	138,839.51	26.99%	73,526.69	88.83%
ASSET AND REIMBURSEMENT INCOME	177,500.00	49,337.80	27.80%	0.00	N/A
OTHER REVENUES	20,600.00	5,375.00	26.09%	3,602.35	49.21%
MISCELLANEOUS INCOME	87,000.00	8,712.33	10.01%	3,120.71	179.18%
TRANSFERS	2,795,726.00	-41,800.00	-1.50%	-52,300.00	-20.08%
	<b>32,698,622.00</b>	<b>10,454,858.64</b>	<b>31.97%</b>	<b>9,653,638.53</b>	<b>8.30%</b>

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*February 2019*  
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<b>General Fund Expenditures</b>					
COUNTY JUDGE	289,450.00	40,646.75	14.04%	37,053.96	9.70%
GENERAL OPERATIONS-DEPT	6,171,354.00	664,045.57	10.76%	720,186.27	-7.80%
JUVENILE- GENERAL COUNTY	180,000.00	20,468.89	11.37%	16,207.50	26.29%
GENERAL INFORMATION SYSTEMS	641,576.00	115,463.61	18.00%	82,023.76	40.77%
COUNTY CLERK	815,427.00	104,923.88	12.87%	106,445.04	-1.43%
CO. CLERK RECORDS MGMT.	26,531.00	921.76	3.47%	921.76	0.00%
ELECTIONS ADMINISTRATION	421,102.00	26,881.11	6.38%	63,321.86	-57.55%
VETERANS SERVICE	0.00	1,127.07	0.00%	2,947.46	-61.76%
COUNTY COURT AT LAW	384,647.00	52,893.99	13.75%	52,932.31	-0.07%
COUNTY COURT AT LAW 2	403,443.00	56,005.68	13.88%	54,069.91	3.58%
DISTRICT COURT	41,607.00	15,274.41	36.71%	1,425.47	971.54%
INDIGENT DEFENSE	75,255.00	13,445.84	17.87%	20,530.49	-34.51%
3RD DISTRICT COURT	158,423.00	20,163.21	12.73%	20,094.70	0.34%
173RD DISTRICT COURT	254,960.00	31,757.75	12.46%	34,416.95	-7.73%
392ND DISTRICT COURT	268,229.00	37,149.65	13.85%	37,019.36	0.35%
INDIGENT DEFENSE DISC GRANT	2,736.00	202.20	7.39%	227.94	-11.29%
DISTRICT CLERK	706,921.00	94,539.51	13.37%	87,643.15	7.87%
DIST CLERK RECORDS MGMT	10,500.00	0.00	0.00%	0.00	N/A
JP PREC #1	188,372.00	24,992.79	13.27%	25,447.45	-1.79%
JP PREC #2	194,519.00	27,345.30	14.06%	27,454.48	-0.40%
JP PREC #3	141,249.00	19,111.64	13.53%	18,930.01	0.96%
JP PREC #4	141,720.00	20,937.91	14.77%	19,771.31	5.90%
JP PREC #5	187,729.00	25,027.91	13.33%	25,299.50	-1.07%
JP TECHNOLOGY FUND	11,386.00	1,875.24	16.47%	1,221.45	53.53%
ARRAIGNMENTS	9,841.00	1,199.89	12.19%	945.72	26.88%
COUNTY ATTORNEY	1,016,364.00	134,177.50	13.20%	122,405.99	9.62%
COUNTY ATTORNEY COLLECTIONS	285,735.00	64,537.05	22.59%	33,763.83	91.14%
DISTRICT ATTORNEY	1,421,166.00	179,494.99	12.63%	172,394.75	4.12%
D.A. CAPITAL CASES	398,800.00	11,352.81	2.85%	12,951.15	-12.34%
COUNTY AUDITOR	713,721.00	92,760.65	13.00%	84,103.74	10.29%
IT OPERATIONS	318,849.00	39,762.99	12.47%	39,278.16	1.23%
COUNTY TREASURER	227,767.00	30,093.68	13.21%	29,568.22	1.78%
TAX ASSESSOR/COLL	894,537.00	112,491.23	12.58%	113,277.70	-0.69%
MAINTENANCE DEPT	563,447.00	64,381.82	11.43%	64,164.88	0.34%

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COURTHOUSE	186,774.00	13,618.58	7.29%	16,733.47	-18.61%
JUDICIAL COMPLEX	62,910.00	3,401.19	5.41%	3,604.16	-5.63%
JUSTICE CENTER	494,250.00	43,951.24	8.89%	63,784.82	-31.09%
LARKIN STREET BUILDINGS	31,500.00	3,732.34	11.85%	4,753.54	-21.48%
LIBRARY BUILDING	21,900.00	2,266.76	10.35%	2,289.26	-0.98%
SENIOR CITIZENS BUILDING	19,200.00	2,484.20	12.94%	2,253.36	10.24%
CHANDLER SUB STATION	10,528.00	1,369.85	13.01%	971.41	41.02%
MALAKOFF SUB-STATION	12,790.00	895.56	7.00%	2,246.47	-60.13%
MAINTENANCE SHOP	3,750.00	283.93	7.57%	317.69	-10.63%
COURTHOUSE ANNEX	90,000.00	6,060.30	6.73%	6,434.81	-5.82%
POYNOR SUB STATION	4,000.00	247.05	6.18%	320.16	-22.84%
CONSTABLES	7,965.00	0.00	0.00%	0.00	N/A
CONSTABLE PCT 1	75,160.00	9,691.37	12.89%	9,833.53	-1.45%
CONSTABLE PCT 2	75,513.00	9,586.32	12.69%	9,791.97	-2.10%
CONSTABLE PCT 3	73,796.00	9,575.93	12.98%	10,002.90	-4.27%
CONSTABLE PCT 4	68,796.00	8,865.19	12.89%	8,960.17	-1.06%
CONSTABLE PCT 5	74,036.00	9,499.87	12.83%	9,593.32	-0.97%
CONSTABLE 1 LEOSE	660.00	0.00	0.00%	0.00	N/A
CONSTABLE 2 LEOSE	660.00	0.00	0.00%	150.00	-100.00%
CONSTABLE 3 LEOSE	660.00	0.00	0.00%	0.00	N/A
CONSTABLE 4 LEOSE	960.00	250.00	26.04%	0.00	N/A
CONSTABLE 5 LEOSE	660.00	0.00	0.00%	0.00	N/A
FIRE MARSHAL LEOSE	850.00	0.00	0.00%	0.00	N/A
SHERIFF'S OFFICE	5,382,994.00	908,623.11	16.88%	650,041.47	39.78%
SHERIFF'S OFFICE LEOSE	17,683.00	0.00	0.00%	0.00	N/A
BULLET PROOF VEST GRANT	0.00	0.00	N/A	0.00	N/A
SHERIFF'S OFFICE JAIL OPS	6,671,182.00	830,404.01	12.45%	772,058.88	7.56%
JUVENILE COUNTY FUNDED	388,307.00	59,847.78	15.41%	29,930.92	99.95%
EMERGENCY MGMT	84,531.00	10,206.56	12.07%	10,308.65	-0.99%
FIRE MARSHAL/ENVIRON. CRIMES	376,608.00	45,869.05	12.18%	35,517.66	29.14%
DEPARTMENT OF PUBLIC SAFETY	109,385.00	12,959.22	11.85%	13,002.14	-0.33%
HEALTH CARE COORD.	76,604.00	4,284.68	5.59%	11,836.82	-63.80%
PUBLIC LIBRARY	225,208.00	28,808.52	12.79%	28,986.24	-0.61%
LIBRARY RESERVE	2,500.00	0.00	0.00%	0.00	N/A
HISTORICAL COMMISSION	19,015.00	5,630.24	29.61%	1,897.40	196.73%
COUNTY EXTENSION OFFICE	199,612.00	25,011.20	12.53%	25,918.35	-3.50%
HEALTHY COUNTY/VENDING MACH	4,300.00	0.00	0.00%	459.73	-100.00%
	<b>32,453,996.00</b>	<b>4,204,753.57</b>	<b>12.96%</b>	<b>3,861,666.98</b>	<b>8.88%</b>

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<b>Road &amp; Bridge Revenues</b>					
TAX REVENUES	5,164,520.00	2,090,161.28	40.47%	1,954,747.08	6.93%
LICENSES & PERMITS	360,000.00	360,546.76	100.15%	360,059.01	0.14%
INTERGOVERNMENTAL REVENUE	141,583.00	0.00	0.00%	0.00	N/A
TAX COLLECTOR \$10 REG FEE	800,000.00	123,810.00	15.48%	121,630.00	1.79%
CULVERT SALES	0.00	0.00	N/A	0.00	N/A
WASTE COLLECTION	425,000.00	63,159.00	14.86%	60,375.00	4.61%
INTEREST INCOME	28,000.00	0.00	0.00%	0.00	N/A
MISCELLANEOUS INCOME	0.00	2,216.43	-100.00%	73,125.49	-96.97%
TRANSFERS	416,800.00	6,800.00	1.63%	16,800.00	-59.52%
	<b>7,335,903.00</b>	<b>2,646,693.47</b>	<b>36.08%</b>	<b>2,586,736.58</b>	<b>2.32%</b>
<b>Road &amp; Bridge Expenditures</b>					
ROAD & BRIDGE SPECIAL	44,812.00	3,798.84	8.48%	7,019.67	-45.88%
ROAD & BRIDGE PRECINCT 1	1,726,450.00	192,885.81	11.17%	111,470.54	73.04%
ROAD & BRIDGE PRECINCT 2	1,726,450.00	226,236.21	13.10%	101,128.45	123.71%
ROAD & BRIDGE PRECINCT 3	1,726,450.00	168,730.42	9.77%	141,725.42	19.05%
ROAD & BRIDGE PRECINCT 4	1,726,450.00	258,473.18	14.97%	48,655.68	431.23%
PRECINCT 1, LATERAL ROAD	13,000.00	0.00	0.00%	0.00	N/A
PRECINCT 2, LATERAL ROAD	13,000.00	0.00	0.00%	0.00	N/A
PRECINCT 3, LATERAL ROAD	13,000.00	0.00	0.00%	0.00	N/A
PRECINCT 4, LATERAL ROAD	13,000.00	0.00	0.00%	0.00	N/A
WASTE MANAGEMENT	333,291.00	26,546.41	7.96%	29,004.54	-8.47%
	<b>7,335,903.00</b>	<b>876,670.87</b>	<b>11.95%</b>	<b>439,004.30</b>	<b>99.70%</b>

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<b>Juvenile</b>					
INTERGOVERNMENTAL REVENUE	391,345.00	65,223.00	16.67%	34,179.00	90.83%
PROBATION FEES	0.00	450.00	-100.00%	825.00	-45.45%
INTEREST INCOME	0.00	0.00	N/A	0.00	N/A
JUVENILE STATE FUNDED GRANT A	-382,955.00	-11,508.23	3.01%	-79,031.27	-85.44%
JUV GRANT N - MENTAL HEALTH	-8,390.00	-1,977.08	23.56%	-1,077.08	83.56%
	<b>0.00</b>	<b>52,187.69</b>		<b>-45,104.35</b>	
<b>CWM Library Revenues</b>					
INTERGOVERNMENTAL REVENUE	0.00	0.00	N/A	0.00	N/A
LIBRARY FEES	14,100.00	1,943.44	13.78%	1,301.23	49.35%
CONTRIBUTIONS	15,000.00	12,414.09	82.76%	598.71	1973.47%
LIBRARY	-12,000.00	0.00	0.00%	0.00	N/A
CLINT W. MURCHISON/PUBLIC LIB	-41,100.00	-3,602.87	8.77%	-3,503.99	2.82%
	<b>-24,000.00</b>	<b>10,754.66</b>		<b>-1,604.05</b>	
<b>Law Library</b>					
LAW LIBRARY FEES	26,000.00	4,462.81	17.16%	4,032.19	10.68%
TRANSFERS	0.00	0.00	N/A	0.00	N/A
LAW LIBRARY	-24,000.00	-3,300.89	13.75%	1,521.74	-316.92%
	<b>2,000.00</b>	<b>1,161.92</b>		<b>5,553.93</b>	
<b>County Atty-Hot Check Revenue</b>					
CO ATTY FEES	15,000.00	688.07	4.59%	711.80	-3.33%
MISCELLANEOUS INCOME	1,260.00	110.86	8.80%	325.31	-65.92%
TRANSFERS	7,985.00	0.00	0.00%	0.00	N/A
COUNTY ATTY HOT CHECK FUND	-24,245.00	-856.91	3.53%	-1,595.04	-46.28%
	<b>0.00</b>	<b>-57.98</b>		<b>-557.93</b>	
<b>Co Atty Pretrial Intervention Revenue</b>					
PTI FEES	8,000.00	5,700.22	71.25%	2,148.20	165.35%
TRANSFERS	4,150.00	0.00	0.00%	0.00	N/A
COUNTY ATTORNEY	-12,150.00	-1,507.36	12.41%	0.00	N/A
	<b>0.00</b>	<b>4,192.86</b>		<b>2,148.20</b>	
<b>Jury</b>					
INTERGOVERNMENTAL REVENUE	23,000.00	7,378.00	32.08%	0.00	N/A
MISCELLANEOUS INCOME	100.00	45.11	45.11%	29.27	54.12%
TRANSFERS	69,400.00	10,000.00	14.41%	10,000.00	0.00%
JURY FUND COUNTY COURT	-20,000.00	-1,110.00	5.55%	-2,310.00	-51.95%
JURY FUND DISTRICT COURT	-72,500.00	-10,048.77	13.86%	-5,526.33	81.83%
	<b>0.00</b>	<b>6,264.34</b>		<b>2,192.94</b>	

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<b>Law Enforcement</b>					
FINES & FORFEITURES	62,550.00	0.00	0.00%	5,680.60	-100.00%
MISCELLANEOUS INCOME	0.00	0.00	N/A	0.00	N/A
TRANSFERS	0.00	0.00	N/A	0.00	N/A
LAW ENFORCEMENT-DA	-21,173.00	-6,342.47	29.96%	-2,223.98	185.19%
FINES & FORFEITURES	47,470.00	0.00	0.00%	0.00	N/A
MISCELLANEOUS INCOME	100.00	0.00	0.00%	0.00	N/A
LAW ENFORCEMENT: SHERIFF	-28,575.00	-9,400.00	32.90%	0.00	N/A
	<b>60,372.00</b>	<b>-15,742.47</b>		<b>3,456.62</b>	
<b>Bail Bond Board</b>					
TAX REVENUES	0.00	0.00	N/A	0.00	N/A
FILING/APP/AGENT FEES	4,000.00	0.00	0.00%	0.00	N/A
TRANSFERS	0.00	0.00	N/A	0.00	N/A
BAIL BOND BOARD	-3,000.00	-150.00	5.00%	0.00	N/A
	<b>1,000.00</b>	<b>-150.00</b>		<b>0.00</b>	
<b>Animal Shelter</b>					
INTERGOVERNMENTAL REVENUE	71,000.00	37,875.00	53.35%	-17,250.00	-319.57%
SHELTER FEES	30,000.00	8,682.00	28.94%	-3,640.00	-338.52%
TRANSFERS	0.00	0.00	N/A	0.00	N/A
MISCELLANEOUS	0.00	0.00	N/A	-0.37	-100.00%
TRANSFERS	241,614.00	0.00	0.00%	-500.00	-100.00%
ANIMAL SHELTER	-342,459.00	-44,460.79	12.98%	35,297.17	-225.96%
	<b>155.00</b>	<b>2,096.21</b>		<b>13,906.80</b>	

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<b>Fair Park</b>					
<b><u>Fair Park Operating</u></b>					
CONTRIBUTIONS	11,500.00	0.00	0.00%	0.00	N/A
RENTAL/FEES	177,500.00	20,616.00	11.61%	23,616.00	-12.70%
SHAVINGS	50,000.00	4,224.00	8.45%	4,086.00	3.38%
MISC INCOME	2,000.00	0.00	0.00%	0.00	N/A
OPERATING TRANSFERS	101,025.00	25,000.00	24.75%	25,000.00	0.00%
FAIR PARK OPERATIONS	-352,304.00	-29,831.89	8.47%	-32,858.60	-9.21%
	<b>-10,279.00</b>	<b>20,008.11</b>		<b>19,843.40</b>	
<b><u>Fair Park Growth &amp; Development</u></b>					
HOTEL/MOTEL TAX	130,000.00	14,962.25	11.51%	5,790.53	158.39%
CONTRIBUTIONS	45,000.00	0.00	0.00%	0.00	N/A
OPERATING TRANSFER	193,332.00	0.00	0.00%	0.00	N/A
FAIR PARK GROWTH/DEV	-368,332.00	-1,532.17	0.42%	-14,366.52	-89.34%
	<b>0.00</b>	<b>13,430.08</b>		<b>-8,575.99</b>	
<b><u>Fair Park Concessions</u></b>					
FAIRGROUNDS	125,000.00	14,025.75	11.22%	17,101.50	-17.99%
TRANSFERS	20,000.00	0.00	0.00%	0.00	N/A
FAIR PARK CONCESSIONS	-104,606.00	-6,369.04	6.09%	-9,294.77	-31.48%
	<b>40,394.00</b>	<b>7,656.71</b>		<b>7,806.36</b>	



*Henderson County Auditor's Report*  
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*Cash Report*

Account Number	Description	Month Actual	YTD Actual
<b>General Fund</b>			
100-10100-000	CASH IN BANK	689,380.98	29,893,580.27
150-10100-000	CASH IN BANK	2,301.27	629,629.01
200-10100-000	CASH IN BANK	168,789.23	4,038,752.15
210-10100-000	CASH IN BANK	24,528.23	127,148.37
215-10100-000	CASH IN BANK	0.00	77,317.47
230-10100-000	CASH IN BANK	9,457.15	22,508.11
240-10100-000	CASH IN BANK	92.29	67,207.59
243-10100-000	CASH IN BANK	1,601.92	35,325.09
245-10100-000	CASH IN BANK	0.00	0.00
260-10100-000	CASH IN BANK	(5,585.27)	286,633.42
261-10100-000	CASH IN BANK	(6,400.00)	164,707.07
263-10100-000	CASH IN BANK	(5,660.39)	324,682.99
270-10100-000	CASH IN BANK	(150.00)	17,109.63
280-10100-000	CASH IN BANK	(1,287.11)	42,154.67
290-10100-000	CASH IN BANK	14,638.55	(4,047.12)
800-10100-000	CASH IN BANK	(4,311.97)	13,669.63
810-10100-000	CASH IN BANK	3,205.75	214,077.44
820-10100-000	CASH IN BANK	1,436.73	6,257.10
<b>CSCD</b>			
220-10100-000	CASH IN BANK	(23,036.57)	174,240.72
222-10100-000	CASH IN BANK	2,480.33	612,757.07
<b>Jury</b>			
250-10100-000	CASH IN BANK	11,973.10	14,912.54
<b>Payroll A/P</b>			
980-10100-000	CASH IN BANK	162.69	24,585.03
990-10100-000	CASH IN BANK	794.72	403,431.80
<b>Time Deposit</b>			
100-11000-000	TIME DEPOSITS	21,668.78	2,167,588.47
200-11000-000	TIME DEPOSITS	0.00	1,915,447.24
		906,080.41	41,269,675.76

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	DESCRIPTION	MONTH ACTUAL	YTD ACTUAL
GENERAL FUND	CASH IN BANK	892,037.36	35,956,712.89
CSCD	CASH IN BANK	(20,556.24)	786,997.79
JURY	CASH IN BANK	11,973.10	14,912.54
PAYROLL A/P CLEARING	CASH IN BANK	957.41	428,016.83
TIME DEPOSIT	TIME DEPOSITS	21,668.78	4,083,035.71