

Bandera County, Texas
Auditor's Report
For the Month Ending
January 2019

Bandera County, Texas
Summary of Cash Balances
All Governmental Funds
For the 4 Months Ending January 31, 2019

	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19
10-General	\$ 7,498,842	\$ 7,655,069	\$ 8,970,226	\$ 11,264,194								
11-Hotel/Motel Tax	\$ 189,584	\$ 208,413	\$ 213,276	\$ 216,419								
12-Ambulance	\$ 1,070,263	\$ 1,038,363	\$ 1,155,170	\$ 1,316,353								
14-Mansfield Park	\$ 89,021	\$ 94,201	\$ 111,760	\$ 147,171								
15-Indigent Healthcare	\$ 72,401	\$ 87,028	\$ 132,103	\$ 199,348								
16-Sanitary Landfill	\$ 256,962	\$ 261,252	\$ 259,426	\$ 264,218								
17-Road & Bridge	\$ 2,420,517	\$ 2,499,783	\$ 2,822,092	\$ 3,411,840								
18-Sheriff's Tax Sale Fund	\$ -	\$ -	\$ 123,940	\$ -								
22-Child Abuse Prevention	\$ 974	\$ 976	\$ 978	\$ 980								
25-Juvenile Probation	\$ 85,395	\$ 113,966	\$ 143,879	\$ 196,239								
27-Sheriff's Seizure	\$ 41,364	\$ 40,024	\$ 40,098	\$ 40,170								
28-Law Library	\$ 19,176	\$ 19,193	\$ 18,904	\$ 19,285								
30-Clerk's Records Mgt	\$ 140,700	\$ 143,530	\$ 146,241	\$ 149,110								
31-Records Mgt	\$ 7,867	\$ 6,071	\$ 4,293	\$ 4,015								
32-Courthouse Security	\$ 37,175	\$ 28,597	\$ 29,700	\$ 31,229								
33-Juvenile Probation Grant	\$ 46,193	\$ 28,513	\$ 42,202	\$ 54,883								
34-Juvenile Probation Grant N	\$ 442	\$ (526)	\$ (526)	\$ (193)								
36-Juvenile Probation Title IV-E	\$ 64	\$ 64	\$ 64	\$ 64								
45-Alt Dispute Resolution	\$ 8,083	\$ 8,546	\$ 8,887	\$ 8,079								
46-Appellate Judicial System	\$ 1,700	\$ 459	\$ 552	\$ 740								
47-State Fees & Fines	\$ 26,374	\$ 46,915	\$ 64,945	\$ 29,783								
48-Guardianship Fee	\$ 19,929	\$ 20,009	\$ 20,169	\$ 20,409								
49-Atty Hot Ck Collection Fee	\$ 5,592	\$ 5,571	\$ 5,676	\$ 5,691								
51-Family Protection Fee	\$ (373)	\$ (268)	\$ (193)	\$ (73)								
52-Atty Pre-Trial Diversion	\$ 19,416	\$ 20,714	\$ 21,346	\$ 23,157								
55-Dist Clerk Records Mgt	\$ 13,516	\$ 12,799	\$ 12,902	\$ 13,168								
56-Records Archive	\$ 129,113	\$ 132,255	\$ 134,583	\$ 136,545								
57-County Atty Forfeiture	\$ 1	\$ 1	\$ 1	\$ 1								
58-Justice Court Technology	\$ 4,265	\$ 4,809	\$ 5,422	\$ 6,154								
60-State Funded Training	\$ 19,109	\$ 19,144	\$ 19,179	\$ 19,213								
62-2007 Jail/Justice I&S	\$ 209,650	\$ 292,420	\$ 485,146	\$ 645,049								
63-Court Records & Preservation	\$ 32,746	\$ 33,160	\$ 33,355	\$ 33,833								
64-Ambulance Sinking	\$ 1,217	\$ 1,220	\$ 1,222	\$ 1,224								
65-District Clerk Rec Archive	\$ 17,179	\$ 17,564	\$ 17,730	\$ 18,187								
68-Juvenile Commitment Rcdtn	\$ 157	\$ (1,812)	\$ (1,812)	\$ (1,135)								
69-Unclaimed Capital Credits	\$ 169,071	\$ 169,384	\$ 169,695	\$ 169,999								
85-Child Welfare Board	\$ 9,382	\$ 9,500	\$ 9,578	\$ 9,495								
89-Historical Commission	\$ 6,176	\$ 6,496	\$ 5,766	\$ 5,856								
91-Available School Fund	\$ 3,094	\$ 3,391	\$ 1,200	\$ 1,487								
92-Permanent School Fund	\$ 160,491	\$ 160,491	\$ 160,491	\$ 160,491								
95-Medina Lake Co Park	\$ 155,610	\$ 148,894	\$ 143,825	\$ 142,033								
12,990,438	13,336,179	15,533,491	18,764,711	0	0	0	0	0	0	0	0	0
Last Year's Cash Bal	11,886,449	12,217,983	12,643,357	16,580,663	19,225,345	18,658,060	18,048,323	17,668,432	17,103,529	15,674,319	14,929,662	13,917,989
Over/Under From Last Yr	1,103,989	1,118,196	2,890,134	2,184,048	(19,225,345)	(18,658,060)	(18,048,323)	(17,668,432)	(17,103,529)	(15,674,319)	(14,929,662)	(13,917,989)

Bandera County, Texas
Combined Statement of Receipts & Disbursements
All Governmental Funds
For the 4 Months Ending January 31, 2019

Fund	Cash Balance 12/31/18	Revenues	Expenditures	Cash Balance 1/31/19
10-General	\$ 8,970,226	\$ 3,307,422	\$ 1,013,454	\$ 11,264,194
11-Hotel/Motel Tax	\$ 213,276	\$ 10,034	\$ 6,891	\$ 216,419
12-Ambulance	\$ 1,155,170	\$ 291,777	\$ 130,594	\$ 1,316,353
14-Mansfield Park	\$ 111,760	\$ 44,002	\$ 8,591	\$ 147,171
15-Indigent Healthcare	\$ 132,103	\$ 73,801	\$ 6,556	\$ 199,348
16-Sanitary Landfill	\$ 259,426	\$ 25,247	\$ 20,455	\$ 264,218
17-Road & Bridge	\$ 2,822,092	\$ 796,147	\$ 206,399	\$ 3,411,840
18-Sheriff's Tax Sale Fund	\$ 123,940	\$ -	\$ 123,940	\$ -
22-Child Abuse Prevention	\$ 978	\$ 2	\$ -	\$ 980
25-Juvenile Probation	\$ 143,879	\$ 96,885	\$ 44,525	\$ 196,239
27-Sheriff's Seizure	\$ 40,098	\$ 72	\$ -	\$ 40,170
28-Law Library	\$ 18,904	\$ 1,346	\$ 965	\$ 19,285
30-Clerk's Records Mgt	\$ 146,241	\$ 5,115	\$ 2,246	\$ 149,110
31-Records Mgt	\$ 4,293	\$ 572	\$ 850	\$ 4,015
32-Courthouse Security	\$ 29,700	\$ 1,529	\$ -	\$ 31,229
33-Juvenile Probation Grant	\$ 42,202	\$ 12,681	\$ -	\$ 54,883
34-Juvenile Probation Grant N	\$ (526)	\$ 333	\$ -	\$ (193)
36-Juvenile Probation Title IV-E	\$ 64	\$ -	\$ -	\$ 64
45-Alt Dispute Resolution	\$ 8,887	\$ 692	\$ 1,500	\$ 8,079
46-Appellate Judicial System	\$ 552	\$ 188	\$ -	\$ 740
47-State Fees & Fines	\$ 64,945	\$ 24,456	\$ 59,618	\$ 29,783
48-Guardianship Fee	\$ 20,169	\$ 240	\$ -	\$ 20,409
49-Atty Hot Ck Collection Fee	\$ 5,676	\$ 225	\$ 210	\$ 5,691
51-Family Protection Fee	\$ (193)	\$ 120	\$ -	\$ (73)
52-Atty Pre-Trial Diversion	\$ 21,346	\$ 1,811	\$ -	\$ 23,157
55-Dist Clerk Records Mgt	\$ 12,902	\$ 266	\$ -	\$ 13,168
56-Records Archive	\$ 134,583	\$ 5,262	\$ 3,300	\$ 136,545
57-County Atty Forfeiture	\$ 1	\$ -	\$ -	\$ 1
58-Justice Court Technology	\$ 5,422	\$ 732	\$ -	\$ 6,154
60-State Funded Training	\$ 19,179	\$ 34	\$ -	\$ 19,213
62-2007 Jail/Justice I&S	\$ 485,146	\$ 271,503	\$ 111,600	\$ 645,049
63-Court Records & Preservation	\$ 33,355	\$ 478	\$ -	\$ 33,833
64-Ambulance Sinking	\$ 1,222	\$ 2	\$ -	\$ 1,224
65-District Clerk Rec Archive	\$ 17,730	\$ 457	\$ -	\$ 18,187
68-Juvenile Commitment Rdctn	\$ (1,812)	\$ 677	\$ -	\$ (1,135)
69-Unclaimed Capital Credits	\$ 169,695	\$ 304	\$ -	\$ 169,999
85-Child Welfare Board	\$ 9,578	\$ 17	\$ 100	\$ 9,495
89-Historical Commission	\$ 5,766	\$ 90	\$ -	\$ 5,856
91-Available School Fund	\$ 1,200	\$ 287	\$ -	\$ 1,487
92-Permanent School Fund	\$ 160,491	\$ -	\$ -	\$ 160,491
95-Medina Lake Co Park	\$ 143,825	\$ 5,885	\$ 7,677	\$ 142,033
97-EMS Building Fund	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 15,533,491	\$ 4,980,691	\$ 1,749,471	\$ 18,764,711

Bandera County, Texas
Statement of Revenues & Expenditures with Budget Data
General Fund
For the 4 Months Ending January 31, 2019

Fund	Revised Budget	Month to Date	Year To Date	Remaining Budget	Percentage Collected/Spent
Revenue					
Ad Valorem	\$ 9,871,175	\$ 3,028,049	\$ 6,398,462	\$ (3,472,713)	65%
County Wide Revenues	\$ 670,500	\$ 80,351	\$ 222,968	\$ (447,532)	33%
Fees of Office	\$ 2,528,851	\$ 181,402	\$ 527,122	\$ (2,001,729)	21%
Precinct Revenues	\$ 143,250	\$ 17,620	\$ 66,137	\$ (77,113)	46%
Total Revenue	\$ 13,213,776	\$ 3,307,422	\$ 7,214,689	\$ (5,999,087)	55%
Expenditures					
400-County Judge	\$ 248,193	\$ 17,622	\$ 67,538	\$ 180,655	27%
401-Commissioners	\$ 208,503	\$ 15,154	\$ 60,418	\$ 148,085	29%
403-County Clerk	\$ 423,161	\$ 37,491	\$ 142,652	\$ 280,509	34%
404-District Clerk	\$ 434,036	\$ 31,034	\$ 125,223	\$ 308,813	29%
405-County Service Ofcr	\$ 16,212	\$ 820	\$ 4,780	\$ 11,432	29%
406-Emergency Mgt	\$ 99,461	\$ 8,417	\$ 27,854	\$ 71,607	28%
409-Non-Departmental	\$ 2,335,551	\$ 109,435	\$ 394,711	\$ 1,940,840	17%
426-County Court	\$ 45,800	\$ 890	\$ 6,256	\$ 39,544	14%
435-District Court	\$ 525,088	\$ 72,545	\$ 185,238	\$ 339,850	35%
451-JP1	\$ 177,355	\$ 13,584	\$ 48,013	\$ 129,342	27%
452-JP2	\$ 148,579	\$ 12,294	\$ 45,468	\$ 103,111	31%
453-JP3	\$ 196,453	\$ 16,058	\$ 64,725	\$ 131,728	33%
454-JP4	\$ 207,959	\$ 16,613	\$ 64,788	\$ 143,171	31%
475-County Attorney	\$ 415,923	\$ 34,160	\$ 136,884	\$ 279,039	33%
495-County Auditor	\$ 360,553	\$ 28,130	\$ 114,021	\$ 246,532	32%
497-County Treasurer	\$ 166,060	\$ 21,475	\$ 61,071	\$ 104,989	37%
498-Elections	\$ 522,216	\$ 4,696	\$ 444,050	\$ 78,166	85%
499-Tax Office	\$ 550,384	\$ 36,925	\$ 164,342	\$ 386,042	30%
503-Computer	\$ 225,349	\$ 12,283	\$ 72,476	\$ 152,873	32%
510-Custodial	\$ 183,353	\$ 18,035	\$ 60,484	\$ 122,869	33%
511-J/J Custodial	\$ 94,480	\$ 4,658	\$ 19,525	\$ 74,955	21%
512-Public Information	\$ 73,421	\$ 5,976	\$ 24,142	\$ 49,279	33%
513-Wastewater Facility	\$ 96,498	\$ 6,649	\$ 27,509	\$ 68,989	29%
516-Animal Control	\$ 69,303	\$ 4,615	\$ 19,348	\$ 49,955	28%
517-1881 Jail	\$ 5,000	\$ -	\$ -	\$ 5,000	0%
551-Constable Pct 1	\$ 57,548	\$ 4,057	\$ 17,457	\$ 40,091	30%
552-Constable Pct 2	\$ 69,459	\$ 5,699	\$ 20,626	\$ 48,833	30%
553-Constable Pct 3	\$ 64,403	\$ 4,795	\$ 19,822	\$ 44,581	31%
554-Constable Pct 4	\$ 72,150	\$ 5,888	\$ 21,634	\$ 50,516	30%
560-Sheriff's Dept	\$ 3,148,983	\$ 223,677	\$ 909,884	\$ 2,239,099	29%
561-Jail	\$ 1,897,346	\$ 135,619	\$ 572,273	\$ 1,325,073	30%
562-Dispatch	\$ 721,549	\$ 53,077	\$ 227,099	\$ 494,450	31%
570-Adult Probation	\$ 1,700	\$ 104	\$ 337	\$ 1,363	20%
600-Permits & Inspections	\$ 281,489	\$ 22,538	\$ 86,553	\$ 194,936	31%
646-Rural Addressing	\$ 179,535	\$ 14,775	\$ 78,557	\$ 100,978	44%
665-Extension	\$ 159,534	\$ 11,808	\$ 47,459	\$ 112,075	30%
678-Highway Patrol	\$ 31,231	\$ 1,850	\$ 7,312	\$ 23,919	23%
695-Investment	\$ -	\$ -	\$ -	\$ -	0%
	\$ 14,513,818	\$ 1,013,446	\$ 4,390,529	\$ 10,123,289	30%
Excess Revenue Over (Under) Expenditures	\$ (1,300,042)	\$ 2,293,976	\$ 2,824,160		

Bandera County, Texas
Statement of Revenues & Expenditures
All Other Funds
For the 4 Months Ending January 31, 2019

Fund	Annual Revenues	Budgeted Revenues	Percentage of Budget Collected	Annual Expenditures	Budgeted Expenditures	Percentage of Budget Spent	Net Increase/ (Decrease)
11-Hotel/Motel Tax	\$ 91,390	\$ 300,200	30%	\$ 64,184	\$ 420,000	15%	\$ 27,206
12-Ambulance	\$ 748,337	\$ 1,424,767	53%	\$ 568,202	\$ 1,921,522	30%	\$ 180,135
14-Mansfield Park	\$ 95,379	\$ 158,996	60%	\$ 37,454	\$ 180,599	21%	\$ 57,925
15-Indigent Healthcare	\$ 156,094	\$ 254,995	61%	\$ 29,609	\$ 248,160	12%	\$ 126,485
16-Sanitary Landfill	\$ 100,284	\$ 227,900	44%	\$ 79,154	\$ 340,023	23%	\$ 21,130
17-Road & Bridge	\$ 1,698,652	\$ 2,873,033	59%	\$ 684,518	\$ 3,049,187	22%	\$ 1,014,134
18-Sheriff's Tax Sale	\$ 125,243	\$ 0	>100%	\$ 125,243	\$ 0	>100%	\$ -
22-Child Abuse Prevention	\$ 29	\$ 80	36%	\$ -	\$ 0	0%	\$ 29
25-Juvenile Probation	\$ 224,099	\$ 312,543	72%	\$ 138,655	\$ 325,640	43%	\$ 85,444
27-Sheriff's Seizure	\$ 300	\$ 200	>100%	\$ 1,414	\$ 40,000	4%	\$ (1,114)
28-Law Library	\$ 4,254	\$ 9,550	45%	\$ 3,265	\$ 12,000	27%	\$ 989
30-Clerk's Records Mgt	\$ 18,779	\$ 40,250	47%	\$ 7,391	\$ 40,243	18%	\$ 11,388
31-Records Mgt	\$ 1,710	\$ 5,500	31%	\$ 5,584	\$ 13,500	41%	\$ (3,874)
32-Courthouse Security	\$ 5,407	\$ 19,623	28%	\$ -	\$ 22,248	0%	\$ 5,407
33-Juvenile Probation Grant	\$ 87,887	\$ 152,520	58%	\$ 38,130	\$ 152,520	25%	\$ 49,757
34-Juvenile Probation Grant	\$ 333	\$ 3,871	9%	\$ 968	\$ 3,872	25%	\$ (635)
45-Alt Dispute Resolution	\$ 2,111	\$ 5,525	38%	\$ 3,000	\$ 6,000	50%	\$ (889)
46-Appellate Judicial System	\$ 593	\$ 1,504	39%	\$ 1,376	\$ 2,000	69%	\$ (783)
47-State Fees & Fines	\$ 84,056	\$ 205,925	41%	\$ 121,033	\$ 232,125	52%	\$ (36,977)
48-Guardianship Fee	\$ 680	\$ 1,500	45%	\$ -	\$ 0	0%	\$ 680
49-Atty Hot Ck Collection Fee	\$ 582	\$ 1,450	40%	\$ 381	\$ 2,724	14%	\$ 201
51-Family Protection Fee	\$ 330	\$ 801	41%	\$ 1,500	\$ 1,500	100%	\$ (1,170)
52-Attorney Pre-Trial Diversion	\$ 5,579	\$ 10,100	55%	\$ 120	\$ 10,574	1%	\$ 5,459
55-Dist Clerk Records Mgt	\$ 799	\$ 1,580	51%	\$ 929	\$ 8,650	11%	\$ (130)
56-Records Archive	\$ 18,795	\$ 40,450	46%	\$ 6,450	\$ 38,160	17%	\$ 12,345
57-County Atty Forfeiture	\$ -	\$ 0	0%	\$ -	\$ 0	0%	\$ -
58-Justice Court Technology	\$ 2,500	\$ 5,003	50%	\$ 6,000	\$ 6,000	100%	\$ (3,500)
60-State Funded Training	\$ 142	\$ 6,000	2%	\$ -	\$ 18,700	0%	\$ 142
62-2007 Jail/Justice I&S	\$ 573,818	\$ 697,083	82%	\$ 112,000	\$ 830,200	13%	\$ 461,818
63-Court Records & Preservation	\$ 1,526	\$ 3,100	49%	\$ -	\$ 0	0%	\$ 1,526
64-Ambulance Sinking	\$ 9	\$ 0	>100%	\$ -	\$ 0	0%	\$ 9
65-District Clerk Rec Archive	\$ 1,417	\$ 2,550	56%	\$ -	\$ 4,000	0%	\$ 1,417
68-Juvenile Probation Grant	\$ 677	\$ 7,875	9%	\$ 1,969	\$ 7,875	25%	\$ (1,292)
69-Unclaimed Capital Credits	\$ 1,259	\$ 800	>100%	\$ 9,410	\$ 9,410	100%	\$ (8,151)
85-Child Welfare Board	\$ 310	\$ 1,080	29%	\$ 175	\$ 5,000	4%	\$ 135
89-Historical Commission	\$ 760	\$ 1,310	58%	\$ 968	\$ 5,000	19%	\$ (208)
91-Available School Fund	\$ 1,194	\$ -	>100%	\$ 2,486	\$ 0	>100%	\$ (1,292)
92-Permanent School Fund	\$ -	\$ 0	0%	\$ -	\$ 0	0%	\$ -
95-Medina Lake Co Park	\$ 16,220	\$ 85,005	19%	\$ 35,542	\$ 181,890	20%	\$ (19,322)
	<u>\$ 4,071,534</u>	<u>\$ 6,862,669</u>	<u>59%</u>	<u>\$ 2,087,110</u>	<u>\$ 8,139,322</u>	<u>26%</u>	

Bandera County, Texas
 Schedule of Funds on Deposit
 As of January 31, 2019

Financial Institution	Type of Investment	Balance 1/31/19
<i>General Fund</i>		
Texas Hill Country Bank	Checking Account	\$ 744,623.39
Bandera Bank	CD	\$ 207,822.44
Hondo Bank	CD	\$ 209,828.92
Texas Hill Country Bank	CD	\$ 202,560.78
LOGIC - General Fund	Investment Pool	\$ 17,003,865.22
		<u>\$ 18,368,700.75</u>
<i>Justice Center</i>		
Texas Hill Country Bank - 2008 I&S	Checking Account	\$ 10.00
LOGIC - 2008 I&S	Investment Pool	\$ 168,352.25
Texas Hill Country Bank - 2015 I&S	Checking Account	\$ 10.00
LOGIC - 2015 I&S	Investment Pool	\$ 476,266.54
		<u>\$ 644,638.79</u>
		<u><u>\$ 19,013,339.54</u></u>

Increase of \$3,196,299.61 from last month.
Decrease of \$ 398,757.25 from last year.

Bandera County, Texas
Schedule of Long-Term Debt
Principal Only
As of January 31, 2019

Description	Maturity Date	Balance 12/31/18	Payments	Balance 1/31/19
Jail Justice Center Bond - Series 2015	08/15/28	\$ 6,315,000		\$ 6,315,000