

HENDERSON COUNTY, TEXAS

UNAUDITED INTERIM FINANCIAL STATEMENTS

Monthly Report Summary

**October
FISCAL YEAR 2019**



Henderson County Auditor's Report
October 2019
Fiscal Year 2019

Benchmark for 10 Months = **0.83**

	FY2020 Budget	YTD Rev/Exp as of 10/31/2019	% of Budget Received/ Used	Prior Year YTD	Increase/ (Decrease) from Prior Year
General Fund Revenues					
AD VALOREM TAXES	23,363,320.00	24,554,647.50	1.05	22,398,401.94	0.10
PENALTIES AND INTEREST	600,000.00	397,668.82	0.66	430,910.38	(0.08)
MIXED DRINKS (STATE)	112,000.00	111,352.27	0.99	105,883.58	0.05
INTERGOVERNMENTAL	1,859,311.00	1,378,095.89	0.74	1,427,672.57	(0.03)
SECURITY FEES	45,000.00	33,014.63	0.73	36,034.12	(0.08)
OFFICIAL'S FEES	2,379,700.00	1,964,981.16	0.83	1,791,101.81	0.10
OTHER FEES	64,000.00	51,876.25	0.81	57,187.98	(0.09)
FINES AND FORFEITURES	650,000.00	464,486.98	0.71	484,361.42	(0.04)
BOND FORFEITURES	30,000.00	26,704.05	0.89	33,182.34	(0.20)
INTEREST EARNINGS	514,465.00	593,951.24	1.15	435,242.23	0.36
ASSET AND REIMBURSEMENT INCOME	177,500.00	180,968.56	1.02	109,991.58	0.65
OTHER REVENUES	20,600.00	18,082.39	0.88	16,812.94	0.08
MISCELLANEOUS INCOME	87,000.00	65,280.50	0.75	60,996.52	0.07
TRANSFERS	2,795,726.00	(213,800.00)	(0.08)	(247,300.00)	(0.14)
	32,698,622.00	29,627,310.24	0.91	27,140,479.41	0.09

Henderson County Auditor's Report
October 2019
Fiscal Year

Benchmark for 10 Months = **0.83**

	FY2020 Budget	YTD Rev/Exp as of 10/31/2019	% of Budget Received/Used	Prior Year YTD	Increase/(Decrease) from Prior Year
General Fund Expenditures					
COUNTY JUDGE	289,450.00	223,856.75	0.77	190,675.93	0.17
GENERAL OPERATIONS-DEPT	4,370,303.00	3,622,743.83	0.83	3,049,814.56	0.19
JUVENILE- GENERAL COUNTY	180,000.00	169,624.73	0.94	154,844.12	0.10
GENERAL INFORMATION SYSTEMS	641,576.00	457,627.52	0.71	478,693.18	(0.04)
COUNTY CLERK	815,427.00	616,068.60	0.76	602,142.49	0.02
CO. CLERK RECORDS MGMT.	26,531.00	4,608.80	0.17	10,908.80	(0.58)
ELECTIONS ADMINISTRATION	478,617.00	299,293.27	0.63	355,087.01	(0.16)
VETERANS SERVICE	2,872.00	3,364.39	1.17	13,066.84	(0.74)
COUNTY COURT AT LAW	384,647.00	302,176.78	0.79	297,075.63	0.02
COUNTY COURT AT LAW 2	403,751.00	311,929.94	0.77	307,714.67	0.01
DISTRICT COURT	41,607.00	58,514.12	1.41	34,454.36	0.70
INDIGENT DEFENSE	75,255.00	60,639.50	0.81	59,920.12	0.01
3RD DISTRICT COURT	158,423.00	119,943.91	0.76	118,664.90	0.01
173RD DISTRICT COURT	254,960.00	191,698.97	0.75	195,052.95	(0.02)
392ND DISTRICT COURT	268,229.00	224,153.31	0.84	209,175.65	0.07
INDIGENT DEFENSE DISC GRANT	2,736.00	2,025.72	0.74	2,051.46	(0.01)
DISTRICT CLERK	706,921.00	540,216.71	0.76	491,659.74	0.10
DIST CLERK RECORDS MGMT	10,500.00	0.00	0.00	0.00	N/A
JP PREC #1	188,372.00	147,624.46	0.78	135,825.41	0.09
JP PREC #2	194,719.00	153,610.04	0.79	148,936.90	0.03
JP PREC #3	141,249.00	110,759.09	0.78	107,785.08	0.03
JP PREC #4	141,720.00	114,892.28	0.81	109,558.88	0.05
JP PREC #5	187,729.00	139,498.90	0.74	141,018.42	(0.01)
JP TECHNOLOGY FUND	11,386.00	3,912.12	0.34	5,218.80	(0.25)
ARRAIGNMENTS	9,841.00	5,979.27	0.61	5,668.25	0.05
COUNTY ATTORNEY	1,071,926.00	799,301.08	0.75	773,795.20	0.03
COUNTY ATTORNEY COLLECTIONS	285,735.00	208,008.99	0.73	175,901.70	0.18
DISTRICT ATTORNEY	1,365,604.00	1,039,927.72	0.76	987,926.17	0.05
D.A. CAPITAL CASES	398,800.00	154,444.70	0.39	95,166.29	0.62
COUNTY AUDITOR	713,721.00	548,784.64	0.77	494,568.37	0.11
IT OPERATIONS	318,849.00	231,592.58	0.73	210,974.70	0.10
COUNTY TREASURER	227,767.00	179,023.59	0.79	172,721.99	0.04
TAX ASSESSOR/COLL	894,537.00	677,528.73	0.76	675,578.08	0.00
MAINTENANCE DEPT	563,247.00	401,238.61	0.71	374,068.72	0.07

Henderson County Auditor's Report
October 2019
Fiscal Year

Benchmark for 10 Months = **0.83**

	FY2020 Budget	YTD Rev/Exp as of 10/31/2019	% of Budget Received/ Used	Prior Year YTD	Increase/ (Decrease) from Prior Year
COURTHOUSE	186,774.00	153,048.45	0.82	99,406.38	0.54
JUDICIAL COMPLEX	61,094.00	32,914.79	0.54	39,309.84	(0.16)
JUSTICE CENTER	489,940.00	402,603.08	0.82	506,290.69	(0.20)
LARKIN STREET BUILDINGS	81,278.00	72,306.51	0.89	23,849.04	2.03
LIBRARY BUILDING	23,710.00	16,313.39	0.69	15,245.98	0.07
SENIOR CITIZENS BUILDING	23,208.00	15,373.46	0.66	12,259.90	0.25
CHANDLER SUB STATION	10,528.00	7,695.29	0.73	10,406.32	(0.26)
MALAKOFF SUB-STATION	49,017.00	47,220.66	0.96	8,077.52	4.85
MAINTENANCE SHOP	3,301.00	1,785.88	0.54	2,359.85	(0.24)
COURTHOUSE ANNEX	213,250.00	164,186.75	0.77	45,059.62	2.64
POYNOR SUB STATION	4,000.00	2,301.65	0.58	2,531.68	(0.09)
CONSTABLES	7,262.00	0.00	0.00	0.00	N/A
CONSTABLE PCT 1	75,160.00	56,700.41	0.75	83,923.11	(0.32)
CONSTABLE PCT 2	76,216.00	58,223.29	0.76	56,986.47	0.02
CONSTABLE PCT 3	73,796.00	56,589.52	0.77	56,167.36	0.01
CONSTABLE PCT 4	68,796.00	52,261.57	0.76	51,426.77	0.02
CONSTABLE PCT 5	74,036.00	56,849.18	0.77	83,818.80	(0.32)
CONSTABLE 1 LEOSE	660.00	100.00	0.15	609.71	(0.84)
CONSTABLE 2 LEOSE	660.00	0.00	0.00	1,036.05	(1.00)
CONSTABLE 3 LEOSE	660.00	0.00	0.00	1,033.80	(1.00)
CONSTABLE 4 LEOSE	960.00	761.20	0.79	1,379.89	(0.45)
CONSTABLE 5 LEOSE	660.00	0.00	0.00	600.81	(1.00)
FIRE MARSHAL LEOSE	850.00	867.30	1.02	0.00	N/A
SHERIFF'S OFFICE	6,989,994.00	5,759,699.64	0.82	3,913,635.90	0.47
SHERIFF'S OFFICE LEOSE	17,683.00	2,120.13	0.12	572.80	2.70
BULLET PROOF VEST GRANT	0.00	0.00	N/A	12,299.98	(1.00)
SHERIFF'S OFFICE JAIL OPS	6,564,182.00	4,921,724.92	0.75	4,711,505.05	0.04
JUVENILE COUNTY FUNDED	388,307.00	285,380.84	0.73	398,274.13	(0.28)
EMERGENCY MGMT	84,531.00	64,263.14	0.76	60,945.68	0.05
FIRE MARSHAL/ENVIRON. CRIMES	411,338.00	311,899.16	0.76	236,972.58	0.32
DEPARTMENT OF PUBLIC SAFETY	109,385.00	77,213.50	0.71	75,986.07	0.02
HEALTH CARE COORD.	73,732.00	14,615.40	0.20	61,088.54	(0.76)
PUBLIC LIBRARY	225,208.00	173,992.63	0.77	164,841.90	0.06
LIBRARY RESERVE	2,500.00	0.00	0.00	1,187.18	(1.00)
HISTORICAL COMMISSION	19,015.00	15,793.96	0.83	11,902.87	0.33
COUNTY EXTENSION OFFICE	199,612.00	135,963.30	0.68	148,549.00	(0.08)
HEALTHY COUNTY/VENDING MACH	4,300.00	1,609.31	0.37	468.36	2.44
	32,453,996.00	25,090,904.08	0.77	22,090,943.80	0.14

Henderson County Auditor's Report
October 2019
Fiscal Year 200

Benchmark for 10 Months = **0.83**

	FY2020 Budget	YTD Rev/Exp as of 10/31/2019	% of Budget Received/ Used	Prior Year YTD	Increase/ (Decrease) from Prior Year
Road & Bridge Revenues					
TAX REVENUES	5,164,520.00	5,262,711.40	1.02	4,693,347.28	0.12
LICENSES & PERMITS	360,000.00	360,546.76	1.00	360,059.01	0.00
INTERGOVERNMENTAL REVENUE	141,583.00	152,165.10	1.07	146,756.51	0.04
TAX COLLECTOR \$10 REG FEE	800,000.00	699,340.00	0.87	688,420.00	0.02
CULVERT SALES	0.00	0.00	N/A	0.00	N/A
WASTE COLLECTION	425,000.00	395,085.00	0.93	359,015.30	0.10
INTEREST INCOME	28,000.00	0.00	0.00	0.00	N/A
MISCELLANEOUS INCOME	62,514.38	62,514.38	0.00	178,071.04	(0.65)
TRANSFERS	416,800.00	16,800.00	0.04	16,800.00	0.00
	7,398,417.38	6,949,162.64	0.94	6,442,469.14	0.08
Road & Bridge Expenditures					
ROAD & BRIDGE SPECIAL	44,812.00	20,701.38	0.46	26,535.57	(0.22)
ROAD & BRIDGE PRECINCT 1	1,700,816.49	1,228,169.56	0.72	1,326,454.30	(0.07)
ROAD & BRIDGE PRECINCT 2	1,769,779.00	1,205,484.85	0.68	1,175,236.00	0.03
ROAD & BRIDGE PRECINCT 3	1,737,208.67	1,395,401.83	0.80	1,264,483.65	0.10
ROAD & BRIDGE PRECINCT 4	1,760,510.22	1,320,853.97	0.75	1,209,665.41	0.09
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	68,919.93	(1.00)
PRECINCT 3, LATERAL ROAD	13,000.00	103,134.75	7.93	69,209.36	0.49
PRECINCT 4, LATERAL ROAD	13,000.00	0.00	0.00	91,178.62	(1.00)
WASTE MANAGEMENT	333,291.00	275,623.43	0.83	271,566.08	0.01
	7,398,417.38	5,549,369.77	0.75	5,503,248.92	0.01

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

Benchmark for 10 Months = **0.83**

	FY2020 Budget	YTD Rev/Exp as of 10/31/2019	% of Budget Received/ Used	Prior Year YTD	Increase/ (Decrease) from Prior Year
Juvenile (September 2019-August 2020) *					
INTERGOVERNMENTAL REVENUE	394,633.50	101,448.00	0.26	65,225.00	0.56
PROBATION FEES	0.00	641.00	(1.00)	345.00	0.86
INTEREST INCOME	0.00	0.00	N/A	0.00	N/A
JUVENILE STATE FUNDED GRANT A	(383,101.00)	(45,742.68)	0.12	(9,000.00)	4.08
JUV GRANT R - MENTAL HEALTH	(11,532.50)	0.00	0.00	(538.54)	(1.00)
	0.00	56,346.32		56,031.46	
CWM Library Revenues					
INTERGOVERNMENTAL REVENUE	0.00	0.00	N/A	(431.88)	(1.00)
LIBRARY FEES	14,100.00	11,711.24	0.83	8,856.26	0.32
CONTRIBUTIONS	15,000.00	17,163.66	1.14	18,521.24	(0.07)
LIBRARY	(12,000.00)	0.00	0.00	0.00	N/A
CLINT W. MURCHISON/PUBLIC LIB	(41,100.00)	(26,102.48)	0.64	(26,718.99)	(0.02)
	(24,000.00)	2,772.42		226.63	
Law Library					
LAW LIBRARY FEES	26,000.00	23,232.19	0.89	23,647.76	(0.02)
TRANSFERS	0.00	0.00	N/A	0.00	N/A
LAW LIBRARY	(24,000.00)	(26,962.17)	1.12	(23,120.89)	0.17
	2,000.00	(3,729.98)		526.87	
County Atty-Hot Check Revenue					
CO ATTY FEES	15,000.00	3,984.84	0.27	3,843.33	0.04
MISCELLANEOUS INCOME	1,260.00	1,477.01	1.17	1,795.01	(0.18)
TRANSFERS	7,985.00	0.00	0.00	0.00	N/A
COUNTY ATTY HOT CHECK FUND	(24,245.00)	(6,270.74)	0.26	(10,601.38)	(0.41)
	0.00	(808.89)		(4,963.04)	
Co Atty Pretrial Intervention Revenue					
PTI FEES	8,000.00	41,434.47	5.18	16,165.90	1.56
TRANSFERS	4,150.00	0.00	0.00	0.00	N/A
COUNTY ATTORNEY	(12,150.00)	(9,060.81)	0.75	0.00	N/A
	0.00	32,373.66		16,165.90	
Jury					
INTERGOVERNMENTAL REVENUE	23,000.00	19,050.00	0.83	25,602.00	(0.26)
MISCELLANEOUS INCOME	100.00	344.81	3.45	244.70	0.41
TRANSFERS	69,400.00	40,000.00	0.58	55,000.00	(0.27)
JURY FUND COUNTY COURT	(20,000.00)	(5,970.00)	0.30	(16,170.00)	(0.63)
JURY FUND DISTRICT COURT	(72,500.00)	(49,027.98)	0.68	(65,520.80)	(0.25)
	0.00	4,396.83		(844.10)	

Henderson County Auditor's Report
October 2019
Fiscal Year 261

Benchmark for 10 Months = **0.83**

	FY2020 Budget	YTD Rev/Exp as of 10/31/2019	% of Budget Received/ Used	Prior Year YTD	Increase/ (Decrease) from Prior Year
Law Enforcement					
FINES & FORFEITURES	62,550.00	4,683.98	0.07	25,761.31	(0.82)
MISCELLANEOUS INCOME	0.00	0.51	(1.00)	13.25	(0.96)
TRANSFERS	0.00	0.00	N/A	0.00	N/A
LAW ENFORCEMENT-DA	(21,173.00)	(32,639.36)	1.54	(17,566.60)	0.86
FINES & FORFEITURES	47,470.00	1,171.00	0.02	45,410.61	(0.97)
MISCELLANEOUS INCOME	100.00	0.00	0.00	24.25	(1.00)
LAW ENFORCEMENT: SHERIFF	(28,575.00)	(49,004.58)	1.71	(30,598.94)	0.60
	60,372.00	(75,788.45)		23,043.88	
Bail Bond Board					
TAX REVENUES	0.00	0.00	N/A	0.00	N/A
FILING/APP/AGENT FEES	4,000.00	6,075.00	1.52	725.00	7.38
TRANSFERS	0.00	0.00	N/A	0.00	N/A
BAIL BOND BOARD	(3,000.00)	(478.84)	0.16	(225.87)	1.12
	1,000.00	5,596.16		499.13	
Animal Shelter					
INTERGOVERNMENTAL REVENUE	71,000.00	71,125.00	1.00	(54,250.00)	(2.31)
SHELTER FEES	30,000.00	39,699.36	1.32	(27,988.51)	(2.42)
TRANSFERS	0.00	0.00	N/A	0.00	N/A
MISCELLANEOUS	0.00	0.00	N/A	(0.37)	(1.00)
TRANSFERS	241,614.00	132,000.00	0.55	(150,500.00)	(1.88)
ANIMAL SHELTER	(342,459.00)	(231,278.77)	0.68	222,065.85	(2.04)
	155.00	11,545.59		(10,673.03)	

Henderson County Auditor's Report
October 2019
Fiscal Year 800

Benchmark for 10 Months = **0.83**

	FY2020 Budget	YTD Rev/Exp as of 10/31/2019	% of Budget Received/ Used	Prior Year YTD	Increase/ (Decrease) from Prior Year
Fair Park					
<u>Fair Park Operating</u>					
CONTRIBUTIONS	11,500.00	10,500.00	0.91	23,500.00	(0.55)
RENTAL/FEES	177,500.00	159,645.00	0.90	156,381.00	0.02
SHAVINGS	50,000.00	43,657.00	0.87	44,191.50	(0.01)
MISC INCOME	2,000.00	0.00	0.00	20.00	(1.00)
OPERATING TRANSFERS	101,025.00	25,000.00	0.25	25,000.00	0.00
FAIR PARK OPERATIONS	(352,304.00)	(249,108.23)	0.71	(234,493.57)	0.06
	(10,279.00)	(10,306.23)		14,598.93	
<u>Fair Park Growth & Development</u>					
HOTEL/MOTEL TAX	130,000.00	97,179.85	0.75	93,295.47	0.04
CONTRIBUTIONS	45,000.00	40,060.00	0.89	21,892.19	0.83
OPERATING TRANSFER	193,332.00	0.00	0.00	0.00	N/A
FAIR PARK GROWTH/DEV	(368,332.00)	(89,603.05)	0.24	(109,504.50)	(0.18)
	0.00	47,636.80		5,683.16	
<u>Fair Park Concessions</u>					
FAIRGROUNDS	125,000.00	112,074.57	0.90	108,236.25	0.04
TRANSFERS	20,000.00	0.00	0.00	0.00	N/A
FAIR PARK CONCESSIONS	(104,606.00)	(83,131.06)	0.79	(90,653.84)	(0.08)
	40,394.00	28,943.51		17,582.04	

*Juvenile's Fiscal Year is September - August. September 2019 started their new Fiscal Year. The figures above reflect the 2020 budget, expenses and revenues.

Henderson County Auditor's Report
October 2019
Fiscal Year 2019
Cash Report

Account Number	Description	Month Actual	YTD Actual
General Fund			
100-10100-000	CASH IN BANK	(650,996.85)	16,342,977.09
150-10100-000	CASH IN BANK	3,624.02	714,756.29
200-10100-000	CASH IN BANK	(313,417.58)	1,192,803.04
* 210-10100-000	CASH IN BANK	(63,334.93)	113,271.32
* 215-10100-000	CASH IN BANK	0.00	78,867.18
230-10100-000	CASH IN BANK	(1,748.73)	14,525.87
240-10100-000	CASH IN BANK	70.40	66,456.68
243-10100-000	CASH IN BANK	3,090.02	63,505.89
245-10100-000	CASH IN BANK	0.00	0.00
260-10100-000	CASH IN BANK	(9,207.77)	291,118.36
261-10100-000	CASH IN BANK	(2,619.00)	126,273.49
263-10100-000	CASH IN BANK	12,474.68	297,118.46
270-10100-000	CASH IN BANK	0.00	72,855.79
280-10100-000	CASH IN BANK	1,834.78	37,262.77
290-10100-000	CASH IN BANK	26,529.74	1,613.82
800-10100-000	CASH IN BANK	(11,191.21)	(19,677.24)
810-10100-000	CASH IN BANK	7,756.64	258,606.33
820-10100-000	CASH IN BANK	1,848.00	27,543.90
CSCD *			
220-10100-000	CASH IN BANK	(29,248.72)	296,133.89
222-10100-000	CASH IN BANK	2,011.48	592,530.55
Jury			
250-10100-000	CASH IN BANK	(2,136.45)	12,889.65
Payroll A/P			
980-10100-000	CASH IN BANK	(297,799.53)	(272,000.19)
990-10100-000	CASH IN BANK	(362,031.78)	(286,648.60)
Time Deposit			
100-11000-000	TIME DEPOSITS	0.00	2,214,190.67
200-11000-000	TIME DEPOSITS	0.00	1,915,447.24
		(1,684,492.79)	24,152,422.25

* CSCD & Juvenile - FY is September - August, figures above reflect this.

Henderson County Auditor's Report
October 2019
Fiscal Year
Cash Report

	DESCRIPTION	MONTH ACTUAL	YTD ACTUAL
GENERAL FUND	CASH IN BANK	(995,287.79)	19,679,879.04
CSCD	CASH IN BANK	(27,237.24)	888,664.44
JURY	CASH IN BANK	(2,136.45)	12,889.65
PAYROLL A/P CLEARING	CASH IN BANK	(659,831.31)	(558,648.79)
TIME DEPOSIT	TIME DEPOSITS	0.00	4,129,637.91