

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

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

For the 6 Months Ending March 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	\$ 12,435,951	\$ 11,944,920						
11-Hotel/Motel Tax	\$ 189,584	\$ 208,413	\$ 213,276	\$ 216,419	\$ 273,796	\$ 235,245						
12-Ambulance	\$ 1,070,263	\$ 1,038,363	\$ 1,155,170	\$ 1,316,353	\$ 1,421,727	\$ 1,410,313						
14-Mansfield Park	\$ 89,021	\$ 94,201	\$ 111,760	\$ 147,171	\$ 165,658	\$ 169,157						
15-Indigent Healthcare	\$ 72,401	\$ 87,028	\$ 132,103	\$ 199,348	\$ 235,674	\$ 228,989						
16-Sanitary Landfill	\$ 258,962	\$ 261,252	\$ 259,426	\$ 264,218	\$ 259,432	\$ 268,051						
17-Road & Bridge	\$ 2,420,517	\$ 2,499,783	\$ 2,822,092	\$ 3,411,840	\$ 3,761,524	\$ 3,726,924						
18-Sheriff's Tax Sale Fund	\$ -	\$ -	\$ 123,940	\$ -	\$ -	\$ -						
22-Child Abuse Prevention	\$ 974	\$ 976	\$ 978	\$ 980	\$ 1,082	\$ 1,082						
25-Juvenile Probation	\$ 85,395	\$ 113,966	\$ 143,879	\$ 196,239	\$ 258,376	\$ 232,588						
27-Sheriff's Seizure	\$ 41,364	\$ 40,024	\$ 40,098	\$ 40,170	\$ 40,244	\$ 40,331						
28-Law Library	\$ 19,176	\$ 19,193	\$ 18,904	\$ 19,285	\$ 19,413	\$ 19,224						
30-Clerk's Records Mgt	\$ 140,700	\$ 143,530	\$ 146,241	\$ 149,110	\$ 152,609	\$ 157,970						
31-Records Mgt	\$ 7,867	\$ 6,071	\$ 4,293	\$ 4,015	\$ 1,473	\$ 1,069						
32-Courthouse Security	\$ 37,175	\$ 28,597	\$ 29,700	\$ 31,229	\$ 25,278	\$ 26,872						
33-Juvenile Probation Grant	\$ 46,193	\$ 28,513	\$ 42,202	\$ 54,883	\$ 29,462	\$ 29,462						
34-Juvenile Probation Grant N	\$ 442	\$ (526)	\$ (526)	\$ (193)	\$ (839)	\$ 12,850						
36-Juvenile Probation Title IV-E	\$ 64	\$ 64	\$ 64	\$ 64	\$ 64	\$ 64						
45-Ait Dispute Resolution	\$ 8,083	\$ 8,546	\$ 8,887	\$ 8,079	\$ 8,648	\$ 9,054						
46-Appellate Judicial System	\$ 1,700	\$ 459	\$ 552	\$ 740	\$ 893	\$ 1,000						
47-State Fees & Fines	\$ 26,374	\$ 46,915	\$ 64,945	\$ 29,783	\$ 50,014	\$ 76,379						
48-Guardianship Fee	\$ 19,929	\$ 20,009	\$ 20,169	\$ 20,409	\$ 20,469	\$ 19,519						
49-Atty Hot Ck Collection Fee	\$ 5,592	\$ 5,571	\$ 5,676	\$ 5,691	\$ 5,777	\$ 5,820						
51-Family Protection Fee	\$ (373)	\$ (268)	\$ (193)	\$ (73)	\$ 17	\$ 122						
52-Atty Pre-Trial Diversion	\$ 19,416	\$ 20,714	\$ 21,346	\$ 23,157	\$ 25,479	\$ 27,378						
55-Dist Clerk Records Mgt	\$ 13,516	\$ 12,799	\$ 12,902	\$ 13,168	\$ 13,377	\$ 13,618						
56-Records Archive	\$ 129,113	\$ 132,255	\$ 134,583	\$ 136,545	\$ 139,821	\$ 144,088						
57-County Atty Forfeiture	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1						
58-Justice Court Technology	\$ 4,265	\$ 4,809	\$ 5,422	\$ 6,154	\$ 6,794	\$ 7,650						
60-State Funded Training	\$ 19,109	\$ 19,144	\$ 19,179	\$ 19,213	\$ 26,953	\$ 26,623						
62-2007 Jail/Justice I&S	\$ 209,650	\$ 292,420	\$ 485,146	\$ 645,049	\$ 803,256	\$ 836,280						
63-Court Records & Preservation	\$ 32,746	\$ 33,160	\$ 33,355	\$ 33,833	\$ 34,218	\$ 34,673						
64-Ambulance Sinking	\$ 1,217	\$ 1,220	\$ 1,222	\$ 1,224	\$ 1,226	\$ 1,229						
65-District Clerk Rec Archive	\$ 17,179	\$ 17,564	\$ 17,730	\$ 18,187	\$ 18,553	\$ 18,959						
68-Juvenile Commitment Rdcin	\$ 157	\$ (1,812)	\$ (1,812)	\$ (1,135)	\$ (2,448)	\$ (2,448)						
69-Unclaimed Capital Credits	\$ 169,071	\$ 169,384	\$ 169,695	\$ 169,999	\$ 170,314	\$ 170,682						
85-Child Welfare Board	\$ 9,382	\$ 9,500	\$ 9,578	\$ 9,495	\$ 9,454	\$ 9,114						
89-Historical Commission	\$ 6,176	\$ 6,496	\$ 5,766	\$ 5,856	\$ 5,925	\$ 6,228						
91-Available School Fund	\$ 3,094	\$ 3,391	\$ 1,200	\$ 1,487	\$ 1,784	\$ 2,131						
92-Permanent School Fund	\$ 160,491	\$ 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	\$ 134,755						
	<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>20,208,457</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	16,658,060	18,048,323	17,668,432	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	1,550,397	(18,048,323)	(17,668,432)	(17,103,529)	(15,674,319)	(14,929,682)	(13,917,989)

**Bandera County, Texas**  
 Combined Statement of Receipts & Disbursements  
 All Governmental Funds  
 For the 6 Months Ending March 31, 2019

Fund	Cash Balance 2/28/19	Revenues	Expenditures	Cash Balance 3/31/19
10-General	\$ 12,435,951	\$ 574,782	\$ 1,065,813	\$ 11,944,920
11-Hotel/Motel Tax	\$ 273,796	\$ 5,981	\$ 44,532	\$ 235,245
12-Ambulance	\$ 1,421,727	\$ 120,087	\$ 131,501	\$ 1,410,313
14-Mansfield Park	\$ 165,658	\$ 12,910	\$ 9,411	\$ 169,157
15-Indigent Healthcare	\$ 235,674	\$ 9,011	\$ 15,696	\$ 228,989
16-Sanitary Landfill	\$ 259,432	\$ 30,001	\$ 21,382	\$ 268,051
17-Road & Bridge	\$ 3,761,524	\$ 214,417	\$ 249,017	\$ 3,726,924
18-Sheriff's Tax Sale Fund	\$ -	\$ -	\$ -	\$ -
22-Child Abuse Prevention	\$ 1,082	\$ -	\$ -	\$ 1,082
25-Juvenile Probation	\$ 258,376	\$ 15,896	\$ 41,684	\$ 232,588
27-Sheriff's Seizure	\$ 40,244	\$ 87	\$ -	\$ 40,331
28-Law Library	\$ 19,413	\$ 776	\$ 965	\$ 19,224
30-Clerk's Records Mgt	\$ 152,609	\$ 5,441	\$ 80	\$ 157,970
31-Records Mgt	\$ 1,473	\$ 617	\$ 1,021	\$ 1,069
32-Courthouse Security	\$ 25,278	\$ 1,594	\$ -	\$ 26,872
33-Juvenile Probation Grant	\$ 29,462	\$ -	\$ -	\$ 29,462
34-Juvenile Probation Grant N	\$ (839)	\$ 13,689	\$ -	\$ 12,850
36-Juvenile Probation Title IV-E	\$ 64	\$ -	\$ -	\$ 64
45-Alt Dispute Resolution	\$ 8,648	\$ 404	\$ -	\$ 9,052
46-Appellate Judicial System	\$ 893	\$ 107	\$ -	\$ 1,000
47-State Fees & Fines	\$ 50,014	\$ 26,436	\$ 71	\$ 76,379
48-Guardianship Fee	\$ 20,469	\$ 160	\$ 1,110	\$ 19,519
49-Atty Hot Ck Collection Fee	\$ 5,777	\$ 43	\$ -	\$ 5,820
51-Family Protection Fee	\$ 17	\$ 105	\$ -	\$ 122
52-Atty Pre-Trial Diversion	\$ 25,479	\$ 1,959	\$ 60	\$ 27,378
55-Dist Clerk Records Mgt	\$ 13,377	\$ 241	\$ -	\$ 13,618
56-Records Archive	\$ 139,821	\$ 5,551	\$ 1,284	\$ 144,088
57-County Atty Forfeiture	\$ 1	\$ -	\$ -	\$ 1
58-Justice Court Technology	\$ 6,794	\$ 856	\$ -	\$ 7,650
60-State Funded Training	\$ 26,953	\$ 57	\$ 387	\$ 26,623
62-2007 Jail/Justice I&S	\$ 803,256	\$ 33,024	\$ -	\$ 836,280
63-Court Records & Preservation	\$ 34,218	\$ 455	\$ -	\$ 34,673
64-Ambulance Sinking	\$ 1,226	\$ 3	\$ -	\$ 1,229
65-District Clerk Rec Archive	\$ 18,553	\$ 406	\$ -	\$ 18,959
68-Juvenile Commitment Rdctn	\$ (2,448)	\$ -	\$ -	\$ (2,448)
69-Unclaimed Capital Credits	\$ 170,314	\$ 368	\$ -	\$ 170,682
85-Child Welfare Board	\$ 9,454	\$ 60	\$ 400	\$ 9,114
89-Historical Commission	\$ 5,925	\$ 303	\$ -	\$ 6,228
91-Available School Fund	\$ 1,784	\$ 347	\$ -	\$ 2,131
92-Permanent School Fund	\$ 160,491	\$ -	\$ -	\$ 160,491
95-Medina Lake Co Park	\$ 138,548	\$ 3,923	\$ 7,716	\$ 134,755
97-EMS Building Fund	\$ -	\$ -	\$ -	\$ -
<b>Grand Total</b>	<b>\$ 20,720,488</b>	<b>\$ 1,080,097</b>	<b>\$ 1,592,130</b>	<b>\$ 20,208,455</b>

**Bandera County, Texas**  
Statement of Revenues & Expenditures with Budget Data  
General Fund  
For the 6 Months Ending March 31, 2019

Fund	Revised Budget	Month to Date	Year To Date	Remaining Budget	Percentage Collected/ Spent
<b>Revenue</b>					
Ad Valorem	\$ 9,871,175	\$ 351,181	\$ 8,507,530	\$ (1,363,645)	86%
County Wide Revenues	\$ 670,500	\$ 91,752	\$ 409,734	\$ (260,766)	61%
Fees of Office	\$ 2,528,851	\$ 107,424	\$ 788,036	\$ (1,740,815)	31%
Precinct Revenues	\$ 143,250	\$ 24,425	\$ 107,082	\$ (36,168)	75%
<b>Total Revenue</b>	<b>\$ 13,213,776</b>	<b>\$ 574,782</b>	<b>\$ 9,812,382</b>	<b>\$ (3,401,394)</b>	<b>74%</b>
<b>Expenditures</b>					
400-County Judge	\$ 248,193	\$ 16,305	\$ 100,278	\$ 147,915	40%
401-Commissioners	\$ 208,503	\$ 14,858	\$ 90,292	\$ 118,211	43%
403-County Clerk	\$ 423,161	\$ 33,032	\$ 207,156	\$ 216,005	49%
404-District Clerk	\$ 434,036	\$ 30,728	\$ 195,813	\$ 238,223	45%
405-County Service Ofcr	\$ 16,212	\$ 1,058	\$ 7,100	\$ 9,112	44%
406-Emergency Mgt	\$ 99,461	\$ 5,858	\$ 39,622	\$ 59,839	40%
409-Non-Departmental	\$ 2,335,551	\$ 167,590	\$ 586,311	\$ 1,749,240	25%
426-County Court	\$ 45,800	\$ 3,120	\$ 11,258	\$ 34,542	25%
435-District Court	\$ 525,088	\$ 20,672	\$ 226,961	\$ 298,127	43%
451-JP1	\$ 177,355	\$ 14,367	\$ 75,601	\$ 101,754	43%
452-JP2	\$ 148,579	\$ 11,551	\$ 69,439	\$ 79,140	47%
453-JP3	\$ 196,453	\$ 12,680	\$ 90,599	\$ 105,854	46%
454-JP4	\$ 207,959	\$ 15,267	\$ 96,914	\$ 111,045	47%
475-County Attorney	\$ 415,923	\$ 34,214	\$ 206,825	\$ 209,098	50%
495-County Auditor	\$ 360,553	\$ 28,184	\$ 172,328	\$ 188,225	48%
497-County Treasurer	\$ 166,060	\$ 11,384	\$ 84,681	\$ 81,379	51%
498-Elections	\$ 522,216	\$ 8,837	\$ 460,393	\$ 61,823	88%
499-Tax Office	\$ 550,384	\$ 48,168	\$ 256,489	\$ 293,895	47%
503-Computer	\$ 225,349	\$ 18,006	\$ 112,665	\$ 112,684	50%
510-Custodial	\$ 183,353	\$ 13,892	\$ 88,627	\$ 94,726	48%
511-J/J Custodial	\$ 94,480	\$ 4,953	\$ 29,392	\$ 65,088	31%
512-Public Information	\$ 73,421	\$ 6,173	\$ 36,147	\$ 37,274	49%
513-Wastewater Facility	\$ 96,498	\$ 6,417	\$ 41,054	\$ 55,444	43%
516-Animal Control	\$ 69,303	\$ 5,414	\$ 29,669	\$ 39,634	43%
517-1881 Jail	\$ 5,000	\$ -	\$ -	\$ 5,000	0%
551-Constable Pct 1	\$ 57,548	\$ 4,180	\$ 25,713	\$ 31,835	45%
552-Constable Pct 2	\$ 69,459	\$ 4,840	\$ 30,368	\$ 39,091	44%
553-Constable Pct 3	\$ 64,403	\$ 4,660	\$ 29,396	\$ 35,007	46%
554-Constable Pct 4	\$ 72,150	\$ 4,842	\$ 31,204	\$ 40,946	43%
560-Sheriff's Dept	\$ 3,148,983	\$ 258,551	\$ 1,385,058	\$ 1,763,925	44%
561-Jail	\$ 1,897,346	\$ 153,609	\$ 865,385	\$ 1,031,961	46%
562-Dispatch	\$ 721,549	\$ 52,412	\$ 335,421	\$ 386,128	46%
570-Adult Probation	\$ 1,700	\$ 114	\$ 572	\$ 1,128	34%
600-Permits & Inspections	\$ 281,489	\$ 22,715	\$ 132,472	\$ 149,017	47%
646-Rural Addressing	\$ 179,535	\$ 13,356	\$ 75,668	\$ 103,867	42%
665-Extension	\$ 159,534	\$ 12,071	\$ 69,684	\$ 89,850	44%
678-Highway Patrol	\$ 31,231	\$ 1,737	\$ 10,936	\$ 20,295	35%
695-Investment	\$ -	\$ -	\$ -	\$ -	0%
	<b>\$ 14,513,818</b>	<b>\$ 1,065,815</b>	<b>\$ 6,307,491</b>	<b>\$ 8,206,327</b>	<b>43%</b>
Excess Revenue Over (Under) Expenditures	<b>\$ (1,300,042)</b>	<b>\$ (491,033)</b>	<b>\$ 3,504,891</b>		

**Bandera County, Texas**  
**Statement of Revenues & Expenditures**  
**All Other Funds**  
**For the 6 Months Ending March 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	\$ 154,747	\$ 300,200	52%	\$ 108,716	\$ 420,000	26%	\$ 46,031
12-Ambulance	\$ 1,100,723	\$ 1,424,767	77%	\$ 826,628	\$ 1,921,522	43%	\$ 274,095
14-Mansfield Park	\$ 134,645	\$ 158,996	85%	\$ 54,734	\$ 180,599	30%	\$ 79,911
15-Indigent Healthcare	\$ 208,179	\$ 254,995	82%	\$ 52,052	\$ 248,160	21%	\$ 156,127
16-Sanitary Landfill	\$ 153,536	\$ 227,900	67%	\$ 128,572	\$ 340,023	38%	\$ 24,964
17-Road & Bridge	\$ 2,444,898	\$ 2,889,771	85%	\$ 1,115,680	\$ 3,065,925	36%	\$ 1,329,218
18-Sheriff's Tax Sale	\$ 125,243	\$ 0	>100%	\$ 125,243	\$ 0	>100%	\$ -
22-Child Abuse Prevention	\$ 133	\$ 80	>100%	\$ -	\$ 0	0%	\$ 133
25-Juvenile Probation	\$ 310,328	\$ 312,543	99%	\$ 188,535	\$ 325,640	58%	\$ 121,793
27-Sheriff's Seizure	\$ 462	\$ 200	>100%	\$ 1,414	\$ 40,000	4%	\$ (952)
28-Law Library	\$ 6,123	\$ 9,550	64%	\$ 5,195	\$ 12,000	43%	\$ 928
30-Clerk's Records Mgt	\$ 28,872	\$ 40,250	72%	\$ 8,624	\$ 40,243	21%	\$ 20,248
31-Records Mgt	\$ 2,875	\$ 5,500	52%	\$ 9,694	\$ 13,500	72%	\$ (6,819)
32-Courthouse Security	\$ 8,298	\$ 19,623	42%	\$ 7,248	\$ 22,248	33%	\$ 1,050
33-Juvenile Probation Grant	\$ 100,596	\$ 152,520	66%	\$ 76,260	\$ 152,520	50%	\$ 24,336
34-Juvenile Probation Grant	\$ 14,344	\$ 3,871	>100%	\$ 1,936	\$ 3,872	50%	\$ 12,408
45-Alt Dispute Resolution	\$ 3,084	\$ 5,525	56%	\$ 3,000	\$ 6,000	50%	\$ 84
46-Appellate Judicial System	\$ 852	\$ 1,504	57%	\$ 1,376	\$ 2,000	69%	\$ (524)
47-State Fees & Fines	\$ 131,079	\$ 205,925	64%	\$ 121,461	\$ 232,125	52%	\$ 9,618
48-Guardianship Fee	\$ 900	\$ 1,500	60%	\$ 1,110	\$ 0	>100%	\$ (210)
49-Atty Hot Ck Collection Fee	\$ 710	\$ 1,450	49%	\$ 381	\$ 2,724	14%	\$ 329
51-Family Protection Fee	\$ 525	\$ 801	66%	\$ 1,500	\$ 1,500	100%	\$ (975)
52-Attorney Pre-Trial Diversion	\$ 9,860	\$ 10,100	98%	\$ 180	\$ 10,574	2%	\$ 9,680
55-Dist Clerk Records Mgt	\$ 1,250	\$ 1,580	79%	\$ 929	\$ 8,650	11%	\$ 321
56-Records Archive	\$ 29,068	\$ 40,450	72%	\$ 9,180	\$ 38,160	24%	\$ 19,888
57-County Atty Forfeiture	\$ -	\$ 0	0%	\$ -	\$ 0	0%	\$ -
58-Justice Court Technology	\$ 3,996	\$ 5,003	80%	\$ 6,000	\$ 6,000	100%	\$ (2,004)
60-State Funded Training	\$ 7,940	\$ 6,000	>100%	\$ 387	\$ 18,700	2%	\$ 7,553
62-2007 Jail/Justice I&S	\$ 765,048	\$ 697,083	>100%	\$ 112,000	\$ 830,200	13%	\$ 653,048
63-Court Records & Preservation	\$ 2,366	\$ 3,100	76%	\$ -	\$ 0	0%	\$ 2,366
64-Ambulance Sinking	\$ 14	\$ 0	>100%	\$ -	\$ 0	0%	\$ 14
65-District Clerk Rec Archive	\$ 2,189	\$ 2,550	86%	\$ -	\$ 4,000	0%	\$ 2,189
68-Juvenile Probation Grant	\$ 1,333	\$ 7,875	17%	\$ 3,938	\$ 7,875	50%	\$ (2,605)
69-Unclaimed Capital Credits	\$ 1,942	\$ 800	>100%	\$ 9,410	\$ 9,410	100%	\$ (7,468)
85-Child Welfare Board	\$ 503	\$ 1,080	47%	\$ 748	\$ 5,000	15%	\$ (245)
89-Historical Commission	\$ 1,133	\$ 1,310	86%	\$ 968	\$ 5,000	19%	\$ 165
91-Available School Fund	\$ 1,838	\$ -	>100%	\$ 2,486	\$ 0	>100%	\$ (648)
92-Permanent School Fund	\$ -	\$ 0	0%	\$ -	\$ 0	0%	\$ -
95-Medina Lake Co Park	\$ 24,479	\$ 85,005	29%	\$ 51,079	\$ 181,890	28%	\$ (26,600)
	<u>\$ 5,784,111</u>	<u>\$ 6,879,407</u>	<u>84%</u>	<u>\$ 3,036,664</u>	<u>\$ 8,156,060</u>	<u>37%</u>	

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

Financial Institution	Type of Investment	Balance 3/31/19
<b><i>General Fund</i></b>		
Texas Hill Country Bank	Checking Account	\$ 661,890.99
Bandera Bank	CD	\$ 208,158.51
Hondo Bank	CD	\$ 210,863.69
Texas Hill Country Bank	CD	\$ 203,309.97
LOGIC - General Fund	Investment Pool	\$ 18,406,974.00
		<u>\$ 19,691,197.16</u>
<b><i>Justice Center</i></b>		
Texas Hill Country Bank - 2008 I&S	Checking Account	\$ 10.00
LOGIC - 2008 I&S	Investment Pool	\$ 190,458.78
Texas Hill Country Bank - 2015 I&S	Checking Account	\$ 10.00
LOGIC - 2015 I&S	Investment Pool	\$ 645,390.44
		<u>\$ 835,869.22</u>
		<u><u>\$ 20,527,066.38</u></u>

*Decrease of \$ 510,906.16 from last month.*

*Increase of \$1,175,561.82 from last year.*

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

Description	Maturity Date	Balance 2/28/19	Payments	Balance 3/31/19
Jail Justice Center Bond - Series 2015	08/15/28	\$ 6,315,000		\$ 6,315,000