

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

**Bandera County, Texas**  
**Combined Statement of Receipts & Disbursements**  
**All Governmental Funds**  
**For the 5 Months Ending February 28, 2019**

Fund	Cash Balance			Cash Balance 2/28/19
	1/31/19	Revenues	Expenditures	
10-General	\$ 11,264,194	\$ 2,022,911	\$ 851,154	\$ 12,435,951
11-Hotel/Motel Tax	\$ 216,419	\$ 57,377	\$ -	\$ 273,796
12-Ambulance	\$ 1,316,353	\$ 232,299	\$ 126,925	\$ 1,421,727
14-Mansfield Park	\$ 147,171	\$ 26,356	\$ 7,869	\$ 165,658
15-Indigent Healthcare	\$ 199,348	\$ 43,073	\$ 6,747	\$ 235,674
16-Sanitary Landfill	\$ 264,218	\$ 23,251	\$ 28,037	\$ 259,432
17-Road & Bridge	\$ 3,411,840	\$ 531,829	\$ 182,145	\$ 3,761,524
18-Sheriff's Tax Sale Fund	\$ -	\$ -	\$ -	\$ -
22-Child Abuse Prevention	\$ 980	\$ 102	\$ -	\$ 1,082
25-Juvenile Probation	\$ 196,239	\$ 70,333	\$ 8,196	\$ 258,376
27-Sheriff's Seizure	\$ 40,170	\$ 74	\$ -	\$ 40,244
28-Law Library	\$ 19,285	\$ 1,093	\$ 965	\$ 19,413
30-Clerk's Records Mgt	\$ 149,110	\$ 4,652	\$ 1,153	\$ 152,609
31-Records Mgt	\$ 4,015	\$ 548	\$ 3,090	\$ 1,473
32-Courthouse Security	\$ 31,229	\$ 1,297	\$ 7,248	\$ 25,278
33-Juvenile Probation Grant	\$ 54,883	\$ 12,709	\$ 38,130	\$ 29,462
34-Juvenile Probation Grant N	\$ (193)	\$ 322	\$ 968	\$ (839)
36-Juvenile Probation Title IV-E	\$ 64	\$ -	\$ -	\$ 64
45-Alt Dispute Resolution	\$ 8,079	\$ 569	\$ -	\$ 8,648
46-Appellate Judicial System	\$ 740	\$ 153	\$ -	\$ 893
47-State Fees & Fines	\$ 29,783	\$ 20,587	\$ 356	\$ 50,014
48-Guardianship Fee	\$ 20,409	\$ 60	\$ -	\$ 20,469
49-Atty Hot Ck Collection Fee	\$ 5,691	\$ 86	\$ -	\$ 5,777
51-Family Protection Fee	\$ (73)	\$ 90	\$ -	\$ 17
52-Atty Pre-Trial Diversion	\$ 23,157	\$ 2,322	\$ -	\$ 25,479
55-Dist Clerk Records Mgt	\$ 13,168	\$ 209	\$ -	\$ 13,377
56-Records Archive	\$ 136,545	\$ 4,723	\$ 1,447	\$ 139,821
57-County Atty Forfeiture	\$ 1	\$ -	\$ -	\$ 1
58-Justice Court Technology	\$ 6,154	\$ 640	\$ -	\$ 6,794
60-State Funded Training	\$ 19,213	\$ 7,740	\$ -	\$ 26,953
62-2007 Jail/Justice I&S	\$ 645,049	\$ 158,207	\$ -	\$ 803,256
63-Court Records & Preservation	\$ 33,833	\$ 385	\$ -	\$ 34,218
64-Ambulance Sinking	\$ 1,224	\$ 2	\$ -	\$ 1,226
65-District Clerk Rec Archive	\$ 18,187	\$ 366	\$ -	\$ 18,553
68-Juvenile Commitment Rdctn	\$ (1,135)	\$ 656	\$ 1,969	\$ (2,448)
69-Unclaimed Capital Credits	\$ 169,999	\$ 315	\$ -	\$ 170,314
85-Child Welfare Board	\$ 9,495	\$ 132	\$ 173	\$ 9,454
89-Historical Commission	\$ 5,856	\$ 69	\$ -	\$ 5,925
91-Available School Fund	\$ 1,487	\$ 297	\$ -	\$ 1,784
92-Permanent School Fund	\$ 160,491	\$ -	\$ -	\$ 160,491
95-Medina Lake Co Park	\$ 142,033	\$ 4,336	\$ 7,821	\$ 138,548
97-EMS Building Fund	\$ -	\$ -	\$ -	\$ -
<b>Grand Total</b>	<b>\$ 18,764,711</b>	<b>\$ 3,230,170</b>	<b>\$ 1,274,393</b>	<b>\$ 20,720,488</b>

**Bandera County, Texas**  
**Summary of Cash Balances**  
 All Governmental Funds

For the 5 Months Ending February 28, 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	\$ 12,435,951							
11-Hotel/Motel Tax	\$ 189,584	\$ 208,413	\$ 213,276	\$ 216,419	\$ 273,796							
12-Ambulance	\$ 1,070,263	\$ 1,038,363	\$ 1,155,170	\$ 1,316,353	\$ 1,421,727							
14-Mansfield Park	\$ 89,021	\$ 94,201	\$ 111,760	\$ 147,171	\$ 165,658							
15-Indigent Healthcare	\$ 72,401	\$ 87,028	\$ 132,103	\$ 199,348	\$ 235,674							
16-Sanitary Landfill	\$ 258,962	\$ 261,252	\$ 259,426	\$ 264,218	\$ 259,432							
17-Road & Bridge	\$ 2,420,517	\$ 2,499,783	\$ 2,822,092	\$ 3,411,840	\$ 3,761,524							
18-Sheriff's Tax Sale Fund	\$ -	\$ -	\$ 123,940	\$ -	\$ -							
22-Child Abuse Prevention	\$ 974	\$ 976	\$ 978	\$ 980	\$ 1,082							
25-Juvenile Probation	\$ 85,395	\$ 113,966	\$ 143,879	\$ 196,239	\$ 258,376							
27-Sheriff's Seizure	\$ 41,364	\$ 40,024	\$ 40,098	\$ 40,170	\$ 40,244							
28-Law Library	\$ 19,176	\$ 19,193	\$ 18,904	\$ 19,285	\$ 19,413							
30-Clerk's Records Mgt	\$ 140,700	\$ 143,530	\$ 146,241	\$ 149,110	\$ 152,609							
31-Records Mgt	\$ 7,867	\$ 6,071	\$ 4,293	\$ 4,015	\$ 1,473							
32-Courthouse Security	\$ 37,175	\$ 28,597	\$ 29,700	\$ 31,229	\$ 25,278							
33-Juvenile Probation Grant	\$ 46,193	\$ 28,513	\$ 42,202	\$ 54,883	\$ 29,462							
34-Juvenile Probation Grant N	\$ 442	\$ (526)	\$ (526)	\$ (193)	\$ (839)							
36-Juvenile Probation Title IV-E	\$ 64	\$ 64	\$ 64	\$ 64	\$ 64							
45-Alt Dispute Resolution	\$ 8,083	\$ 8,546	\$ 8,887	\$ 8,079	\$ 8,648							
46-Appellate Judicial System	\$ 1,700	\$ 459	\$ 552	\$ 740	\$ 893							
47-State Fees & Fines	\$ 26,374	\$ 46,915	\$ 64,945	\$ 29,783	\$ 50,014							
48-Guardianship Fee	\$ 19,929	\$ 20,009	\$ 20,169	\$ 20,409	\$ 20,469							
49-Atty Hot Ck Collection Fee	\$ 5,592	\$ 5,571	\$ 5,676	\$ 5,691	\$ 5,777							
51-Family Protection Fee	\$ (373)	\$ (266)	\$ (193)	\$ (73)	\$ 17							
52-Atty Pre-Trial Diversion	\$ 19,416	\$ 20,714	\$ 21,346	\$ 23,157	\$ 25,479							
55-Dist Clerk Records Mgt	\$ 13,516	\$ 12,799	\$ 12,902	\$ 13,168	\$ 13,377							
56-Records Archive	\$ 129,113	\$ 132,255	\$ 134,583	\$ 136,545	\$ 139,821							
57-County Atty Forfeiture	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1							
58-Justice Court Technology	\$ 4,265	\$ 4,809	\$ 5,422	\$ 6,154	\$ 6,794							
60-State Funded Training	\$ 19,109	\$ 19,144	\$ 19,179	\$ 19,213	\$ 26,953							
62-2007 Jail/Justice I&S	\$ 209,650	\$ 292,420	\$ 485,146	\$ 645,049	\$ 803,256							
63-Court Records & Preservation	\$ 32,746	\$ 33,160	\$ 33,355	\$ 33,833	\$ 34,218							
64-Ambulance Sinking	\$ 1,217	\$ 1,220	\$ 1,222	\$ 1,224	\$ 1,226							
65-District Clerk Rec Archive	\$ 17,179	\$ 17,564	\$ 17,730	\$ 18,187	\$ 18,553							
68-Juvenile Commitment Rcdtn	\$ 157	\$ (1,812)	\$ (1,812)	\$ (1,135)	\$ (2,448)							
69-Unclaimed Capital Credits	\$ 169,071	\$ 169,384	\$ 169,695	\$ 169,999	\$ 170,314							
85-Child Welfare Board	\$ 9,382	\$ 9,500	\$ 9,578	\$ 9,495	\$ 9,454							
89-Historical Commission	\$ 6,176	\$ 6,496	\$ 5,766	\$ 5,856	\$ 5,925							
91-Available School Fund	\$ 3,094	\$ 3,391	\$ 1,200	\$ 1,487	\$ 1,784							
92-Permanent School Fund	\$ 160,491	\$ 160,491	\$ 160,491	\$ 160,491	\$ 160,491							
95-Medina Lake Co Park	\$ 155,610	\$ 148,894	\$ 143,825	\$ 142,033	\$ 138,548							
<b>12,990,438</b>	<b>13,336,179</b>	<b>15,533,491</b>	<b>18,764,711</b>	<b>20,720,488</b>	<b>20,720,488</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Last Year's Cash Bal	11,886,449	12,217,983	12,643,357	16,580,663	19,225,345	18,656,060	18,048,323	17,568,432	17,103,529	15,674,319	14,929,682	13,917,989
Over/Under From Last Yr	1,103,989	1,118,196	2,890,134	2,184,048	1,495,143	(18,656,060)	(18,048,323)	(17,668,432)	(17,103,529)	(15,674,319)	(14,929,682)	(13,917,989)

**Bandera County, Texas**  
Statement of Revenues & Expenditures with Budget Data  
General Fund  
For the 5 Months Ending February 28, 2019

Fund	Revised Budget	Month to Date	Year To Date	Remaining Budget	Percentage Collected/ Spent
<b>Revenue</b>					
Ad Valorem	\$ 9,871,175	\$ 1,757,887	\$ 8,156,349	\$ (1,714,826)	83%
County Wide Revenues	\$ 670,500	\$ 95,013	\$ 317,980	\$ (352,520)	47%
Fees of Office	\$ 2,528,851	\$ 153,490	\$ 680,612	\$ (1,848,239)	27%
Precinct Revenues	\$ 143,250	\$ 16,521	\$ 82,659	\$ (60,591)	58%
<b>Total Revenue</b>	<b>\$ 13,213,776</b>	<b>\$ 2,022,911</b>	<b>\$ 9,237,600</b>	<b>\$ (3,976,176)</b>	<b>70%</b>
<b>Expenditures</b>					
400-County Judge	\$ 248,193	\$ 16,435	\$ 83,974	\$ 164,219	34%
401-Commissioners	\$ 208,503	\$ 15,016	\$ 75,435	\$ 133,068	36%
403-County Clerk	\$ 423,161	\$ 31,472	\$ 174,124	\$ 249,037	41%
404-District Clerk	\$ 434,036	\$ 39,863	\$ 165,086	\$ 268,950	38%
405-County Service Ofcr	\$ 16,212	\$ 1,262	\$ 6,042	\$ 10,170	37%
406-Emergency Mgt	\$ 99,461	\$ 5,911	\$ 33,764	\$ 65,697	34%
409-Non-Departmental	\$ 2,335,551	\$ 24,009	\$ 418,721	\$ 1,916,830	18%
426-County Court	\$ 45,800	\$ 1,882	\$ 8,138	\$ 37,662	18%
435-District Court	\$ 525,088	\$ 21,051	\$ 206,289	\$ 318,799	39%
451-JP1	\$ 177,355	\$ 13,221	\$ 61,234	\$ 116,121	35%
452-JP2	\$ 148,579	\$ 12,420	\$ 57,888	\$ 90,691	39%
453-JP3	\$ 196,453	\$ 13,194	\$ 77,919	\$ 118,534	40%
454-JP4	\$ 207,959	\$ 16,860	\$ 81,648	\$ 126,311	39%
475-County Attorney	\$ 415,923	\$ 35,727	\$ 172,611	\$ 243,312	42%
495-County Auditor	\$ 360,553	\$ 30,123	\$ 144,145	\$ 216,408	40%
497-County Treasurer	\$ 166,060	\$ 12,226	\$ 73,298	\$ 92,762	44%
498-Elections	\$ 522,216	\$ 7,507	\$ 451,556	\$ 70,660	86%
499-Tax Office	\$ 550,384	\$ 43,979	\$ 208,321	\$ 342,063	38%
503-Computer	\$ 225,349	\$ 22,183	\$ 94,659	\$ 130,690	42%
510-Custodial	\$ 183,353	\$ 14,250	\$ 74,734	\$ 108,619	41%
511-J/J Custodial	\$ 94,480	\$ 4,914	\$ 24,439	\$ 70,041	26%
512-Public Information	\$ 73,421	\$ 5,832	\$ 29,974	\$ 43,447	41%
513-Wastewater Facility	\$ 96,498	\$ 7,128	\$ 34,637	\$ 61,861	36%
516-Animal Control	\$ 69,303	\$ 4,908	\$ 24,255	\$ 45,048	35%
517-1881 Jail	\$ 5,000	\$ -	\$ -	\$ 5,000	0%
551-Constable Pct 1	\$ 57,548	\$ 4,077	\$ 21,534	\$ 36,014	37%
552-Constable Pct 2	\$ 69,459	\$ 4,902	\$ 25,528	\$ 43,931	37%
553-Constable Pct 3	\$ 64,403	\$ 4,915	\$ 24,736	\$ 39,667	38%
554-Constable Pct 4	\$ 72,150	\$ 4,728	\$ 26,361	\$ 45,789	37%
560-Sheriff's Dept	\$ 3,148,983	\$ 216,623	\$ 1,126,507	\$ 2,022,476	36%
561-Jail	\$ 1,897,346	\$ 139,504	\$ 711,777	\$ 1,185,569	38%
562-Dispatch	\$ 721,549	\$ 55,910	\$ 283,009	\$ 438,540	39%
570-Adult Probation	\$ 1,700	\$ 121	\$ 458	\$ 1,242	27%
600-Permits & Inspections	\$ 281,489	\$ 23,203	\$ 109,756	\$ 171,733	39%
646-Rural Addressing	\$ 179,535	\$ (16,244)	\$ 62,312	\$ 117,223	35%
665-Extension	\$ 159,534	\$ 10,154	\$ 57,613	\$ 101,921	36%
678-Highway Patrol	\$ 31,231	\$ 1,887	\$ 9,199	\$ 22,032	29%
695-Investment	\$ -	\$ -	\$ -	\$ -	0%
	<b>\$ 14,513,818</b>	<b>\$ 851,153</b>	<b>\$ 5,241,681</b>	<b>\$ 9,272,137</b>	<b>36%</b>
Excess Revenue Over (Under) Expenditures	<b>\$ (1,300,042)</b>	<b>\$ 1,171,758</b>	<b>\$ 3,995,919</b>		

**Bandera County, Texas**  
**Statement of Revenues & Expenditures**  
**All Other Funds**  
**For the 5 Months Ending February 28, 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	\$ 148,766	\$ 300,200	50%	\$ 64,184	\$ 420,000	15%	\$ 84,582
12-Ambulance	\$ 980,636	\$ 1,424,767	69%	\$ 695,126	\$ 1,921,522	36%	\$ 285,510
14-Mansfield Park	\$ 121,735	\$ 158,996	77%	\$ 45,323	\$ 180,599	25%	\$ 76,412
15-Indigent Healthcare	\$ 199,167	\$ 254,995	78%	\$ 36,356	\$ 248,160	15%	\$ 162,811
16-Sanitary Landfill	\$ 123,535	\$ 227,900	54%	\$ 107,191	\$ 340,023	32%	\$ 16,344
17-Road & Bridge	\$ 2,230,481	\$ 2,889,771	77%	\$ 866,663	\$ 3,065,925	28%	\$ 1,363,818
18-Sheriff's Tax Sale	\$ 125,243	\$ 0	>100%	\$ 125,243	\$ 0	>100%	\$ -
22-Child Abuse Prevention	\$ 131	\$ 80	>100%	\$ -	\$ 0	0%	\$ 131
25-Juvenile Probation	\$ 294,432	\$ 312,543	94%	\$ 146,851	\$ 325,640	45%	\$ 147,581
27-Sheriff's Seizure	\$ 375	\$ 200	>100%	\$ 1,414	\$ 40,000	4%	\$ (1,039)
28-Law Library	\$ 5,347	\$ 9,550	56%	\$ 4,230	\$ 12,000	35%	\$ 1,117
30-Clerk's Records Mgt	\$ 23,431	\$ 40,250	58%	\$ 8,544	\$ 40,243	21%	\$ 14,887
31-Records Mgt	\$ 2,258	\$ 5,500	41%	\$ 8,674	\$ 13,500	64%	\$ (6,416)
32-Courthouse Security	\$ 6,705	\$ 19,623	34%	\$ 7,248	\$ 22,248	33%	\$ (543)
33-Juvenile Probation Grant	\$ 100,596	\$ 152,520	66%	\$ 76,260	\$ 152,520	50%	\$ 24,336
34-Juvenile Probation Grant	\$ 655	\$ 3,871	17%	\$ 1,936	\$ 3,872	50%	\$ (1,281)
45-Alt Dispute Resolution	\$ 2,680	\$ 5,525	49%	\$ 3,000	\$ 6,000	50%	\$ (320)
46-Appellate Judicial System	\$ 745	\$ 1,504	50%	\$ 1,376	\$ 2,000	69%	\$ (631)
47-State Fees & Fines	\$ 104,643	\$ 205,925	51%	\$ 121,389	\$ 232,125	52%	\$ (16,746)
48-Guardianship Fee	\$ 740	\$ 1,500	49%	\$ -	\$ 0	0%	\$ 740
49-Atty Hot Ck Collection Fee	\$ 668	\$ 1,450	46%	\$ 381	\$ 2,724	14%	\$ 287
51-Family Protection Fee	\$ 420	\$ 801	52%	\$ 1,500	\$ 1,500	100%	\$ (1,080)
52-Attorney Pre-Trial Diversion	\$ 7,901	\$ 10,100	78%	\$ 120	\$ 10,574	1%	\$ 7,781
55-Dist Clerk Records Mgt	\$ 1,009	\$ 1,580	64%	\$ 929	\$ 8,650	11%	\$ 80
56-Records Archive	\$ 23,518	\$ 40,450	58%	\$ 7,897	\$ 38,160	21%	\$ 15,621
57-County Atty Forfeiture	\$ -	\$ 0	0%	\$ -	\$ 0	0%	\$ -
58-Justice Court Technology	\$ 3,140	\$ 5,003	63%	\$ 6,000	\$ 6,000	100%	\$ (2,860)
60-State Funded Training	\$ 7,882	\$ 6,000	>100%	\$ -	\$ 18,700	0%	\$ 7,882
62-2007 Jail/Justice I&S	\$ 732,024	\$ 697,083	>100%	\$ 112,000	\$ 830,200	13%	\$ 620,024
63-Court Records & Preservation	\$ 1,911	\$ 3,100	62%	\$ -	\$ 0	0%	\$ 1,911
64-Ambulance Sinking	\$ 11	\$ 0	>100%	\$ -	\$ 0	0%	\$ 11
65-District Clerk Rec Archive	\$ 1,783	\$ 2,550	70%	\$ -	\$ 4,000	0%	\$ 1,783
68-Juvenile Probation Grant	\$ 1,333	\$ 7,875	17%	\$ 3,938	\$ 7,875	50%	\$ (2,605)
69-Unclaimed Capital Credits	\$ 1,574	\$ 800	>100%	\$ 9,410	\$ 9,410	100%	\$ (7,836)
85-Child Welfare Board	\$ 443	\$ 1,080	41%	\$ 348	\$ 5,000	7%	\$ 95
89-Historical Commission	\$ 829	\$ 1,310	63%	\$ 968	\$ 5,000	19%	\$ (139)
91-Available School Fund	\$ 1,492	\$ -	>100%	\$ 2,486	\$ 0	>100%	\$ (994)
92-Permanent School Fund	\$ -	\$ 0	0%	\$ -	\$ 0	0%	\$ -
95-Medina Lake Co Park	\$ 20,556	\$ 85,005	24%	\$ 43,363	\$ 181,890	24%	\$ (22,807)
	<u>\$ 5,278,795</u>	<u>\$ 6,879,407</u>	<u>77%</u>	<u>\$ 2,510,348</u>	<u>\$ 8,156,060</u>	<u>31%</u>	

**Bandera County, Texas**  
 Schedule of Funds on Deposit  
 As of February 28, 2019

Financial Institution	Type of Investment	Balance 2/28/19
<b>General Fund</b>		
Texas Hill Country Bank	Checking Account	\$ 724,229.54
Bandera Bank	CD	\$ 207,998.95
Hondo Bank	CD	\$ 209,828.92
Texas Hill Country Bank	CD	\$ 202,560.78
LOGIC - General Fund	Investment Pool	\$ 18,890,508.96
		<u>\$ 20,235,127.15</u>
<b>Justice Center</b>		
Texas Hill Country Bank - 2008 I&S	Checking Account	\$ 10.00
LOGIC - 2008 I&S	Investment Pool	\$ 186,499.83
Texas Hill Country Bank - 2015 I&S	Checking Account	\$ 10.00
LOGIC - 2015 I&S	Investment Pool	\$ 616,325.56
		<u>\$ 802,845.39</u>
		<u><u>\$ 21,037,972.54</u></u>

*Increase of \$2,024,633.00 from last month.*

*Increase of \$1,625,875.75 from last year.*

**Bandera County, Texas**  
Schedule of Long-Term Debt  
*Principal Only*  
As of February 28, 2019

Description	Maturity Date	Balance 1/31/19	Payments	Balance 2/28/19
Jail Justice Center Bond - Series 2015	08/15/28	\$ 6,315,000		\$ 6,315,000