

# **HENDERSON COUNTY, TEXAS**

## **UNAUDITED INTERIM FINANCIAL STATEMENTS**

### **Monthly Report Summary**

**February  
FISCAL YEAR 2021**



*Henderson County Auditor's Report*  
*February 2021*  
*Fiscal Year 2021*

Benchmark for 2 Months = **0.17**

	FY2021 Budget	YTD Rev/Exp as of 2/28/2021	% of Budget Received/ Used	Prior Year YTD	Increase/ (Decrease) from Prior Year
<b>General Fund Revenues</b>					
AD VALOREM TAXES	26,293,620.39	24,076,849.56	0.92	22,827,993.38	0.05
PENALTIES AND INTEREST	600,000.00	119,927.38	0.20	72,886.06	0.65
MIXED DRINKS (STATE)	112,000.00	13,205.84	0.12	3,150.00	3.19
INTERGOVERNMENTAL	1,549,784.72	149,705.92	0.10	93,618.35	0.60
SECURITY FEES	45,000.00	6,856.23	0.15	6,227.89	0.10
OFFICIAL'S FEES	2,441,700.00	299,137.25	0.12	247,715.36	0.21
OTHER FEES	62,000.00	5,892.18	0.10	11,604.26	(0.49)
FINES AND FORFEITURES	654,000.00	23,777.90	0.04	29,298.57	(0.19)
BOND FORFEITURES	30,000.00	2,154.65	0.07	5,959.74	(0.64)
INTEREST EARNINGS	314,465.00	35,136.98	0.11	84,970.49	(0.59)
ASSET AND REIMBURSEMENT INCOME	155,000.00	28,650.56	0.18	4,686.69	5.11
OTHER REVENUES	19,300.00	3,039.50	0.16	3,150.00	(0.04)
MISCELLANEOUS INCOME	84,500.00	(7,673.49)	(0.09)	3,872.45	(2.98)
TRANSFERS	2,637,600.00	(91,800.00)	(0.03)	(91,800.00)	0.00
	<b>34,998,970.11</b>	<b>24,664,860.46</b>	<b>0.70</b>	<b>23,303,333.24</b>	<b>0.06</b>

*Henderson County Auditor's Report  
February 2021  
Fiscal Year 2021*

Benchmark for 2 Months = 0.17

	FY2021 Budget	YTD Rev/Exp as of 2/28/2021	% of Budget Received/Used	Prior Year YTD	Increase/ (Decrease) from Prior Year
<b>General Fund Expenditures</b>					
COUNTY JUDGE	300,269.36	37,798.85	0.13	39,566.64	(0.04)
GENERAL OPERATIONS-DEPT	6,692,570.00	840,901.78	0.13	737,644.27	0.14
JUVENILE- GENERAL COUNTY	260,000.00	24,187.50	0.09	27,846.35	(0.13)
GENERAL INFORMATION SYSTEMS	641,576.00	56,394.31	0.09	34,091.47	0.65
COUNTY CLERK	831,155.17	92,815.27	0.11	114,117.71	(0.19)
CO. CLERK RECORDS MGMT.	26,531.00	921.76	0.03	921.76	0.00
ELECTIONS ADMINISTRATION	575,171.46	108,398.74	0.19	86,182.61	0.26
VETERANS SERVICE	23,711.95	2,033.87	0.09	2,543.05	(0.20)
COUNTY COURT AT LAW	437,404.11	51,640.46	0.12	55,825.17	(0.07)
COUNTY COURT AT LAW 2	466,976.86	59,729.27	0.13	60,985.31	(0.02)
DISTRICT COURT	85,607.00	925.41	0.01	2,715.41	(0.66)
INDIGENT DEFENSE	77,670.27	7,944.08	0.10	16,024.15	(0.50)
3RD DISTRICT COURT	162,659.31	19,519.45	0.12	20,061.18	(0.03)
173RD DISTRICT COURT	272,833.49	31,757.22	0.12	32,441.44	(0.02)
392ND DISTRICT COURT	287,607.30	37,225.99	0.13	39,283.05	(0.05)
COUNTY/DISTRICT TECH FUND	2,736.00	227.94	0.08	227.94	0.00
DISTRICT CLERK	728,811.68	92,695.00	0.13	93,126.36	(0.00)
DIST CLERK RECORDS MGMT	10,500.00	0.00	0.00	0.00	N/A
JP PREC #1	195,616.39	24,621.03	0.13	25,317.81	(0.03)
JP PREC #2	204,773.90	25,249.51	0.12	28,611.66	(0.12)
JP PREC #3	147,202.65	18,348.57	0.12	20,032.06	(0.08)
JP PREC #4	152,265.90	16,502.64	0.11	21,480.46	(0.23)
JP PREC #5	189,499.61	21,455.99	0.11	27,284.10	(0.21)
JP TECHNOLOGY FUND	11,386.00	1,244.47	0.11	262.50	3.74
ARRAIGNMENTS	9,869.80	778.32	0.08	938.56	(0.17)
COUNTY ATTORNEY	1,319,932.85	163,287.39	0.12	164,909.11	(0.01)
COUNTY ATTORNEY COLLECTIONS	239,745.62	29,511.45	0.12	34,438.72	(0.14)
DISTRICT ATTORNEY	1,279,072.63	147,881.66	0.12	165,682.26	(0.11)
D.A. CAPITAL CASES	396,550.00	26,373.00	0.07	38,582.90	(0.32)
COUNTY AUDITOR	725,447.13	84,569.63	0.12	97,163.21	(0.13)
IT OPERATIONS	312,756.63	41,650.86	0.13	40,237.49	0.04
COUNTY TREASURER	234,193.81	29,741.03	0.13	31,224.72	(0.05)
TAX ASSESSOR/COLL	914,653.22	110,013.35	0.12	112,642.05	(0.02)
MAINTENANCE DEPT	524,388.07	67,786.77	0.13	70,553.62	(0.04)

*Henderson County Auditor's Report*  
*February 2021*  
*Fiscal Year 2021*

Benchmark for 2 Months = **0.17**

	FY2021 Budget	YTD Rev/Exp as of 2/28/2021	% of Budget Received/ Used	Prior Year YTD	Increase/ (Decrease) from Prior Year
COURTHOUSE	193,549.00	14,235.14	0.07	13,605.43	0.05
JUDICIAL COMPLEX	82,500.00	3,426.70	0.04	3,166.51	0.08
JUSTICE CENTER	632,500.00	58,700.05	0.09	47,319.02	0.24
LARKIN STREET BUILDINGS	109,000.00	3,325.50	0.03	3,780.42	(0.12)
LIBRARY BUILDING	21,900.00	5,167.75	0.24	2,416.30	1.14
SENIOR CITIZENS BUILDING	27,530.00	1,777.96	0.06	1,525.62	0.17
CHANDLER SUB STATION	16,028.00	817.25	0.05	893.93	(0.09)
MALAKOFF SUB-STATION	26,000.00	1,005.10	0.04	850.31	0.18
MAINTENANCE SHOP	3,000.00	64.49	0.02	120.08	(0.46)
COURTHOUSE ANNEX	155,000.00	10,471.34	0.07	5,362.83	0.95
POYNOR SUB STATION	4,000.00	202.31	0.05	330.23	(0.39)
CONSTABLES	7,965.00	0.00	0.00	0.00	N/A
CONSTABLE PCT 1	78,246.15	3,622.25	0.05	9,807.86	(0.63)
CONSTABLE PCT 2	76,922.26	9,593.32	0.12	9,870.14	(0.03)
CONSTABLE PCT 3	76,269.25	10,053.13	0.13	9,666.32	0.04
CONSTABLE PCT 4	70,285.29	8,721.15	0.12	8,994.16	(0.03)
CONSTABLE PCT 5	76,009.25	9,594.07	0.13	9,577.72	0.00
CONSTABLE 1 LEOSE	660.00	162.00	0.25	315.00	(0.49)
CONSTABLE 2 LEOSE	660.00	0.00	0.00	315.00	(1.00)
CONSTABLE 3 LEOSE	660.00	0.00	0.00	315.00	(1.00)
CONSTABLE 4 LEOSE	960.00	0.00	0.00	100.00	(1.00)
CONSTABLE 5 LEOSE	660.00	0.00	0.00	0.00	N/A
FIRE MARSHAL LEOSE	850.00	0.00	0.00	600.00	(1.00)
SHERIFF'S OFFICE	5,830,610.29	652,991.23	0.11	2,467,783.69	(0.74)
SHERIFF'S OFFICE LEOSE	17,683.00	0.00	0.00	1,185.00	(1.00)
BULLET PROOF VEST GRANT	0.00	19,475.46	(1.00)	0.00	N/A
SHERIFF'S OFFICE JAIL OPS	7,039,489.45	912,859.01	0.13	935,699.26	(0.02)
JUVENILE COUNTY FUNDED	382,762.43	21,435.49	0.06	26,687.29	(0.20)
EMERGENCY MANAGEMENT	17,300.00	0.00	0.00	10,389.89	(1.00)
FIRE MARSHAL/ENVIRON. CRIMES	397,990.49	46,871.59	0.12	42,965.70	0.09
DEPARTMENT OF PUBLIC SAFETY	112,118.11	14,557.38	0.13	13,035.79	0.12
HEALTH CARE COORD.	15,440.00	3,140.72	0.20	3,849.24	(0.18)
PUBLIC LIBRARY	235,565.60	27,086.57	0.11	28,703.61	(0.06)
LIBRARY RESERVE	2,500.00	0.00	0.00	0.00	N/A
HISTORICAL COMMISSION	19,074.91	1,828.57	0.10	1,829.83	(0.00)
COUNTY EXTENSION OFFICE	204,182.54	23,409.74	0.11	23,901.68	(0.02)
HEALTHY COUNTY/VENDING MACH	4,300.00	0.00	0.00	254.20	(1.00)
	<b>34,692,702.19</b>	<b>4,139,972.31</b>	<b>0.12</b>	<b>5,928,444.66</b>	<b>(0.30)</b>

*Henderson County Auditor's Report*  
*February 2021*  
*Fiscal Year 2021*

Benchmark for 2 Months = **0.17**

	FY2021 Budget	YTD Rev/Exp as of 2/28/2021	% of Budget Received/ Used	Prior Year YTD	Increase/ (Decrease) from Prior Year
<b>Road &amp; Bridge Revenues</b>					
TAX REVENUES	5,707,403.80	5,141,157.75	0.90	4,902,157.21	0.05
LICENSES & PERMITS	360,000.00	360,000.00	1.00	360,299.58	(0.00)
INTERGOVERNMENTAL REVENUE	141,583.00	0.00	0.00	0.00	N/A
TAX COLLECTOR \$10 REG FEE	800,000.00	103,530.00	0.13	114,440.00	(0.10)
CULVERT SALES	0.00	0.00	N/A	0.00	N/A
WASTE COLLECTION	460,000.00	73,401.00	0.16	69,968.20	0.05
INTEREST INCOME	20,000.00	0.00	0.00	0.00	N/A
MISCELLANEOUS INCOME	182,923.30	1,831.30	98.89	1,765.38	0.04
TRANSFERS	16,800.00	16,800.00	1.00	16,800.00	0.00
	<b>7,688,710.10</b>	<b>5,696,720.05</b>	<b>0.74</b>	<b>5,465,430.37</b>	<b>0.04</b>
<b>Road &amp; Bridge Expenditures</b>					
ROAD & BRIDGE SPECIAL	48,725.00	4,184.26	0.09	3,629.61	0.15
ROAD & BRIDGE PRECINCT 1	1,931,765.91	102,850.30	0.05	319,703.15	(0.68)
ROAD & BRIDGE PRECINCT 2	1,888,162.61	189,087.74	0.10	315,929.34	(0.40)
ROAD & BRIDGE PRECINCT 3	1,720,666.61	295,721.76	0.17	165,759.26	0.78
ROAD & BRIDGE PRECINCT 4	1,695,778.61	220,437.66	0.13	106,197.20	1.08
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	351,611.36	43,317.13	0.12	34,475.39	0.26
	<b>7,688,710.10</b>	<b>855,598.85</b>	<b>0.11</b>	<b>945,693.95</b>	<b>(0.10)</b>

*Henderson County Auditor's Report  
February 2021  
Fiscal Year 2021*

Benchmark for 2 Months = 0.17

	FY2021 Budget	YTD Rev/Exp as of 2/28/2021	% of Budget Received/Used	Prior Year YTD	Increase/(Decrease) from Prior Year
<b>Juvenile (September 2020-August 2021) *</b>					
INTERGOVERNMENTAL REVENUE	452,894.75	187,313.91	0.41	281,751.92	(0.34)
PROBATION FEES	0.00	1,894.00	(1.00)	1,712.00	0.11
INTEREST INCOME	0.00	0.00	N/A	0.00	N/A
JUVENILE STATE FUNDED GRANT A	(271,279.21)	(207,678.25)	0.77	(182,860.91)	0.14
JUV GRANT R - MENTAL HEALTH	(9,579.38)	0.00	0.00	(3,255.20)	(1.00)
	<b>172,036.16</b>	<b>(18,470.34)</b>		<b>97,347.81</b>	
<b>CWM Library Revenues</b>					
INTERGOVERNMENTAL REVENUE	0.00	0.00	N/A	0.00	N/A
LIBRARY FEES	14,100.00	1,138.68	0.08	1,904.83	(0.40)
CONTRIBUTIONS	15,000.00	546.90	0.04	132.05	3.14
LIBRARY	(12,000.00)	0.00	0.00	0.00	N/A
CLINT W. MURCHISON/PUBLIC LIB	(41,100.00)	(6,367.59)	0.15	(5,239.53)	0.22
	<b>(24,000.00)</b>	<b>(4,682.01)</b>		<b>(3,202.65)</b>	
<b>Law Library</b>					
LAW LIBRARY FEES	26,000.00	4,351.44	0.17	4,524.53	(0.04)
TRANSFERS	0.00	0.00	N/A	0.00	N/A
LAW LIBRARY	(26,000.00)	(432.55)	0.02	(2,682.55)	(0.84)
	<b>0.00</b>	<b>3,918.89</b>		<b>1,841.98</b>	
<b>County Atty-Hot Check Revenue</b>					
CO ATTY FEES	15,000.00	314.01	0.02	967.84	(0.68)
MISCELLANEOUS INCOME	1,260.00	194.00	0.15	83.50	1.32
TRANSFERS	7,736.00	0.00	0.00	0.00	N/A
COUNTY ATTY HOT CHECK FUND	(23,996.00)	(899.57)	0.04	(736.05)	0.22
	<b>0.00</b>	<b>(391.56)</b>		<b>315.29</b>	
<b>Co Atty Pretrial Intervention Revenue</b>					
PTI FEES	17,924.50	5,847.78	0.33	9,754.29	(0.40)
TRANSFERS	4,150.00	0.00	0.00	0.00	N/A
COUNTY ATTORNEY	(22,074.50)	(1,164.38)	0.05	(1,330.51)	(0.12)
	<b>0.00</b>	<b>4,683.40</b>		<b>8,423.78</b>	
<b>Jury</b>					
INTERGOVERNMENTAL REVENUE	23,000.00	0.00	0.00	10,540.00	(1.00)
MISCELLANEOUS INCOME	100.00	0.00	0.00	40.49	(1.00)
TRANSFERS	69,400.00	0.00	0.00	0.00	N/A
JURY FUND COUNTY COURT	(20,000.00)	0.00	0.00	(360.00)	(1.00)
JURY FUND DISTRICT COURT	(72,500.00)	(1,591.10)	0.02	(10,344.93)	(0.85)
	<b>0.00</b>	<b>(1,591.10)</b>		<b>(124.44)</b>	

*Henderson County Auditor's Report  
February 2021  
Fiscal Year 2021*

Benchmark for 2 Months = 0.17

	FY2021 Budget	YTD Rev/Exp as of 2/28/2021	% of Budget Received/ Used	Prior Year YTD	Increase/ (Decrease) from Prior Year
<b>Law Enforcement</b>					
FINES & FORFEITURES	(62,550.00)	463.80	(0.01)	36,039.20	(0.99)
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	32,893.55	(3,573.13)	(0.11)	(4,017.54)	(0.11)
FINES & FORFEITURES	47,300.00	1,082.20	0.02	42,767.14	(0.97)
MISCELLANEOUS INCOME	100.00	0.00	0.00	0.00	N/A
LAW ENFORCEMENT: SHERIFF	(47,400.00)	(9,896.63)	0.21	(3,000.00)	2.30
	<b>(29,656.45)</b>	<b>(11,923.76)</b>		<b>71,788.80</b>	
<b>Bail Bond Board</b>					
TAX REVENUES	0.00	0.00	N/A	0.00	N/A
FILING/APP/AGENT FEES	2,000.00	0.00	0.00	0.00	N/A
TRANSFERS	0.00	0.00	N/A	0.00	N/A
BAIL BOND BOARD	(2,000.00)	0.00	0.00	0.00	N/A
	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	
<b>Animal Shelter</b>					
INTERGOVERNMENTAL REVENUE	0.00	0.00	#DIV/0!	(6,000.00)	(1.00)
SHELTER FEES	0.00	0.00	#DIV/0!	(4,078.00)	(1.00)
TRANSFERS	0.00	0.00	N/A	0.00	N/A
MISCELLANEOUS	0.00	0.00	N/A	0.00	N/A
TRANSFERS	0.00	0.00	#DIV/0!	0.00	N/A
ANIMAL SHELTER	0.00	0.00	#DIV/0!	42,616.21	(1.00)
	<b>0.00</b>	<b>0.00</b>		<b>32,538.21</b>	

*Henderson County Auditor's Report  
February 2021  
Fiscal Year 2021*

Benchmark for 2 Months = 0.17

	FY2021 Budget	YTD Rev/Exp as of 2/28/2021	% of Budget Received/ Used	Prior Year YTD	Increase/ (Decrease) from Prior Year
<b>Fair Park</b>					
<b><u>Fair Park Operating</u></b>					
CONTRIBUTIONS	10,000.00	3,000.00	0.30	0.00	N/A
RENTAL/FEES	178,000.00	11,430.00	0.06	14,392.00	(0.21)
SHAVINGS	50,000.00	2,792.00	0.06	2,654.00	0.05
MISC INCOME	2,000.00	0.00	0.00	0.00	N/A
OPERATING TRANSFERS	116,296.94	75,000.00	0.64	75,000.00	0.00
FAIR PARK OPERATIONS	(356,296.94)	(48,127.89)	0.14	(42,184.73)	0.14
	<b>0.00</b>	<b>44,094.11</b>		<b>49,861.27</b>	
<b><u>Fair Park Growth &amp; Development</u></b>					
HOTEL/MOTEL TAX	130,000.00	8,028.15	0.06	4,031.15	0.99
CONTRIBUTIONS	45,000.00	0.00	0.00	0.00	N/A
OPERATING TRANSFER	235,529.00	0.00	0.00	0.00	N/A
FAIR PARK GROWTH/DEV	(410,529.00)	0.00	0.00	(39,023.26)	(1.00)
	<b>0.00</b>	<b>8,028.15</b>		<b>(34,992.11)</b>	
<b><u>Fair Park Concessions</u></b>					
FAIRGROUNDS	125,000.00	11,897.75	0.10	9,584.75	0.24
TRANSFERS	(21,268.04)	0.00	0.00	0.00	N/A
FAIR PARK CONCESSIONS	(105,360.00)	(7,839.94)	0.07	(7,961.29)	(0.02)
	<b>(1,628.04)</b>	<b>4,057.81</b>		<b>1,623.46</b>	

\*Juvenile's Fiscal Year is September - August. September 2020 started their new Fiscal Year. The figures above reflect the 2021 budget, expenses and revenues.



*Henderson County Auditor's Report*  
*February 2021*  
*Fiscal Year 2021*  
*Cash Report*

Account Number	Description	Month Actual	YTD Actual
<b>General Fund</b>			
100-10100-000	CASH IN BANK	1,410,588.72	31,179,640.71
150-10100-000	CASH IN BANK	18,689.24	899,681.68
200-10100-000	CASH IN BANK	417,502.84	4,082,529.30
210-10100-000	CASH IN BANK	(25,706.57)	(36,269.26)
215-10100-000	CASH IN BANK	0.00	0.00
230-10100-000	CASH IN BANK	(1,900.92)	(4,767.71)
240-10100-000	CASH IN BANK	(578.57)	64,659.84
243-10100-000	CASH IN BANK	3,112.77	100,875.46
245-10100-000	CASH IN BANK	0.00	0.00
260-10100-000	CASH IN BANK	(3,867.36)	295,235.74
261-10100-000	CASH IN BANK	(12,505.18)	99,267.06
263-10100-000	CASH IN BANK	(1,309.18)	333,476.29
270-10100-000	CASH IN BANK	0.00	74,005.79
280-10100-000	CASH IN BANK	1,955.14	35,845.90
290-10100-000	CASH IN BANK	0.00	0.00
800-10100-000	CASH IN BANK	(22,928.01)	33,366.47
810-10100-000	CASH IN BANK	11,221.39	373,070.91
820-10100-000	CASH IN BANK	(3,911.23)	3,700.39
<b>CSCD</b>			
220-10100-000	CASH IN BANK	(9,168.91)	78,960.17
222-10100-000	CASH IN BANK	(2,695.22)	(10,722.38)
<b>Jury</b>			
250-10100-000	CASH IN BANK	73.67	16,548.01
<b>Payroll A/P</b>			
980-10100-000	CASH IN BANK	0.00	26,442.36
990-10100-000	CASH IN BANK	10.00	79,053.42
<b>Time Deposit</b>			
100-11000-000	TIME DEPOSITS	0.00	2,262,860.97
200-11000-000	TIME DEPOSITS	0.00	1,915,447.24
		1,778,582.62	41,902,908.36

*Henderson County Auditor's Report*  
*February 2021*  
*Fiscal Year*  
*Cash Report*

	DESCRIPTION	MONTH ACTUAL	YTD ACTUAL
<b>GENERAL FUND</b>	CASH IN BANK	1,790,363.08	37,534,318.57
<b>CSCD</b>	CASH IN BANK	(11,864.13)	68,237.79
<b>JURY</b>	CASH IN BANK	73.67	16,548.01
<b>PAYROLL A/P CLEARING</b>	CASH IN BANK	10.00	105,495.78
<b>TIME DEPOSIT</b>	TIME DEPOSITS	0.00	4,178,308.21