

Bandera County, Texas
Auditor's Report
For the Month Ending
February 2018

Bandera County, Texas
 Summary of Cash Balances
 All Governmental Funds

For the 5 Months Ending February 28, 2018

	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18
10-General	\$ 7,640,414	\$ 7,795,832	\$ 7,856,189	\$ 10,391,711	\$ 12,168,383							
11-Hotel/Motel Tax	\$ 101,951	\$ 122,126	\$ 126,244	\$ 131,092	\$ 143,630							
12-Ambulance	\$ 516,701	\$ 560,028	\$ 770,485	\$ 1,097,623	\$ 1,121,093							
14-Mansfield Park	\$ 63,552	\$ 43,008	\$ 42,952	\$ 81,119	\$ 104,035							
15-Indigent Healthcare	\$ 81,211	\$ 83,181	\$ 72,049	\$ 114,772	\$ 122,972							
16-Sanitary Landfill	\$ 246,523	\$ 249,100	\$ 242,851	\$ 248,644	\$ 244,341							
17-Road & Bridge	\$ 2,021,561	\$ 2,012,775	\$ 2,077,928	\$ 2,842,138	\$ 3,362,967							
18-Sheriff's Tax Sale Fund	\$ -	\$ -	\$ -	\$ -	\$ -							
22-Child Abuse Prevention	\$ 814	\$ 837	\$ 839	\$ 840	\$ 841							
25-Juvenile Probation	\$ 118,126	\$ 148,083	\$ 136,776	\$ 183,383	\$ 251,548							
27-Sheriff's Seizure	\$ 40,826	\$ 40,744	\$ 41,669	\$ 41,713	\$ 41,759							
28-Law Library	\$ 14,522	\$ 15,444	\$ 15,638	\$ 16,542	\$ 17,062							
30-Clerk's Records Mgt	\$ 104,330	\$ 108,265	\$ 111,209	\$ 111,054	\$ 113,482							
31-Records Mgt	\$ 19,684	\$ 19,579	\$ 18,145	\$ 15,275	\$ 14,721							
32-Courthouse Security	\$ 18,743	\$ 20,262	\$ 21,602	\$ 23,010	\$ 24,345							
33-Juvenile Probation Grant	\$ 40,854	\$ 13,739	\$ 27,297	\$ 40,854	\$ 183							
34-Juvenile Probation Grant N	\$ 442	\$ 442	\$ 442	\$ 442	\$ 442							
36-Juvenile Probation Title IV-E	\$ 63	\$ 63	\$ 63	\$ 63	\$ 63							
45-Alt Dispute Resolution	\$ 6,295	\$ 6,922	\$ 7,195	\$ 6,226	\$ 6,650							
46-Appellate Judicial System	\$ 392	\$ 578	\$ 654	\$ 818	\$ 956							
47-State Fees & Fines	\$ 38,500	\$ 65,932	\$ 89,013	\$ 31,096	\$ 53,359							
48-Guardianship Fee	\$ 17,749	\$ 17,889	\$ 17,949	\$ 18,109	\$ 18,289							
49-Atty Hot Ck Collection Fee	\$ 6,599	\$ 6,811	\$ 6,337	\$ 6,454	\$ 6,600							
51-Family Protection Fee	\$ (112)	\$ 23	\$ 68	\$ 173	\$ 249							
52-Atty Pre-Trial Diversion	\$ 11,992	\$ 12,170	\$ 9,887	\$ 12,216	\$ 14,292							
55-Dist Clerk Records Mgt	\$ 13,258	\$ 13,454	\$ 13,631	\$ 13,801	\$ 13,945							
56-Records Archive	\$ 98,875	\$ 101,676	\$ 104,822	\$ 107,253	\$ 97,006							
57-County Atty Forfeiture	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1							
58-Justice Court Technology	\$ 7,021	\$ 1,906	\$ 2,654	\$ 3,468	\$ 4,181							
60-State Funded Training	\$ 16,931	\$ 16,894	\$ 16,723	\$ 16,681	\$ 23,290							
62-2007 Jail/Justice I&S	\$ 132,314	\$ 228,384	\$ 312,470	\$ 522,856	\$ 753,759							
63-Court Records & Preservation	\$ 27,577	\$ 27,945	\$ 28,286	\$ 28,650	\$ 28,912							
64-Ambulance Sinking	\$ 1,196	\$ 1,197	\$ 1,198	\$ 1,199	\$ 1,201							
65-District Clerk Rec Archive	\$ 14,789	\$ 15,142	\$ 15,460	\$ 13,438	\$ 13,683							
68-Juvenile Commitment Rctn	\$ 157	\$ 157	\$ 157	\$ 157	\$ 157							
69-Unclaimed Capital Credits	\$ 171,890	\$ 172,065	\$ 172,256	\$ 172,438	\$ 172,628							
85-Child Welfare Board	\$ 12,897	\$ 12,930	\$ 13,054	\$ 13,173	\$ 12,907							
89-Historical Commission	\$ 6,478	\$ 6,300	\$ 6,975	\$ 6,996	\$ 4,816							
91-Available School Fund	\$ 1,696	\$ 335	\$ 513	\$ 682	\$ 859							
92-Permanent School Fund	\$ 160,491	\$ 160,491	\$ 160,491	\$ 160,491	\$ 160,491							
95-Medina Lake Co Park	\$ 109,146	\$ 105,273	\$ 101,385	\$ 104,012	\$ 105,249							
	\$ 11,886,449	\$ 12,217,983	\$ 12,643,357	\$ 16,580,663	\$ 19,225,345	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Last Year's Cash Bal	9,990,572	10,415,150	10,966,347	14,488,848	17,394,158	17,054,209	16,604,052	16,202,744	15,591,337	14,421,199	13,701,393	12,620,692
Over/Under From Last Yr	1,895,877	1,802,833	1,675,010	2,091,815	1,831,187	(17,064,209)	(16,604,052)	(16,202,744)	(15,591,337)	(14,421,199)	(13,701,393)	(12,620,692)

Bandera County, Texas
Combined Statement of Receipts & Disbursements
All Governmental Funds
For the 5 Months Ending February 28, 2018

Fund	Cash Balance 1/31/18	Revenues	Expenditures	Cash Balance 2/28/18
10-General	\$ 10,391,711	\$ 2,583,723	\$ 807,051	\$ 12,168,383
11-Hotel/Motel Tax	\$ 131,092	\$ 55,265	\$ 42,727	\$ 143,630
12-Ambulance	\$ 1,097,623	\$ 357,684	\$ 334,214	\$ 1,121,093
14-Mansfield Park	\$ 81,119	\$ 31,514	\$ 8,598	\$ 104,035
15-Indigent Healthcare	\$ 114,772	\$ 44,830	\$ 36,630	\$ 122,972
16-Sanitary Landfill	\$ 248,644	\$ 20,418	\$ 24,721	\$ 244,341
17-Road & Bridge	\$ 2,842,138	\$ 713,000	\$ 192,171	\$ 3,362,967
18-Sheriff's Tax Sale Fund	\$ -	\$ -	\$ -	\$ -
22-Child Abuse Prevention	\$ 840	\$ 1	\$ -	\$ 841
25-Juvenile Probation	\$ 183,383	\$ 50,617	\$ (17,546)	\$ 251,546
27-Sheriff's Seizure	\$ 41,713	\$ 46	\$ -	\$ 41,759
28-Law Library	\$ 16,542	\$ 910	\$ 390	\$ 17,062
30-Clerk's Records Mgt	\$ 111,054	\$ 4,370	\$ 1,942	\$ 113,482
31-Records Mgt	\$ 15,275	\$ 512	\$ 1,066	\$ 14,721
32-Courthouse Security	\$ 23,010	\$ 1,335	\$ -	\$ 24,345
33-Juvenile Probation Grant	\$ 40,854	\$ -	\$ 40,671	\$ 183
34-Juvenile Probation Grant N	\$ 442	\$ -	\$ -	\$ 442
36-Juvenile Probation Title IV-E	\$ 63	\$ -	\$ -	\$ 63
45-Alt Dispute Resolution	\$ 6,226	\$ 424	\$ -	\$ 6,650
46-Appellate Judicial System	\$ 818	\$ 138	\$ -	\$ 956
47-State Fees & Fines	\$ 31,096	\$ 22,398	\$ 135	\$ 53,359
48-Guardianship Fee	\$ 18,109	\$ 180	\$ -	\$ 18,289
49-Atty Hot Ck Collection Fee	\$ 6,453	\$ 147	\$ -	\$ 6,600
51-Family Protection Fee	\$ 174	\$ 75	\$ -	\$ 249
52-Atty Pre-Trial Diversion	\$ 12,216	\$ 2,076	\$ -	\$ 14,292
55-Dist Clerk Records Mgt	\$ 13,801	\$ 144	\$ -	\$ 13,945
56-Records Archive	\$ 107,253	\$ 4,395	\$ 14,642	\$ 97,006
57-County Atty Forfeiture	\$ 1	\$ -	\$ -	\$ 1
58-Justice Court Technology	\$ 3,468	\$ 713	\$ -	\$ 4,181
60-State Funded Training	\$ 16,681	\$ 7,087	\$ 478	\$ 23,290
62-2007 Jail/Justice I&S	\$ 522,856	\$ 230,903	\$ -	\$ 753,759
63-Court Records & Preservation	\$ 28,650	\$ 262	\$ -	\$ 28,912
64-Ambulance Sinking	\$ 1,200	\$ 1	\$ -	\$ 1,201
65-District Clerk Rec Archive	\$ 13,438	\$ 245	\$ -	\$ 13,683
68-Juvenile Commitment Rdctn	\$ 157	\$ -	\$ -	\$ 157
69-Unclaimed Capital Credits	\$ 172,438	\$ 190	\$ -	\$ 172,628
85-Child Welfare Board	\$ 13,173	\$ 80	\$ 346	\$ 12,907
89-Historical Commission	\$ 6,996	\$ 268	\$ 2,448	\$ 4,816
91-Available School Fund	\$ 682	\$ 177	\$ -	\$ 859
92-Permanent School Fund	\$ 160,491	\$ -	\$ -	\$ 160,491
95-Medina Lake Co Park	\$ 104,012	\$ 6,058	\$ 4,821	\$ 105,249
97-EMS Building Fund	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 16,580,664	\$ 4,140,186	\$ 1,495,505	\$ 19,225,345

Bandera County, Texas
Statement of Revenues & Expenditures with Budget Data
General Fund
For the 5 Months Ending February 28, 2018

Fund	Revised Budget	Month to Date	Year To Date	Remaining Budget	Percentage Collected/Spent
Revenue					
Ad Valorem	\$ 9,166,086	\$ 2,320,579	\$ 7,638,615	\$ (1,527,471)	83%
County Wide Revenues	\$ 665,500	\$ 68,956	\$ 289,844	\$ (375,656)	44%
Fees of Office	\$ 1,171,250	\$ 176,281	\$ 648,120	\$ (523,130)	55%
Precinct Revenues	\$ 141,250	\$ 17,907	\$ 88,273	\$ (52,977)	62%
Total Revenue	\$ 11,144,086	\$ 2,583,723	\$ 8,664,852	\$ (2,479,234)	78%
Expenditures					
400-County Judge	\$ 240,911	\$ 15,910	\$ 80,361	\$ 160,550	33%
401-Commissioners	\$ 200,342	\$ 14,556	\$ 72,218	\$ 128,124	36%
403-County Clerk	\$ 416,671	\$ 31,065	\$ 154,931	\$ 261,740	37%
404-District Clerk	\$ 424,526	\$ 30,950	\$ 161,550	\$ 262,976	38%
405-County Service Ofcr	\$ 15,676	\$ 1,845	\$ 6,170	\$ 9,506	39%
406-Emergency Mgt	\$ 144,642	\$ 6,204	\$ 76,744	\$ 67,898	53%
409-Non-Departmental	\$ 1,417,518	\$ 38,256	\$ 578,845	\$ 838,673	41%
426-County Court	\$ 50,200	\$ 5,126	\$ 11,149	\$ 39,051	22%
435-District Court	\$ 499,617	\$ 12,628	\$ 190,999	\$ 308,618	38%
451-JP1	\$ 128,006	\$ 9,362	\$ 46,895	\$ 81,111	37%
452-JP2	\$ 122,198	\$ 10,326	\$ 49,513	\$ 72,685	41%
453-JP3	\$ 181,767	\$ 14,484	\$ 72,797	\$ 108,970	40%
454-JP4	\$ 201,608	\$ 15,996	\$ 80,985	\$ 120,623	40%
475-County Attorney	\$ 405,121	\$ 30,709	\$ 150,695	\$ 254,426	37%
495-County Auditor	\$ 348,062	\$ 27,430	\$ 133,592	\$ 214,470	38%
497-County Treasurer	\$ 158,254	\$ 12,751	\$ 64,225	\$ 94,029	41%
498-Elections	\$ 123,511	\$ 2,933	\$ 54,696	\$ 68,815	44%
499-Tax Office	\$ 532,594	\$ 39,232	\$ 196,541	\$ 336,053	37%
503-Computer	\$ 190,846	\$ 11,381	\$ 81,790	\$ 109,056	43%
510-Custodial	\$ 157,425	\$ 12,442	\$ 62,632	\$ 94,793	40%
511-J/J Custodial	\$ 91,660	\$ 4,616	\$ 22,578	\$ 69,082	25%
512-Public Information	\$ 72,941	\$ 6,208	\$ 28,709	\$ 44,232	39%
513-Wastewater Facility	\$ 94,780	\$ 6,336	\$ 35,845	\$ 58,935	38%
516-Animal Control	\$ 66,841	\$ 4,964	\$ 24,011	\$ 42,830	36%
517-1881 Jail	\$ 5,000	\$ -	\$ -	\$ 5,000	0%
551-Constable Pct 1	\$ 56,040	\$ 3,983	\$ 20,000	\$ 36,040	36%
552-Constable Pct 2	\$ 73,274	\$ 4,781	\$ 26,058	\$ 47,216	36%
553-Constable Pct 3	\$ 62,787	\$ 4,517	\$ 24,058	\$ 38,729	38%
554-Constable Pct 4	\$ 107,503	\$ 9,943	\$ 67,436	\$ 40,067	63%
560-Sheriff's Dept	\$ 2,864,714	\$ 195,870	\$ 1,092,129	\$ 1,772,585	38%
561-Jail	\$ 1,808,714	\$ 130,251	\$ 676,367	\$ 1,132,347	37%
562-Dispatch	\$ 685,755	\$ 45,437	\$ 244,410	\$ 441,345	36%
570-Adult Probation	\$ 1,200	\$ 121	\$ 576	\$ 624	48%
600-Permits & Inspections	\$ 277,034	\$ 22,355	\$ 111,951	\$ 165,083	40%
646-Rural Addressing	\$ 215,065	\$ 10,521	\$ 93,604	\$ 121,461	44%
665-Extension	\$ 153,907	\$ 11,739	\$ 59,407	\$ 94,500	39%
678-Highway Patrol	\$ 30,800	\$ 1,823	\$ 8,654	\$ 22,146	28%
695-Investment	\$ -	\$ -	\$ -	\$ -	0%
	\$ 12,627,510	\$ 807,051	\$ 4,863,121	\$ 7,764,389	39%
Excess Revenue Over (Under) Expenditures	\$ (1,483,424)	\$ 1,776,672	\$ 3,801,731		

Bandera County, Texas
Statement of Revenues & Expenditures
All Other Funds
For the 5 Months Ending February 28, 2018

Fund	Annual Revenues	Budgeted Revenues	Percentage of Budget Collected	Annual Expenditures	Budgeted Expenditures	Percentage of Budget Spent	Net Increase/ (Decrease)
11-Hotel/Motel Tax	\$ 144,592	\$ 300,200	48%	\$ 102,804	\$ 406,600	25%	\$ 41,788
12-Ambulance	\$ 1,428,108	\$ 1,804,823	79%	\$ 871,037	\$ 1,919,809	45%	\$ 557,071
14-Mansfield Park	\$ 107,915	\$ 139,787	77%	\$ 68,394	\$ 152,147	45%	\$ 39,521
15-Indigent Healthcare	\$ 147,637	\$ 192,602	77%	\$ 120,372	\$ 224,372	54%	\$ 27,265
16-Sanitary Landfill	\$ 113,009	\$ 227,900	50%	\$ 101,573	\$ 321,003	32%	\$ 11,436
17-Road & Bridge	\$ 2,161,039	\$ 2,523,153	86%	\$ 858,302	\$ 3,010,639	29%	\$ 1,302,737
18-Sheriff's Tax Sale	\$ 112,423	\$ 0	>100%	\$ 112,423	\$ -	>100%	\$ -
22-Child Abuse Prevention	\$ 59	\$ 80	74%	\$ -	\$ 0	0%	\$ 59
25-Juvenile Probation	\$ 166,270	\$ 200,686	83%	\$ 59,731	\$ 258,165	23%	\$ 106,539
27-Sheriff's Seizure	\$ 1,100	\$ 200	>100%	\$ 123	\$ 35,000	0%	\$ 977
28-Law Library	\$ 5,319	\$ 9,550	56%	\$ 1,560	\$ 12,000	13%	\$ 3,759
30-Clerk's Records Mgt	\$ 22,188	\$ 40,250	55%	\$ 9,847	\$ 34,625	28%	\$ 12,341
31-Records Mgt	\$ 2,843	\$ 5,500	52%	\$ 7,730	\$ 18,500	42%	\$ (4,887)
32-Courthouse Security	\$ 7,396	\$ 12,375	60%	\$ -	\$ 10,000	0%	\$ 7,396
33-Juvenile Probation Grant	\$ 81,343	\$ 162,685	50%	\$ 81,342	\$ 162,684	50%	\$ 1
45-Alt Dispute Resolution	\$ 2,400	\$ 5,525	43%	\$ 3,000	\$ 6,000	50%	\$ (600)
46-Appellate Judicial System	\$ 733	\$ 1,504	49%	\$ -	\$ 1,750	0%	\$ 733
47-State Fees & Fines	\$ 130,275	\$ 205,925	63%	\$ 148,869	\$ 218,125	68%	\$ (18,594)
48-Guardianship Fee	\$ 700	\$ 1,500	47%	\$ -	\$ 0	0%	\$ 700
49-Atty Hot Ck Collection Fee	\$ 620	\$ 1,450	43%	\$ 531	\$ 2,724	19%	\$ 89
51-Family Protection Fee	\$ 495	\$ 801	62%	\$ 1,500	\$ 1,500	100%	\$ (1,005)
52-Attorney Pre-Trial Diversion	\$ 8,725	\$ 10,100	86%	\$ 4,012	\$ 9,958	40%	\$ 4,713
55-Dist Clerk Records Mgt	\$ 903	\$ 1,580	57%	\$ -	\$ 8,650	0%	\$ 903
56-Records Archive	\$ 22,239	\$ 40,450	55%	\$ 18,801	\$ 25,500	74%	\$ 3,438
57-County Atty Forfeiture	\$ -	\$ 0	0%	\$ -	\$ 0	0%	\$ -
58-Justice Court Technology	\$ 4,212	\$ 5,003	84%	\$ 6,000	\$ 6,000	100%	\$ (1,788)
60-State Funded Training	\$ 7,159	\$ 6,400	>100%	\$ 1,902	\$ 22,100	9%	\$ 5,257
62-2007 Jail/Justice I&S	\$ 759,546	\$ 697,083	>100%	\$ 122,200	\$ 834,700	15%	\$ 637,346
63-Court Records & Preservation	\$ 1,720	\$ 3,100	55%	\$ -	\$ 0	0%	\$ 1,720
64-Ambulance Sinking	\$ 6	\$ 0	>100%	\$ -	\$ 0	0%	\$ 6
65-District Clerk Rec Archive	\$ 1,633	\$ 2,550	64%	\$ 2,374	\$ 4,000	59%	\$ (741)
69-Unclaimed Capital Credits	\$ 922	\$ 800	>100%	\$ 7,925	\$ 7,925	100%	\$ (7,003)
85-Child Welfare Board	\$ 611	\$ 1,080	57%	\$ 346	\$ 10,000	3%	\$ 265
89-Historical Commission	\$ 1,148	\$ 1,310	88%	\$ 2,757	\$ 3,500	79%	\$ (1,609)
91-Available School Fund	\$ 860	\$ -	>100%	\$ 1,524	\$ 0	>100%	\$ (664)
92-Permanent School Fund	\$ -	\$ 0	0%	\$ -	\$ 0	0%	\$ -
95-Medina Lake Co Park	\$ 22,460	\$ 72,213	31%	\$ 30,194	\$ 151,470	20%	\$ (7,734)
	<u>\$ 5,468,608</u>	<u>\$ 6,678,165</u>	<u>82%</u>	<u>\$ 2,747,173</u>	<u>\$ 7,879,446</u>	<u>35%</u>	

Bandera County, Texas
Schedule of Funds on Deposit
As of February 28, 2018

Financial Institution	Type of Investment	Balance 2/28/18
<i>General Fund</i>		
Texas Hill Country Bank	Checking Account	\$ 286,702.72
Bandera Bank	CD	\$ 206,268.75
Hondo Bank	CD	\$ 208,299.90
Texas Hill Country Bank	CD	\$ 200,448.76
LOGIC - General Fund	Investment Pool	\$ 17,757,027.19
		<u>\$ 18,658,747.32</u>
<i>Justice Center</i>		
Texas Hill Country Bank - 2007 I&S	Checking Account	\$ 10.00
LOGIC - 2007 I&S	Investment Pool	\$ 16,905.15
Texas Hill Country Bank - 2008 I&S	Checking Account	\$ 705.66
LOGIC - 2008 I&S	Investment Pool	\$ 177,438.07
Texas Hill Country Bank - 2015 I&S	Checking Account	\$ 5,443.52
LOGIC - 2015 I&S	Investment Pool	\$ 552,847.07
		<u>\$ 753,349.47</u>
		<u><u>\$ 19,412,096.79</u></u>

Increase of \$2,638,237.89 from last month.
Increase of \$1,727,869.67 from last year.

Bandera County, Texas
Schedule of Long-Term Debt
Principal Only
As of February 28, 2018

Description	Maturity Date	Balance 1/31/18	Payments	Balance 2/28/18
Jail Justice Center Bond - Series 2015	08/15/28	\$ 6,905,000	\$ -	\$ 6,905,000