

# **HENDERSON COUNTY, TEXAS**

## **UNAUDITED INTERIM FINANCIAL STATEMENTS**

### **Monthly Report Summary**

**May  
FISCAL YEAR 2019**



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

Benchmark for 5 Months = **0.42**

	FY2019 Budget	YTD Rev/Exp as of 5/31/2019	% of Budget Received/ Used	Prior Year YTD	Increase/ (Decrease) from Prior Year
<b>General Fund Revenues</b>					
AD VALOREM TAXES	23,363,320.00	22,306,399.78	0.95	10,368,738.39	1.15
PENALTIES AND INTEREST	600,000.00	212,923.43	0.35	236,647.13	(0.10)
MIXED DRINKS (STATE)	112,000.00	64,356.26	0.57	34,705.90	0.85
INTERGOVERNMENTAL	1,859,311.00	515,124.09	0.28	564,013.26	(0.09)
SECURITY FEES	45,000.00	17,301.24	0.38	17,920.24	(0.03)
OFFICIAL'S FEES	2,379,700.00	1,132,110.18	0.48	910,004.05	0.24
OTHER FEES	64,000.00	24,043.78	0.38	26,015.78	(0.08)
FINES AND FORFEITURES	650,000.00	230,136.40	0.35	216,846.44	0.06
BOND FORFEITURES	30,000.00	10,715.73	0.36	14,571.85	(0.26)
INTEREST EARNINGS	514,465.00	364,670.09	0.71	208,345.01	0.75
ASSET AND REIMBURSEMENT INCOME	177,500.00	95,184.63	0.54	19,738.82	3.82
OTHER REVENUES	20,600.00	9,656.56	0.47	8,164.20	0.18
MISCELLANEOUS INCOME	87,000.00	31,069.02	0.36	11,398.84	1.73
TRANSFERS	2,795,726.00	(61,800.00)	(0.02)	(87,300.00)	(0.29)
	<b>32,698,622.00</b>	<b>24,951,891.19</b>	<b>0.76</b>	<b>12,549,809.91</b>	<b>0.99</b>

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	FY2019 Budget	YTD Rev/Exp as of 5/31/2019	% of Budget Received/ Used	Prior Year YTD	Increase/ (Decrease) from Prior Year
<b>General Fund Expenditures</b>					
COUNTY JUDGE	289,450.00	115,854.70	0.40	99,447.49	0.16
GENERAL OPERATIONS-DEPT	6,171,354.00	2,320,835.79	0.38	1,642,851.80	0.41
JUVENILE- GENERAL COUNTY	180,000.00	55,375.28	0.31	68,687.02	(0.19)
GENERAL INFORMATION SYSTEMS	641,576.00	205,156.63	0.32	167,625.17	0.22
COUNTY CLERK	815,427.00	309,874.32	0.38	287,659.91	0.08
CO. CLERK RECORDS MGMT.	26,531.00	2,304.40	0.09	2,304.40	0.00
ELECTIONS ADMINISTRATION	421,102.00	120,382.69	0.29	169,733.15	(0.29)
VETERANS SERVICE	2,872.00	2,868.80	1.00	8,025.10	(0.64)
COUNTY COURT AT LAW	384,647.00	154,559.84	0.40	141,161.76	0.09
COUNTY COURT AT LAW 2	403,443.00	160,629.75	0.40	142,687.62	0.13
DISTRICT COURT	41,607.00	39,514.12	0.95	15,154.20	1.61
INDIGENT DEFENSE	75,255.00	29,568.03	0.39	34,211.47	(0.14)
3RD DISTRICT COURT	158,423.00	60,296.53	0.38	55,492.08	0.09
173RD DISTRICT COURT	254,960.00	95,970.96	0.38	94,007.46	0.02
392ND DISTRICT COURT	268,229.00	107,148.24	0.40	97,917.19	0.09
INDIGENT DEFENSE DISC GRANT	2,736.00	886.02	0.32	1,139.70	(0.22)
DISTRICT CLERK	706,921.00	276,489.64	0.39	234,653.18	0.18
DIST CLERK RECORDS MGMT	10,500.00	0.00	0.00	0.00	N/A
JP PREC #1	188,372.00	74,939.82	0.40	64,737.17	0.16
JP PREC #2	194,519.00	78,671.62	0.40	70,573.72	0.11
JP PREC #3	141,249.00	56,730.09	0.40	50,628.51	0.12
JP PREC #4	141,720.00	58,402.62	0.41	51,532.18	0.13
JP PREC #5	187,729.00	70,382.44	0.37	68,093.49	0.03
JP TECHNOLOGY FUND	11,386.00	2,659.04	0.23	4,025.21	(0.34)
ARRAIGNMENTS	9,841.00	3,059.02	0.31	2,670.18	0.15
COUNTY ATTORNEY	1,016,364.00	397,806.56	0.39	335,618.40	0.19
COUNTY ATTORNEY COLLECTIONS	285,735.00	120,841.66	0.42	86,507.22	0.40
DISTRICT ATTORNEY	1,421,166.00	535,485.28	0.38	474,455.42	0.13
D.A. CAPITAL CASES	398,800.00	88,956.75	0.22	45,189.40	0.97
COUNTY AUDITOR	713,721.00	277,859.28	0.39	223,279.85	0.24
IT OPERATIONS	318,849.00	117,619.81	0.37	94,131.16	0.25
COUNTY TREASURER	227,767.00	89,216.15	0.39	80,640.21	0.11
TAX ASSESSOR/COLL	894,537.00	331,562.08	0.37	307,293.48	0.08
MAINTENANCE DEPT	563,447.00	189,351.85	0.34	172,682.82	0.10

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	FY2019 Budget	YTD Rev/Exp as of 5/31/2019	% of Budget Received/ Used	Prior Year YTD	Increase/ (Decrease) from Prior Year
COURTHOUSE	186,774.00	98,069.44	0.53	44,282.85	1.21
JUDICIAL COMPLEX	61,402.00	12,681.51	0.21	20,097.72	(0.37)
JUSTICE CENTER	491,750.00	160,714.33	0.33	222,327.59	(0.28)
LARKIN STREET BUILDINGS	31,500.00	11,906.56	0.38	12,797.87	(0.07)
LIBRARY BUILDING	21,900.00	5,811.62	0.27	7,187.40	(0.19)
SENIOR CITIZENS BUILDING	23,208.00	10,021.96	0.43	6,115.77	0.64
CHANDLER SUB STATION	10,528.00	3,477.22	0.33	6,174.20	(0.44)
MALAKOFF SUB-STATION	12,790.00	8,468.24	0.66	4,263.17	0.99
MAINTENANCE SHOP	3,750.00	1,135.10	0.30	964.73	0.18
COURTHOUSE ANNEX	90,000.00	18,597.82	0.21	18,745.65	(0.01)
POYNOR SUB STATION	4,000.00	939.30	0.23	1,216.92	(0.23)
CONSTABLES	7,965.00	0.00	0.00	0.00	N/A
CONSTABLE PCT 1	75,160.00	28,755.62	0.38	26,596.74	0.08
CONSTABLE PCT 2	75,513.00	29,565.70	0.39	26,894.32	0.10
CONSTABLE PCT 3	73,796.00	28,651.77	0.39	26,185.07	0.09
CONSTABLE PCT 4	68,796.00	26,507.37	0.39	23,945.75	0.11
CONSTABLE PCT 5	74,036.00	28,588.82	0.39	26,088.63	0.10
CONSTABLE 1 LEOSE	660.00	100.00	0.15	0.00	N/A
CONSTABLE 2 LEOSE	660.00	0.00	0.00	457.35	(1.00)
CONSTABLE 3 LEOSE	660.00	0.00	0.00	392.63	(1.00)
CONSTABLE 4 LEOSE	960.00	761.20	0.79	864.49	(0.12)
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	2,228,946.02	0.41	1,764,692.41	0.26
SHERIFF'S OFFICE LEOSE	17,683.00	30.00	0.00	0.00	N/A
BULLET PROOF VEST GRANT	0.00	0.00	N/A	1,499.98	(1.00)
SHERIFF'S OFFICE JAIL OPS	6,671,182.00	2,479,663.21	0.37	2,235,403.78	0.11
JUVENILE COUNTY FUNDED	388,307.00	147,496.75	0.38	179,487.33	(0.18)
EMERGENCY MGMT	84,531.00	32,526.29	0.38	29,140.46	0.12
FIRE MARSHAL/ENVIRON. CRIMES	376,608.00	137,222.15	0.36	128,283.36	0.07
DEPARTMENT OF PUBLIC SAFETY	109,385.00	38,884.57	0.36	35,249.76	0.10
HEALTH CARE COORD.	73,732.00	7,461.25	0.10	29,084.55	(0.74)
PUBLIC LIBRARY	225,208.00	86,944.48	0.39	81,411.53	0.07
LIBRARY RESERVE	2,500.00	0.00	0.00	0.00	N/A
HISTORICAL COMMISSION	19,015.00	9,816.54	0.52	5,100.78	0.92
COUNTY EXTENSION OFFICE	199,612.00	72,682.08	0.36	70,682.42	0.03
HEALTHY COUNTY/VENDING MACH	4,300.00	594.62	0.14	680.35	(0.13)
	<b>32,453,996.00</b>	<b>12,270,940.39</b>	<b>0.38</b>	<b>10,435,157.89</b>	<b>0.18</b>

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<b>Road &amp; Bridge Revenues</b>					
TAX REVENUES	5,164,520.00	4,778,796.80	0.93	2,176,043.71	1.20
LICENSES & PERMITS	360,000.00	360,546.76	1.00	360,059.01	0.00
INTERGOVERNMENTAL REVENUE	141,583.00	44,329.59	0.31	42,467.21	0.04
TAX COLLECTOR \$10 REG FEE	800,000.00	353,120.00	0.44	351,640.00	0.00
CULVERT SALES	0.00	0.00	N/A	0.00	N/A
WASTE COLLECTION	425,000.00	180,541.00	0.42	173,746.80	0.04
INTEREST INCOME	28,000.00	0.00	0.00	0.00	N/A
MISCELLANEOUS INCOME	0.00	10,491.82	(1.00)	75,908.19	(0.86)
TRANSFERS	416,800.00	16,800.00	0.04	16,800.00	0.00
	<b>7,335,903.00</b>	<b>5,744,625.97</b>	<b>0.78</b>	<b>3,196,664.92</b>	<b>0.80</b>
<b>Road &amp; Bridge Expenditures</b>					
ROAD & BRIDGE SPECIAL	44,812.00	9,313.99	0.21	16,119.86	(0.42)
ROAD & BRIDGE PRECINCT 1	1,726,183.00	536,803.98	0.31	781,844.53	(0.31)
ROAD & BRIDGE PRECINCT 2	1,726,717.00	577,418.69	0.33	388,905.98	0.48
ROAD & BRIDGE PRECINCT 3	1,726,450.00	427,805.19	0.25	402,607.39	0.06
ROAD & BRIDGE PRECINCT 4	1,726,450.00	540,055.42	0.31	276,899.88	0.95
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	110,200.63	0.33	122,717.60	(0.10)
	<b>7,335,903.00</b>	<b>2,201,597.90</b>	<b>0.30</b>	<b>1,989,095.24</b>	<b>0.11</b>

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<b>Juvenile</b>					
INTERGOVERNMENTAL REVENUE	391,345.00	163,061.00	0.42	170,894.00	(0.05)
PROBATION FEES	0.00	939.00	(1.00)	1,685.00	(0.44)
INTEREST INCOME	0.00	0.00	N/A	0.00	N/A
JUVENILE STATE FUNDED GRANT A	(382,955.00)	(106,796.05)	0.28	(130,820.44)	(0.18)
JUV GRANT N - MENTAL HEALTH	(8,390.00)	(3,592.70)	0.43	(2,154.16)	0.67
	<b>0.00</b>	<b>53,611.25</b>		<b>39,604.40</b>	
<b>CWM Library Revenues</b>					
INTERGOVERNMENTAL REVENUE	0.00	0.00	N/A	0.00	N/A
LIBRARY FEES	14,100.00	5,388.61	0.38	3,746.16	0.44
CONTRIBUTIONS	15,000.00	16,576.64	1.11	3,200.47	4.18
LIBRARY	(12,000.00)	0.00	0.00	0.00	N/A
CLINT W. MURCHISON/PUBLIC LIB	(41,100.00)	(13,971.62)	0.34	(13,853.90)	0.01
	<b>(24,000.00)</b>	<b>7,993.63</b>		<b>(6,907.27)</b>	
<b>Law Library</b>					
LAW LIBRARY FEES	26,000.00	11,530.32	0.44	11,135.52	0.04
TRANSFERS	0.00	0.00	N/A	0.00	N/A
LAW LIBRARY	(24,000.00)	(11,468.39)	0.48	(8,800.84)	0.30
	<b>2,000.00</b>	<b>61.93</b>		<b>2,334.68</b>	
<b>County Atty-Hot Check Revenue</b>					
CO ATTY FEES	15,000.00	1,485.03	0.10	2,212.84	(0.33)
MISCELLANEOUS INCOME	1,260.00	900.35	0.71	1,032.33	(0.13)
TRANSFERS	7,985.00	0.00	0.00	0.00	N/A
COUNTY ATTY HOT CHECK FUND	(24,245.00)	(2,793.15)	0.12	(4,263.67)	(0.34)
	<b>0.00</b>	<b>(407.77)</b>		<b>(1,018.50)</b>	
<b>Co Atty Pretrial Intervention Revenue</b>					
PTI FEES	8,000.00	19,837.46	2.48	6,687.81	1.97
TRANSFERS	4,150.00	0.00	0.00	0.00	N/A
COUNTY ATTORNEY	(12,150.00)	(4,618.94)	0.38	0.00	N/A
	<b>0.00</b>	<b>15,218.52</b>		<b>6,687.81</b>	
<b>Jury</b>					
INTERGOVERNMENTAL REVENUE	23,000.00	12,046.00	0.52	11,152.00	0.08
MISCELLANEOUS INCOME	100.00	146.65	1.47	80.04	0.83
TRANSFERS	69,400.00	20,000.00	0.29	45,000.00	(0.56)
JURY FUND COUNTY COURT	(20,000.00)	(1,600.00)	0.08	(10,580.00)	(0.85)
JURY FUND DISTRICT COURT	(72,500.00)	(23,737.38)	0.33	(43,074.15)	(0.45)
	<b>0.00</b>	<b>6,855.27</b>		<b>2,577.89</b>	

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<b>Law Enforcement</b>					
FINES & FORFEITURES	62,550.00	402.75	0.01	12,713.31	(0.97)
MISCELLANEOUS INCOME	0.00	0.51	(1.00)	4.66	(0.89)
TRANSFERS	0.00	0.00	N/A	0.00	N/A
LAW ENFORCEMENT-DA	(21,173.00)	(19,702.32)	0.93	(7,092.43)	1.78
FINES & FORFEITURES	47,470.00	0.00	0.00	12,931.95	(1.00)
MISCELLANEOUS INCOME	100.00	0.00	0.00	4.21	(1.00)
LAW ENFORCEMENT: SHERIFF	(28,575.00)	(37,291.96)	1.31	(14,698.68)	1.54
	<b>60,372.00</b>	<b>(56,591.02)</b>		<b>3,863.02</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	625.00	0.16	25.00	24.00
TRANSFERS	0.00	0.00	N/A	0.00	N/A
BAIL BOND BOARD	(3,000.00)	(286.80)	0.10	0.00	N/A
	<b>1,000.00</b>	<b>338.20</b>		<b>25.00</b>	
<b>Animal Shelter</b>					
INTERGOVERNMENTAL REVENUE	71,000.00	37,875.00	0.53	(33,500.00)	(2.13)
SHELTER FEES	30,000.00	20,512.36	0.68	(8,080.00)	(3.54)
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	0.00	0.00	(500.00)	(1.00)
ANIMAL SHELTER	(342,459.00)	(130,039.64)	0.38	96,611.69	(2.35)
	<b>155.00</b>	<b>(71,652.28)</b>		<b>54,531.32</b>	

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<b>Fair Park</b>					
<b><u>Fair Park Operating</u></b>					
CONTRIBUTIONS	11,500.00	8,500.00	0.74	12,000.00	(0.29)
RENTAL/FEES	177,500.00	63,800.00	0.36	62,791.00	0.02
SHAVINGS	50,000.00	18,608.00	0.37	17,977.50	0.04
MISC INCOME	2,000.00	0.00	0.00	0.00	N/A
OPERATING TRANSFERS	101,025.00	25,000.00	0.25	25,000.00	0.00
FAIR PARK OPERATIONS	(352,304.00)	(110,533.53)	0.31	(104,413.45)	0.06
	<b>(10,279.00)</b>	<b>5,374.47</b>		<b>13,355.05</b>	
<b><u>Fair Park Growth &amp; Development</u></b>					
HOTEL/MOTEL TAX	130,000.00	33,635.45	0.26	34,261.68	(0.02)
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)	(85,649.25)	0.23	(16,936.44)	4.06
	<b>0.00</b>	<b>(52,013.80)</b>		<b>17,325.24</b>	
<b><u>Fair Park Concessions</u></b>					
FAIRGROUNDS	125,000.00	55,217.00	0.44	54,260.75	0.02
TRANSFERS	20,000.00	0.00	0.00	0.00	N/A
FAIR PARK CONCESSIONS	(104,606.00)	(40,900.72)	0.39	(38,595.99)	0.06
	<b>40,394.00</b>	<b>14,316.28</b>		<b>15,664.39</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	(1,685,985.49)	25,094,106.66
150-10100-000	CASH IN BANK	12,513.14	667,994.32
200-10100-000	CASH IN BANK	(264,436.87)	3,460,913.96
210-10100-000	CASH IN BANK	11,692.46	128,571.93
215-10100-000	CASH IN BANK	0.00	77,317.47
230-10100-000	CASH IN BANK	(2,340.92)	20,367.24
240-10100-000	CASH IN BANK	(149.10)	66,857.80
243-10100-000	CASH IN BANK	4,066.90	46,350.75
245-10100-000	CASH IN BANK	0.00	0.00
260-10100-000	CASH IN BANK	(5,691.94)	295,436.17
261-10100-000	CASH IN BANK	(7,008.96)	136,815.11
263-10100-000	CASH IN BANK	(84.81)	289,001.68
270-10100-000	CASH IN BANK	0.00	17,597.83
280-10100-000	CASH IN BANK	193.88	41,054.68
290-10100-000	CASH IN BANK	(28,183.03)	(75,375.36)
800-10100-000	CASH IN BANK	(2,535.96)	(252.01)
810-10100-000	CASH IN BANK	10,463.91	200,148.30
820-10100-000	CASH IN BANK	(7,924.05)	13,323.22
<b>CSCD</b>			
220-10100-000	CASH IN BANK	(54,163.76)	201,390.76
222-10100-000	CASH IN BANK	1,929.61	621,782.80
<b>Jury</b>			
250-10100-000	CASH IN BANK	6,919.87	15,717.95
<b>Payroll A/P</b>			
980-10100-000	CASH IN BANK	280.97	25,202.31
990-10100-000	CASH IN BANK	335,592.67	71,974.68
<b>Time Deposit</b>			
100-11000-000	TIME DEPOSITS	23,260.44	2,190,848.91
200-11000-000	TIME DEPOSITS	0.00	1,915,447.24
		(1,651,591.04)	35,522,594.40

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	DESCRIPTION	MONTH ACTUAL	YTD ACTUAL
GENERAL FUND	CASH IN BANK	(1,965,410.84)	30,480,229.75
CSCD	CASH IN BANK	(52,234.15)	823,173.56
JURY	CASH IN BANK	6,919.87	15,717.95
PAYROLL A/P CLEARING	CASH IN BANK	335,873.64	97,176.99
TIME DEPOSIT	TIME DEPOSITS	23,260.44	4,106,296.15