

HENDERSON COUNTY, TEXAS

UNAUDITED INTERIM FINANCIAL STATEMENTS

Monthly Report Summary

**December
FISCAL YEAR 2018**



*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 | 22,488,731 | 100.41% | 22,535,802 | -0.21% |
| PENALTIES AND INTEREST | 600,000 | 474,175 | 79.03% | 527,628 | -10.13% |
| MIXED DRINKS (STATE) | 102,000 | 136,825 | 134.14% | 115,957 | 18.00% |
| INTERGOVERNMENTAL | 1,570,856 | 1,760,822 | 112.09% | 1,718,120 | 2.49% |
| SECURITY FEES | 42,000 | 82,789 | 197.12% | 41,994 | 97.15% |
| OFFICIAL'S FEES | 2,391,400 | 2,311,197 | 96.65% | 2,289,638 | 0.94% |
| 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 | 52,689 | 60.56% | 83,068 | -36.57% |
| TRANSFERS | 1,122,743 | (280,881) | -25.02% | (81,800) | 243.38% |
| | 29,617,541 | 28,426,371 | 95.98% | 28,453,276 | -0.09% |

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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 | 979,234 | 97.85% | 864,419 | 13.28% |
| 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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| | FY2018 Budget | YTD Rev/Exp as of 12/31/2018 | % of Budget Received/Used | Prior Year YTD | Increase/ (Decrease) from Prior Year |
|------------------------------|-------------------|------------------------------|---------------------------|-------------------|--------------------------------------|
| 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 | 4,908,972 | 92.57% | 4,942,461 | -0.68% |
| 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 | 27,319,850 | 92.08% | 26,622,870 | 2.62% |

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|---------------------------------------|------------------|---------------------------------|----------------------------------|------------------|--|
| Road & Bridge Revenues | | | | | |
| TAX REVENUES | 4,783,475 | 4,711,538 | 98.50% | 4,133,835 | 13.97% |
| 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 | 37,095 | 186.39% | 217,099 | -82.91% |
| TRANSFERS | 316,800 | 16,800 | 5.30% | 16,800 | 0.00% |
| | 6,934,620 | 6,526,983 | 94.12% | 6,344,611 | 2.87% |
| 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 | 120,899 | 93.00% | 132,057 | -8.45% |
| 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) | (107,436) | 42.74% | (113,246) | -5.13% |
| | 5,471 | 64,328 | | 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) | |

Henderson County Auditor's Report
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Cash Report

| Account Number | Description | Month Actual | YTD Actual |
|---------------------|---------------|--------------|------------|
| General Fund | | | |
| 100-10100-000 | CASH IN BANK | 6,433,768 | 23,726,755 |
| 150-10100-000 | CASH IN BANK | (36,187) | 619,422 |
| 200-10100-000 | CASH IN BANK | 1,436,035 | 2,503,713 |
| 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 | (333,184) | 67,115 |
| Time Deposit | | | |
| 100-11000-000 | TIME DEPOSITS | - | 2,145,920 |
| 200-11000-000 | TIME DEPOSITS | - | 1,915,447 |
| | | 7,141,587 | 33,263,278 |

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| | DESCRIPTION | MONTH ACTUAL | YTD ACTUAL |
|----------------------|---------------|--------------|------------|
| GENERAL FUND | CASH IN BANK | 7,401,513 | 28,262,672 |
| CSCD | CASH IN BANK | 77,884 | 838,720 |
| JURY | CASH IN BANK | (5,362) | 9,455 |
| PAYROLL A/P CLEARING | CASH IN BANK | (332,448) | 91,064 |
| TIME DEPOSIT | TIME DEPOSITS | - | 4,061,367 |