

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

Bandera County, Texas
Statement of Revenues & Expenditures with Budget Data
General Fund
For the 3 Months Ending December 31, 2018

Fund	Revised Budget	Month to Date	Year To Date	Remaining Budget	Percentage Collected/ Spent
Revenue					
Ad Valorem	\$ 9,871,175	\$ 2,149,678	\$ 3,370,414	\$ (6,500,761)	34%
County Wide Revenues	\$ 670,500	\$ 62,621	\$ 142,618	\$ (527,882)	21%
Fees of Office	\$ 2,528,851	\$ 147,754	\$ 345,720	\$ (2,183,131)	14%
Precinct Revenues	\$ 143,250	\$ 15,452	\$ 48,516	\$ (94,734)	34%
Total Revenue	\$ 13,213,776	\$ 2,375,505	\$ 3,907,268	\$ (9,306,508)	30%
Expenditures					
400-County Judge	\$ 248,193	\$ 16,692	\$ 49,917	\$ 198,276	20%
401-Commissioners	\$ 208,503	\$ 14,837	\$ 45,264	\$ 163,239	22%
403-County Clerk	\$ 423,161	\$ 35,436	\$ 105,162	\$ 317,999	25%
404-District Clerk	\$ 434,036	\$ 33,016	\$ 94,189	\$ 339,847	22%
405-County Service Ofcr	\$ 16,212	\$ 1,383	\$ 3,960	\$ 12,252	24%
406-Emergency Mgt	\$ 99,461	\$ 6,259	\$ 19,437	\$ 80,024	20%
409-Non-Departmental	\$ 2,335,551	\$ 141,413	\$ 285,276	\$ 2,050,275	12%
426-County Court	\$ 45,800	\$ 2,094	\$ 5,356	\$ 40,444	12%
435-District Court	\$ 525,088	\$ 13,490	\$ 112,693	\$ 412,395	21%
451-JP1	\$ 177,355	\$ 13,184	\$ 34,428	\$ 142,927	19%
452-JP2	\$ 148,579	\$ 11,656	\$ 33,174	\$ 115,405	22%
453-JP3	\$ 196,453	\$ 15,055	\$ 48,667	\$ 147,786	25%
454-JP4	\$ 207,959	\$ 16,014	\$ 48,174	\$ 159,785	23%
475-County Attorney	\$ 415,923	\$ 34,230	\$ 102,724	\$ 313,199	25%
495-County Auditor	\$ 360,553	\$ 28,545	\$ 85,892	\$ 274,661	24%
497-County Treasurer	\$ 166,060	\$ 12,777	\$ 39,596	\$ 126,464	24%
498-Elections	\$ 522,216	\$ 31,962	\$ 439,353	\$ 82,863	84%
499-Tax Office	\$ 550,384	\$ 41,624	\$ 127,417	\$ 422,967	23%
503-Computer	\$ 225,349	\$ 11,114	\$ 60,193	\$ 165,156	27%
510-Custodial	\$ 183,353	\$ 14,630	\$ 42,449	\$ 140,904	23%
511-J/J Custodial	\$ 94,480	\$ 5,541	\$ 14,867	\$ 79,613	16%
512-Public Information	\$ 73,421	\$ 5,972	\$ 18,166	\$ 55,255	25%
513-Wastewater Facility	\$ 96,498	\$ 6,732	\$ 20,859	\$ 75,639	22%
516-Animal Control	\$ 69,303	\$ 5,251	\$ 14,733	\$ 54,570	21%
517-1881 Jail	\$ 5,000	\$ -	\$ -	\$ 5,000	0%
551-Constable Pct 1	\$ 57,548	\$ 4,048	\$ 13,401	\$ 44,147	23%
552-Constable Pct 2	\$ 69,459	\$ 4,794	\$ 14,927	\$ 54,532	21%
553-Constable Pct 3	\$ 64,403	\$ 4,891	\$ 15,027	\$ 49,376	23%
554-Constable Pct 4	\$ 72,150	\$ 5,509	\$ 15,746	\$ 56,404	22%
560-Sheriff's Dept	\$ 3,148,983	\$ 216,508	\$ 686,207	\$ 2,462,776	22%
561-Jail	\$ 1,897,346	\$ 169,211	\$ 436,654	\$ 1,460,692	23%
562-Dispatch	\$ 721,549	\$ 61,843	\$ 174,023	\$ 547,526	24%
570-Adult Probation	\$ 1,700	\$ 128	\$ 233	\$ 1,467	14%
600-Permits & Inspections	\$ 281,489	\$ 19,621	\$ 64,015	\$ 217,474	23%
646-Rural Addressing	\$ 179,535	\$ 40,289	\$ 63,781	\$ 115,754	36%
665-Extension	\$ 159,534	\$ 12,587	\$ 35,651	\$ 123,883	22%
678-Highway Patrol	\$ 31,231	\$ 2,011	\$ 5,461	\$ 25,770	17%
695-Investment	\$ -	\$ -	\$ -	\$ -	0%
	\$ 14,513,818	\$ 1,060,347	\$ 3,377,072	\$ 11,136,746	23%
Excess Revenue Over (Under) Expenditures	\$ (1,300,042)	\$ 1,315,158	\$ 530,196		

Bandera County, Texas
 Combined Statement of Receipts & Disbursements
 All Governmental Funds
 For the 3 Months Ending December 31, 2018

Fund	Cash Balance			Cash Balance
	11/30/18	Revenues	Expenditures	
10-General	\$ 7,655,069	\$ 2,375,505	\$ 1,060,348	\$ 8,970,226
11-Hotel/Motel Tax	\$ 208,413	\$ 16,043	\$ 11,180	\$ 213,276
12-Ambulance	\$ 1,038,363	\$ 249,810	\$ 133,003	\$ 1,155,170
14-Mansfield Park	\$ 94,201	\$ 32,176	\$ 14,617	\$ 111,760
15-Indigent Healthcare	\$ 87,028	\$ 52,382	\$ 7,307	\$ 132,103
16-Sanitary Landfill	\$ 261,252	\$ 24,805	\$ 26,631	\$ 259,426
17-Road & Bridge	\$ 2,499,783	\$ 526,116	\$ 203,807	\$ 2,822,092
18-Sheriff's Tax Sale Fund	\$ -	\$ 125,243	\$ 1,303	\$ 123,940
22-Child Abuse Prevention	\$ 976	\$ 2	\$ -	\$ 978
25-Juvenile Probation	\$ 113,966	\$ 76,580	\$ 46,667	\$ 143,879
27-Sheriff's Seizure	\$ 40,024	\$ 74	\$ -	\$ 40,098
28-Law Library	\$ 19,193	\$ 676	\$ 965	\$ 18,904
30-Clerk's Records Mgt	\$ 143,530	\$ 3,773	\$ 1,062	\$ 146,241
31-Records Mgt	\$ 6,071	\$ 238	\$ 2,016	\$ 4,293
32-Courthouse Security	\$ 28,597	\$ 1,103	\$ -	\$ 29,700
33-Juvenile Probation Grant	\$ 28,513	\$ 13,689	\$ -	\$ 42,202
34-Juvenile Probation Grant N	\$ (526)	\$ -	\$ -	\$ (526)
36-Juvenile Probation Title IV-E	\$ 64	\$ -	\$ -	\$ 64
45-Alt Dispute Resolution	\$ 8,546	\$ 341	\$ -	\$ 8,887
46-Appellate Judicial System	\$ 459	\$ 93	\$ -	\$ 552
47-State Fees & Fines	\$ 46,915	\$ 18,056	\$ 26	\$ 64,945
48-Guardianship Fee	\$ 20,009	\$ 160	\$ -	\$ 20,169
49-Atty Hot Ck Collection Fee	\$ 5,571	\$ 105	\$ -	\$ 5,676
51-Family Protection Fee	\$ (268)	\$ 75	\$ -	\$ (193)
52-Atty Pre-Trial Diversion	\$ 20,714	\$ 632	\$ -	\$ 21,346
55-Dist Clerk Records Mgt	\$ 12,799	\$ 103	\$ -	\$ 12,902
56-Records Archive	\$ 132,255	\$ 3,738	\$ 1,410	\$ 134,583
57-County Atty Forfeiture	\$ 1	\$ -	\$ -	\$ 1
58-Justice Court Technology	\$ 4,809	\$ 613	\$ -	\$ 5,422
60-State Funded Training	\$ 19,144	\$ 35	\$ -	\$ 19,179
62-2007 Jail/Justice I&S	\$ 292,420	\$ 192,726	\$ -	\$ 485,146
63-Court Records & Preservation	\$ 33,160	\$ 195	\$ -	\$ 33,355
64-Ambulance Sinking	\$ 1,220	\$ 2	\$ -	\$ 1,222
65-District Clerk Rec Archive	\$ 17,564	\$ 166	\$ -	\$ 17,730
68-Juvenile Commitment Rdctn	\$ (1,812)	\$ -	\$ -	\$ (1,812)
69-Unclaimed Capital Credits	\$ 169,384	\$ 311	\$ -	\$ 169,695
85-Child Welfare Board	\$ 9,500	\$ 78	\$ -	\$ 9,578
89-Historical Commission	\$ 6,496	\$ 36	\$ 766	\$ 5,766
91-Available School Fund	\$ 3,391	\$ 295	\$ 2,486	\$ 1,200
92-Permanent School Fund	\$ 160,491	\$ -	\$ -	\$ 160,491
95-Medina Lake Co Park	\$ 148,894	\$ 4,256	\$ 9,325	\$ 143,825
97-EMS Building Fund	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 13,336,179	\$ 3,720,231	\$ 1,522,919	\$ 15,533,491

Bandera County, Texas
Summary of Cash Balances
All Governmental Funds
For the 3 Months Ending December 31, 2018

	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-Hotel/Motel Tax	\$ 189,584	\$ 208,413	\$ 213,276									
12-Ambulance	\$ 1,070,263	\$ 1,038,363	\$ 1,155,170									
14-Mansfield Park	\$ 89,021	\$ 94,201	\$ 111,760									
15-Indigent Healthcare	\$ 72,401	\$ 87,028	\$ 132,103									
16-Sanitary Landfill	\$ 258,962	\$ 261,252	\$ 259,426									
17-Road & Bridge	\$ 2,420,517	\$ 2,499,783	\$ 2,822,092									
18-Sheriff's Tax Sale Fund	\$ -	\$ -	\$ 123,940									
22-Child Abuse Prevention	\$ 974	\$ 976	\$ 978									
25-Juvenile Probation	\$ 85,395	\$ 113,966	\$ 143,879									
27-Sheriff's Seizure	\$ 41,364	\$ 40,024	\$ 40,098									
28-Law Library	\$ 19,176	\$ 19,193	\$ 18,904									
30-Clerk's Records Mgt	\$ 140,700	\$ 143,530	\$ 146,241									
31-Records Mgt	\$ 7,867	\$ 6,071	\$ 4,293									
32-Courthouse Security	\$ 37,175	\$ 28,597	\$ 29,700									
33-Juvenile Probation Grant	\$ 46,193	\$ 28,513	\$ 42,202									
34-Juvenile Probation Grant N	\$ 442	\$ (526)	\$ (526)									
36-Juvenile Probation Title IV-E	\$ 64	\$ 64	\$ 64									
45-Alt Dispute Resolution	\$ 8,083	\$ 8,546	\$ 8,887									
46-Appellate Judicial System	\$ 1,700	\$ 459	\$ 552									
47-State Fees & Fines	\$ 26,374	\$ 46,915	\$ 64,945									
48-Guardianship Fee	\$ 19,929	\$ 20,009	\$ 20,169									
49-Atty Hot Ck Collection Fee	\$ 5,592	\$ 5,571	\$ 5,676									
51-Family Protection Fee	\$ (373)	\$ (268)	\$ (193)									
52-Atty Pre-Trial Diversion	\$ 19,416	\$ 20,714	\$ 21,346									
55-Dist Clerk Records Mgt	\$ 13,516	\$ 12,799	\$ 12,902									
56-Records Archive	\$ 129,113	\$ 132,255	\$ 134,583									
57-County Atty Forfeiture	\$ 1	\$ 1	\$ 1									
58-Justice Court Technology	\$ 4,265	\$ 4,809	\$ 5,422									
60-State Funded Training	\$ 19,109	\$ 19,144	\$ 19,179									
62-2007 Jail/Justice I&S	\$ 209,650	\$ 292,420	\$ 485,146									
63-Court Records & Preservation	\$ 32,746	\$ 33,160	\$ 33,355									
64-Ambulance Sinking	\$ 1,217	\$ 1,220	\$ 1,222									
65-District Clerk Rec Archive	\$ 17,179	\$ 17,564	\$ 17,730									
68-Juvenile Commitment Rdcn	\$ 157	\$ (1,812)	\$ (1,812)									
69-Unclaimed Capital Credits	\$ 169,071	\$ 169,384	\$ 169,695									
85-Child Welfare Board	\$ 9,382	\$ 9,500	\$ 9,578									
89-Historical Commission	\$ 6,176	\$ 6,496	\$ 5,766									
91-Available School Fund	\$ 3,094	\$ 3,391	\$ 1,200									
92-Permanent School Fund	\$ 160,491	\$ 160,491	\$ 160,491									
95-Medina Lake Co Park	\$ 155,610	\$ 148,894	\$ 143,825									
	\$ 12,990,438	\$ 13,336,179	\$ 15,533,491	\$ 16,580,663	\$ 19,225,345	\$ 18,658,060	\$ 18,048,323	\$ 17,668,432	\$ 17,103,529	\$ 15,674,319	\$ 14,929,682	\$ 13,917,989
	11,866,449	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	14,929,682	13,917,989
	1,103,989	1,118,196	2,890,134	(16,580,663)	(19,225,345)	(18,658,060)	(18,048,323)	(17,668,432)	(17,103,529)	(15,674,319)	(14,929,682)	(13,917,989)
Last Year's Cash Bal												
Over/Under From Last Yr												

Bandera County, Texas
Statement of Revenues & Expenditures
All Other Funds
For the 3 Months Ending December 31, 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	\$ 81,356	\$ 300,200	27%	\$ 57,293	\$ 420,000	14%	\$ 24,063
12-Ambulance	\$ 459,560	\$ 1,424,767	32%	\$ 437,608	\$ 1,921,522	23%	\$ 21,952
14-Mansfield Park	\$ 51,376	\$ 158,996	32%	\$ 28,863	\$ 180,599	16%	\$ 22,513
15-Indigent Healthcare	\$ 82,294	\$ 254,995	32%	\$ 23,053	\$ 248,160	9%	\$ 59,241
16-Sanitary Landfill	\$ 75,037	\$ 227,900	33%	\$ 58,699	\$ 340,023	17%	\$ 16,338
17-Road & Bridge	\$ 902,506	\$ 2,873,033	31%	\$ 478,119	\$ 3,049,187	16%	\$ 424,387
18-Sheriff's Tax Sale	\$ 125,243	\$ 0	>100%	\$ 1,303	\$ 0	>100%	\$ 123,940
22-Child Abuse Prevention	\$ 27	\$ 80	34%	\$ -	\$ 0	0%	\$ 27
25-Juvenile Probation	\$ 127,214	\$ 312,543	41%	\$ 94,130	\$ 325,640	29%	\$ 33,084
27-Sheriff's Seizure	\$ 229	\$ 200	115%	\$ 1,414	\$ 40,000	4%	\$ (1,185)
28-Law Library	\$ 2,907	\$ 9,550	30%	\$ 2,300	\$ 12,000	19%	\$ 607
30-Clerk's Records Mgt	\$ 13,664	\$ 40,250	34%	\$ 5,144	\$ 40,243	13%	\$ 8,520
31-Records Mgt	\$ 1,138	\$ 5,500	21%	\$ 4,734	\$ 13,500	35%	\$ (3,596)
32-Courthouse Security	\$ 3,879	\$ 19,623	20%	\$ -	\$ 22,248	0%	\$ 3,879
33-Juvenile Probation Grant	\$ 75,206	\$ 152,250	49%	\$ 38,130	\$ 152,520	25%	\$ 37,076
34-Juvenile Probation Grant	\$ -	\$ 3,871	0%	\$ 968	\$ 3,872	25%	\$ (968)
45-Alt Dispute Resolution	\$ 1,419	\$ 5,525	26%	\$ 1,500	\$ 6,000	25%	\$ (81)
46-Appellate Judicial System	\$ 404	\$ 1,504	27%	\$ 1,376	\$ 2,000	69%	\$ (972)
47-State Fees & Fines	\$ 59,600	\$ 205,925	29%	\$ 61,415	\$ 232,125	26%	\$ (1,815)
48-Guardianship Fee	\$ 440	\$ 1,500	29%	\$ -	\$ 0	0%	\$ 440
49-Atty Hot Ck Collection Fee	\$ 357	\$ 1,450	25%	\$ 171	\$ 2,724	6%	\$ 186
51-Family Protection Fee	\$ 210	\$ 801	26%	\$ 1,500	\$ 1,500	100%	\$ (1,290)
52-Attorney Pre-Trial Diversion	\$ 3,767	\$ 10,100	37%	\$ 120	\$ 10,574	1%	\$ 3,647
55-Dist Clerk Records Mgt	\$ 533	\$ 1,580	34%	\$ 929	\$ 8,650	11%	\$ (396)
56-Records Archive	\$ 13,533	\$ 40,450	33%	\$ 3,149	\$ 38,160	8%	\$ 10,384
57-County Atty Forfeiture	\$ -	\$ 0	0%	\$ -	\$ 0	0%	\$ -
58-Justice Court Technology	\$ 1,768	\$ 5,003	35%	\$ 6,000	\$ 6,000	100%	\$ (4,232)
60-State Funded Training	\$ 108	\$ 6,000	2%	\$ -	\$ 18,700	0%	\$ 108
62-2007 Jail/Justice I&S	\$ 302,315	\$ 697,083	43%	\$ 400	\$ 830,200	0%	\$ 301,915
63-Court Records & Preservation	\$ 1,047	\$ 3,100	34%	\$ -	\$ 0	0%	\$ 1,047
64-Ambulance Sinking	\$ 7	\$ 0	>100%	\$ -	\$ 0	0%	\$ 7
65-District Clerk Rec Archive	\$ 960	\$ 2,550	38%	\$ -	\$ 4,000	0%	\$ 960
68-Juvenile Probation Grant	\$ -	\$ 7,875	0%	\$ 1,969	\$ 7,875	25%	\$ (1,969)
69-Unclaimed Capital Credits	\$ 956	\$ 800	>100%	\$ 9,410	\$ 9,410	100%	\$ (8,454)
85-Child Welfare Board	\$ 294	\$ 1,080	27%	\$ 75	\$ 5,000	2%	\$ 219
89-Historical Commission	\$ 670	\$ 1,310	51%	\$ 968	\$ 5,000	19%	\$ (298)
91-Available School Fund	\$ 907	\$ -	>100%	\$ 2,486	\$ 0	>100%	\$ (1,579)
92-Permanent School Fund	\$ -	\$ 0	0%	\$ -	\$ 0	0%	\$ -
95-Medina Lake Co Park	\$ 10,335	\$ 85,005	12%	\$ 27,865	\$ 181,890	15%	\$ (17,530)
	<u>\$ 2,401,266</u>	<u>\$ 6,862,399</u>	<u>35%</u>	<u>\$ 1,351,091</u>	<u>\$ 8,139,322</u>	<u>17%</u>	

Bandera County, Texas
 Schedule of Funds on Deposit
 As of December 31, 2018

Financial Institution	Type of Investment	Balance 12/31/18
<i>General Fund</i>		
Texas Hill Country Bank	Checking Account	\$ 1,390,601.77
Bandera Bank	CD	\$ 207,646.08
Hondo Bank	CD	\$ 209,828.92
Texas Hill Country Bank	CD	\$ 202,560.78
LOGIC - General Fund	Investment Pool	\$ 13,321,666.31
		<u>\$ 15,332,303.86</u>
<i>Justice Center</i>		
Texas Hill Country Bank - 2008 I&S	Checking Account	\$ 4,518.40
LOGIC - 2008 I&S	Investment Pool	\$ 132,839.59
Texas Hill Country Bank - 2015 I&S	Checking Account	\$ 35,223.17
LOGIC - 2015 I&S	Investment Pool	\$ 312,154.91
		<u>\$ 484,736.07</u>
		<u><u>\$ 15,817,039.93</u></u>

Increase of \$2,157,837.90 from last month.

Increase of \$2,737,056.04 from last year.

Bandera County, Texas
Schedule of Long-Term Debt
Principal Only
As of December 31, 2018

Description	Maturity Date	Balance 11/30/18	Payments	Balance 12/31/18
Jail Justice Center Bond - Series 2015	08/15/28	\$ 6,315,000		\$ 6,315,000