



**COMAL COUNTY, TEXAS
COMPREHENSIVE
ANNUAL FINANCIAL REPORT
2013**

**Issued by the
County Auditor's Office
David D. Renken, C.P.A.
County Auditor**

**For the Fiscal Year Ended
December 31, 2013**



COMAL COUNTY, TEXAS
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 For the Year Ended December 31, 2013

TABLE OF CONTENTS

	<u>PAGE NO.</u>
<u>INTRODUCTORY SECTION</u>	
County Auditor's Transmittal Letter	i -iv
Certificate of Achievement for Excellence in Financial Reporting	v
County Organizational Chart	vi - vii
Directory of Elected and Appointed Officials	viii - xi
<u>FINANCIAL SECTION</u>	
Independent Auditors' Report	1 - 2
Management's Discussion and Analysis	3 - 11
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position	12
Statement of Activities	13
Fund Financial Statements:	
Balance Sheet - Governmental Funds	14
Reconciliation of Balance Sheet - Governmental Funds to Statement of Net Position	15
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	16
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds to the Statement of Activities	17
Statement of Fund Net Position - Proprietary Funds	18
Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Funds	19
Statement of Cash Flows - Proprietary Funds	20
Statement of Fiduciary Net Position - Agency Funds	21
Notes to the Financial Statements	22 - 47
Required Supplementary Information	
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - General Fund	48
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Road and Bridge Fund	49
Notes to Required Supplementary Information	50
Other Supplementary Information	
Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual - General Fund	51 - 67
Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual - Road and Bridge Fund	68 - 70
Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual - Capital Projects Fund	71
Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual - Debt Service Fund	72
Purposes of Nonmajor Governmental Funds	73 - 78
Combining Balance Sheet - Nonmajor Governmental Funds	79 - 86
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds	87 - 94

COMAL COUNTY, TEXAS
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 For the Year Ended December 31, 2013

TABLE OF CONTENTS

	<u>PAGE NO.</u>
<u>FINANCIAL SECTION (continued)</u>	
Other Supplementary Information (continued)	
Schedules of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds	
Special Revenue Funds - Budget and Actual	95 - 122
Special Revenue Funds - Unbudgeted	123 - 145
Purposes of Agency Funds	146
Combining Balance Sheet - Agency Funds	147
Combining Statement of Changes in Agency Assets and Liabilities	148
Combining Statement of Net Position - Component Units	149
Combining Statement of Activities - Component Units	150
<u>STATISTICAL SECTION</u>	
Net Position by Component	151
Changes in Net Position	152
Governmental Activities Tax Revenues by Source	153
Fund Balances of Governmental Funds	154
Changes in Fund Balances of Governmental Funds	155
General Governmental Tax Revenues by Source	156
Assessed Value and Estimated Actual Value of Taxable Property	157
Property Tax Rates - Direct and Overlapping Governments	158
Principal Property Taxpayers	159
Property Tax Levies and Collections	160
Ratios of Outstanding Debt by Type	161
Direct and Overlapping Governmental Activities Debt	162
Legal Debt Margin Information	163
Demographic and Economic Statistics	164
Principal Employers	165
Full-time Equivalent County Government Employees by Function	166
Operating Indicators by Function	167
Capital Asset Statistics By Function	168
<u>COMPLIANCE SECTION</u>	
Report on Compliance and Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	169



**COMAL COUNTY, TEXAS
COMPREHENSIVE
ANNUAL FINANCIAL REPORT
2013**

INTRODUCTORY SECTION





OFFICE OF COUNTY AUDITOR
David D. Renken, C.P.A.

June 26, 2013

Honorable District Judges
Honorable County Judge
Honorable County Commissioners
Comal County, Texas 78130

To the Honorable Judges, Commissioners, and Citizens of Comal County:

The County Auditor's Office proudly presents the Comprehensive Annual Financial Report of Comal County, Texas (the County) for the year ended December 31, 2013. The Texas Local Government Code section 114.025 requires a complete set of audited financial statements annually. This report was prepared in accordance with generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board.

This report was prepared by the Comal County Auditor's Office. Management assumes full responsibility for the completeness and reliability of the information contained in this report, based on a comprehensive framework of internal controls that have been established for this purpose. The internal controls have been designed to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements since the cost of internal controls should not outweigh their benefits. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

The financial statements, for the year ended December 31, 2013, were audited by ABIP, P.C., Certified Public Accountants and Advisors and their unqualified (clean) opinion resulting from their examination is located at the front of the financial section of this report. Their audit was conducted in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*.

Management's discussion and analysis (MD&A) immediately follows the independent auditors' report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complement this letter of transmittal and should be read in conjunction with it.

PROFILE OF COMAL COUNTY

Comal County was the first of 128 counties created from the original Bexar County by the First Legislature of Texas. The Act creating the county was approved on March 24, 1846. Comal County gets its name from the Comal Springs and the Comal River that flow through New Braunfels, the County seat.

Comal County has an area of 567 square miles and the 2013 estimated population of 116,559 with the City of New Braunfels having an estimated population of 60,590. There are six other cities within Comal County, the City of Garden Ridge, the City of Schertz, the City of Selma, the City of Fair Oaks Ranch and the City of Bulverde. The City of Schertz, the City of Selma and the City of Fair Oaks Ranch are primarily located in other counties. Comal County varies in altitude from 650 to 1,700 feet above sea level and receives an annual rainfall of approximately 33.19 inches. The county enjoys a growing season of 265 days, with an average minimum temperature in January of 40 degrees and an average maximum temperature in July of 96 degrees.

Comal County is governed by four Commissioners elected by precinct and a County Judge elected countywide that comprise the Commissioners' Court. The County is also divided into a number of different departments, each with its own legally constituted duties as prescribed by the Constitution of 1876 and/or legislative acts and each headed by either an elected or appointed official. The State court system is intertwined in the operation of Comal County as an entity.

As a subdivision of the State of Texas, the County provides only those services allowed by statute. This includes judicial, detention facilities, public safety, highways, flood control, health and limited social services, public improvements and general administrative services. Comal County also appoints the boards and has oversight authority for seven emergency services districts and the Water Oriented Recreation District (W.O.R.D.), all of which are reported separately within the County's financial statements. Additional information on all seven of these legally separate entities can be found in the notes to the financial statements (See Note 1.A).

Commissioners' Court is required to adopt a final budget by no later than the close of the fiscal year. This annual budget serves as the foundation for Comal County's financial planning and control. The budget is prepared by fund, department, and line-item and requires special approval from the Commissioners' Court to make any transfers. The objective of budgetary control is to ensure compliance with legal provisions embodied in the annual Appropriations Budget. Budgets are adopted for the general, certain special revenue and debt service funds on a GAAP basis. Budgets are prepared for grants-in-aid funds on a program year basis, which may differ from the County's fiscal year. Under state law, the budget cannot be exceeded in any expenditure category. The County Commissioners' Court may amend the budget once it has been adopted.

LOCAL ECONOMY

The County's location between San Antonio and Austin provides opportunities for commuters to live in the county and work in one of these major cities. During 2013, 366 new home sites became available in subdivisions in the unincorporated areas of Comal County. In 2013, single-family residential building permits were valued at \$195,046.953, an increase of 13.95% over 2012's value of \$171,166,941.

Comal County's total civilian labor force grew by 1,800 from 56,246 in 2012 to 58,046 in 2013. Total employment increased from 53,179 to 54,485 in 2013. The unemployment rate in Comal County was 6.1% at the end of 2013.

Comal County has continued to enjoy a prosperous economy. The major sectors of Comal County's economy, manufacturing, tourism, distribution, and real estate continue to grow.

LONG-TERM FINANCIAL PLANNING

The County's 2012 General Fund balance was \$15,193,357. At the end of 2013 the County's General Fund balance was \$18,325,192, an increase of \$3,131,835.

MAJOR INITIATIVES

Comal County issued debt in 2007 in order to begin work on the capital projects that have been in the planning stage for several years and on additional projects that have been approved.

The first project is the restoration of the old courthouse. The master plan for this project was completed and submitted to the Texas Historical Commission for the courthouse restoration grant funding. The County applied for a Texas Historical Commission grant in December of 2009. The Texas Historical Commission grant program is a competitive process between Texas Counties who apply every other year. Applications are scored based on a twenty-one point scoring criterion developed over the last ten years. In January of 2010, the County was notified that its grant application was successful and that it would receive just over \$3,000,000 in funding to aid in the restoration of the old courthouse. The total project cost is approximately \$9,000,000 and construction began in April of 2012. The courthouse restoration was completed in the first quarter of 2013. The re-dedication was in January 2013 with Commissioners Court and their staff moving in thereafter to use the restored courthouse as a functioning Commissioners Court building.

The second project is the Highway 46 expansion project. This project effects not only Comal County, but also the City of New Braunfels. Comal County has partnered with New Braunfels via an inter-local agreement in order to complete the project. The bulk of this project will be paid for by the Texas Department of Transportation through a pass-through financing agreement negotiated with them. Based on this agreement, Comal County has issued debt in order to fund the construction, but TXDOT will repay the principal amount to the County over the term of the debt. This leaves only the interest, right of way and utility relocation costs to be paid for on a pro-rata basis by the County, and the City of New Braunfels. Comal County issued \$16,070,000 in debt in February 2009 to fund this project and construction began in May 2009. The project was completed in 2013, and principal repayments from TXDOT begin in 2014.

The County has entered into a similar Pass-through financing arrangement with TXDOT for improvements to Highway 281. To date, the County has made three payments totaling \$2,200,200 to TXDOT (in 2009, 2010 and 2012) for our part of the Right of Way. When actual construction is set to begin, the County has issued \$14,855,000 in debt which will also be repaid by the State of Texas, with interest payable by Comal County. The County issued this debt in 2012 with and right of way acquisition, utility relocation and construction began in late 2013.

The third project is another flood control structure on the Dry Comal Creek. After the flood of 1998, the County empanelled a flood control committee to analyze potential flood control structure sights based on the cost/benefit of additional dams. Since that time, a location has been determined to be the best site and the County has been working with State and Federal agencies to move the project forward including the engineering and environmental, historical and wildlife studies. All necessary studies have been completed and the initial design was completed. The County has obtained inundation easements for the property where the dam will be located. In February 2009, the County received notification that it has been awarded a grant by the Federal Emergency Management Agency, not to exceed \$5,250,000, to cover 75% of the cost. The County awarded a bid for this structure on May 14, 2009 in the amount of \$7,347,205 with construction anticipated to take 18 months. Excavation for construction of the dam began in the summer of 2009 and unanticipated geological conditions were experienced when working on the foundation site work. Therefore, the construction process was halted until further testing and redesign took place. Based on the additional testing and preliminary redesign, the scope of the project has been expanded to a total of approximately \$20,000,000 to complete the dam. The County has secured approval for additional grant funding from FEMA for 75% of the construction cost along with an extension of time to complete the project by July of 2012. The structure was substantially completed on time in July 2012 with final payments made to contractors in the first quarter of 2013.

The County also entered into an inter-local agreement with the City of New Braunfels, who has entered into an agreement with TXDOT, to improve Highway 306 from Interstate 35 past Hoffman

Lane. Improvement to Highway 306 will include two lanes of traffic both directions along with overpasses at the two railroad crossings. The total cost of the project is approximately \$60,000,000 with the County and City contribution totaling \$12,000,000 with the balance paid by TXDOT. Construction was begun in 2013 and should be completed in 2014.

The Alamo Area Metropolitan Planning Organization has also approved funding for a new project totaling \$15,000,000 on Highway 306 which will extend the two lane improvements of the existing project past the River Chase Subdivision.

Anticipated projects in the next several years include a new jail and Sheriff's office along with a new courts building. Planning has begun on these projects including space use studies, however final locations and configurations have yet to be determined.

FINANCIAL POLICY

The Comal County Commissioners Court maintains a conservative fiscal policy while responding to the needs of a rapidly growing county located between two of the fastest growing cities in the state. This policy has allowed the County to provide a high standard of services and infrastructure while maintaining a relatively low tax rate.

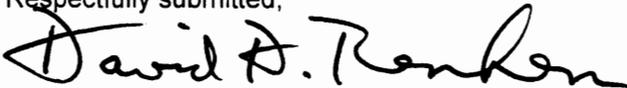
AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Comal County for its Comprehensive Annual Financial Report for the year ended December 31, 2012. This was the twenty first consecutive year that the County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to conform to the Certificate of Achievement Program's requirements and we are submitting it to GFOA to determine its eligibility for another certificate.

The preparation of the Comprehensive Annual Financial Report on a timely basis was made possible by the services of the entire staff of the County Auditor's Office with the primary roll for the nineteenth year in succession being that of Ms. Sharon M. Ferrell and the efforts of our outside auditor, Ms. Patricia K. Wagner, Certified Public Accountant of the firm of ABIP, P.C., Certified Public Accountants and Advisors. I hereby express my appreciation to all these individuals who participated in its preparation. I also appreciate the support of the District Judges in the efforts to improve the financial reporting by the County Auditor's Office.

Respectfully submitted,



David D. Renken, CPA
County Auditor



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

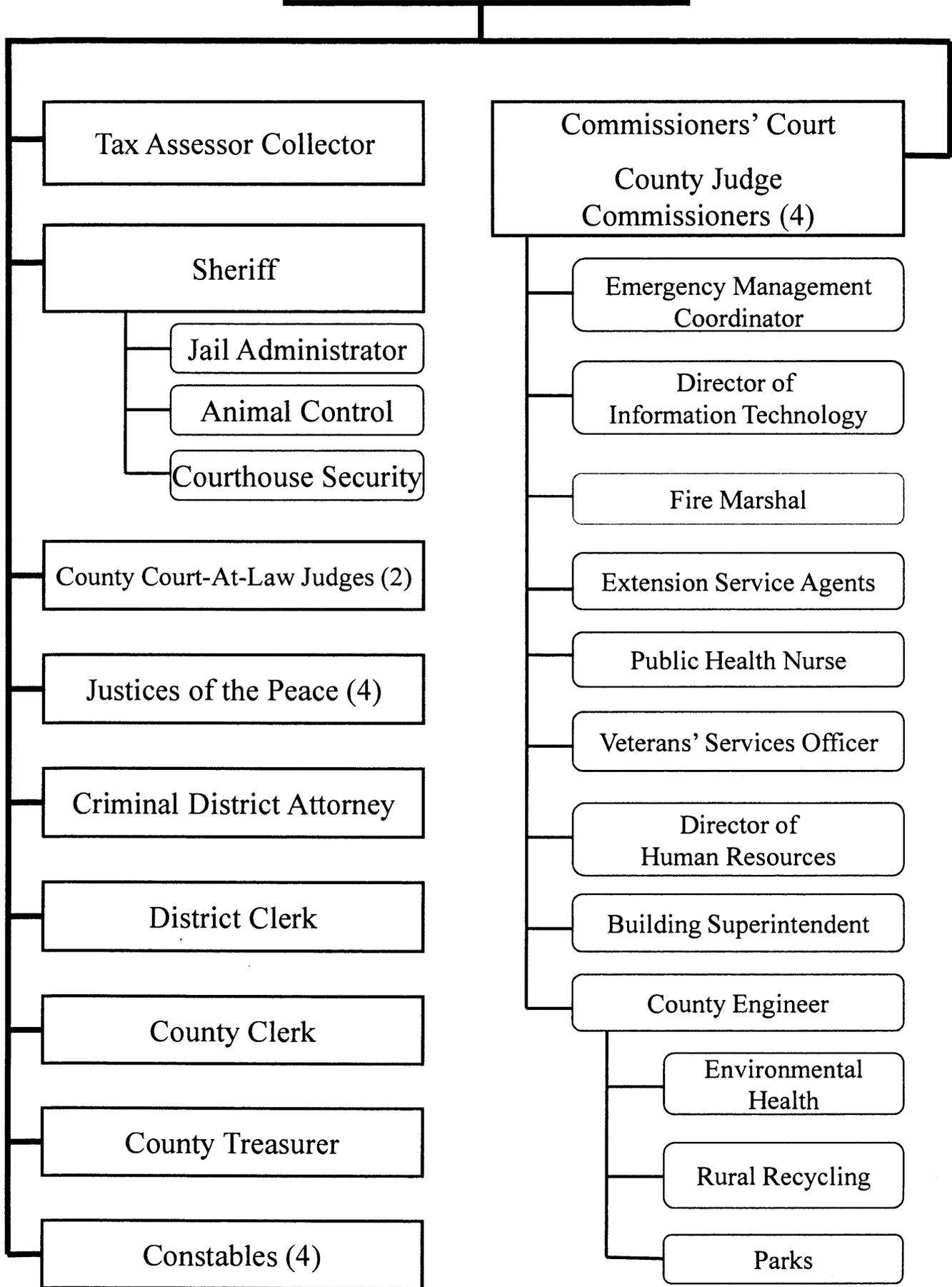
**Comal County
Texas**

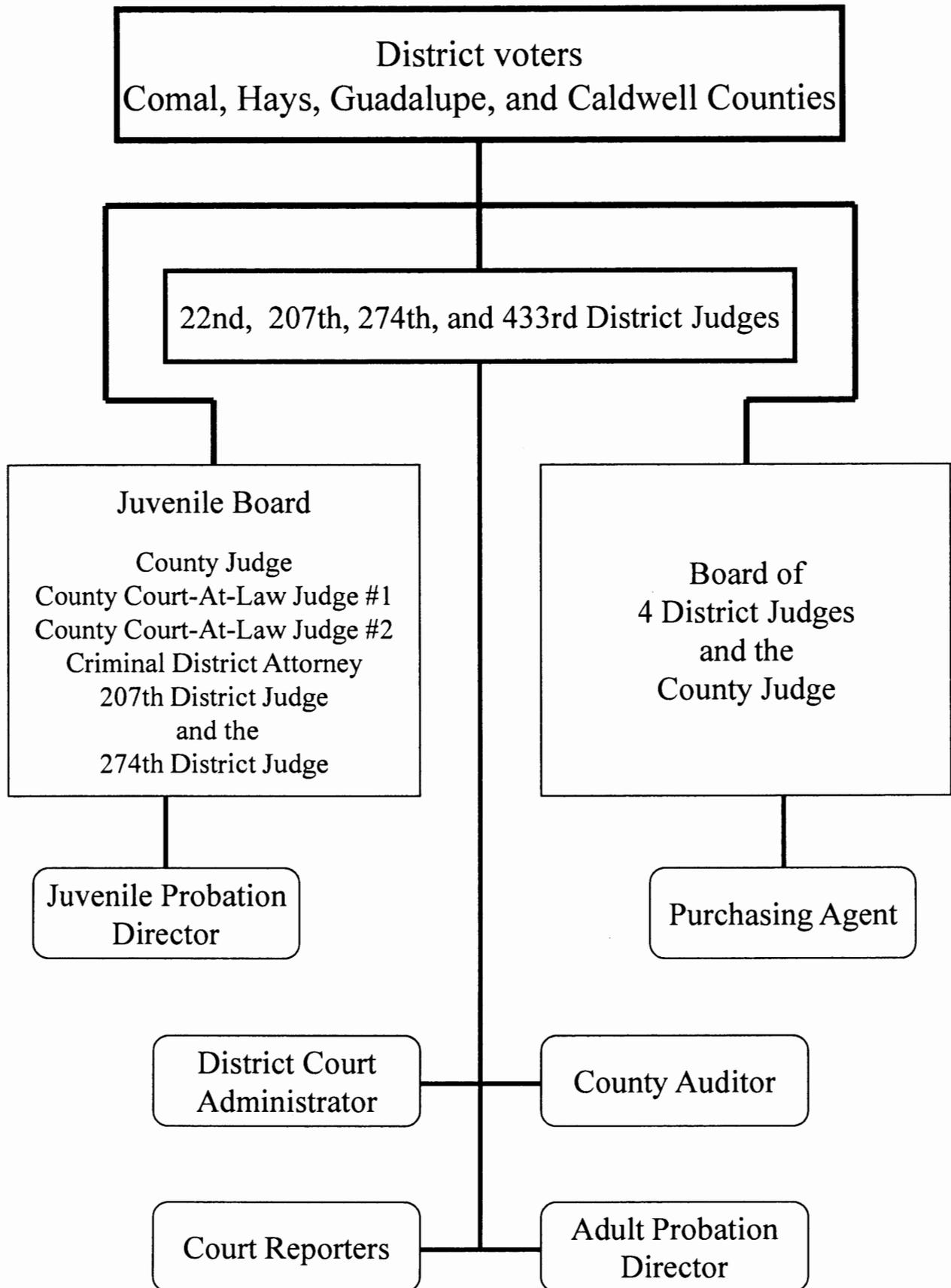
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2012

Executive Director/CEO

Comal County Voters





**COMAL COUNTY, TEXAS
DIRECTORY OF OFFICIALS
December 31, 2013**

<u>DISTRICT COURT</u>		Area Code Phone #
JUDGE, 22ND JUDICIAL DISTRICT	R. BRUCE BOYER Hays County Government Center San Marcos, Texas 78666	(512) 393-7700
JUDGE, 207TH JUDICIAL DISTRICT	JACK ROBISON Comal County Courthouse Annex 150 North Seguin, Suite 317 New Braunfels, Texas 78130	(830) 221-1270
JUDGE, 274TH JUDICIAL DISTRICT	GARY L. STEEL Guadalupe County Courthouse Seguin, Texas 78155	(830) 303-4188
JUDGE, 433RD JUDICIAL DISTRICT	DIBRELL WALDRIP Comal County Courthouse Annex 150 North Seguin, Suite 317 New Braunfels, Texas 78130	(830) 221-1270
CRIMINAL DISTRICT ATTORNEY	JENNIFER THARP Comal County Courthouse Annex 150 North Seguin, Suite 307 New Braunfels, Texas 78130	(830) 221-1300
DISTRICT CLERK	KATHY L. FAULKNER Comal County Courthouse Annex 150 North Seguin, Suite 304 New Braunfels, Texas 78130	(830) 221-1251
COURT REPORTER	GRACE C. DUNCAN 22ND JUDICIAL DISTRICT Hays County Government Center San Marcos, Texas 78666	(512) 393-7700
COURT REPORTER	MARY G. SCOPAS 207TH JUDICIAL DISTRICT Comal County Courthouse Annex 150 North Seguin, Suite 317 New Braunfels, Texas 78130	(830) 221-1270
COURT REPORTER	RICHARD E. ROBERTS JR. 274TH JUDICIAL DISTRICT Guadalupe County Courthouse Seguin, Texas 78155	(830) 303-4188
COURT REPORTER	CINDY CUMMINGS 433RD JUDICIAL DISTRICT Comal County Courthouse Annex 150 North Seguin, Suite 317 New Braunfels, Texas 78130	(830) 221-1270
DISTRICT COURT ADMINISTRATOR	STEPHEN M. THOMAS Comal County Courthouse Annex 150 North Seguin, Suite 317 New Braunfels, Texas 78130	(830) 221-1270

**COMAL COUNTY, TEXAS
 DIRECTORY OF OFFICIALS
 December 31, 2013**

		Area Code Phone #
<u>COUNTY COURTS AT LAW</u>		
JUDGE, COUNTY COURT-AT-LAW #1	RANDAL C. GRAY Comal County Commissioners' Court Building 199 Main Plaza New Braunfels, Texas 78130	(830) 221-1180
JUDGE, COUNTY COURT-AT-LAW #2	CHARLES A. STEPHENS II Comal County Courthouse Annex 150 North Seguin, Suite 317 New Braunfels, Texas 78130	(830) 221-1180
<u>COMMISSIONERS' COURT</u>		
COUNTY JUDGE	SHERMAN W. KRAUSE Comal County Courthouse 100 Main Plaza New Braunfels, Texas 78130	(830) 221-1100
COMMISSIONER, PRECINCT NO. 1	DONNA ECCLESTON Comal County Courthouse 100 Main Plaza New Braunfels, Texas 78130	(830) 221-1100
COMMISSIONER, PRECINCT NO. 2	SCOTT HAAG Comal County Courthouse 100 Main Plaza New Braunfels, Texas 78130	(830) 221-1100
COMMISSIONER, PRECINCT NO. 3	KEVIN K. WEBB Comal County Courthouse 100 Main Plaza New Braunfels, Texas 78130	(830) 221-1100
COMMISSIONER, PRECINCT NO. 4	JAN W. KENNADY Comal County Courthouse 100 Main Plaza New Braunfels, Texas 78130	(830) 221-1100
<u>JUSTICES OF THE PEACE</u>		
PRECINCT NO. 1	WILLIAM L. SCHROEDER 145 David Jonas Drive New Braunfels, Texas 78132	(830) 608-2025
PRECINCT NO. 2	SUSAN T. STACY P. O. Box 46 Bulverde, Texas 78163	(830) 438-2266
PRECINCT NO. 3	MIKE RUST 3079 West San Antonio Street New Braunfels, Texas 78132	(830) 221-1133
PRECINCT NO. 4	JENNIFER K. SAUNDERS P. O. Box 2038 Canyon Lake, Texas 78133	(830) 964-3886

**COMAL COUNTY, TEXAS
DIRECTORY OF OFFICIALS
December 31, 2013**

		Area Code Phone #
<u>OTHER ELECTED COUNTY OFFICIALS</u>		
TAX ASSESSOR-COLLECTOR	CATHY TALCOTT 205 North Seguin Avenue New Braunfels, Texas 78130	(830) 221-1353
COUNTY CLERK	JOY STREATER Comal County Courthouse Annex 150 North Seguin, Suite 101 New Braunfels, Texas 78130	(830) 221-1230
COUNTY TREASURER	RENEE L. COUCH Comal County Courthouse Annex 150 North Seguin, Suite 213 New Braunfels, Texas 78130	(830) 221-1220
COUNTY SHERIFF	ROBERT HOLDER 3005 W. San Antonio Street New Braunfels, Texas 78130	(830) 620-3400
<u>CONSTABLES</u>		
PRECINCT NO. 1	BEN SCROGGIN 145 David Jonas Drive New Braunfels, Texas 78132	(830) 620-3814
PRECINCT NO. 2	RANDY M. CHEATUM 2350 Bulverde Road Bulverde, Texas 78163	(830) 438-3117
PRECINCT NO. 3	JOSEPH C. ACKERMAN 3079 West San Antonio Street New Braunfels, Texas 78132	(830) 221-1121
PRECINCT NO. 4	JASON S. RAPP P. O. Box 2038 Canyon Lake, Texas 78133	(830) 964-4526
<u>OTHER COUNTY OFFICIALS</u>		
COUNTY AUDITOR	DAVID D. RENKEN, CPA Comal County Courthouse Annex 150 North Seguin, Suite 201 New Braunfels, Texas 78130	(830) 221-1200
COUNTY EMERGENCY MANAGEMENT COORDINATOR	LESLIE R. LINDSAY 100 Main Plaza New Braunfels, Texas 78130	(830) 221-1108
COUNTY ENGINEER	THOMAS HORNSETH 195 David Jonas Drive New Braunfels, Texas 78130	(830) 608-2090

**COMAL COUNTY, TEXAS
 DIRECTORY OF OFFICIALS
 December 31, 2013**

<u>OTHER COUNTY OFFICIALS</u>		Area Code Phone #
COUNTY EXTENSION AGENT - COUNTY COORDINATOR / HEALTH EDUCATION	(vacant) 325 Resource Drive New Braunfels, Texas 78130	(830) 620-3440
COUNTY EXTENSION AGENT - AGRICULTURAL & NATURAL RESOURCES	CHRIS WIEMERS 325 Resource Drive New Braunfels, Texas 78130	(830) 620-3440
COUNTY EXTENSION AGENT - FAMILY & CONSUMER SCIENCES	MARTHA JOYCE 325 Resource Drive New Braunfels, Texas 78130	(830) 620-3440
COUNTY EXTENSION AGENT - 4-H / YOUTH DEVELOPMENT	(vacant) 325 Resource Drive New Braunfels, Texas 78130	(830) 620-3440
COUNTY FIRE MARSHAL	WAYNE ELLINGTON 145 David Jonas Drive New Braunfels, Texas 78132	(830) 964-2786
COUNTY HEALTH NURSE	GWEN E. MILLS 178 East Mill Street, Suite 210 New Braunfels, Texas 78130	(830) 221-1150
HUMAN RESOURCES DIRECTOR	BOB GRAZIOLI 1297 Church Hill Drive New Braunfels, Texas 78130	(830) 643-5859
INFORMATION TECHNOLOGY DIRECTOR	MICHAEL LEE 150 North Seguin, Suite 214 New Braunfels, Texas 78130	(830) 643-5808
COUNTY JUVENILE OFFICER	KRIS K. JOHNSON 171 East Mill Street New Braunfels, Texas 78130	(830) 221-1290
COUNTY PURCHASING AGENT	RAMONA WOMACK 1297 Church Hill Drive New Braunfels, Texas 78130	(830) 643-5850
COUNTY VETERANS SERVICE OFFICER	MICHAELLE DAVIS 345 Landa Street New Braunfels, Texas 78130	(830) 221-1170





**COMAL COUNTY, TEXAS
COMPREHENSIVE
ANNUAL FINANCIAL REPORT
2013**

FINANCIAL SECTION





ABIP
CERTIFIED PUBLIC ACCOUNTANTS AND ADVISORS

INDEPENDENT AUDITORS' REPORT

To the Honorable County Judge and
County Commissioners
Comal County, Texas

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the remaining fund information of the Comal County, Texas as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the Comal County, Texas's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the remaining fund information of the Comal County, Texas, as of December 31, 2013 and the respective changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3-11 and the budgetary comparison information on pages 48 and 49 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Comal County, Texas's basic financial statements taken as a whole. The introductory section, combining and individual non-major fund financial statements, and the statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual non-major fund financial statements and other supplementary information is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplemental schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied to the audit of the basic financial statements and, accordingly we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2014, on our consideration of the Comal County, Texas's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Comal County, Texas's internal control over financial reporting and compliance.

ABIP, PC

Certified Public Accountants

San Antonio, Texas

June 26, 2014

MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of Comal County's annual financial report presents our discussion and analysis of the County's financial performance during the fiscal year ended December 31, 2013. Please read it in conjunction with the County's financial statements, which follow this section.

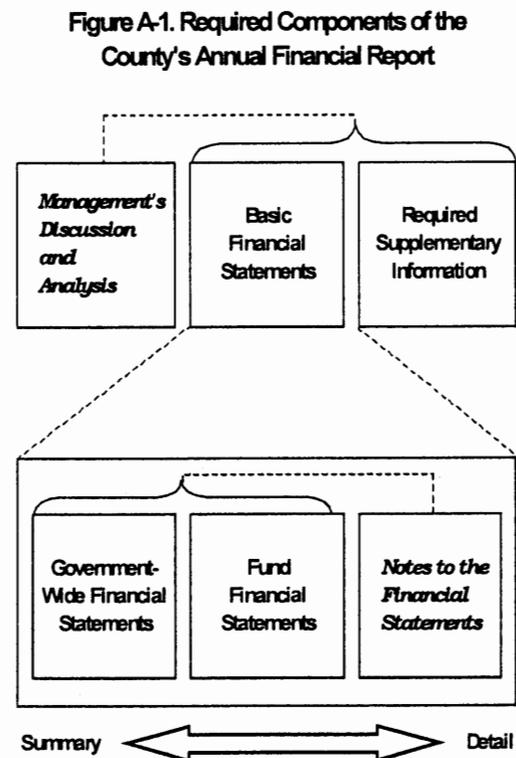
FINANCIAL HIGHLIGHTS

- The County's total combined net position exceeded its liabilities by \$162,425,474 at December 31, 2013. Of this amount, \$26,840,833 is available to meet the County's ongoing obligations.
- The County's total net position increased by \$3,089,509 over the prior year.
- The general fund's fund balance increased to \$18,325,192 at the end of 2013, an increase of \$3,131,835 over 2012.

OVERVIEW OF THE FINANCIAL STATEMENTS

The financial section of this annual report consists of four parts—*management's discussion and analysis* (this section), the *basic financial statements*, *required supplementary information*, and *other supplementary information*. The basic financial statements include two kinds of statements that present different views of the County:

- The first two statements are *government-wide financial statements* that provide both *long-term* and *short-term* information about the County's overall financial status.
- The remaining statements are *fund financial statements* that focus on *individual parts* of the government, reporting the County's operations in more detail than the government-wide statements.
- *The governmental funds* statements tell how *general government services* were financed in the *short term* as well as what remains for future spending.
- *Proprietary fund* statements offer *short- and long-term* financial information about the activities the government operates *like businesses*, such as self-funded health insurance.
- *Fiduciary fund* statements provide information about the financial relationships in which the County acts solely as a *trustee or agent* for the benefit of others, to whom the resources in question belong.



The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of *required supplementary information* that further explains and supports the information in the financial statements. Figure A-1 shows how the required parts of this annual report are arranged and related to one another.

Figure A-2 summarizes the major features of the County's financial statements, including the portion of the County government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

Figure A-2. Major Features of the County's Government-wide and Fund Financial Statements

Type of Statements	Government-wide	Fund Statements		
		Governmental Funds	Proprietary Funds	Fiduciary Funds
Scope	Entire County's government (except fiduciary funds) and the County's component units	The activities of the County that are not proprietary or fiduciary	Activities the County operates similar to private businesses: self insurance	Instances in which the County is the trustee or agent for someone else's resources
Required financial statements	Statement of net position	Balance sheet	Statement of net position	Statement of fiduciary net position
	Statement of activities	Statement of revenues, expenditures and changes in fund balances	Statement of revenues, expenses and changes in fund net assets Statement of cash flows	Statement of changes in fiduciary net position
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus	Accrual accounting and economic resources focus
Type of asset / liability information	All assets and liabilities, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter, no capital assets	All assets and liabilities, both financial and capital, and short-term and long-term	All assets and liabilities, both short-term and long-term; the County's funds do not currently contain capital assets, although they can.
Type of inflow / outflow information	All revenue and expenses during the year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter	All revenue and expenses during the year, regardless of when cash is received or paid	All revenue and expenses during the year, regardless of when cash is received or paid

Government-wide Statements

The government-wide statements report information about the County as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the County's net position and how they have changed. Net position—the difference between the County's assets and liabilities—is one way to measure the County's financial health or *position*.

- Over time, increases or decreases in the County's net position are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the County, one should consider additional non-financial factors such as changes in the County's tax base

The government-wide financial statements of the County include the *Governmental activities*. Most of the County's basic services are included here, such as the justice system, public safety, corrections, infrastructure, and health services. Property taxes, sales taxes, fees of office, charges for services and grants finance these activities.

Fund Financial Statements

Fund financial statements are groupings of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate finance-related legal compliance. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds—Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains fifty-four individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, the road and bridge fund, the capital projects fund and the debt service fund, all of which are considered to be major funds. Data from other governmental funds are combined into a single, aggregated presentation. Individual data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

Proprietary funds—The County maintains just one type of proprietary fund. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to report activities that provide supplies and services for the County's other programs and activities—such as the County's Self Insurance Fund. Because these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. Individual data for the internal service funds is provided in the form of combining statements elsewhere in this report.

Fiduciary funds—Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

Notes to the Basic Financial Statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes can be found on pages 22-47.

Required and Other Supplementary Information is presented concerning the County's major funds. The General Fund, the Road and Bridge Fund, the Capital Projects Fund, and the Debt Service Fund are the County's major funds. The County adopts annual budgets for the General Fund and the Road and Bridge Fund. A budgetary comparison schedule, which includes the original and final amended budget and actual figures, has been provided to demonstrate compliance with this budget. The Capital Projects Fund is budgeted on a project basis instead of an annual basis. Required supplementary information can be found on pages 48-50.

The combining and individual fund statements and schedule referred to earlier provide information for non-major governmental funds, internal service funds, agency funds, and component units and are presented immediately following the required supplementary information. Additionally, the County legally adopts budgets for a number of other governmental funds. Budgetary comparison schedules and combining and individual fund statements and schedules can be found on pages 79-145.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

GASB 34, Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments require that the County provide a comparative analysis of government-wide data.

The County's combined net position was \$162,426,474 at December 31, 2013. (See Table A-1).

Table A-1

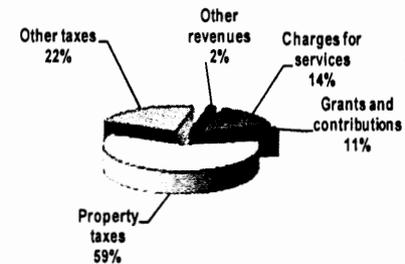
**Comal County
Net Position
December 31, 2013**

	2013	
	Governmental Activities	2012
Current assets	\$ 88,698,481	\$ 77,700,151
Non-current assets	28,000,000	32,494,847
Capital assets	158,132,449	161,634,444
Total assets	<u>274,830,930</u>	<u>271,829,442</u>
Other liabilities	13,185,883	13,149,152
Long-term liabilities	60,854,572	63,097,425
Total liabilities	<u>74,040,455</u>	<u>76,246,577</u>
Deferred resources inflow - property taxes	38,364,001	36,245,900
Net position:		
Net investment in capital assets	128,804,705	126,217,056
Restricted	6,780,936	2,291,570
Unrestricted	26,840,833	30,828,339
Total net position	<u>\$ 162,426,474</u>	<u>\$ 159,336,965</u>

Changes in net position. The County's total revenues were \$61,153,593. A significant portion, 81% (\$49,520,872) of the County's revenue comes from taxes. (See Table A-2.) Charges for services make up 14% (\$8,547,696) of revenues while the remaining 5% (\$3,085,025) comes from other sources such as grants and other revenues and reimbursements. Operating grants decreased by \$347,580 due to the ending of several grants while capital grants decreased by \$5,567,074 with the primary factors being the end of the courthouse restoration grant for the project begun in 2009 and completed in 2013.

- Property tax rates were unchanged from 2012.
- Sales tax revenues increased by 15%.

Figure A-3
County Sources of Revenue - Governmental
Activities



The total cost of all programs and services was \$57,569,237; of these costs \$13,770,839 (24%) was for public safety, \$9,518,611 (16%) for corrections and rehabilitation, \$9,285,719 (16%) for general government, \$13,049,572 (23%) for infrastructure and \$7,252,194 (13%) for justice system. Other programs account for the remaining 8%. Most programs had increases in their operations with the exception of the health and human services and infrastructure and environment. Health and human services had a decrease due to a the County entering into an 1151 waiver agreement with Christus Santa

Rosa Hospital and with approximately a 50% decrease in the number of persons on the program. The decrease in infrastructure and environment is the result of the completion of the flood control structure in early 2013. The overall increase was primarily due to a cost of living pay increase for all employees.

- Expenses increased in all operations areas except health and human services and infrastructure and environment.
- There was an overall decrease of \$1,085,732 or 1.85% due to completion of capital projects.

Figure A-4
County Expenses by Function
Governmental Activities

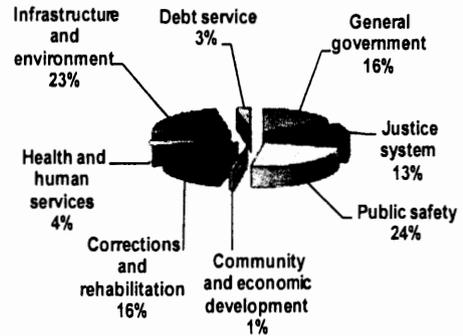
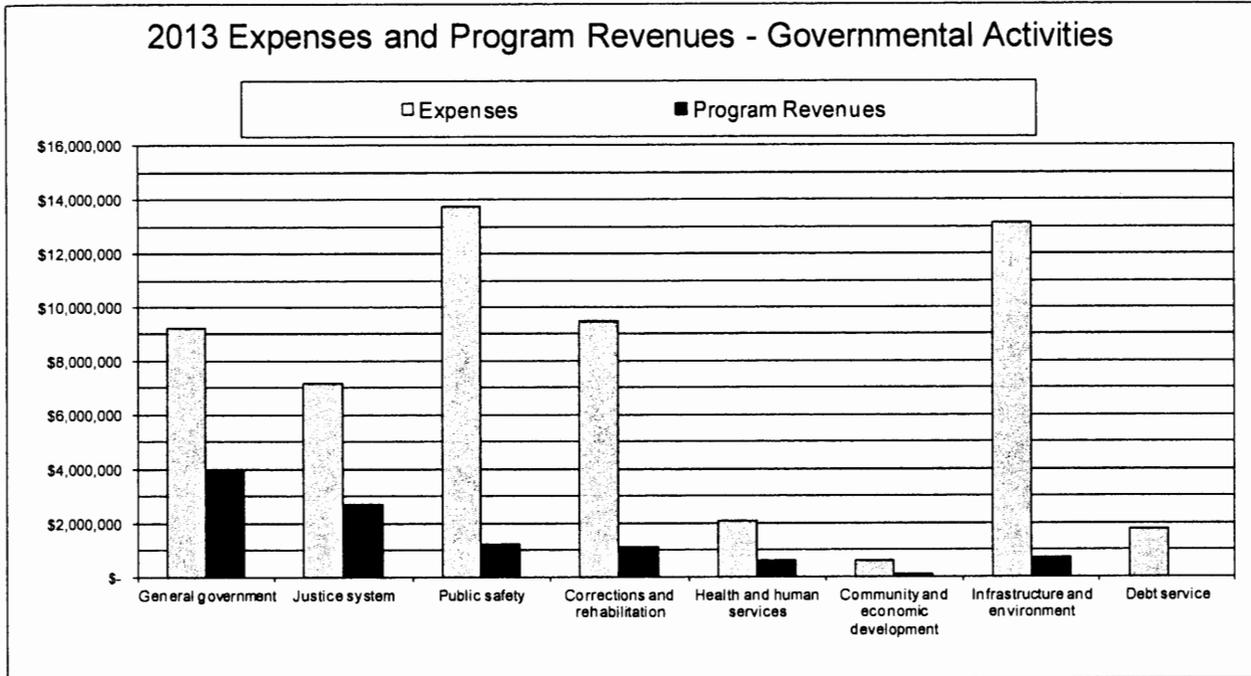


Table A-2

Comal County
Changes in Net Position
December 31, 2013

	2013 Governmental Activities	2012 Governmental Activities
REVENUES:		
Program revenues:		
Charges for services	\$ 8,547,696	\$ 7,733,834
Operating grants and contributions	1,270,704	1,618,284
Capital grants and contributions	701,198	6,268,272
General revenues:		
Taxes:		
Property taxes	36,019,495	34,751,976
Other taxes	13,501,377	11,932,341
Other	1,113,123	703,666
Total revenues	<u>61,153,593</u>	<u>63,008,373</u>
EXPENSES:		
General government	9,285,719	8,739,616
Justice system	7,252,194	6,908,198
Public safety	13,770,839	13,097,593
Corrections and rehabilitation	9,518,611	9,809,317
Health and human services	2,190,355	3,397,869
Community and economic development	650,731	600,743
Infrastructure and environment	13,049,572	14,327,706
Debt service	1,851,216	1,773,927
Total expenses	<u>57,569,237</u>	<u>58,654,969</u>
Net increase / (decrease) in net position	3,584,356	4,353,404
Beginning net position	159,336,965	154,983,561
Prior period adjustment	(494,847)	-
Ending net position	<u>\$ 162,426,474</u>	<u>\$ 159,336,965</u>



This table shows a comparison of revenue and grants generated by the program compared to expenses of the program. The excess expenditures are paid with general revenues.

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

Governmental Funds

The County's major general government functions are contained in the General, Special Revenue, Debt Service, and Capital Projects Funds. The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At December 31, 2013, the County's governmental funds reported combined fund balances of \$39,701,309, an increase of \$7,915,122 in comparison with the prior year. Approximately 53% of the combined fund balances constitutes unreserved fund balance, which is available to meet the County's current and future needs. Approximately 10% of the combined fund balance is in the capital project fund and is reserved for construction projects. The remainder of fund balance is reserved to indicate that it is not available for new spending because it has been committed for encumbrances, debt service, and grant expenses.

The General Fund is the chief operating fund of the County. At December 31, 2013, the General Fund reported revenues of \$42,068,300, an increase of \$3,671,163 or about 10% over the prior year. The County was under budget in revenues in several categories in the General Fund. Ad valorem taxes, other taxes, and fines were the primary categories where revenues did not reach budgeted levels. Ad valorem taxes increased by approximately 6% or \$1,409,659 above 2012. Sales taxes exceeded budgeted revenues by \$1,324,266 or about 14%.

Expenditures in the General Fund increased by \$1,464,000 over 2012. The increase was due primarily to a cost of living raise for all employees and higher medical insurance costs for the County.

The fund balance in the County's General Fund increased by \$3,131,835 during the current fiscal year. Key factors in this decrease were as follows:

- Increased property tax rate.
- Increased property values due to new construction.
- Lower than budgeted expenditures due to conservative spending by departments.

The Road and Bridge Fund is the County's second major fund. At December 31, 2013, the Road and Bridge fund reported revenues of \$6,863,746, a decrease of \$591,275 or 8% less than the prior year. The decrease is due to a reduction in the portion of the tax rate allocated to the Road and Bridge Fund for 2013 which resulted in lower property taxes.

Expenditures in the Road and Bridge Fund increased \$466,922 from 2012. The increase was due primarily to higher expenditures for capital items in 2013 and a cost of living raise for all employees.

The fund balance in the Road and Bridge fund decreased by \$1,456,133 during the current fiscal year. The key factors were as follows:

- Lower property tax collections.
- Cost of living raises for employees.

The Capital Projects Fund is the County's third major fund and is used to account for receipts and disbursements relating to the acquisition or construction of major capital projects. At December 31, 2013, the fund balance decreased \$372,679 from the prior year. This is the result of having completed the Dry Comal flood retarding structure and the courthouse restoration project.

The Debt Service Fund is used to account for receipts and disbursements relating to the County's long-term bonded debt obligations. At December 31, 2013, the fund balance increased \$2,291,570 from the prior year.

Proprietary funds – Internal service funds provide the same type of information found in the government-wide financial statements, but in more detail. The County has one internal service fund used to report activities that provide services and supplies to the County's other programs and activities.

The Comal County Health Insurance fund reports the activities connected with the County's self-insurance program for employee health insurance. At December 31, 2013, the net position increased \$505,001 or 14% from the prior year.

General Fund Budgetary Highlights

Actual revenues were \$1,186,846 over the budget. The most significant variances between the budget and actual revenues were decreases in ad valorem and other taxes and increases in sales taxes, interest, and fees of office.

Since the County budgets by line-item, there were 63 budget amendments and line-item transfers during the year which resulted in a \$2,862,093 increase in the budgeted expenditures for all budgeted funds with

\$1,478,641 of the increase in the general fund. The actual expenditures in the general fund for 2013 were \$2,912,469 below the final amended budget.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2013, the County had invested \$158,132,449 in capital assets for its governmental activities. This investment in capital assets includes land, improvements, buildings, intangibles, infrastructure, equipment and vehicles.

Table A-3

	Comal County's Capital Assets (net of depreciation)	
	2013 Governmental Activities	2012 Governmental Activities
Land	\$ 8,806,341	\$ 8,404,101
Buildings	23,234,538	13,844,552
Improvements other than buildings	1,163,787	1,153,244
Furniture, fixtures and equipment	4,441,736	5,292,643
Intangibles	1,789,557	228,511
Infrastructure	114,330,819	92,664,286
Construction in process	4,365,671	40,047,107
Net capital assets	<u>\$ 158,132,449</u>	<u>\$ 161,634,444</u>

Major capital asset events during the current year included the following:

- The County purchased \$594,023 in vehicles and other capital assets for public safety.
- The County spent \$238,876 on new vehicles and road construction equipment.
- The County completed the restoration of county's historic courthouse at a total cost of \$10,130,757.
- The County construction on the Dry Comal flood control structure at a total cost of \$25,306,973.
- The County received a donation of land valued at \$402,240 for a nature center.

Additional information on Comal County's capital assets can be found in note 1.D.4. on page 28 and in note 3.C. on page 34.

Long Term Debt

At year-end the County had \$65,361,851 in long-term debt outstanding as shown in Table A-4. More detailed information about the County's debt is presented in the Notes to the Financial Statements in note 3.E. on pages 36 – 39.

Bond Ratings

The County's bonds presently carry "Aaa" ratings with underlying ratings as follows: Moody's Investor Services "Aa2" and Standard & Poors "A".

Table A-4

Comal County's Long Term Debt

	2013 Governmental Activities	2012 Governmental Activities
Bonds and notes payable	\$ 61,292,544	\$ 64,110,665
Capital leases	722,744	904,344
Compensated absences payable	726,344	549,401
Net pension obligation	377,812	373,056
Net post employment benefit obligation	2,250,548	1,922,224
	<u>\$ 65,369,992</u>	<u>\$ 67,859,690</u>

In 2008 the County adopted the provisions of Governmental Accounting Standards Board (GASB) No. 45. The standard requires governmental entities to compute and record current and future obligations of the County's other post employment benefits. An actuarial study of these benefits resulted in an accrual of \$2,250,548 for these current and future benefits in the government-wide financial statements. More information can be found in note 4.E on pages 44 - 46.

ECONOMIC FACTORS

Comal County's unemployment rate decreased slightly to 4.8% at year-end, down from 5.4% at the end of 2012. This is more favorable than the state's average of 5.6% and the national average rate of 6.5%.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. If you have questions about this report or separately issued component unit financial statements, or need additional financial information, contact the County Auditor's Office, 150 North Seguin Street, Suite 201, New Braunfels, Texas 78130.





**COMAL COUNTY, TEXAS
COMPREHENSIVE
ANNUAL FINANCIAL REPORT
2013**

BASIC FINANCIAL STATEMENTS

COMAL COUNTY, TEXAS
STATEMENT OF NET POSITION
December 31, 2013

	<u>Primary Government Governmental Activities</u>	<u>Component Units</u>
ASSETS		
Cash and cash equivalents	\$ 42,676,973	\$ 6,855,442
Investments	13,953,702	1,310,122
With fiscal agents		2,389,392
Receivables (net of allowance for uncollectables):		
Current ad valorem taxes	21,148,863	6,183,484
Delinquent ad valorem taxes	654,248	-
Sales and use taxes	1,963,103	860,708
Miscellaneous	8,199,853	-
Materials & supplies inventory, at cost	101,739	-
Other non-current assets	28,000,000	-
Capital assets (net of accumulated depreciation):		
Land	8,806,341	1,116,271
Buildings	23,234,538	5,378,170
Improvements other than buildings	1,163,787	45,714
Furniture, fixtures and equipment	4,441,736	4,375,840
Intangibles	1,789,557	-
Infrastructure	114,330,819	-
Construction in process	4,365,671	59,411
Total assets	<u>274,830,930</u>	<u>28,574,552</u>
LIABILITIES		
Accounts payable	5,602,330	418,835
Accrued wages payable	786,104	-
Accrued interest payable	944,662	16,194
Due to other agencies	1,068,359	58,321
Unearned revenues	1,841,374	80,748
Noncurrent liabilities:		
Due within one year	2,943,054	748,345
Due in more than one year	60,854,572	5,612,136
Total liabilities	<u>74,040,455</u>	<u>6,934,579</u>
Deferred resources inflow - property taxes	38,364,001	10,028,242
NET POSITION		
Net investment in capital assets	128,804,705	4,614,925
Restricted for:		
Debt service	6,780,936	-
Unrestricted	26,840,833	6,996,808
Total net position	<u>\$ 162,426,474</u>	<u>\$ 11,611,731</u>

The accompanying notes are an integral part of this statement.

COMAL COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2013

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government	
					Governmental Activities	Component Units
Primary government:						
Governmental activities:						
General government	\$ 9,285,719	\$ 3,540,665	\$ 25,000	\$ 438,998	\$ (5,281,056)	\$ -
Justice system	7,252,194	2,398,187	334,749	-	(4,519,258)	-
Public safety	13,770,839	1,077,557	139,643	-	(12,553,639)	-
Corrections and rehabilitation	9,518,611	542,034	597,344	-	(8,379,233)	-
Health and human services	2,190,355	514,878	104,417	-	(1,571,060)	-
Community and economic development	650,731	81,717	4,465	-	(564,549)	-
Infrastructure and environment	13,049,572	392,658	65,086	262,200	(12,329,628)	-
Debt service	1,851,216	-	-	-	(1,851,216)	-
Total governmental activities	57,569,237	8,547,696	1,270,704	701,198	(47,049,639)	-
Total primary government	\$ 57,569,237	\$ 8,547,696	\$ 1,270,704	\$ 701,198	(47,049,639)	-
Component units:						
Emergency Services District #1	\$ 1,950,398	\$ -	\$ -	\$ -	-	(1,950,398)
Emergency Services District #2	1,275,016	-	-	-	-	(1,275,016)
Emergency Services District #3	4,423,954	628,242	1,146,122	-	-	(2,649,590)
Emergency Services District #4	1,276,244	52,280	64,332	-	-	(1,159,632)
Emergency Services District #5	1,251,451	8,709	-	-	-	(1,242,742)
Emergency Services District #6	983,151	-	-	25,000	-	(958,151)
Emergency Services District #7	1,053,275	-	-	-	-	(1,053,275)
W.O.R.D.	892,308	-	-	-	-	(892,308)
Total Component Units	\$ 13,105,797	\$ 689,231	\$ 1,210,454	\$ 25,000	-	(11,181,112)
General revenues:						
Ad valorem taxes					36,019,495	9,624,394
Sales and use tax					9,724,266	3,219,962
Auto registration and title					3,028,482	-
Mixed drink taxes					397,359	-
Bingo taxes					9,928	-
Other Taxes					341,342	-
Intergovernmental / unrestricted					6,315	-
Interest on deposits					241,730	19,650
Miscellaneous revenue					827,047	68,059
Loss on sale of capital assets					38,031	3,100
Total general revenues					50,633,995	12,935,165
Change in net position					3,584,356	1,754,053
Net position - beginning					159,336,965	9,910,892
Prior period adjustment					(494,847)	(53,214)
Net position - ending					\$ 162,426,474	\$ 11,611,731

The accompanying notes are an integral part of this statement.

**COMAL COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2013**

	General Fund	Road and Bridge	Capital Projects	Debt Service	Other Governmental Funds	Total Governmental Funds
ASSETS						
Cash and cash equivalents	\$ 19,233,138	\$ 3,122,937	\$ -	\$ 10,225,359	\$ 7,850,722	\$ 40,432,156
Investments	11,409,041	2,237,416	-	-	307,245	13,953,702
Receivables (net of allowance for uncollectables)						
Current ad valorem taxes	14,994,425	2,405,348	-	3,186,428	562,662	21,148,863
Delinquent ad valorem taxes	358,896	109,321	-	121,448	64,583	654,248
Sales and use taxes	1,963,103	-	-	-	-	1,963,103
Miscellaneous	123,786	8,727	7,866,053	-	201,287	8,199,853
Due from other funds	1,298	-	-	-	-	1,298
Inventory, at cost	18,389	83,350	-	-	-	101,739
Total assets	\$ 48,102,076	\$ 7,967,099	\$ 7,866,053	\$ 13,533,235	\$ 8,986,499	\$ 86,454,962
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable - trade	1,057,997	366,427	3,837,085	17,528	215,690	5,494,727
Accrued wages payable	680,088	86,498	-	-	19,518	786,104
Deferred revenues	3,490,835	130,892	-	136,762	90,134	3,848,623
Due to other agencies	236,766	-	-	830,228	1,365	1,068,359
Due to other funds	363	1,298	-	-	-	1,661
Estimated liability for compensated absences	169,297	20,881	-	-	-	190,178
Total liabilities	5,635,346	605,996	3,837,085	984,518	326,707	11,389,652
Deferred resources inflow - property taxes	24,141,538	4,436,021	-	5,767,781	1,018,661	35,364,001
Fund balances:						
Non-spendable	18,389	83,350	-	-	-	101,739
Restricted	-	2,841,732	4,028,968	6,780,936	6,805,204	20,456,840
Committed	-	-	-	-	835,927	835,927
Unassigned	18,306,803	-	-	-	-	18,306,803
Total fund balances	18,325,192	2,925,082	4,028,968	6,780,936	7,641,131	39,701,309
Total liabilities and fund balances	\$ 48,102,076	\$ 7,967,099	\$ 7,866,053	\$ 13,533,235	\$ 8,986,499	\$ 86,454,962

The accompanying notes are an integral part of this statement.

**COMAL COUNTY, TEXAS
RECONCILIATION OF BALANCE SHEET - GOVERNMENTAL FUNDS TO
STATEMENT OF NET POSITION
December 31, 2013**

Total fund balances - governmental funds	\$ 39,701,309
Amounts reported for <i>governmental activities</i> in the statement of net Position are different because:	
Capital assets used in governmental activities are expensed in the funds	158,132,449
Payables for bond principal and capital leases which are not due in the current period are not reported in the funds	(60,252,744)
Bond premiums are an other resource in the funds	(1,762,544)
Long-term receivables from TXDOT that are not due in the current period are not reported in the funds	28,000,000
Payables for bond interest which are not due in the current period are not reported in the funds	(944,662)
Compensated absences which are not due in the current period are not reported in the funds	(726,344)
Net pension obligation is not reported in the funds	(377,812)
Net post employment benefit obligation is not reported in the funds	(2,250,548)
Internal service funds assets and liabilities are included in the governmental activities in the statement of net position	2,137,577
Property tax receivable unavailable to pay current year expenditures is deferred in the funds	<u>769,793</u>
Net position of governmental activities - statement of net position	<u>\$ 162,426,474</u>

COMAL COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2013

	General Fund	Road and Bridge	Capital Projects	Debt Service	Other Governmental Funds	Total Governmental Funds
REVENUES						
Taxes:						
Ad valorem	\$ 24,161,081	\$ 3,480,061	\$ -	\$ 5,387,541	\$ 2,862,855	\$ 35,891,538
Sales and use	9,724,266	-	-	-	-	9,724,266
Auto registration and title	-	3,028,482	-	-	-	3,028,482
Mixed drink	397,359	-	-	-	-	397,359
Bingo	9,928	-	-	-	-	9,928
Other	341,342	-	-	-	-	341,342
Fees of office	3,477,195	-	-	-	934,868	4,412,063
Reimbursements	-	-	-	-	6,315	6,315
Charges for services	2,865,772	249,607	-	-	778,565	3,893,944
Interest on deposits	174,770	59,356	59	1,335	5,837	241,357
Operating grants and contributions	372,397	13,555	-	-	884,752	1,270,704
Capital grants and contributions	-	-	438,998	-	-	438,998
Miscellaneous revenue	544,190	32,685	250,000	-	172	827,047
Asset forfeitures	-	-	-	-	241,689	241,689
Total revenues	<u>42,068,300</u>	<u>6,863,746</u>	<u>689,057</u>	<u>5,388,876</u>	<u>5,715,053</u>	<u>60,725,032</u>
EXPENDITURES						
Current:						
General government	7,785,152	-	-	-	467,594	8,252,746
Justice system	6,121,358	-	-	-	1,041,235	7,162,593
Public safety	12,453,040	-	-	-	217,796	12,670,836
Corrections and rehabilitation	8,599,975	-	-	-	756,761	9,356,736
Health and human services	1,215,687	-	-	-	951,880	2,167,567
Community and economic development	430,580	-	-	-	84,807	515,387
Infrastructure and environment	604,784	7,686,977	-	-	7,785	8,299,546
Debt service:						
Administrative charges	-	-	-	2,263	-	2,263
Interest	-	-	-	2,155,647	-	2,155,647
Principal retirement	-	-	-	2,741,600	-	2,741,600
Capital outlay:	1,764,530	638,984	1,046,281	-	73,225	3,523,020
Total expenditures	<u>38,975,106</u>	<u>8,325,961</u>	<u>1,046,281</u>	<u>4,899,510</u>	<u>3,601,083</u>	<u>56,847,941</u>
Excess (deficiency) of revenues over expenditures	<u>3,093,194</u>	<u>(1,462,215)</u>	<u>(357,224)</u>	<u>489,366</u>	<u>2,113,970</u>	<u>3,877,091</u>
OTHER FINANCING SOURCES (USES)						
Sale of capital assets	31,949	6,082	-	-	-	38,031
Other resource - proceeds from TXDOT	-	-	-	4,000,000	-	4,000,000
Transfers to other funds	-	-	(15,455)	-	(6,692)	(22,147)
Transfers from other funds	6,692	-	-	-	15,455	22,147
Total other financing sources and uses	<u>38,641</u>	<u>6,082</u>	<u>(15,455)</u>	<u>4,000,000</u>	<u>8,763</u>	<u>4,038,031</u>
Net change in fund balances	3,131,835	(1,456,133)	(372,679)	4,489,366	2,122,733	7,915,122
Fund balances -- beginning	15,193,357	4,381,215	4,401,647	2,291,570	5,518,398	31,786,187
Fund balances -- ending	<u>\$ 18,325,192</u>	<u>\$ 2,925,082</u>	<u>\$ 4,028,968</u>	<u>\$ 6,780,936</u>	<u>\$ 7,641,131</u>	<u>\$ 39,701,309</u>

The accompanying notes are an integral part of this statement.

**COMAL COUNTY, TEXAS
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2013**

Amounts reported for *governmental activities* in the statement of activities are different because:

Net change in fund balances -- total governmental funds	\$ 7,915,122
Capital outlays are not reported as expenses in the statement of activities	3,523,020
Infrastructure is not reported as an expense in the statement of activities	1,703,393
Contributed capital assets are not reported as an expense in the statement of activities	262,200
Construction in progress completed	(35,681,436)
Capital assets added at completion	35,177,648
Depreciation of capital assets is not recorded in the funds	(8,486,820)
Repayment of bond principle and capital lease is an expenditure in the funds but a reduction of the liability in the statement of net position	2,741,600
Bond premiums are amortized in the statement of net position	258,121
Payments from TXDOT are recorded as an other resource in the funds but reduced the receivable in the government wide statements	(4,000,000)
Increase in non-current portion of compensated absences is not an expenditure in the funds, but is recorded as a liability in the statement of net position	(176,943)
Property taxes unearned in the funds are recognized as revenue in the statement of activities	127,957
Interest payable is not recorded in the funds. This is the change in the payable to the end of the period	48,573
Net expenditure in the internal service funds are reported in the governmental activities	505,001
Increase in net pension obligation is not reported in the funds	(4,756)
Net post employment benefit expense is not reported in the funds	<u>(328,324)</u>
Change in net position of governmental activities - statement of activities	<u>\$ 3,584,356</u>

**COMAL COUNTY, TEXAS
STATEMENT OF FUND NET POSITION
PROPRIETARY FUNDS
December 31, 2013**

	<u>Internal Service Fund</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 2,244,817
Due from other funds	<u>363</u>
Total current assets:	<u>2,245,180</u>
Total assets	<u>2,245,180</u>
LIABILITIES AND FUND BALANCES	
Current liabilities:	
Accounts payable - trade	<u>107,603</u>
Total current liabilities:	<u>107,603</u>
Total liabilities	<u>107,603</u>
NET POSITION	
Restricted for future claims	<u>2,137,577</u>
Total net position	<u><u>\$ 2,137,577</u></u>

COMAL COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For the Year Ended December 31, 2013

	<u>Internal Service Fund</u>
OPERATING REVENUES:	
Charges for services	\$ 5,142,547
Reimbursements	<u>328,033</u>
Total operating revenue	<u>5,470,580</u>
OPERATING EXPENSES:	
Medical claims	<u>4,965,952</u>
Total operating expenses	<u>4,965,952</u>
Operating income (loss)	<u>504,628</u>
NONOPERATING REVENUES:	
Interest on deposits	<u>373</u>
Total nonoperating revenue	<u>373</u>
Change in net position	505,001
Total net position -- beginning	<u>1,632,576</u>
Total net position -- ending	<u><u>\$ 2,137,577</u></u>

**COMAL COUNTY, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended December 31, 2013**

	Internal Service Fund
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash receipts from interfund services provided and used	\$ 5,142,184
Reimbursements	328,033
Payments for claims	(5,014,648)
Net cash (used) by operating activities	455,569
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	373
Net cash provided by investing activities	373
Net increase (decrease) in cash and cash equivalents	455,942
Balances - beginning of year	1,788,875
Balances - end of the year	\$ 2,244,817
 Reconciliation of operating income (loss) to	
net cash provided (used) by operating activities:	
Operating income (loss)	\$ 504,628
Changes in assets and liabilities:	
Interfund receivables	(363)
Accounts payable - other	(48,696)
Net cash (used) by operating activities	\$ 455,569

**COMAL COUNTY, TEXAS
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
DECEMBER 31, 2013**

	<u>Agency Funds</u>
ASSETS	
Cash and cash equivalents	\$ 23,791,556
Investments	515,318
Receivables - miscellaneous	546
Total assets	\$ 24,307,420
 LIABILITIES	
Accounts payable - trade	661,992
Miscellaneous payables	863,227
Due to participants	(3,716)
Due to other agencies	19,033,102
Cash bond deposits	3,237,497
Trust accounts payable	515,318
Total liabilities	\$ 24,307,420

The accompanying notes are an integral part of this statement.

COMAL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
December 31, 2013

Note 1. Summary of Significant Accounting Policies:

The financial statements of Comal County, Texas (the County) have been prepared in conformity with generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB) for state and local governments. GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The County's more significant accounting policies are described below.

The County adopted the provisions of GASB #63 *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. The statement requires governments to account for deferred outflows of resources, deferred inflows resources and net position as they relate to derivatives and service concession arrangements. Under the provisions of this statement, governments will also present a Statement of Net Position and changes the caption "Net Assets" to "Net Position". The County has no deferred outflows or inflows of resources in accordance with GASB 63, but the statement titles and captions have been changed in conformity with the statement.

The County adopted the provisions of GASB #65 *Items Previously Reported as Assets and Liabilities*. This Statement establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. At December 31, 2013, the County has \$38,364,001 deferred inflows of resources on the statement of net position, relating to ad valorem taxes that are received or reported as a receivable before the period for which property taxes are available. The County's financial reporting has been changed in conformity with the statement.

A. Reporting Entity

The County of Comal is a political subdivision of the State of Texas and is governed by four Commissioners elected by precinct and a County Judge elected countywide that comprise the Commissioners' Court. The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable or for which the nature and significance of the relationship with the County is such that exclusion from the reporting entity's financial statements would be misleading in accordance with GASB 61, *The Financial Reporting Entity: Omnibus*.

Discretely Presented Component Units

Comal County Water Oriented Recreation District (W.O.R.D.) was created by the Texas legislature and local option vote in 1987 for the purpose of providing a management plan that would encourage responsible use and protection of our natural resources. The W.O.R.D. is governed by a seven-member board appointed by the county commissioners and is funded by a use tax on water-related recreational rentals.

Emergency Services Districts #1 and #2 were formed by the County under Chapter 776 of the Health and Safety Code and approved by the county citizens by majority vote in local elections. The Emergency Services Districts operate under Article III, section 48-e, of the Texas Constitution for the purpose of supporting volunteer emergency medical services for the public health and welfare of Comal County residents. The Emergency Services Districts are governed by five-member boards appointed by the county commissioners and are funded by ad valorem property taxes not to exceed \$0.10 per \$100 valuation of property in the district.

Emergency Services Districts #3, #4, #5, #6 and #7 were originally formed by the County, and approved by the County citizens by majority vote in local elections, under Chapter 794 of the Health and Safety Code as Rural Fire Prevention Districts. The districts converted to Emergency Services Districts operating

COMAL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
December 31, 2013

under Subchapter B, Chapter 775 of the Health and Safety Code. The Emergency Services Districts operate under Article III, section 48-e, of the Texas Constitution for the purpose of supporting volunteer fire services and other fire prevention activities for the benefit of Comal County residents. The Emergency Services Districts are governed by five-member boards appointed by the county commissioners and are funded by ad valorem property taxes not to exceed \$0.10 per \$100 valuation of property in the district, and an optional sales tax.

Each of the component units are discretely presented, rather than blended, because they do not have substantively, the same governing body. The component units provide a financial benefit to the county by providing services that the county would otherwise have to provide.

Complete financial statements for each of the individual component units may be obtained at the Comal County Auditor's office.

Comal County Auditor
150 North Seguin, Suite 201
New Braunfels, Texas 78130

A statement of net position of the discretely presented component units is presented below.

COMAL COUNTY, TEXAS
COMPONENT UNITS
STATEMENT OF NET POSITION
December 31, 2013

	Special Districts							WATER ORIENTED RECREATION DISTRICT	TOTALS
	EMERGENCY SERVICES DISTRICT #1	EMERGENCY SERVICES DISTRICT #2	EMERGENCY SERVICES DISTRICT #3	EMERGENCY SERVICES DISTRICT #4	EMERGENCY SERVICES DISTRICT #5	EMERGENCY SERVICES DISTRICT #6	EMERGENCY SERVICES DISTRICT #7		
ASSETS									
Cash:									
Cash and cash equivalents	\$ 1,080,103	\$ 327,583	\$ 1,707,512	\$ 1,191,066	\$ 454,128	\$ 454,570	\$ 835,391	\$ 805,089	\$ 6,855,442
Investments	-	-	800,000	-	-	302,732	207,390	-	1,310,122
With fiscal agent	1,071,739	490,994	-	-	519,342	-	307,317	-	2,389,392
Receivables (net):									
Ad valorem taxes	1,142,833	611,567	1,594,152	501,762	596,915	817,332	918,923	-	6,183,484
Miscellaneous receivables	-	-	1,522	553,169	5,733	73,838	226,444	-	860,706
Capital assets (net of accumulated depreciation)									
Land	510,291	11,950	63,194	338,000	-	-	-	192,836	1,116,271
Buildings	942,607	97,717	4,210,760	-	127,086	-	-	-	5,378,170
Property improvements	-	-	-	-	-	-	-	45,714	45,714
Furniture, fixtures and equipment	280,749	421,087	1,973,686	652,777	539,776	506,046	-	1,719	4,375,840
Construction in process	59,411	-	-	-	-	-	-	-	59,411
TOTAL ASSETS	5,087,733	1,960,898	10,350,826	3,236,774	2,242,980	2,154,518	2,495,465	1,045,358	28,574,552
LIABILITIES									
Miscellaneous payables	129,121	2,106	214,335	41,532	28,633	-	-	3,108	418,835
Accrued interest on long term debt	10,870	-	-	-	-	5,324	-	-	16,194
Due to other agencies	-	-	58,321	-	-	-	-	-	58,321
Compensated absences	-	-	58,309	-	22,439	-	-	-	80,748
Noncurrent liabilities:									
Due within one year	170,769	-	339,225	42,062	118,288	78,001	-	-	748,345
Due in more than one year	534,003	-	4,229,451	182,799	419,983	245,900	-	-	5,612,136
Total liabilities	844,763	2,106	4,899,641	266,393	589,343	329,225	-	3,108	6,934,579
Deferred resources inflow	2,350,589	1,180,053	2,228,502	951,864	1,175,497	873,957	1,267,780	-	10,028,242
NET POSITION									
Net investment in capital assets	1,088,286	530,754	1,678,964	765,916	128,591	182,145	-	240,269	4,614,925
Unrestricted	804,095	247,985	1,543,719	1,252,601	349,549	769,191	1,227,685	801,981	6,996,806
Total net position	\$ 1,892,381	\$ 778,739	\$ 3,222,683	\$ 2,018,517	\$ 478,140	\$ 951,336	\$ 1,227,685	\$ 1,042,250	\$11,611,731

COMAL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
December 31, 2013

A statement of activities of the component units is presented below.

COMAL COUNTY, TEXAS
COMPONENT UNITS
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended December 31, 2013

	Special Districts							WATER ORIENTED RECREATION DISTRICT	TOTALS
	EMERGENCY SERVICES DISTRICT #1	EMERGENCY SERVICES DISTRICT #2	EMERGENCY SERVICES DISTRICT #3	EMERGENCY SERVICES DISTRICT #4	EMERGENCY SERVICES DISTRICT #5	EMERGENCY SERVICES DISTRICT #6	EMERGENCY SERVICES DISTRICT #7		
Expenses									
General government	\$ 39,603	\$ 225,016	\$ 441,233	\$ 102,785	\$ 88,321	\$ 20,761	\$ 27,516	\$ 261,709	\$ 1,206,944
Public safety	1,870,010	-	-	1,165,593	1,132,673	953,641	1,025,759	252,919	6,400,595
Health and human services	-	1,050,000	3,763,680	-	-	-	-	273,265	5,086,945
Community and economic development	-	-	-	-	-	-	-	104,415	104,415
Interest and fees	40,785	-	219,041	7,866	30,457	8,749	-	-	306,898
Total component unit	(1,950,398)	(1,275,016)	(4,423,954)	(1,276,244)	(1,251,451)	(983,151)	(1,053,275)	(892,308)	(13,105,797)
Program revenues									
Charges for services	-	-	628,242	52,280	8,709	-	-	-	689,231
Operating grants and contributions	-	-	1,146,122	64,332	-	-	-	-	1,210,454
Capital grants and contributions	-	-	-	-	-	25,000	-	-	25,000
Total program revenues	-	-	1,774,364	116,612	8,709	25,000	-	-	1,924,685
General revenues									
Ad valorem taxes	2,168,420	1,175,806	2,090,832	959,778	1,146,467	831,488	1,251,603	-	9,824,394
Sales and use tax	-	-	1,110,747	576,183	237,732	379,183	-	916,117	3,219,962
Interest on deposits	529	307	4,852	1,155	5,242	4,349	2,287	929	19,650
Miscellaneous revenues	-	39,152	-	-	28,907	-	-	-	68,059
Gain on sale of capital assets	-	3,100	-	-	-	-	-	-	3,100
Total general revenues	2,168,949	1,218,365	3,206,431	1,537,116	1,418,348	1,215,020	1,253,890	917,046	12,935,165
Change in Net position	218,551	(56,651)	556,841	377,484	175,606	256,869	200,615	24,738	1,754,053
Net position - beginning	1,673,830	835,390	2,719,056	1,641,033	302,534	694,467	1,027,070	1,017,512	9,910,892
Prior period adjustment	-	-	(53,214)	-	-	-	-	-	(53,214)
Net position - ending	\$ 1,892,381	\$ 778,739	\$ 3,222,683	\$ 2,018,517	\$ 478,140	\$ 951,336	\$ 1,227,685	\$ 1,042,250	\$11,611,731

B. Government-wide and Fund Financial Statements

Government-wide financial statements consist of the Statement of Net Position and the Statement of Activities that report information on all of the non-fiduciary activities of the primary government and its component units. Governmental activities are supported by taxes and intergovernmental revenues and are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include charges to persons using or directly benefiting from the services provided by a given function or segment and from grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included as program revenues are reported as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

The effect of interfund activity has been eliminated for the government-wide financial statements; however, interfund services provided and used by the County's funds are not eliminated in the process of consolidation.

COMAL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
December 31, 2013

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. All proprietary funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned rather than when received, and their expenses are recognized when they are incurred rather than when actually paid. The measurement focus for proprietary funds is on determination of net income, changes in net position, financial position, and cash flows.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The reported fund balance (net current position) is considered a measure of "available spendable resources." Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current position. Thus, the operating statements for the governmental funds are considered to present a summary of sources and uses of "available spendable resources" during a period.

All governmental funds use the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred. Debt Service expenditures as well as expenditures related to compensated absences and claims and judgments are recorded only when payment is due.

Those items susceptible to accrual and recognized as revenue are property taxes, interest revenue, grant revenues, and reimbursements due to the County. Fines, permits, and other fees are not susceptible to accrual because generally they are not measurable until received in cash.

All proprietary funds, i.e., internal service funds, use accrual basis accounting. Revenues are recognized when earned, and expenses are accounted for using a cost of service measurement focus. This means that all assets and liabilities (whether current or non-current) associated with their activity are included in the funds' balance sheets. Goods or services from such activities can be provided either to outside parties or to other departments or agencies primarily within the County. *GASB Statement Number 20, Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting*, provides governments two options for reporting their proprietary fund activities. The County has elected not to apply all FASB Statements and Interpretations, Accounting Principles Board Opinions and Accounting Research Bulletins issued on or before November 30, 1989.

The County's policy is to spend restricted funds first and use unrestricted resources when the restricted funds are depleted.

Fiduciary funds use the accrual basis of accounting and are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the County. Agency funds generally are used to account for assets that the County holds on behalf of others as their agent. Agency funds are custodial in nature and involve no measurement of results of operations.

The County uses funds to report its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain County functions or activities. County resources are allocated to, and accounted for, in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. A fund is a separate accounting entity with a self-balancing set of accounts that comprise its assets, deferred outflows, liabilities, deferred inflows, fund equity, revenues, and expenditures or expenses. Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

COMAL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
December 31, 2013

The County reports the following major governmental funds:

General Fund - The General Fund is the primary reporting fund used to account for the resources used to finance the fundamental operations of the County. It is the basic fund of the County and covers all activities for which a special revenue fund has not been established.

Road and Bridge Fund – The Road and Bridge fund is a Special Revenue Fund used to account for the proceeds of specific revenue resources that are legally restricted to expenditures for the construction and maintenance of roads and bridges within the County and is primarily funded by ad valorem taxes and vehicle registration fees.

Capital Projects Fund – The Capital Projects fund is used to account for the proceeds of a debt issues and their expenditures on the approved projects for which the debt was issued.

Debt Service Fund – The Debt Service fund is used to account for the resources accumulated for and the payment of principal and interest on long-term debt of the County.

Additionally, the County reports the following fund types:

Internal Service Fund - Internal Service Fund are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County on a cost reimbursement basis. The County currently operates one internal service fund, the Medical Insurance Fund.

Fiduciary Funds – Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the County. The County uses agency funds to account for assets held in an agent capacity for other governments for which the tax office collects taxes, for monies seized by County law enforcement agencies, trust funds held for individuals, and for restitution owed to others.

D. Assets, Liabilities, and Net Position or Equity

1. Deposits and Investments

Cash and cash equivalents consists of cash on hand, demand deposits, money market accounts, certificates of deposit, as well as temporary investments with a maturity date of three months from the date acquired by the County.

In accordance with GASB Statement 9, the County has developed a definition of cash equivalents. Cash equivalents are demand deposit account balances, investments in money market accounts, and certificates of deposit, as well as temporary investments with original maturities of three months or less.

State statutes and bond ordinances authorize the County to invest in direct obligations of State and Local Governments (SLGS) and the United States of America. Additionally, there are no differences in the types of investments authorized for different funds, fund types, or component units. Investments may consist of:

- (1) Obligations, including letters of credit, of the United States or its agencies and instrumentalities;
- (2) Direct obligations of the State of Texas or its agencies and instrumentalities;
- (3) Other obligations, the principal and interest which are unconditionally guaranteed or insured by, or backed by the full faith and credit of the State of Texas or the United States or their respective agencies and instrumentalities; and
- (4) Obligations of states, agencies, counties, cities, and other political subdivisions of any

COMAL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
December 31, 2013

state rated as to investment quality by a nationally recognized investment rating firm not less than an "A" or its equivalent;

- (5) Certificates of deposit and Share Certificates that are guaranteed or insured by the Federal Deposit Insurance Corporation ("FDIC") or its successor; or the National Credit Union Share Insurance Fund ("NCUSIF") or its successor; or secured in any other manner and amount provided by law for deposits of the County.
- (6) An investment in certificates of deposit made through a depository institution and the full amount of the principal and accrued interest of each of the certificates of deposit is insured by the United States or an instrumentality of the United States;
- (7) Fully collateralized repurchase agreements, as defined in the Public Funds Investment Act, with a defined termination date, pledged with a third party, and secured by obligations of the United States or its agencies and instrumentalities;
- (8) A bankers' acceptance if it has a stated maturity of 270 days or fewer from the date of issuance, will be liquidated in full at maturity, is eligible for collateral for borrowing from a Federal Reserve Bank, and is accepted by a bank;
- (9) Commercial paper if it has a stated maturity of 270 days or fewer from the date of issuance and is rated not less than A-1 or P-1 or an equivalent rating;
- (10) Mutual funds and money market funds with limitations.

Investments for the government, as well as for its component units, are reported at fair value using quoted market prices.

2. Receivables and Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the fund financial statements are netted in the government-wide financial statements.

A tax lien attaches to the property on January 1st of each year. The tax lien on the property secures the payment of all ad valorem taxes, penalties, and interest imposed on the property for the year. Commissioners' Court sets the County tax rate in September of each year and property taxes are assessed each October 1st.

The property taxes are payable at their stated amount, without penalty and interest, from October 1st in the year they are levied to January 31st of the subsequent year. Taxes collected from February 1st through June 30th are considered past due and are assessed a late payment penalty and interest. On July 1st, any remaining uncollected taxes become delinquent. Thereafter, the County may file suit for collection of the unpaid delinquent taxes, which then become subject to additional penalties and attorney fees. A schedule of tax rates and other pertinent ad valorem tax information is presented as part of the statistical section of this report.

Property tax revenues for financial reporting purposes are recognized when they become available and measurable, as explained in Note 1-C. According to authoritative pronouncements of the Governmental Accounting Standards Board, "available" means collected within the current period or expected to be collected no later than such time not to exceed sixty (60) days, except for the taxes assessed October 1, 2013 which are not available for 2013 operations.

COMAL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
December 31, 2013

The portion of uncollected delinquent property tax receivables at December 31, 2013 in each applicable fund is reported in the liability section of each balance sheet as "unearned tax revenue". Allowances for ad valorem taxes that have not been recognized as delinquent property taxes attach to the property when delinquent.

3. Inventories

Inventories are valued at cost, which approximate market, generally using the first-in/first-out (FIFO) method. The County has implemented the consumption method to account for inventories. Under this method, inventory items are reported as expenditures when inventories are consumed, rather than when inventories are purchased. The consumption method does not require a reservation of fund balance, therefore the balance sheet does not show a portion of fund balance reserved for inventories.

4. Capital Assets

Capital assets include land, right-of-way land, property improvements, buildings, infrastructure (e.g., roads and bridges), and equipment that are used in operations and benefit more than a single fiscal period. Infrastructure assets are long-lived assets that normally are stationary in nature and typically can be preserved for a significantly greater number of years than most capital assets. The County defines capital assets as items with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of the donation.

When capital assets are purchased, they are capitalized and depreciated in the government-wide financial statements and the proprietary fund statements. Capital assets are recorded as expenditures of the current period in the governmental fund financial statements.

Improvements to capital assets that materially extend the life of the asset or add to the value are capitalized. The costs of normal maintenance and repairs that do not add to the value of or materially extend the life of assets are not capitalized.

Capital assets are depreciated over the useful lives of the assets or classes on a straight-line basis as follows:

Buildings and improvements	20 - 40
Machinery and equipment	3 - 10
Infrastructure	
Roadbed	50
Surfacing	20

5. Compensated Absences

It is the County's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. All vacation pay is accrued when incurred in the government-wide fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

All full-time employees are eligible for five days vacation upon the completion of six months of employment and an additional five days upon the completion of their first year of employment. On the date of the six month anniversary the employee shall be credited five days vacation and on the date of the first year anniversary the employee shall be credited with another five days vacation and thereafter, the employee shall accrue earned vacation leave at the rate of 3.076 hours per bi-weekly pay period. All full-time employees who have completed ten years with the County are eligible for fifteen days vacation. On the employee's tenth anniversary, the employee shall be credited with an additional 5 days of vacation and

COMAL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
December 31, 2013

thereafter, the employee shall accrue vacation leave at the rate of 4.620 hours per bi-weekly pay period. Vacation leave for employees with less than ten years service may be accumulated up to 20 days. Employees with ten or more years of service may accumulate up to 30 days. Employees separated from County employment receive termination pay for unused vacation time.

Sick leave is accrued by full-time employees at the rate of 3.076 hours per bi-weekly pay period after the completion of 30 days of employment. Non-exempt employees may accrue sick leave up to 320 hours. Once 320 hours of accrued sick leave is reached the County will buy back, on a yearly basis, one-half of any leave in excess of 320 hours at the employee's hourly rate. Exempt employees may accrue sick leave up to 640 hours. The County does not buy back any accrued sick leave for exempt employees. A special policy has been established for employees hired prior to January 1, 1997. However, this policy does not materially affect paid leave.

6. Long-term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

7. Fund Balance Classification Policy

The County adopted GASB 54, Governmental Accounting Standards Board Statement Number 54 (GASB 54) "*Fund Balance Reporting and Governmental Fund Type Definitions*." The statement provides guidance for fund balance categories and classifications and governmental fund type definitions. GASB 54 changed the way we look at fund balances, specifically reporting what fund balances, by major governmental fund type, are or are not available for public purposes. Five categories of fund balances were created and defined by GASB 54. These five categories are as follows:

- Non-Spendable Fund Balance - includes amounts not in spendable form, such as inventory, or amounts required to be maintained intact legally or contractually. (e.g.: inventory, prepaid items).
- Restricted Fund Balance - includes amounts constrained for a specific purpose by external parties (e.g. Debt Service Fund, Capital Projects Fund, State and Federal grant funds).
- Committed Fund Balance - includes amounts constrained for a specific purpose by the government using its highest level of decision making authority. The County's policy is to approve all commitments by formal resolution of Commissioners Court prior to fiscal year-end to report such commitments in the balance sheet of the respective period even though the amount may be determined subsequent to fiscal year end. A commitment can only be modified or removed by the same formal action.
- Assigned Fund Balance - includes General Fund amounts constrained for a specific purpose by a governing body or by an official that has been delegated authority to assign amounts. When appropriate for fund balance to be assigned, the Commissioners Court retains the responsibility to assign funds. Assignments may occur subsequent to fiscal year end.
- Unassigned Fund Balance - is the residual classification for the General Fund.

COMAL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
December 31, 2013

The County's policy is to use restricted, committed, and/or assigned fund balances, in that order, prior to using unassigned resources, but may deviate from this general policy in the event of extraordinary circumstances.

Note 2. Stewardship, Compliance, and Accountability

A. Budgets

Budgeting is an essential element of the financial planning, control, and evaluation processes of the County. Budgets for the County are prepared in conformity with generally accepted accounting principles (GAAP). The County legally adopts budgets for the General Fund, Special Revenue Funds (except Grant Funds and discretionary funds) and Debt Service Funds. Budgets for Grant Funds are established pursuant to grant awards and budgets for Capital Projects are established on a project basis. All annual appropriations, except Grant and Capital Project Funds, lapse at fiscal year end.

The County Judge is the budget officer of Comal County and is assisted in the preparation of the budget documents by the County Auditor. The following procedures are followed in establishing the budgetary data reflected in the financial report:

- 1) The Budget Officer submits to the County Commissioners a proposed operating budget for the following fiscal year commencing the following January. The operational budget includes proposed expenditures and the means of financing them.
- 2) Public hearings are conducted to obtain taxpayer comments.
- 3) The budget is legally adopted by the Commissioners Court by September 30 each year.

The final approved budget as adopted by the Commissioners' Court is filed with the County Clerk as a matter of public record. The Commissioners Court may amend the budget at any time after it's adopted. All changes in the budget must be by an affirmative vote of a majority of the Commissioners' Court.

The budgets adopted by the County's Commissioners Court set into law the maximum expenditure authorizations that cannot be exceeded legally. Under State statute, the formally adopted budget should not exceed budgeted appropriations in any expenditure category. The legal level of budgetary control is defined as the level at which the Commissioners Court must approve any over-expenditures of appropriations or transfers of appropriated amounts. The County's legal level of budgetary control is the expenditure object level. Any transfers or supplemental appropriations that amend expenditure line items require the approval of a majority of the Commissioners' Court.

Budgets for the General Fund, certain Special Revenue Funds, and Debt Service Funds are adopted on a modified accrual basis in accordance with generally accepted accounting principles. Under state law, the formally adopted budget should not exceed budgeted appropriations in any expenditure category. The legal level of budgetary control is defined as the level at which the Commissioners' Court must approve any over-expenditures of appropriations or transfers of appropriated amounts. The County's legal level of budgetary control is the object level. Any transfers or supplemental appropriations that amend object level items require the approval of a majority of the Commissioners' Court. Any amendments to the budget must be within the revenues and reserves estimated as available or the revenues estimates must be changed by an affirmative vote of a majority of the members of Commissioners' Court. During the year, several supplemental appropriations were necessary.

A number of Special Revenue Funds do not have annually adopted budgets. State statutes establishing who has control of and the purposes for which the funds can be used generally govern these funds. The revenues in these funds cannot be sufficiently anticipated in order to establish a viable budget.

COMAL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
December 31, 2013

The following Special Revenue Funds did not have formally adopted budgets:

Special Drug Court Program	County Drug Court Program
County Accountability Court Program	Fire Code Enforcement Fund
Health Department Services	Criminal District Attorney Hot Check Fund
Sheriff's Federal Asset Sharing Fund	Jail Commissary Fund
Election Services Contract Fund	Elections Chapter 19 Fund
Comal County Juvenile Board Fund	District Clerk's A. G. Child Support Fund
Justice Court Technology Fund	Constables' Forfeiture Fund
Probate Education Fund	Justice of the Peace Court Security Fund
Habitat Conservation Projects Fund	Disaster Recovery Fund
District Court Archive Fund	Court Records Preservation Fund
County and District Technology Fund	Constable Pct #4 Federal Asset Sharing Fund
County Court at Law Records Management Fund	

B. Deficit Fund Equity

As of December 31, 2013 the Department of State Health Services Immunization Grant had a deficit fund balance of \$183 due to accrual of accounts payable invoices through December 31, 2013. As of December 31, 2013 the Criminal Justice Division Felony Drug Court Grant had a deficit fund balance of \$1,279 due to accrual of accounts payable invoices through December 31, 2013.

C. Encumbrance Accounting

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditures of monies are recorded in order to reserve that portion of the applicable appropriation, is used as an extension of formal budgetary control. Significant encumbrances outstanding at year-end are represented in aggregate within the respective fund balance category (restricted or committed) on the face of the balance sheet.

	General Fund	Road and Bridge	Capital Projects	Nonmajor Government al Funds	Total
Outstanding encumbrances:					
General government	\$ 48,263	\$ -	\$ 9,323	11,626	\$ 69,212
Justice system	347	-	-	91,215	91,562
Public safety	25,765	-	-	1,355	27,120
Corrections and rehabilitation	8,953	-	-	6,464	15,417
Health and human services	-	-	-	2,547	2,547
Community and economic developmen	67,323	-	-	-	67,323
Infrastructure and environment	-	48,020	-	2,100	50,120
Capital equipment	270,216	202,651	-	-	472,867
Debt service	-	-	-	-	-
Total encumbrances	\$ 420,867	\$ 250,671	\$ 9,323	\$ 115,307	\$ 796,168

COMAL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
December 31, 2013

Note 3. Detailed Notes on All Funds

A. Deposits and Investments

County

Investments:

As of December 31, 2013, Comal County had the following investments:

	Moody's/S&P	Fair Market Value			Weighted Average Maturity (In Years)
		Cash Equivalents	Short- Term	Long- Term	
Money Market Accounts		\$ 22,229,003	\$ -	\$ -	N/A
Certificates of Deposit		-	515,318	244,984	2.01
FHLMC	Aaa / AAaE	-	-	356,058	1.00
FNMA	Aa2 / A	-	249,780	-	0.50
Local Governments		-	204,192	12,898,688	2.33
Total investments		22,229,003	\$ 969,290	\$ 13,499,730	
Cash in banks and on hand, book		44,239,526			
		<u>\$ 66,468,529</u>			

GASB Statement No. 40 requires a determination as to whether the County was exposed to the following specific investment risks at year end, and if so, the reporting of certain related disclosures:

Credit Risk:

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The ratings of securities by nationally recognized rating agencies are designed to give an indication of credit risk. State law dictates that in order to maintain eligibility to receive funds and invest funds on behalf of the County, an investment pool must be continuously rated no lower than AAA or AAA-m or of an equivalent rating by at least one nationally recognized statistical rating organization (NRSRO). State law authorizes investments in obligations guaranteed by the United States government and does not require that these investments be rated. The County's policy complies with state law and at year end all of the County's investments met the State's requirements.

Custodial Credit Risk

Deposits – This is the risk that in the event of a bank failure, the County's deposits may not be returned to it. Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the County's name. The County's policy requires that the depository provide sufficient collateral to cover the County's deposits and that the collateral be held by the Federal Reserve Bank in Comal County's name. As of December 31, 2013, Frost Bank had \$99,040,570 in U. S. Bonds and Agencies which were held by the Federal Reserve in Comal County's name.

Investments – This is the risk that in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State law requires settlement of all transactions, except investment pool funds and mutual funds, on a delivery versus payment basis. The County's investment policy requires that all purchased securities shall be held in safekeeping by the County, or a County account in a third party financial institution, or with the Federal Reserve Bank, all certificates of deposit, insured by the FDIC, or share certificates, insured by the NCUSIF, purchased outside the Depository Bank shall be held in safekeeping by the County, or a

COMAL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
December 31, 2013

County account in a third party financial institution, and all pledged securities by the depository bank shall be held in safekeeping by the County or with a Federal Reserve Bank.

Concentration of Credit Risk

The County's investment policy requires the diversification of its portfolio to eliminate the risk of loss resulting from over concentration of assets in a specific maturity, a specific issuer or a specific class of investments.

Interest Rate Risk

This is the risk that changes in interest rates will adversely affect the fair value of an investment. The County manages its investment time horizons by averaging investment maturities and chooses to present its exposure of interest rate changes using the weighted average maturity method. In accordance with its investment policy and state law, the County manages its interest rate risk by limiting the weighted average maturity of any investment owned by the County to a maximum of two years. Eligible investment pools must have a weighted average maturity of no greater than 90 days. The County's exposure to interest rate risk at December 31, 2013 is summarized in the above table as the days to maturity.

Component Units' Cash and Investments

Deposits: At December 31, 2013, the carrying amount of the Component Units' demand deposits was \$6,855,442. All amounts were covered by federal depository insurance or collateralized with securities held by the Component Units' agents in the Component Units' name.

The Component Units' investments as of December 31, 2013 consisted of the following:

<u>Investment Type</u>	<u>Fair Value</u>
U. S. Government Securities	\$ 1,310,122
	<u>\$ 1,310,122</u>

B. Receivables/Unearned Revenue/Deferred Inflows

Receivables at December 31, 2013 for the County's individual major funds and non-major, internal service, and fiduciary funds in the aggregate, including the applicable allowances for uncollectible accounts are as follows:

	<u>General</u>	<u>Road and Bridge</u>	<u>Capital Projects</u>	<u>Debt Service</u>	<u>Nonmajor and Other Funds</u>	<u>Total</u>
Ad valorem taxes	\$ 15,538,321	\$2,514,669	\$ -	\$ 3,307,876	\$ 627,245	\$21,988,111
Allowance for doubtful accounts	(185,000)	-	-	-	-	(185,000)
Sales taxes	1,963,103	-	-	-	-	1,963,103
Miscellaneous	123,786	8,727	7,866,053	-	201,287	8,199,853
Total receivables	<u>\$ 17,440,210</u>	<u>\$2,523,396</u>	<u>\$7,866,053</u>	<u>\$ 3,307,876</u>	<u>\$ 828,532</u>	<u>\$31,966,067</u>

COMAL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
December 31, 2013

Governmental funds unearned revenue at year-end consisted of the following:

	Fund	Unearned Amount
Net tax revenue	General	\$ 3,442,612
Other	"	48,223
Net tax revenue	Road and Bridge	130,892
"	Special Revenue	75,635
Other	"	14,499
Net tax revenue	Debt Service	136,762
Total unearned revenue		\$ 3,848,623

Governmental funds deferred inflows – property taxes at year-end were as follows:

	Fund	Deferred Inflow Amount
Net tax revenue	General	\$ 24,141,538
Net tax revenue	Road and Bridge	4,436,021
Net tax revenue	Special Revenue	1,018,661
Net tax revenue	Debt Service	5,767,781
Total deferred inflows - property tax		\$ 35,364,001

C. Capital Assets

Capital asset activity for the year ended December 31, 2013 was as follows:

Primary Government	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 8,404,101	\$ 402,240	\$ -	\$ 8,806,341
Construction in process	40,047,107	-	(35,681,436)	4,365,671
Total capital assets, not being depreciated	48,451,208	402,240	(35,681,436)	13,172,012
Capital assets, being depreciated:				
Buildings	23,099,493	10,153,007	-	33,252,500
Improvements other than buildings	1,869,189	113,125	-	1,982,314
Furniture, fixtures, and equipment	19,804,983	1,088,594	(308,117)	20,585,460
Intangibles	256,955	1,636,728	-	1,893,683
Infrastructure	194,181,472	27,272,567	-	221,454,039
Total capital assets, being depreciated	239,212,092	40,264,021	(308,117)	279,167,996
Less accumulated depreciation for:				
Buildings	(9,254,941)	(763,021)	-	(10,017,962)
Improvements other than buildings	(715,945)	(102,582)	-	(818,527)
Furniture, fixtures, and equipment	(14,512,340)	(1,939,501)	308,117	(16,143,724)
Intangibles	(28,444)	(75,682)	-	(104,126)
Infrastructure	(101,517,186)	(5,606,034)	-	(107,123,220)
Total accumulated depreciation	(126,028,856)	(8,486,820)	308,117	(134,207,559)
Total capital assets, being depreciated, net	113,183,236	31,777,201	-	144,960,437
Governmental activities capital assets, net	\$ 161,634,444	\$ 32,179,441	\$(35,681,436)	\$ 158,132,449

COMAL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
December 31, 2013

Depreciation expense was charged to functions / programs of the primary government as follows:

Governmental activities:	
General government	\$ 505,706
Justice system	68,725
Public safety	1,106,376
Corrections and rehabilitation	183,952
Health and human services	21,297
Community and economic development	121,226
Infrastructure and environmental services	<u>6,479,538</u>
Total depreciation expense - governmental activities	<u>\$ 8,486,820</u>

D. Interfund Receivables, Payables, and Transfers

Due to / from other funds:

In the fund financial statements, interfund balances are the result of normal transactions between funds and will be liquidated in the subsequent year. The following is a summary of amounts due from and due to other funds at December 31, 2013:

Due To Fund	Due From Fund	Amount	Purpose
General Fund	Other Governmental Funds	\$ 1,298	Road and Bridge fund payroll deductions not transferred at year-end
		<u>1,298</u>	
Internal Service Fund	General Fund	363	Payroll deductions not transferred at year-end
Total		<u>\$ 1,661</u>	

Interfund transfers:

The following is a summary of the County's transfers for the year ended December 31, 2013:

Transfer From	Transfer To	Amount	Purpose
Other governmental Special Revenue-Texas Homeland Security Grant 2009	General Fund	6,692	Return excess matching funds
Capital Projects	Texas Historical Commission Grant	15,455	Fund program and provide matching funds
		<u>22,147</u>	
Total		<u>\$ 22,147</u>	

COMAL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
December 31, 2013

E. Long-term Debt

General Obligation Bonds, Certificates of Obligation and Notes Payable are direct obligations and pledge the full faith and credit of the County. These bonds generally are issued as 25-year serial bonds, except for refunding issues, with equal amounts of principal maturing each year.

Certificates of Obligation. Certificates of Obligation are issued by the vote of Commissioners Court as allowed under the Certificates of Obligation Act. The County currently has one (1) series of notes payable outstanding.

Series 2007. On August 2, 2007, the Commissioners' Court of Comal County approved passage of orders authorizing the issuance of certificates of obligation in an aggregate amount not to exceed \$20,200,000. The purpose being the purchase of right of way for the State Highway 46 TXDOT pass through project, Schwab Road realignment, expansion of the JP #3 offices to provide office space for Adult Probation officers, land acquisition for conservation purposes and parks, courthouse restoration, Dry Comal Creek flood retarding structures, and the purchase of land and construction of a new justice center. The order awarding the sale of \$20,190,000 Certificates of Obligation, Series 2007 was approved on August 9, 2007. Closing and delivery of the certificates occurred on September 6, 2007.

The 2007 Certificates of obligation currently outstanding are as follows:

Purpose	Interest Rate	Amount
General government	4.25% - 5.75%	\$ 18,080,000
		\$ 18,080,000

Annual debt service requirements to maturity for Series 2007 certificates of obligation are as follows:

Year Ending December 31	Principal	Interest
2014	\$ 855,000	\$ 837,265
2015	900,000	786,809
2016	950,000	740,746
2017	990,000	699,521
2018	1,030,000	656,596
2019 - 2023	5,895,000	2,548,173
2024 - 2028	7,460,000	970,000
Total	\$ 18,080,000	\$ 7,239,111

Combination Limited Tax and Revenue Bonds. The County issued combination limited tax and revenue bonds pursuant to a Pass-Through Toll Agreement between the County and the Texas Department of Transportation (TxDot), an agency of the State of Texas, with retirement of the bond principal to be from ad valorem taxes and payments from TxDot and the interest to be from County taxes and revenues. The combination limited tax and revenue bonds are an obligation of the County and the County is liable for the repayment of the bonds whether or not TxDot makes the agreed payments to the County.

On February 26, 2009 the Commissioners' Court passed an order authorizing the issuance of 'Comal County, Texas, Combination Limited Tax and Revenue Bonds, Series 2009' in the amount of \$16,070,000. These bonds, dated February 1, 2009 were issued March 17, 2009. The proceeds were transferred to the Texas Department of Transportation for the purpose of widening State Highway 46 in Comal County, Texas.

COMAL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
December 31, 2013

The 2009 bonds currently outstanding are as follows:

<u>Purpose</u>	<u>Interest Rate</u>	<u>Amount</u>
General government	3.00% - 5.25%	\$ 16,070,000
		<u>\$ 16,070,000</u>

Annual debt service requirements to maturity for Series 2009 combination limited tax and revenue bonds are as follows:

<u>Year Ending December 31</u>	<u>Principal</u>	<u>Interest</u>
2014	\$ 2,675,000	\$ 571,568
2015	2,675,000	458,130
2016	2,680,000	377,880
2017	2,680,000	294,800
2018	2,680,000	201,000
2019	2,680,000	107,200
Total	<u>\$ 16,070,000</u>	<u>\$ 2,010,578</u>

On July 23, 2012 the Commissioners' Court passed an order authorizing the issuance of 'Comal County, Texas, Combination Limited Tax and Revenue Bonds, Series 2012' in the amount of \$14,855,000. These bonds, dated August 1, 2012 were issued August 21, 2012. The proceeds were transferred to the Texas Department of Transportation for the purpose of widening State Highway 281 in Comal County, Texas.

The 2012 bonds currently outstanding are as follows:

<u>Purpose</u>	<u>Interest Rate</u>	<u>Amount</u>
General government	2.50% - 4.00%	\$ 14,855,000
		<u>\$ 14,855,000</u>

Annual debt service requirements to maturity for Series 2012 combination limited tax and revenue bonds are as follows:

<u>Year Ending December 31</u>	<u>Principal</u>	<u>Interest</u>
2014	\$ -	\$ 487,650
2015	-	487,650
2016	2,480,000	487,650
2017	2,475,000	413,250
2018	2,475,000	339,000
2019 - 2021	7,425,000	546,750
Total	<u>\$ 14,855,000</u>	<u>\$ 2,761,950</u>

COMAL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
December 31, 2013

Tax Notes. The County issued tax notes pursuant to authority granted to the County by Chapter 1431, as amended, Texas Government Code, and an order adopted by the County's Commissioners Court.

On June 23, 2011 the Commissioners' Court passed an order authorizing the issuance of 'Comal County, Texas, Tax Notes, Series 2011 in the amount of \$13,435,000. These notes, dated June 1, 2011 were issued July 26, 2011. The proceeds of the notes will be used for the purpose of purchasing technology improvements, rights-of way for road improvements, and costs related to the County's flood control system.

The 2011 tax notes currently outstanding are as follows:

<u>Purpose</u>	<u>Interest Rate</u>	<u>Amount</u>
General government	2.00% - 4.00%	\$ 10,525,000
		<u>\$ 10,525,000</u>

Annual debt service requirements to maturity for Series 2011 tax notes are as follows:

<u>Year Ending December 31</u>	<u>Principal</u>	<u>Interest</u>
2014	\$ 1,900,000	\$ 308,125
2015	1,980,000	230,525
2016	2,090,000	170,025
2017	2,205,000	121,563
2018	2,350,000	47,000
Total	<u>\$ 10,525,000</u>	<u>\$ 877,238</u>

Capital Leases. In 2013 the County entered into a five year agreement with the Comal Independent School District for the lease/purchase of an unused school building to provide additional office space for the County.

Commitments under capitalized lease agreements for facilities provide for minimum future lease payments as of December 31, 2013, as follows:

<u>Year Ending December 31</u>	<u>Principal</u>
2014	\$ 210,333
2015	210,333
2016	210,333
2017	140,222
Total lease payments	<u>771,221</u>
Less amount representing interest	(48,477)
Net present value	<u>\$ 722,744</u>

The effective interest rate on capital leases was 3.5%.

The total assets acquired under capital leases cost \$963,500 and have accumulated depreciation of \$68,026 at December 31, 2013.

COMAL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
December 31, 2013

Changes in Bonded Debt and Other Long-Term Obligations.

Long-term liability activity for the year ended December 31, 2013, was as follows:

Type of Debt	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Certificates of obligation Series 2007	\$ 18,890,000	\$ -	\$ 810,000	\$ 18,080,000	\$ 855,000
Combined limited tax and revenue bonds Series 2009	16,070,000	-	-	16,070,000	2,675,000
Combined limited tax and revenue bonds Series 2012	14,855,000	-	-	14,855,000	-
Tax Notes Series 2011	12,275,000	-	1,750,000	10,525,000	1,900,000
Bond premiums	2,020,665	-	258,121	1,762,544	-
Total bonds payable	<u>64,110,665</u>	<u>-</u>	<u>2,818,121</u>	<u>61,292,544</u>	<u>5,430,000</u>
Capital leases	904,344	-	181,600	722,744	188,054
Compensated absences payable	549,401	176,943	-	726,344	-
Net pension obligation	373,056	4,756	-	377,812	-
Net post employment benefit obligation	1,922,224	328,324	-	2,250,548	-
Governmental activity long-term liabilities	<u>\$ 67,859,690</u>	<u>\$ 510,023</u>	<u>\$ 2,999,721</u>	<u>\$ 65,369,992</u>	<u>\$ 5,618,054</u>

Debt payments have been made from the debt service fund in the past. Primarily the General and Road and Bridge funds have liquidated other long-term liabilities in the past.

Conduit Debt

Comal County issued certificates of obligation on behalf of Bulverde Area Rural Library District and the Canyon Lake Community Library District to construct libraries in the County. The bonds are to be repaid solely from sales taxes and other revenue of the Districts. The County considers the certificates to be a debt of the Districts rather than debt of the County. Therefore these certificates of obligation have been excluded from the County's financial statements in order to avoid misrepresenting the nature of the certificates and distorting the County's financial statements. The certificates outstanding at December 31, 2013 were \$3,190,000 and mature September 1, 2022 for the Bulverde Area Rural Library District and \$2,950,000 and mature September 1, 2039 for the Canyon Lake Community Library District.

Note 4. Other Information

A. Risk Management

The Governmental Accounting Standards Board (GASB) issued Statement No. 10, Accounting and Financial Reporting for Risk Financing and Related Insurance Issues, which establishes standard accounting and financial reporting practices for public entity risk pools and governmental entities. In accordance with GASB Statement No. 10, we make the following disclosures regarding the County's risk management program.

COMAL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
December 31, 2013

1. Types of Risk

The County is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which the County carries commercial insurance. The County participates as a member of the Texas Association of Counties' County Government Risk Management Pool. As a member of the Risk Management Pool, the County maintains coverage for General Liability, Public Officials Liability, Law Enforcement Liability, Auto Liability, and Workers Compensation pursuant to the provisions of Chapter 119 of the Texas Local Government Code.

The County established a self-funded health insurance plan in 1995, which is recorded as an internal service fund, but this does not constitute a transfer of risk from the County. In accordance with state statute, the County was protected against unanticipated catastrophic individual or aggregate loss by stop-loss coverage carried through Blue Cross and Blue Shield of Texas, Inc., a commercial carrier licensed or eligible to do business in Texas in accordance with the Texas Insurance Code.

2. Insurance Coverage

Insurance is purchased from the Texas Association of Counties' County Government Risk Management Pool and the commercial market for exposures which are difficult to self-insure, or where analysis suggests the cost/benefit is appropriate.

There were no significant changes in commercial coverages; however, there were significant changes in retentions and limits during the fiscal year. Settled claims have not exceeded the commercial coverages above in any of the three previous years.

B. Contingent Liabilities and Litigation

The County is the recipient of several federal and state grant programs, which have guidelines that require compliance with numerous statutes and regulations. Amounts received or receivable from grantor agencies and the amounts expended by the County are subject to audit and adjustment by grantor agencies, principally the state and federal governments. Noncompliance with the regulations could have an effect on the allowability of program expenditures. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

In addition, the County is a defendant in various outstanding lawsuits that have not been resolved as of December 31, 2013. However, in the opinion of the management and outside council, the resolution of these matters, if decided adversely, will not have a material adverse effect on the financial condition of the County.

C. Health Care Coverage

Effective October 1, 1995, the County established a self-funded health insurance plan, which is recorded as an Internal Service Fund. This fund accounts for the health insurance risk financing activities of the County but does not constitute a transfer of risk from the County. The County pays the employee premium, currently \$670.14 per employee per month to the fund, and employees, at their option, authorize payroll withholdings to pay premiums for dependents. A third party administers the plan and the contract is renewable annually in October.

The County allows employees who retire under the rule of 75 to stay on the County's insurance until they reach the age of 65. Retirees who opt to stay on the County's insurance pay \$570.14 per month in premiums. At the age of 65 retirees must leave the County's insurance. Upon presentation of proof of premium payment for supplemental insurance from a County specified company, the County will reimburse the retiree \$100 per month. Currently there are three retirees on the County's insurance and fourteen retirees over 65 receiving the \$100 monthly premium supplement.

**COMAL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
December 31, 2013**

In accordance with state statute, the County was protected against unanticipated catastrophic individual or aggregate loss by stop-loss coverage carried through Blue Cross and Blue Shield of Texas, Inc., a commercial carrier licensed or eligible to do business in Texas in accordance with the Texas Insurance Code. Stop-loss coverage was in effect for individual claims exceeding \$100,000 and \$5,203,324 for aggregate loss. In addition, the contract with Blue Cross and Blue Shield of Texas provides for a termination clause. This clause provides that the County, at termination of the plan, pays a fee to the carrier and is not liable for future unreported health claims. The fee is calculated based upon the number of employees and dependents covered. Had the plan been terminated at December 31, 2013, the fee would have been \$806,595.

Following is a reconciliation of changes in the aggregate liabilities for claims for the current fiscal year and the prior year:

	<u>2013</u>	<u>2012</u>
Claims payable, January 1	\$ 156,299	\$ 83,239
Claims incurred	4,809,653	5,443,067
Claims paid	<u>4,858,349</u>	<u>5,370,007</u>
Claims payable, December 31	<u>\$ 107,603</u>	<u>\$ 156,299</u>

Claims payable are estimated based upon one-month's subsequent claims paid. Any potential unfunded claim benefit obligations will be funded through rate adjustments and future contributions generated.

There were no significant changes in coverages, retentions, or limits during the fiscal year.

D. Employee Pension Plan

Plan Description.

Comal County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 641 additional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034.

The plan provisions are adopted by the Commissioners' Court of Comal County, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 or more years of service, with 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after 8 years of service but must leave their accumulated deposits in the plan to receive any employer-financed benefit. Members who withdraw their personal deposits in a lump sum are not entitled to any amounts contributed by the County.

Benefit amounts are determined by the sum of the employee's deposits to the plan, with interest, and County-financed monetary credits. The level of these monetary credits is adopted by the Commissioners' Court of Comal County within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the County's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee's accumulated deposits and the County-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

Funding Policy.

Comal County has elected the annually determined contribution rate (Variable-Rate) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the County based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the

COMAL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
December 31, 2013

County is actuarially determined annually and it was 10.53% for the calendar year 2013. The deposit rate payable by the employee members is the rate of 7% as adopted by the Commissioners' Court of Comal County. The Commissioners' Court, within the options available in the TCDRS Act, may change the employee deposit rate and the County contribution rate.

Annual Pension Cost. The required contribution was determined as part of the December 31, 2012 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions at December 31, 2012 included (a) 8.0 percent investment rate of return (net of administrative expenses), and (b) projected salary increases of 5.4 percent. Both (a) and (b) included an inflation component of 3.5 percent. The actuarial value of assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a ten-year period. The unfunded actuarial accrued liability is being amortized as a level percentage of payroll on a closed basis. The t. Both (a) and (b) included an inflation component of 3.5 percent. The actuarial value of assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a ten year period. The unfunded actuarial accrued liability is being amortized as a level percentage of payroll on a closed basis. The remaining amortization period at December 31, 2012 was 20 years.

Annual required contributions (ARC)	\$ 2,599,034
Interest on net pension obligation (NPO)	33,575
Adjustment to ARC	(28,819)
Annual pension cost	2,603,790
Contributions made	2,599,034
Increase (decrease) in NPO	4,756
NPO beginning of year	373,056
NPO end of year	\$ 377,812

The December 31, 2012 actuarial valuation is the most recent valuation.

Actuarial Valuation Information

Actuarial valuation date	12/31/2010	12/31/2011	12/31/2012
Actuarial method	entry age	entry age	entry age
Amortization method	level percentage of payroll, closed	level percentage of payroll, closed	level percentage of payroll, closed
Amortization period	20.0	20.0	20.0
Asset valuation method	SAF: 10-yr smoothed value ESF: Fund value	SAF: 10-yr smoothed value ESF: Fund value	SAF: 10-yr smoothed value ESF: Fund value
Actuarial Assumptions:			
Investment return ¹	8.00%	8.00%	8.00%
Projected salary increases ¹	5.4%	5.4%	5.4%
Inflation	3.5%	3.5%	3.5%
Cost-of-livings adjustments	0.0%	0.0%	0.0%

¹ Includes inflation at the stated rate

COMAL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
December 31, 2013

**Trend Information for the Retirement Plan
for the Employees of Comal County**

Accounting Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/2011	\$ 2,323,412	99.80%	\$ 368,361
12/31/2012	\$ 2,405,169	99.80%	\$ 373,056
12/31/2013	\$ 2,603,790	99.82%	\$ 377,813

Funded Status and Funding Progress. As of December 31, 2012, the most recent actuarial valuation date, the plan was 46.30 percent funded. The actuarial accrued liability for benefits was \$63,401,103, and the actuarial value of assets was \$52,297,594, resulting in an unfunded actuarial accrued liability (UAAL) of \$11,103,509. The covered payroll (annual payroll of active employees covered by the plan) was \$23,980,758, and the ratio of the UAAL to the covered payroll was 82.49 percent.

The schedule of funding progress presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

**Schedule of Funding Progress for the Retirement Plan
for the Employees of Comal County**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b - a)	Funded Ratio (a / b)	Annual Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b - a) / c)
12/31/2010	\$ 46,454,630	\$ 55,416,262	\$ 8,961,632	83.83%	\$ 23,426,738	38.25%
12/31/2011 ³	\$ 49,406,802	\$ 59,832,819	\$ 10,426,017	82.57%	\$ 24,053,682	43.34%
12/31/2012	\$ 52,297,594	\$ 63,401,103	\$ 11,103,509	82.49%	\$ 23,980,758	46.30%

³Funding information may differ from prior year compliance data due to plan changes effective 01/01/2013.

Supplemental Death Benefits Fund

Plan Description.

Comal County participates in a cost-sharing multiple-employer defined-benefit group-term life insurance plan operated by the Texas County District Retirement System (TCDRS). This plan is referred to as the Optional Group Term Life Fund (OGTLF). This optional plan provides group term life insurance coverage to current eligible employees and, if elected by employers, to retired employees. The coverage provided to retired employees is a postemployment benefit other than pension benefits (OPEB). Retired employees are insured for \$5,000.

The GTLF is a separate trust administered by the TCDRS board of trustees. TCDRS issues a publicly available comprehensive annual financial report (CAFR) that includes financial statements and required supplementary information for the GTLF. This report is available at www.tcdrs.org. TCDRS' CAFR may also be obtained by writing to the Texas County & District Retirement System, P.O. Box 2034, Austin, Texas 78768-2034, or by calling 800-823-7782.

COMAL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
December 31, 2013

Funding Policy.

Each participating employer contributes to the GTLF at a contractually required rate. An annual actuarial valuation is performed and the contractual rate is determined using the unit credit method for providing on-year term life insurance. Comal County's contributions to the GTLF for the years ended December 31, 2013, 2012, and 2011, were \$76,515, \$74,340, and \$91,404 respectively, which equaled the contractually required contributions each year.

E. Other Post Employment Benefits

Plan Description.

Comal County Commissioners' Court established a medical insurance benefit plan for retirees in 2001. Employees of the County who retire after December 31, 2002 under TCDRS retirement rules (at ages 60 and above with 8 or more years of service, with 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more) are eligible. Continuation of insurance election must be made within thirty (30) days of the employee's separation. The County will pay a maximum of \$100 per month towards the cost of the medical/prescription drug plan for the retiree. The right to the supplement from the County is forfeited in the event the coverage is ever dropped and cannot be reinstated. Furthermore, the Commissioners' Court reserves the right to terminate this plan at any time.

Retirees under the age of sixty-five (65) may remain on the County's Blue Cross/Blue Shield medical/prescription drug plan until they reach age 65 as long as the retiree pays the required annually determined premium each month. Spouses of retired employees and children under age 25 may also remain on the plan provided they pay their monthly premium. The County will pay a maximum of \$100 per month towards the cost of the medical/prescription drug plan for the retiree. The County does not pay any amount towards the spouse or dependent premiums. There are currently three (3) retirees under age 65.

Retirees over the age of sixty-five (65) may participate in the County's Silver Choice plan (a separate Medicare Supplement medical/prescription drug plan through Aetna and administered through the Texas Association of Counties) provided the retiree pays the required annually determined premium each month. The County will pay a maximum of \$100 per month towards the cost of the medical/prescription drug plan for the retiree. The County does not pay any amount towards the spouse or dependent premiums. There are currently fourteen (14) retirees over age 65.

Funding Policy.

Comal County is under no legal obligation to pay these supplements, and the decision to rescind these benefits may be made by a resolution of the Commissioners Court at any time. The County's authority to establish and amend benefit provisions comes from Local Government Code Section 157.1010.

There are a total of three (3) retirees and two (2) surviving spouses on the County's insurance. Expenses for post-employment benefits were recognized on a pay-as-you-go basis in the past. Premiums paid by retirees during the year ended December 31, 2013 were \$19,085 and the County paid \$18,700 in supplements to retirees.

Annual OPEB Cost and Net OPEB Obligation.

The County's annual other postemployment benefit (OPEB) cost is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a closed period not to exceed 30 years.

COMAL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
December 31, 2013

The following table shows the components of the County's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the County's OPEB obligation.

	2011	2012	2013
Annual required contributions (ARC)	\$ 366,713	\$ 311,835	\$ 311,835
Interest on net OPEB obligation	57,998	56,574	70,490
Adjustment to ARC	(30,962)	(31,944)	(35,301)
Annual pension cost	393,749	336,465	347,024
Contributions made	(17,932)	(16,500)	(18,700)
Increase (decrease) in NPO	375,817	319,965	328,324
Net OPEB obligation beginning of year	1,226,442	1,602,259	1,922,224
Net OPEB obligation end of year	<u>\$ 1,602,259</u>	<u>\$ 1,922,224</u>	<u>\$ 2,250,548</u>

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation Beginning	Change to Net OPEB Obligation	Net OPEB Obligation Ending
12/31/2011	393,749	4.55%	1,226,442	375,817	\$ 1,602,259
12/31/2012	336,465	4.90%	1,602,259	319,965	\$ 1,922,224
12/31/2013	330,535	5.39%	1,922,224	328,324	\$ 2,250,548

Funded Status and Funding Progress.

The funding status of the post employment plan as of the most recent actuarial valuation date is as follows:

Schedule of Funding Progress for Comal County
Retired Employee Healthcare Plan

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll [(b-a)/c]
12/31/2008	\$ -	\$ 3,457,201	\$ 3,457,201	0.00%	\$ 20,967,357	16.49%
12/31/2010	\$ -	\$ 2,918,585	\$ 2,918,585	0.00%	\$ 23,221,811	12.57%
12/31/2012	\$ -	\$ 2,416,692	\$ 2,416,692	0.00%	\$ 23,534,115	10.27%

Actuarial Methods and Assumptions.

Projections of benefits for financial reporting purposes are made on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing the benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations. In order to perform the valuation, it was necessary for the County and the actuary to make certain assumptions regarding such items as rates of employee turnover, retirement, and mortality, as well as economic assumptions regarding healthcare trend and interest rates.

COMAL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
December 31, 2013

The actuarial assumptions include an inflation rate of 4.0% and 4.0% investment rate of return compounded annually.

Actuarial Valuation Information

Actuarial valuation date	12/31/2008	12/31/2010	12/31/2012
Actuarial cost method	Projected unit credit	Projected unit credit	Projected unit credit
Amortization method	Level percentage of payroll, closed	Level percentage of payroll, closed	Level percentage of payroll, closed
Amortization period in years	30	30	30
Asset valuation method	Unfunded	Unfunded	Unfunded
Actuarial Assumptions:			
Discount rate	4.50%	4.50%	4.50%
payroll	3.00%	3.00%	3.00%

Additional Disclosures.

Texas Local Government code, Chapter 175 requires counties to make available continued health benefits coverage under certain circumstances to retirees and their dependents beyond the end of an individual's employment with the county by permitting covered employees to purchase continued health benefits coverage in retirement. Texas Law does not require counties to fund all or any portion of such coverage.

Because the County is given the authority to pay OPEB for its retired employees, it may incur a debt obligation to pay for OPEB so long as the County follows the constitutional requirement that it have sufficient taxing authority available at the time such debt is incurred to provide for the payment of the debt and has in fact levied a tax for such purpose concurrently with the incurrence of the debt. Any debt incurred in contravention of this constitutional requirement is considered void and payment will not be due. Comal County has not incurred a legal debt obligation for OPEB and has not levied a tax for the same. The County funds the costs associated with OPEB on a current "pay-as-you-go" basis for a single fiscal year through an annual appropriation authorized by Commissioners Court during the County's annual budget adoption process.

GASB Statement No. 45 (GASB 45), *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions* (OPEB) requires governmental organizations to recognize an actuarially calculated accrued liability for OPEB, even though it may not have a legally enforceable obligation to pay OPEB benefits.

The County implemented GASB 45 during fiscal year 2008. Accordingly, information and amounts presented in the County's Comprehensive Annual Financial Report relative to OPEB expense/expenditures, related liabilities (assets), note disclosures, and supplementary information are only intended to achieve compliance with the requirements of generally accepted accounting principles and does not constitute or imply that the County has made a commitment or is legally obligated to provide OPEB benefits.

G. Contingency

In 2008 the County began a flood control structure on the Dry Comal Creek. Construction costs were to be paid with a \$12.2 million FEMA grant. The structure was substantially completed in 2012. FEMA is now investigating whether the project was eligible under the terms of the grant and has withheld funding of \$7.5 million until there is a final determination. Management has determined that it is reasonably possible that those construction costs will not be paid with grant funds, but the outcome of the matter is currently not determinable.

COMAL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
December 31, 2013

F. Prior Period Adjustment

GASB 65 requires that the Debt issuance costs (except for any portion that is a prepayment of insurance) no longer be reported in statements of net position because the GASB has determined that they do not meet the definition of assets, liabilities, deferred outflows of resources, or deferred inflow of resources. As a result debt issuance costs for the 2012 and earlier bond issues are written-off as a prior period adjustment.

The effect on the County's beginning net position is as follows:

December 31, 2012 as previously reported	\$ 159,336,965
Write-off bond issue costs	<u>(494,847)</u>
December 31, 2012 as restated	<u>\$ 158,842,118</u>

G. Fund Balance

Fund balance for all the major and non-major governmental funds as of December 31, 2013 were distributed as shown below:

	General Fund	Road and Bridge	Capital Projects	Debt Service	Nonmajor Governmental Funds	Total
Non-spendable:						
General government	\$ 18,389	\$ -	\$ -	\$ -	\$ -	\$ 18,389
Infrastructure and environment	-	83,350	-	-	-	83,350
	<u>18,389</u>	<u>83,350</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>101,739</u>
Restricted for:						
General government	-	-	-	-	2,054,630	\$ 2,054,630
Justice system	-	-	-	-	859,684	859,684
Public safety	-	-	-	-	814,239	814,239
Corrections and rehabilitation	-	-	-	-	742,350	742,350
Health and human services	-	-	-	-	1,473,376	1,473,376
Community and economic developmen	-	-	-	-	420,416	420,416
Infrastructure and environment	-	2,841,732	-	-	440,509	3,282,241
Debt service	-	-	-	6,780,936	-	6,780,936
	<u>-</u>	<u>2,841,732</u>	<u>-</u>	<u>6,780,936</u>	<u>6,805,204</u>	<u>16,427,872</u>
Committed to:						
General government	-	-	4,028,968	-	37,947	4,066,915
Justice system	-	-	-	-	16,127	16,127
Health and human services	-	-	-	-	773,847	773,847
Infrastructure and environment	-	-	-	-	8,006	8,006
	<u>-</u>	<u>-</u>	<u>4,028,968</u>	<u>-</u>	<u>835,927</u>	<u>4,864,895</u>
Unassigned	<u>18,306,803</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,306,803</u>
Total fund balances	<u>\$ 18,325,192</u>	<u>\$ 2,925,082</u>	<u>\$ 4,028,968</u>	<u>\$ 6,780,936</u>	<u>\$ 7,641,131</u>	<u>\$ 39,701,309</u>





**COMAL COUNTY, TEXAS
COMPREHENSIVE
ANNUAL FINANCIAL REPORT
2013**

REQUIRED SUPPLEMENTARY INFORMATION

**COMAL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2013**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
<u>GENERAL REVENUES:</u>				
Taxes:				
Ad valorem	\$ 24,636,405	\$ 24,636,405	\$ 24,161,081	\$ (475,324)
Sales and use	8,400,000	8,400,000	9,724,266	1,324,266
Mixed drink	280,000	280,000	397,359	117,359
Bingo	14,000	14,000	9,928	(4,072)
Other	555,000	555,000	341,342	(213,658)
Interest on deposits	110,000	110,000	174,770	64,770
Miscellaneous revenue	87,000	489,537	544,190	54,653
<u>TOTAL GENERAL REVENUES</u>	<u>34,082,405</u>	<u>34,484,942</u>	<u>35,352,936</u>	<u>867,994</u>
<u>PROGRAM REVENUES:</u>				
Fees of office	3,162,500	3,162,500	3,477,195	314,695
Charges for services	2,850,369	2,850,369	2,865,772	15,403
Operating grants and contributions	352,500	383,644	372,397	(11,247)
<u>TOTAL PROGRAM REVENUES</u>	<u>6,365,369</u>	<u>6,396,513</u>	<u>6,715,364</u>	<u>318,851</u>
<u>TOTAL REVENUES</u>	<u>40,447,774</u>	<u>40,881,455</u>	<u>42,068,300</u>	<u>1,186,845</u>
<u>EXPENDITURES:</u>				
Current:				
General government	8,220,761	8,444,186	7,785,152	659,034
Justice system	6,327,215	6,323,095	6,121,358	201,737
Public safety	13,012,954	13,141,559	12,453,040	688,519
Corrections and rehabilitation	9,103,200	9,225,770	8,599,975	625,795
Health and human services	1,285,943	1,288,093	1,215,687	72,406
Community and economic development	382,632	496,671	430,580	66,091
Infrastructure and environment	571,006	624,147	604,784	19,363
	<u>38,903,711</u>	<u>39,543,521</u>	<u>37,210,576</u>	<u>2,332,945</u>
Capital outlay	1,505,223	2,344,054	1,764,530	579,524
<u>TOTAL EXPENDITURES</u>	<u>40,408,934</u>	<u>41,887,575</u>	<u>38,975,106</u>	<u>2,912,469</u>
Excess (deficiency) of revenues over (under) expenditures	<u>38,840</u>	<u>(1,006,120)</u>	<u>3,093,194</u>	<u>4,099,314</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers from other funds	-	-	6,692	6,692
Gain/(loss) on sale of capital assets	37,000	37,000	31,949	(5,051)
<u>TOTAL OTHER FINANCING SOURCES AND (USES)</u>	<u>37,000</u>	<u>37,000</u>	<u>38,641</u>	<u>1,641</u>
Net change in fund balances	75,840	(969,120)	3,131,835	4,100,955
FUND BALANCES -- beginning	<u>15,193,357</u>	<u>15,193,357</u>	<u>15,193,357</u>	<u>-</u>
FUND BALANCES -- ending	<u>\$ 15,269,197</u>	<u>\$ 14,224,237</u>	<u>\$ 18,325,192</u>	<u>\$ 4,100,955</u>

**COMAL COUNTY, TEXAS
ROAD AND BRIDGE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2013**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
<u>GENERAL REVENUES:</u>				
Taxes:				
Ad valorem	\$ 3,893,476	\$ 3,893,476	\$ 3,480,061	\$ (413,415)
Auto registration and title	2,484,000	2,484,000	3,028,482	544,482
Interest on deposits	7,900	7,900	59,356	51,456
Miscellaneous revenue	28,000	28,000	32,685	4,685
<u>TOTAL GENERAL REVENUES</u>	<u>6,413,376</u>	<u>6,413,376</u>	<u>6,600,584</u>	<u>187,208</u>
<u>PROGRAM REVENUES:</u>				
Charges for services	222,500	222,500	249,607	27,107
Operating grants and contributions	-	13,555	13,555	-
Total revenues	<u>222,500</u>	<u>236,055</u>	<u>263,162</u>	<u>27,107</u>
<u>TOTAL PROGRAM REVENUES</u>	<u>222,500</u>	<u>236,055</u>	<u>263,162</u>	<u>27,107</u>
<u>TOTAL REVENUES</u>	<u>6,635,876</u>	<u>6,649,431</u>	<u>6,863,746</u>	<u>214,315</u>
<u>EXPENDITURES:</u>				
Current:				
Infrastructure and environment	7,250,345	8,198,323	7,686,977	511,346
Capital outlay	783,210	856,431	638,984	217,447
<u>TOTAL EXPENDITURES</u>	<u>8,033,555</u>	<u>9,054,754</u>	<u>8,325,961</u>	<u>728,793</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,397,679)</u>	<u>(2,405,323)</u>	<u>(1,462,215)</u>	<u>943,108</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Sale of capital assets	-	-	6,082	6,082
<u>TOTAL OTHER FINANCING SOURCES AND (USES)</u>	<u>-</u>	<u>-</u>	<u>6,082</u>	<u>6,082</u>
Net change in fund balances	(1,397,679)	(2,405,323)	(1,456,133)	949,190
FUND BALANCES -- beginning	<u>4,381,215</u>	<u>4,381,215</u>	<u>4,381,215</u>	<u>-</u>
FUND BALANCES -- ending	<u>\$ 2,983,536</u>	<u>\$ 1,975,892</u>	<u>\$ 2,925,082</u>	<u>\$ 949,190</u>

COMAL COUNTY, TEXAS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
December 31, 2013

Budgetary Information

Budgets for the County are prepared in conformity with generally accepted accounting principles (GAAP). The County legally adopts budgets for the General Fund, Special Revenue Funds (except Grant Funds and discretionary funds) and Debt Service Funds. Budgets for Grant Funds are established pursuant to grant awards and budgets for Capital Projects are established on a project basis. All annual appropriations, except Grant and Capital Project Funds, lapse at fiscal year end. At a minimum, the County is required to present the original and the final budgets for revenues and expenditures compared to actual revenues and expenditures for the General Fund and major special revenue funds.



**COMAL COUNTY, TEXAS
COMPREHENSIVE
ANNUAL FINANCIAL REPORT
2013**

OTHER SUPPLEMENTARY INFORMATION

**COMAL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2013**

REVENUES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
GENERAL REVENUES				
Ad Valorem Taxes:				
Current	\$ 23,966,405	\$ 23,966,405	\$ 23,772,939	\$ (193,466)
Delinquent	400,000	400,000	153,809	(246,191)
Penalty and interest	270,000	270,000	234,333	(35,667)
TOTAL AD VALOREM TAXES	24,636,405	24,636,405	24,161,081	(475,324)
Sales and use tax	8,400,000	8,400,000	9,724,266	1,324,266
Mixed drinks tax	280,000	280,000	397,359	117,359
Bingo tax	14,000	14,000	9,928	(4,072)
Other taxes	555,000	555,000	341,342	(213,658)
Interest on deposits	110,000	110,000	174,770	64,770
Miscellaneous	87,000	489,537	544,190	54,653
TOTAL GENERAL REVENUES	34,082,405	34,484,942	35,352,936	867,994
PROGRAM REVENUES:				
Fees of Office:				
District Clerk	260,000	260,000	271,837	11,837
County Court-at-Law	160,000	160,000	178,545	18,545
County Judge	1,500	1,500	385	(1,115)
County Clerk	1,060,000	1,060,000	1,191,673	131,673
County Attorney	28,000	28,000	24,132	(3,868)
Sheriff	172,000	172,000	206,530	34,530
Tax Assessor-Collector	1,200,000	1,200,000	1,255,728	55,728
Justices of the Peace	275,000	275,000	342,892	67,892
Constables	6,000	6,000	5,473	(527)
TOTAL FEES OF OFFICE	3,162,500	3,162,500	3,477,195	314,695
Charges for services				
Alcoholic beverage licenses	42,000	42,000	43,016	1,016
Flood zone permits	29,000	29,000	38,820	9,820
Criminal Justice fees	95,000	95,000	93,686	(1,314)
County fee for the support of the judiciary	6,000	6,000	6,023	23
Courthouse security fees	90,000	90,000	99,218	9,218
Arrest fees	120,000	120,000	109,000	(11,000)
Fines	1,250,000	1,250,000	1,038,051	(211,949)
Legal fees	90,000	90,000	85,478	(4,522)
Court initiated guardianship fee	-	-	5,998	5,998
Pay phone commission	60,000	60,000	180,894	120,894
NISI fees	60,000	60,000	104,854	44,854
Comal I.S.D.	145,000	145,000	145,564	564
Auto Theft Task Force	70,000	70,000	64,529	(5,471)
Social Security Administration	9,000	9,000	1,200	(7,800)
D. E. A. and U. S. M. reimbursements	30,000	30,000	32,294	2,294
Inmate housing - federal, state and other counties	1,500	1,500	39,503	38,003
Public health fees	-	-	65,000	65,000
Environmental health fees	110,000	110,000	145,895	35,895
W.O.R.D. and C.O.E. contracts	335,619	335,619	276,528	(59,091)
Animal control fees	10,200	10,200	6,668	(3,532)
District Attorney	50,000	50,000	38,444	(11,556)
District Court Administration - Hays and Caldwell Counties	65,000	65,000	68,876	3,876
Bond supervision fees	-	-	5,228	5,228
Recycling fees	115,000	115,000	104,231	(10,769)
Other reimbursements	67,050	67,050	66,774	(276)
TOTAL CHARGES FOR SERVICES	2,850,369	2,850,369	2,865,772	15,403

**COMAL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2013**

REVENUES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
PROGRAM REVENUES: (Continued)				
Operating grants and contributions				
Judicial supplements	\$ 176,000	\$ 176,000	\$ 169,339	\$ (6,661)
State Criminal Alien Assistance	40,000	40,000	46,937	6,937
Indigent Defense	65,000	65,000	76,473	11,473
Texas VINE grant	18,000	18,000	-	(18,000)
Bureau of Justice	7,500	7,500	3,117	(4,383)
DPS Emergency Management grant	46,000	46,000	45,387	(613)
UTSA Facility grant	-	25,000	25,000	-
Alamo Area Council of Governments	-	6,144	6,144	-
TOTAL OPERATING GRANTS AND CONTRIBUTIONS	352,500	383,644	372,397	(11,247)
TOTAL PROGRAM REVENUES	6,365,369	6,396,513	6,715,364	318,851
TOTAL REVENUES	40,447,774	40,881,455	42,068,300	1,186,845
EXPENDITURES:				
GENERAL GOVERNMENT:				
COUNTY JUDGE				
Salaries:				
Officials	86,875	86,875	86,875	-
Executive assistant	36,688	36,888	36,887	1
Auto allowance	6,000	6,000	6,000	-
Fringe benefits	40,306	40,286	40,233	53
Office supplies	500	500	313	187
Continuing education and travel	3,000	2,820	1,399	1,421
Judicial insurance	1,500	1,500	-	1,500
TOTAL COUNTY JUDGE	174,869	174,869	171,707	3,162
COMMISSIONERS' COURT				
Salaries:				
Officials	211,668	211,668	211,667	1
Executive assistant	39,048	36,288	32,196	4,092
Secretary	31,929	31,929	31,868	61
Emergency management coordinator	-	59,508	59,507	1
Assistant emergency management coordinator	-	17,080	16,676	404
Auto and cell phone allowance	27,420	29,075	28,143	932
Fringe benefits	106,120	128,975	122,998	5,977
Office supplies	4,000	6,540	6,451	89
Copier lease and maintenance	1,896	1,896	1,484	412
Books and publications	1,000	1,000	666	334
Consulting services	4,000	4,000	70	3,930
Telephone	1,850	3,448	3,058	390
Continuing education and travel	11,150	16,090	9,686	6,404
Dues	11,000	12,600	12,336	264
Public meetings	300	300	250	50
Computer components	335	355	352	3
Household hazardous waste program	-	47,000	43,123	3,877
Courthouse history tours	3,850	3,350	-	3,350
Metropolitan Planning Commission	18,000	18,000	-	18,000
TOTAL COMMISSIONERS' COURT	473,568	629,102	580,531	48,571

**COMAL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2013**

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
GENERAL GOVERNMENT: (Continued)				
COUNTY AUDITOR				
Salaries:				
Officials	\$ 133,760	\$ 134,200	\$ 134,195	\$ 5
Assistants	244,445	245,835	245,827	8
Overtime	10,000	10,000	9,890	110
Fringe benefits	122,861	121,031	120,687	344
Office supplies	11,000	11,000	8,685	2,315
Copier lease and maintenance	5,000	5,000	4,855	145
Books and publications	1,800	1,800	487	1,313
Telephone	60	60	60	-
Continuing education and travel	9,000	9,000	7,913	1,087
Dues	2,000	2,015	2,015	-
Non-capital equipment	1,400	1,385	1,268	117
TOTAL COUNTY AUDITOR	541,326	541,326	535,882	5,444
COUNTY TREASURER				
Salaries:				
Officials	55,027	55,027	55,027	-
Senior cash management administrator	49,250	49,575	49,570	5
Clerk	30,090	30,100	30,098	2
Fringe benefits	49,548	49,213	43,035	6,178
Office supplies	2,500	2,500	2,136	364
Copier lease and maintenance	1,830	1,830	1,828	2
Books and publications	125	125	-	125
Telephone	25	25	22	3
Continuing education and travel	3,200	3,200	1,928	1,272
Reimbursed mileage	200	200	-	200
Dues	400	400	170	230
TOTAL COUNTY TREASURER	192,195	192,195	183,814	8,381
TAX ASSESSOR \ COLLECTOR				
Salaries:				
Officials	74,915	74,915	74,915	-
Clerks	671,228	634,540	617,429	17,111
Overtime	1,000	-	-	-
Auto and cell phone allowance	3,360	3,360	3,360	-
Fringe benefits	328,635	313,543	295,132	18,411
Office supplies	16,600	14,150	8,489	5,661
Copier lease and maintenance	3,325	3,325	3,308	17
Books and publications	490	490	385	105
Telephone	4,000	4,000	3,387	613
Continuing education and travel	6,485	7,485	7,217	268
Dues	440	440	100	340
Data processing services	68,159	68,159	54,084	14,075
Leased equipment	3,900	3,900	1,984	1,916
Non-capital equipment	3,000	3,000	1,700	1,300
TOTAL TAX ASSESSOR \ COLLECTOR	1,185,537	1,131,307	1,071,490	59,817
DAMAGE CONTROL				
Lawsuit related professional fees	-	2,040	2,039	1
Vehicle damage, county vehicles	40,000	37,960	28,415	9,545
Public official liability	30,000	30,000	3,849	26,151
TOTAL MAINTENANCE OF VEHICLES	70,000	70,000	34,303	35,697

**COMAL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2013**

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
GENERAL GOVERNMENT: (Continued)				
COUNTY CLERK				
Salaries:				
Officials	\$ 60,986	\$ 60,986	\$ 60,985	\$ 1
Clerks	369,945	336,399	336,326	73
Overtime	2,500	1,000	813	187
Fringe benefits	179,030	173,638	173,410	228
Office supplies	19,500	19,500	17,127	2,373
Copier lease and maintenance	18,800	16,070	12,805	3,265
Books and publications	550	905	904	1
Telephone	300	495	492	3
Continuing education and travel	3,300	4,180	4,178	2
Dues	300	300	210	90
Remote certificates	5,500	5,500	4,447	1,053
Election costs	100,000	-	-	-
TOTAL COUNTY CLERK	760,711	618,973	611,697	7,276
ELECTIONS ADMINISTRATOR				
Salaries:				
Elections administrator	-	48,000	47,986	14
Elections first assistant	-	36,712	36,568	144
Temporary elections workers	-	7,630	1,776	5,854
Overtime	-	5,900	5,806	94
Fringe benefits	-	29,521	25,266	4,255
Office supplies	-	7,450	3,059	4,391
Postage	-	14,100	-	14,100
Copier lease and maintenance	-	1,550	1,290	260
Telephone (office and mobile)	-	1,500	884	616
Continuing education and travel	-	3,000	1,822	1,178
Advertising and notices	-	2,000	-	2,000
Dues	-	300	288	12
Rental of election sites	-	2,000	(100)	2,100
Voting equipment maintenance	-	49,200	39,051	10,149
Voting supplies / printing	-	20,000	(523)	20,523
TOTAL ELECTIONS ADMINISTRATOR	-	228,863	163,173	65,690
INFORMATION TECHNOLOGY				
Salaries:				
Personnel	651,333	663,483	594,379	69,104
Overtime	500	-	-	-
Cell phone allowance	6,540	7,040	6,245	795
Fringe benefits	214,994	214,994	188,514	26,480
Office supplies	900	900	671	229
Copier lease and maintenance	1,900	1,900	1,896	4
Books and publications	100	100	100	-
Computer supplies	850	850	813	37
Telephone	35	60	58	2
Data lease line	115,000	-	-	-
Continuing education and travel	20,000	20,000	15,541	4,459
Hardware maintenance/servuce	14,700	14,700	14,334	366
Computer training and education	7,200	21,300	21,244	56
Recurring contracts	520,663	590,925	529,534	61,391
Software	26,980	29,683	27,172	2,511
Non-capital equipment	42,765	157,806	157,692	114
Capital expenditures:				
Odyssey project	-	102,630	-	102,630
Capital equipment	151,332	335,332	326,368	8,964
TOTAL INFORMATION TECHNOLOGY	1,775,792	2,161,703	1,884,561	277,142

**COMAL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2013**

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
GENERAL GOVERNMENT: (Continued)				
HUMAN RESOURCES				
Salaries:				
Personnel manager	\$ 76,597	\$ 76,847	\$ 76,847	\$ -
Clerks	154,955	162,305	160,977	1,328
Overtime	1,000	1,000	347	653
Fringe benefits	84,902	72,902	69,087	3,815
Office supplies	5,000	5,000	4,335	665
Copier lease and maintenance	1,950	1,950	1,937	13
Books and publications	3,262	3,262	1,997	1,265
Salary survey / classification	19,000	21,000	20,960	40
Employee recognition	8,941	10,291	10,281	10
Pre-employment background checks and w/c drug screens	13,500	16,300	16,191	109
Telephone	150	400	373	27
Continuing education and travel	2,300	2,300	1,638	662
Dues	505	505	435	70
Training and education	3,200	3,200	2,699	501
Non-capital equipment	879	879	879	-
TOTAL HUMAN RESOURCES	376,141	378,141	368,983	9,158
MAINTENANCE OF BUILDINGS				
Salaries				
Maintenance personnel	315,275	312,572	293,410	19,162
Overtime	1,500	2,400	2,392	8
Cell phone allowance	1,500	1,500	1,208	292
Fringe benefits	157,576	157,229	138,439	18,790
Copier lease and maintenance	800	800	767	33
Gas and oil	7,600	7,600	6,471	1,129
Electrical supplies	10,000	10,000	9,507	493
Janitorial supplies	25,000	24,155	22,547	1,608
Building repairs:				
Courthouse \ annex	12,000	12,145	13,121	(976)
Major	20,000	42,000	40,788	1,212
Commissioners' court	25,000	17,000	9,249	7,751
Others	25,000	25,000	11,111	13,889
Telephone and paging equipment	700	1,325	1,325	-
Air conditioning maint.	75,000	74,500	48,589	27,911
Elevator maintenance	30,000	16,802	11,569	5,233
Generator maintenance	30,000	36,812	8,642	28,170
Fire alarm maintenance	16,000	30,214	23,749	6,465
Misc. equipment repairs	900	900	216	684
Pest control services	10,000	10,000	8,962	1,038
Plumbing costs	6,000	9,000	7,650	1,350
Utilities	350,000	334,110	282,366	51,744
Lighting costs	8,000	8,000	7,900	100
Uniforms	6,000	6,110	6,107	3
Miscellaneous	7,000	7,000	6,262	738
Capital expenditures:				
Construction in progress	-	54,445	54,444	1
Equipment	8,079	93,033	32,798	60,235
TOTAL MAINTENANCE OF BUILDINGS	1,148,930	1,294,652	1,047,589	247,063

**COMAL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2013**

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
GENERAL GOVERNMENT: (Continued)				
PURCHASING				
Salaries:				
Agent	\$ 75,093	\$ 75,343	\$ 75,337	\$ 6
Assistants	126,859	126,204	123,978	2,226
Carpenter and electrician	105,997	106,397	106,383	14
Overtime	2,500	2,500	1,998	502
Tool and cell phone allowance	4,080	4,080	4,080	-
Fringe benefits	110,343	110,343	107,569	2,774
Office supplies	2,500	2,500	2,365	135
Copier lease and maintenance	24,500	24,500	21,861	2,639
Printer maintenance and supplies	3,000	2,700	1,890	810
Books and publications	200	200	117	83
Gas and oil	450	550	488	62
Telephone	200	200	60	140
Continuing education and travel	3,800	4,305	4,224	81
Dues	900	695	625	70
Building supplies	4,500	4,500	3,076	1,424
Computer components	350	355	352	3
TOTAL PURCHASING	465,272	465,372	454,403	10,969
OTHER COSTS				
Sick leave buy down	35,000	35,000	34,049	951
Short-term disability	75,000	75,000	70,849	4,151
Fringe benefits	16,314	16,314	7,739	8,575
Postage	170,000	158,400	157,830	570
Actuary expense	7,700	9,150	9,115	35
Annual audit	25,000	27,000	26,900	100
Telephone non-departmental	69,000	69,000	46,138	22,862
Advertising and notices	60,000	50,240	41,486	8,754
Office equipment repairs	3,700	3,700	3,490	210
EZ check charges	2,000	2,100	2,084	16
Miscellaneous insurance	380,000	325,000	321,165	3,835
Bail bond board training	900	1,000	972	28
Texas Association of Counties - dues	1,765	1,765	-	1,765
Alamo Area Council of Governments - dues	7,854	7,854	7,837	17
National Association of Counties - dues	1,600	1,600	1,358	242
Comal Appraisal District	360,000	360,000	359,617	383
TOTAL OTHER COSTS	1,215,833	1,143,123	1,090,629	52,494
TOTAL GENERAL GOVERNMENT				
Current	8,220,761	8,444,186	7,785,152	659,034
Capital expenditures	159,411	585,440	413,610	171,830
TOTAL GENERAL GOVERNMENT	8,380,172	9,029,626	8,198,762	830,864

COMAL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2013

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
JUSTICE SYSTEM:				
CRIMINAL DISTRICT ATTORNEY				
Salaries:				
C.D.A. Supplement	\$ 5,616	\$ 5,616	\$ 5,616	\$ -
Assistant district attorneys	1,085,581	1,062,231	1,032,849	29,382
Secretaries	487,276	495,276	495,251	25
Investigator	145,378	145,928	145,892	36
Investigator overtime	500	500	-	500
Fringe benefits	605,370	605,370	548,148	57,222
Office supplies	14,950	15,022	14,887	135
Copier lease and maintenance	6,900	6,900	6,738	162
Books and publications	2,585	2,585	2,310	275
Gas and oil	1,530	1,680	1,659	21
Laboratory testing and witness costs	8,000	16,500	16,445	55
Telephone (office and mobile)	350	1,050	1,030	20
Continuing education and travel	18,000	23,000	22,676	324
Dues	4,750	4,750	4,750	-
Training and education	3,000	3,000	822	2,178
Tcleose training	844	844	825	19
Computer components and software	11,600	12,200	12,198	2
TOTAL DISTRICT ATTORNEY	2,402,230	2,402,452	2,312,096	90,356
DISTRICT COURT				
Salaries:				
District judge supplements	22,464	22,464	22,464	-
Bailiffs	105,448	105,798	105,784	14
Court coordinator	51,525	51,695	51,693	2
Asst. court coordinator	31,407	31,407	31,395	12
Magistrates	30,000	27,000	26,829	171
Bailiffs overtime	1,000	-	-	-
Uniform and cell phone allowance	2,280	1,280	1,200	80
Fringe benefits	80,492	79,167	78,528	639
Office supplies	6,000	3,900	3,855	45
Copier lease and maintenance	2,750	2,750	2,734	16
Books and publications	700	700	157	543
Telephone	25	430	429	1
Continuing education and travel	13,000	4,700	4,624	76
Judicial assessment	8,000	8,000	7,213	787
Judicial insurance	3,000	3,000	3,000	-
433rd drug court program	9,000	2,200	2,060	140
Public defense attorneys	380,000	394,500	394,484	16
Psychological evaluations	15,000	21,000	20,980	20
Interpreter	7,500	12,700	12,651	49
Visiting judges	2,500	1,400	688	712
Miscellaneous court costs	2,000	729	318	411
Capital expenditures:				
Furniture and equipment	29,667	45,167	-	45,167
TOTAL DISTRICT COURT	803,758	819,987	771,086	48,901
DISTRICT COURT ADMINISTRATOR				
Salaries:				
Court administrator	72,206	72,206	72,206	-
Cell phone allowance	960	960	960	-
Fringe benefits	22,103	22,203	21,495	708
Office supplies	1,000	1,000	576	424
Telephone	150	300	298	2
Continuing education and travel	11,200	10,950	7,979	2,971
TOTAL DISTRICT COURT ADMINISTRATOR	107,619	107,619	103,514	4,105

**COMAL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2013**

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
JUSTICE SYSTEM: (Continued)				
DISTRICT CLERK				
Salaries:				
Officials	\$ 60,985	\$ 60,985	\$ 60,985	\$ -
Clerks	347,568	347,568	344,086	3,482
Overtime	3,500	3,500	2,834	666
Fringe benefits	183,287	183,287	164,859	18,428
Office supplies	14,500	14,500	10,842	3,658
Copier lease and maintenance	4,950	4,950	4,855	95
Books and publications	400	76	-	76
Telephone	200	524	524	-
Continuing education and travel	3,000	3,000	1,775	1,225
Dues	160	160	145	15
TOTAL DISTRICT CLERK	618,550	618,550	590,905	27,645
COUNTY COURT-AT-LAW #1				
Salaries:				
Officials	133,697	137,364	137,364	-
Court personnel	63,775	64,234	64,210	24
Fringe benefits	61,104	61,323	59,237	2,086
Office supplies	3,300	3,300	3,299	1
Copier lease and maintenance	2,200	2,245	2,245	-
Books and publications	100	100	-	100
Telephone	325	325	54	271
Continuing education and travel	4,750	4,750	4,160	590
Dues	1,000	1,000	-	1,000
Judicial insurance	1,500	1,500	1,500	-
Public defense attorney	125,000	116,454	99,617	16,837
Special investigators	1,000	1,000	-	1,000
Psychiatric evaluations	3,000	4,150	4,150	-
Mental commitments	22,500	25,290	25,290	-
Interpreter	2,000	2,000	-	2,000
Visiting judges	1,500	1,500	-	1,500
TOTAL COUNTY COURT-AT-LAW #1	426,751	426,535	401,126	25,409
COUNTY COURT-AT-LAW #2				
Salaries:				
Officials	133,697	137,364	137,364	-
Court personnel	66,569	67,398	67,396	2
Fringe benefits	61,640	60,288	60,199	89
Office supplies	3,800	3,550	3,546	4
Copier lease and maintenance	3,800	3,800	3,754	46
Books and publications	100	-	-	-
Telephone	325	327	326	1
Continuing education and travel	4,250	3,250	3,208	42
Dues	1,000	400	360	40
Judicial insurance	1,500	1,500	1,500	-
Public defense attorney	125,000	121,100	121,029	71
Special investigators	1,000	-	-	-
Psychiatric evaluations	3,000	7,500	7,500	-
Mental Commitments	22,500	29,500	29,415	85
Interpreter	2,000	6,800	6,760	40
Visiting judges	1,500	2,810	2,809	1
TOTAL COUNTY COURT-AT-LAW #2	431,681	445,587	445,166	421

**COMAL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2013**

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
JUSTICE SYSTEM: (Continued)				
COUNTY COURT-AT-LAW CLERKS				
Salaries:				
Clerks	\$ 449,519	\$ 436,019	\$ 435,692	\$ 327
Overtime	3,000	3,000	308	2,692
Fringe benefits	199,551	194,256	189,139	5,117
Office supplies	13,000	13,000	8,380	4,620
Copier lease and maintenance	6,500	6,500	6,388	112
Collection costs	7,500	7,500	3,257	4,243
Books and publications	300	300	-	300
Telephone	200	200	176	24
Continuing education and travel	3,500	3,500	1,799	1,701
TOTAL COUNTY COURT-AT-LAW CLERKS	683,070	664,275	645,139	19,136
JUSTICE OF THE PEACE #1				
Salaries:				
Officials	49,917	49,917	49,917	-
Clerks	83,645	84,519	84,518	1
Overtime	200	200	-	200
Auto and cell phone allowance	6,540	6,540	6,540	-
Fringe benefits	58,723	57,527	54,745	2,782
Office supplies	2,000	2,000	1,960	40
Copier lease and maintenance	1,925	1,925	1,917	8
Books and publications	400	400	363	37
Telephone	100	254	254	-
Continuing education and travel	1,500	1,668	1,668	-
TOTAL JUSTICE OF THE PEACE #1	204,950	204,950	201,882	3,068
JUSTICE OF THE PEACE #2				
Salaries:				
Officials	49,917	49,917	49,917	-
Clerks	65,728	65,728	56,780	8,948
Auto allowance	6,000	6,000	6,000	-
Fringe benefits	47,096	47,096	45,229	1,867
Office supplies	2,800	2,800	1,842	958
Copier lease and maintenance	1,850	1,850	1,828	22
Continuing education and travel	1,500	1,500	1,320	180
Interpreter	50	50	-	50
Dues	250	250	-	250
TOTAL JUSTICE OF THE PEACE #2	175,191	175,191	162,916	12,275
JUSTICE OF THE PEACE #3				
Salaries:				
Officials	49,917	49,917	49,917	-
Clerks	134,964	134,964	133,877	1,087
Overtime	300	300	-	300
Auto and cell phone allowance	7,920	7,920	7,904	16
Fringe benefits	84,957	84,957	73,521	11,436
Office supplies	6,000	6,034	5,217	817
Copier lease and maintenance	2,150	2,150	1,738	412
Books and publications	350	239	36	203
Telephone	50	126	126	-
Continuing education and travel	3,150	3,150	1,971	1,179
Dues	200	235	235	-
TOTAL JUSTICE OF THE PEACE #3	289,958	289,992	274,542	15,450

COMAL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2013

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
JUSTICE SYSTEM: (Continued)				
JUSTICE OF THE PEACE #4				
Salaries:				
Officials	\$ 49,917	\$ 49,917	\$ 49,917	\$ -
Clerks	90,540	91,291	91,291	-
Auto allowance	6,000	6,000	6,000	-
Fringe benefits	59,907	59,490	59,478	12
Office supplies	3,000	2,260	2,253	7
Copier lease and maintenance	2,010	2,010	2,003	7
Books and publications	600	475	464	11
Telephone	50	62	61	1
Continuing education and travel	1,000	1,519	1,519	-
Dues	100	100	-	100
TOTAL JUSTICE OF THE PEACE #4	213,124	213,124	212,986	138
TOTAL JUSTICE SYSTEM:				
Current	6,327,215	6,323,095	6,121,358	201,737
Capital expenditures	29,667	45,167	-	45,167
TOTAL JUSTICE SYSTEM	6,356,882	6,368,262	6,121,358	246,904
PUBLIC SAFETY:				
FIRE MARSHAL				
Salaries:				
Fire Marshal	51,241	51,411	51,408	3
Deputies	122,508	117,593	104,530	13,063
Overtime \ holiday pay	2,000	200	-	200
Uniform and cell phone allowance	4,320	4,320	4,320	-
Fringe benefits	61,675	61,920	56,783	5,137
Office supplies	1,000	1,000	617	383
Copier lease and maintenance	2,100	2,100	1,738	362
Gas and oil	10,000	10,000	6,795	3,205
Police supplies	1,500	3,300	2,711	589
Lab and witness expense	1,600	1,600	1,385	215
Telephone (office and mobile)	1,200	1,200	836	364
Continuing education and travel	5,000	9,500	9,492	8
Dues	600	600	348	252
Uniforms	500	500	-	500
Training and education	5,000	5,615	1,738	3,877
TOTAL FIRE MARSHAL	270,244	270,859	242,701	28,158
EMERGENCY MANAGEMENT				
Salaries:				
Local emergency program coordinator	55,640	-	-	-
Assistant program coordinator (25% of salary)	17,080	-	-	-
Cell phone allowance	960	-	-	-
Fringe benefits	22,508	-	-	-
Office supplies	500	-	-	-
Gas and oil	1,500	-	-	-
Telephone (office and mobile)	1,598	-	-	-
Continuing education and travel	3,500	-	-	-
Dues	100	-	-	-
Household hazardous waste program	50,000	-	-	-
TOTAL EMERGENCY MANAGEMENT	153,386	-	-	-

**COMAL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2013**

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
PUBLIC SAFETY: (Continued)				
SHERIFF'S OFFICE				
Salaries:				
Officials	\$ 93,293	\$ 93,293	\$ 93,293	\$ -
Deputies	4,943,202	4,967,581	4,963,011	4,570
Reserves	4,000	4,000	-	4,000
Communications officers	489,987	489,987	427,432	62,555
Clerks	550,449	550,449	534,119	16,330
Overtime \ holiday pay	206,000	210,000	192,571	17,429
Uniform and cell phone allowance	46,960	47,920	46,726	1,194
Fringe benefits	2,352,723	2,369,453	2,189,932	179,521
Office supplies	22,000	22,000	21,998	2
Copier lease and maintenance	8,600	8,725	8,725	-
Gas and oil	460,000	553,000	525,514	27,486
Police supplies	108,500	125,917	109,100	16,817
Laboratory testing	15,000	15,000	4,704	10,296
Telephone (office and mobile)	43,000	44,500	10,292	34,208
Radio tower lines	41,000	44,500	44,107	393
Mobile data terminals	76,000	63,075	34,362	28,713
Continuing education and travel	27,000	27,000	20,535	6,465
Maintenance agreements	170,000	171,000	168,555	2,445
Equipment repairs	8,500	8,500	4,143	4,357
Mobile comm. equipment \ repairs	100,000	103,400	75,769	27,631
Training and education	70,000	70,509	68,965	1,544
Teleose training	-	22,704	7,070	15,634
Dues	1,000	1,000	960	40
Uniforms	50,000	53,725	38,087	15,638
Crime prevention programs	15,900	15,900	14,320	1,580
Canine maintenane	-	12,000	-	12,000
Miscellaneous	25,600	31,700	21,981	9,719
Non-capital equipment	207,520	213,558	213,422	136
Texas VINE grant expenditures	18,000	18,000	-	18,000
Capital expenditures:				
Furniture and equipment	677,000	686,200	524,547	161,653
TOTAL SHERIFF'S OFFICE	10,831,234	11,044,596	10,364,240	680,356
DEPARTMENT OF PUBLIC SAFETY				
Salaries:				
Secretaries	109,695	110,095	110,088	7
Fringe benefits	45,207	45,047	44,933	114
Office supplies	5,500	7,000	6,488	512
Copier lease and maintenance	2,500	2,500	2,479	21
Film	1,000	1,000	985	15
Laboratory testing and witness costs	100	100	-	100
Telephone (office and mobile)	1,250	1,250	1,088	162
Intoxilyzer lease line	600	600	350	250
Travel and reimbursed mileage	1,000	760	399	361
Non-capital equipment	12,550	11,050	10,377	673
TOTAL DEPARTMENT OF PUBLIC SAFETY	179,402	179,402	177,187	2,215

COMAL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2013

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
PUBLIC SAFETY: (Continued)				
COURTHOUSE SECURITY				
Salaries:				
Deputies	\$ 729,285	\$ 732,846	\$ 732,365	\$ 481
Clerk	3,648	4,183	4,183	-
Overtime	2,000	-	-	-
Uniform allowance	7,680	6,230	6,184	46
Fringe benefits	283,077	260,107	259,987	120
Copier lease and maintenance	850	850	801	49
Supplies	2,600	2,180	2,162	18
Mobile phone	540	540	392	148
Accutronic system maintenance	5,100	2,300	893	1,407
TOTAL COURTHOUSE SECURITY	1,034,780	1,009,236	1,006,967	2,269
CONSTABLE #1				
Salaries:				
Official	39,301	39,301	39,301	-
Deputies	32,030	32,030	32,010	20
Uniform and cell phone allowance	720	720	705	15
Fringe benefits	14,313	14,313	13,955	358
Office supplies	300	300	283	17
Gas and oil	7,000	10,900	9,939	961
Police supplies	1,489	1,489	1,249	240
Telephone (office and mobile)	30	30	15	15
Continuing education and travel	700	700	384	316
Dues	170	170	64	106
Tcleose training	-	5,148	778	4,370
TOTAL CONSTABLE #1	96,053	105,101	98,683	6,418
CONSTABLE #2				
Salaries:				
Official	39,301	39,301	39,301	-
Deputies	32,030	32,050	32,047	3
Uniform allowance	180	180	165	15
Fringe benefits	22,041	21,971	19,895	2,076
Office supplies	325	325	300	25
Gas and oil	5,000	10,300	8,713	1,587
Police supplies	1,500	8,679	8,516	163
Telephone (office and mobile)	1,450	500	494	6
Continuing education and travel	600	769	768	1
Tcleose training	-	95	95	-
Non-capital equipment	6,700	14,879	10,326	4,553
TOTAL CONSTABLE #2	109,127	129,049	120,620	8,429
CONSTABLE #3				
Salaries:				
Official	39,301	39,301	39,301	-
Deputies	32,030	32,030	30,160	1,870
Uniform allowance	180	180	165	15
Fringe benefits	22,041	22,041	19,646	2,395
Office supplies	300	335	330	5
Gas and oil	5,000	7,500	6,368	1,132
Police supplies	1,205	1,205	1,197	8
Telephone (office and mobile)	-	720	488	232
Continuing education and travel	600	600	598	2
Tcleose training	-	1,977	150	1,827
Non-capital equipment	-	8,341	3,496	4,845
Capital expenditures:				
Furniture and equipment	11,145	15,145	15,145	-
TOTAL CONSTABLE #3	111,802	129,375	117,044	12,331

**COMAL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2013**

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<u>PUBLIC SAFETY:</u> (Continued)				
CONSTABLE #4				
Salaries:				
Official	\$ 39,301	\$ 39,301	\$ 39,301	\$ -
Deputies	32,030	32,120	32,118	2
Uniform allowance	180	180	165	15
Fringe benefits	22,041	22,141	21,780	361
Office supplies	300	300	-	300
Gas and oil	7,200	7,450	7,447	3
Police supplies	1,000	460	453	7
Telephone (office and mobile)	2,150	-	-	-
Police training	-	5,665	672	4,993
Non-capital equipment	8,250	4,850	4,821	29
Capital expenditures:				
Furniture and equipment	28,000	26,050	26,036	14
TOTAL CONSTABLE #4	140,452	138,517	132,793	5,724
MAINTENANCE OF VEHICLES				
Vehicle repairs	300,000	306,200	293,347	12,853
Towing	2,000	2,000	612	1,388
TOTAL MAINTENANCE OF VEHICLES	302,000	308,200	293,959	14,241
OTHER LAW ENFORCEMENT COSTS				
Contracts reimbursed	335,619	335,619	245,916	89,703
Autopsy costs	165,000	219,000	218,658	342
TOTAL OTHER LAW ENFORCEMENT COSTS	500,619	554,619	464,574	90,045
<u>TOTAL PUBLIC SAFETY</u>				
Current	13,012,954	13,141,559	12,453,040	688,519
Capital expenditures	716,145	727,395	565,728	161,667
TOTAL PUBLIC SAFETY	13,729,099	13,868,954	13,018,768	850,186
<u>CORRECTIONS AND REHABILITATION</u>				
ADULT PROBATION				
District adult probation costs	25,200	25,200	25,200	-
Pre-trial release supervision program	50,152	50,152	50,152	-
Telephone	2,700	2,700	1,314	1,386
TOTAL ADULT PROBATION	78,052	78,052	76,666	1,386
JUVENILE PROBATION				
Salaries:				
Juvenile judges \ board	44,121	44,121	44,072	49
Officers	214,062	214,797	214,791	6
Secretary	35,974	34,619	24,590	10,029
Overtime	2,000	2,000	457	1,543
Fringe benefits	104,199	104,199	97,801	6,398
Office supplies	4,000	4,040	4,037	3
Copier lease and maintenance	2,775	2,775	2,762	13
Gas and oil	6,000	6,000	5,938	64
Telephone (office and mobile)	1,100	1,430	1,182	248
Continuing education and travel	8,000	8,450	8,427	23
Youth services	254,457	354,257	353,695	562
Non-capital equipment	2,000	2,000	2,000	-
TOTAL JUVENILE PROBATION	678,688	778,688	759,750	18,938

**COMAL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2013**

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
CORRECTIONS AND REHABILITATION: (Continued)				
JAIL				
Salaries:				
Jail administrator	\$ 76,039	\$ 76,289	\$ 76,286	\$ 3
Corrections officers \ nurses	3,936,954	3,884,159	3,839,311	44,848
Clerks	170,698	170,748	170,735	13
Cooks	188,777	188,777	182,307	6,470
Custodians	113,049	113,049	91,435	21,614
Overtime \ holiday pay	220,000	242,000	240,237	1,763
Uniform and cell phone allowance	49,500	49,500	46,559	2,941
Fringe benefits	1,927,993	1,927,993	1,758,140	169,853
Office supplies	35,000	36,200	34,339	1,861
Copier lease and maintenance	12,000	12,000	11,195	805
Records storage	8,000	8,000	6,480	1,520
Police supplies	25,000	25,000	13,210	11,790
Uniforms (corrections officers)	52,000	52,000	24,611	27,389
Medical \ physician costs	338,000	338,000	270,377	67,623
Housing prisoners out of county	100,000	100,000	-	100,000
Extradition costs	28,000	28,000	14,337	13,663
Continuing education and travel	20,000	20,000	14,082	5,918
Alarm maintenance	15,000	15,000	10,305	4,695
Equipment maintenance	47,500	47,500	11,474	36,026
Facility maintenance	220,000	226,468	182,199	44,269
Utilities	240,000	185,000	180,400	4,600
Feeding prisoners	400,000	495,000	494,033	967
Cleaning and laundry supplies	60,000	60,127	35,630	24,497
Prisoner supplies	30,000	33,650	33,396	254
Training and education	12,000	12,000	5,795	6,205
Other jail costs	4,000	4,000	3,442	558
Dues	600	720	-	720
Miscellaneous	4,350	4,350	555	3,795
Non-capital equipment	3,000	3,000	2,363	637
State criminal alien assistance commission	9,000	10,500	10,326	174
Capital expenditures:				
Building improvements	160,000	221,300	61,300	160,000
Furniture and equipment	40,000	3,350	-	3,350
TOTAL JAIL	8,546,460	8,593,680	7,824,859	768,821
TOTAL CORRECTIONS AND REHABILITATION				
Current	9,103,200	9,225,770	8,599,975	625,795
Capital expenditures	200,000	224,650	61,300	163,350
TOTAL CORRECTIONS AND REHABILITATION	9,303,200	9,450,420	8,661,275	789,145
HEALTH AND HUMAN SERVICES:				
PUBLIC HEALTH				
Salaries:				
Nurses	152,435	163,835	163,781	54
Clerks	118,977	107,277	106,540	737
Auto allowance	1,200	1,200	1,200	-
Fringe benefits	107,519	107,519	96,094	11,425
Office supplies	2,000	2,000	1,995	5
Copier lease and maintenance	2,750	2,750	2,733	17
Gas and oil	600	600	570	30
Medical supplies	8,000	8,050	8,028	22
Physicians \ pharmacist contracts	13,200	13,200	12,900	300
Telephone (office and mobile)	250	500	471	29
Continuing education and travel	1,000	1,000	417	583
Employee Immunization	14,000	14,000	6,781	7,219
Education materials	500	500	492	8
TOTAL PUBLIC HEALTH	422,431	422,431	402,002	20,429

**COMAL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2013**

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
HEALTH AND HUMAN SERVICES: (Continued)				
ENVIRONMENTAL HEALTH				
Salaries:				
Health inspectors	\$ 155,468	\$ 155,718	\$ 155,708	\$ 10
Coordinator	51,228	51,398	51,395	3
Enforcement Coordinator	44,372	43,952	33,578	10,374
Cell phone allowance	1,620	1,620	1,620	-
Fringe benefits	96,815	96,815	92,960	3,855
Office supplies	3,600	3,600	1,665	1,935
Copier lease and maintenance	2,000	2,000	1,896	104
Gas and oil	6,250	8,250	7,776	474
License fees	1,100	1,100	172	928
Telephone (office and mobile)	100	100	49	51
Continuing education and travel	1,000	1,000	222	778
Software maintenance	1,800	1,800	-	1,800
Miscellaneous	150	150	-	150
TOTAL ENVIRONMENTAL HEALTH	365,503	367,503	347,041	20,462
VETERANS' SERVICES				
Salaries:				
Official	53,314	54,074	54,071	3
Auto allowance	3,000	3,000	3,000	-
Fringe benefits	18,866	18,531	18,469	62
Office supplies	850	910	771	139
Copier lease and maintenance	810	810	794	16
Telephone	50	65	63	2
Continuing education and travel	950	950	275	675
Veterans' transportation	1,600	1,600	1,600	-
Computer components and software	500	-	-	-
TOTAL VETERANS' SERVICES	79,940	79,940	79,043	897
ANIMAL CONTROL				
Salaries:				
Officers	140,946	140,846	134,997	5,849
Secretaries	26,716	26,816	26,815	1
Overtime	1,500	1,500	850	650
Fringe benefits	73,119	73,119	63,355	9,764
Office supplies	1,150	1,150	253	897
Gas and oil	30,000	30,150	27,905	2,245
Police supplies	3,550	3,550	1,577	1,973
Telephone (office and mobile)	2,550	2,550	1,920	630
Continuing education and travel	3,000	3,000	1,574	1,426
Uniforms	900	900	398	502
Tending \ boarding \ disposal	81,500	81,500	79,069	2,431
TOTAL ANIMAL CONTROL	364,931	365,081	338,713	26,368
OTHER HEALTH AND HUMAN SERVICES				
Indigent burial	7,000	7,000	2,750	4,250
Community Council of South Texas	3,269	3,269	3,269	-
Comal County Senior Citizen's Foundation	3,269	3,269	3,269	-
TX Wildlife Control Program	39,600	39,600	39,600	-
TOTAL OTHER HEALTH AND HUMAN SERVICES	53,138	53,138	48,888	4,250
TOTAL HEALTH AND HUMAN SERVICES				
Current	1,285,943	1,288,093	1,215,687	72,406
TOTAL HEALTH AND HUMAN SERVICES	1,285,943	1,288,093	1,215,687	72,406

**COMAL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2013**

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<u>COMMUNITY AND ECONOMIC DEVELOPMENT</u>				
AGRICULTURAL EXTENSION SERVICE				
Salaries:				
Agricultural agent	\$ 26,908	\$ 26,998	\$ 26,995	\$ 3
FCS agent	26,908	26,998	26,995	3
4-H agent	26,908	26,908	19,544	7,364
Health educator	26,908	26,908	19,027	7,881
Program assistant	33,324	33,434	33,432	2
Secretaries	63,404	63,924	63,923	1
Auto allowances	11,400	11,400	10,108	1,292
Fringe benefits	54,715	52,705	50,250	2,455
Office supplies	5,310	5,310	4,924	386
Copier lease and maintenance	4,950	6,150	6,135	15
Demonstration supplies	3,460	3,460	3,298	162
Facilities maintenance	2,040	2,040	1,874	166
Telephone	700	700	642	58
Continuing education and travel:				
Health educator	3,000	3,000	2,981	19
Agricultural agent	3,000	3,000	2,885	115
FCS agent	3,000	3,000	2,032	968
4-H agent	3,000	3,000	2,342	658
Program assistant	1,900	1,900	1,900	-
Livestock show	4,000	4,000	2,023	1,977
Non-capital equipment	2,200	2,200	2,200	-
TOTAL AGRICULTURAL EXTENSION SERVICE	307,035	307,035	283,510	23,525
PARKS				
Salaries:				
Supervisor	5,000	5,000	4,981	19
Intern	2,100	-	-	-
Fringe benefits	1,347	917	904	13
Park maintenance / operations	40,000	156,469	126,085	30,384
Capital expenditures:				
Property improvements	400,000	358,865	321,652	37,213
Land	-	402,537	402,240	297
TOTAL PARKS	448,447	923,788	855,862	67,926
COMMUNITY PROMOTION				
Chamber of Commerce economic development	12,500	12,600	12,600	-
Comal Co. Historical Commission	14,650	14,650	2,500	12,150
TOTAL COMMUNITY PROMOTION	27,150	27,250	15,100	12,150
<u>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</u>				
Current	382,632	496,671	430,580	66,091
Capital expenditures	400,000	761,402	723,892	37,510
TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	782,632	1,258,073	1,154,472	103,601
<u>INFRASTRUCTURE AND ENVIRONMENTAL SERVICES</u>				
ENVIRONMENTAL SERVICES				
Soil Conservation Service	2,400	2,300	-	2,300
Nuisance abatement / hazardous materials remediation	-	7,204	8,500	704
TOTAL ENVIRONMENTAL SERVICES	2,400	9,504	6,500	3,004

**COMAL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2013**

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<u>INFRASTRUCTURE AND ENVIRONMENTAL SERVICES</u> (Continued)				
RECYCLING				
Salaries	\$ 244,452	\$ 246,407	\$ 246,396	\$ 11
Overtime	3,500	3,535	3,533	2
Cell phone allowance	540	540	540	-
Fringe benefits	120,789	117,966	116,891	1,075
Uniforms	2,000	2,750	2,721	29
Office supplies	1,500	1,500	1,024	476
Telephone (office and mobile)	75	75	-	75
Utilities	3,000	3,000	1,758	1,242
Dues and licenses	250	250	61	189
Continuing education and travel:	1,500	500	96	404
Gas and oil	60,000	78,000	73,199	4,801
Equipment maintenance	60,000	82,287	82,265	22
Vehicle maintenance	40,000	51,796	44,014	7,782
Disposal costs	5,000	-	-	-
Equipment supplies	10,000	10,037	9,889	148
Non-capital equipment	16,000	16,000	15,897	103
TOTAL RECYCLING	568,606	614,643	598,284	16,359
<u>TOTAL INFRASTRUCTURE AND ENVIRONMENTAL SERVICES</u>				
Current	571,006	624,147	604,784	19,363
TOTAL INFRASTRUCTURE AND ENVIRONMENTAL SERVICES	571,006	624,147	604,784	19,363
<u>GENERAL FUND EXPENDITURES</u>				
Current	38,903,711	39,543,521	37,210,576	2,332,945
Capital expenditures	1,505,223	2,344,054	1,764,530	579,524
<u>TOTAL GENERAL FUND EXPENDITURES</u>	40,408,934	41,887,575	38,975,106	2,912,469
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES				
	38,840	(1,006,120)	3,093,194	4,099,314
OTHER FINANCING SOURCES (USES):				
Transfers from other funds	-	-	6,692	6,692
Sale of capital assets	37,000	37,000	31,949	(5,051)
TOTAL OTHER FINANCING SOURCES AND (USES)	37,000	37,000	38,641	1,641
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)				
	75,840	(969,120)	3,131,835	4,100,955
FUND BALANCES, January 1				
	15,193,357	15,193,357	15,193,357	-
FUND BALANCES, December 31				
	\$ 15,269,197	\$ 14,224,237	\$ 18,325,192	\$ 4,100,955

**COMAL COUNTY, TEXAS
ROAD AND BRIDGE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2013**

REVENUES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<u>GENERAL REVENUES:</u>				
Ad valorem taxes:				
Current	\$ 3,743,476	\$ 3,743,476	\$ 3,410,188	\$ (333,288)
Delinquent	90,000	90,000	25,158	(64,842)
Penalty and interest	60,000	60,000	44,715	(15,285)
TOTAL AD VALOREM TAXES	3,893,476	3,893,476	3,480,061	(413,415)
Auto Registration and Title:				
Auto registration - State	1,200,000	1,200,000	1,509,434	309,434
Auto registration - County	1,100,000	1,100,000	1,268,618	168,618
Certificate of title	140,000	140,000	169,005	29,005
Gross axle and weight fees	44,000	44,000	81,425	37,425
TOTAL AUTO REGISTRATION AND TITLE	2,484,000	2,484,000	3,028,482	544,482
Interest on deposits	7,900	7,900	59,356	51,456
Miscellaneous revenues	28,000	28,000	32,685	4,685
<u>TOTAL GENERAL REVENUES</u>	6,413,376	6,413,376	6,600,584	187,208
<u>PROGRAM REVENUES:</u>				
Charges for services:				
Subdivision platting fees	25,000	25,000	47,740	22,740
Road assessments	31,300	31,300	24,979	(6,321)
Road crossing fees	8,200	8,200	4,512	(3,688)
P.I.P.R.O.W permit fees	9,000	9,000	11,870	2,870
Signage fees	3,000	3,000	2,828	(172)
Mechanic reimbursements	100,000	100,000	98,763	(1,237)
State surplus	46,000	46,000	58,915	12,915
TOTAL CHARGES FOR SERVICES	222,500	222,500	249,607	27,107
Operating grant				
W.O.R.D.	-	13,555	13,555	-
TOTAL CAPITAL GRANTS AND CONTRIBUTIONS	-	13,555	13,555	-
<u>TOTAL PROGRAM REVENUES</u>	222,500	236,055	263,162	27,107
TOTAL REVENUES	6,635,876	6,649,431	6,863,746	214,315

**COMAL COUNTY, TEXAS
ROAD AND BRIDGE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2013**

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
INFRASTRUCTURE AND ENVIRONMENTAL SERVICES:				
ADMINISTRATIVE:				
Salaries:				
Engineer	\$ 133,463	\$ 133,913	\$ 133,898	\$ 15
Assistant engineers	147,691	146,821	96,263	50,558
Road superintendent	66,196	66,416	66,411	5
GIS coordinator / web administrator	60,398	60,598	60,594	4
Administrative	182,207	182,207	179,396	2,811
Overtime/sick pay buy down/accrued vacation	10,950	10,950	739	10,211
Auto and cell phone allowance	9,600	9,600	8,725	875
Fringe benefits	199,853	199,853	176,314	23,539
Office supplies	10,000	10,018	6,762	3,256
Copier lease and maintenance	2,000	2,000	1,896	104
Dues and publications	1,700	1,700	733	967
Surveyor / engineering fees	70,000	150,757	122,964	27,793
Laboratory testing	3,000	3,000	1,780	1,220
Telephones (office and mobile) and pagers	4,200	4,200	2,681	1,519
License renewals	2,000	2,000	529	1,471
Continuing education and travel	12,000	12,000	5,073	6,927
Computer components and maintenance	50,400	58,755	54,352	4,403
Utilities	17,000	17,035	17,032	3
Miscellaneous	2,000	2,000	34	1,966
Building maintenance	15,500	15,500	12,212	3,288
Non-capital equipment	48,540	48,540	46,344	2,196
Capital expenditures:				
Construction in progress	-	400,108	400,108	-
Building improvements	5,000	5,000	-	5,000
Furniture and equipment	778,210	451,323	238,876	212,447
TOTAL ADMINISTRATIVE	1,831,908	1,994,294	1,633,716	360,578
MAINTENANCE AND OPERATIONS:				
Salaries:				
Wages	2,269,566	2,269,566	2,208,653	60,913
Overtime	35,000	35,000	25,172	9,828
Cell phone allowance	2,580	3,880	3,833	47
Fringe benefits	1,068,601	1,016,201	993,758	22,443
Work uniforms	24,000	24,000	23,994	6
Training and education	14,000	14,000	13,009	991
TOTAL PERSONNEL	3,413,747	3,362,647	3,268,419	94,228
Materials and supplies:				
Paving and road building materials	1,700,000	2,544,546	2,443,698	100,848
Traffic control devices	180,000	120,016	114,782	5,234
Herbicide	28,000	28,000	20,090	7,910
Waste disposal	23,000	23,000	15,565	7,435
Contract services	80,000	75,560	58,240	17,320
Miscellaneous supplies	2,500	2,500	1,718	782
County boat ramp repairs	14,500	27,150	27,109	41
TOTAL MATERIALS AND SUPPLIES	2,028,000	2,820,772	2,681,202	139,570

**COMAL COUNTY, TEXAS
ROAD AND BRIDGE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2013**

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
INFRASTRUCTURE AND ENVIRONMENTAL SERVICES: (Continued)				
MAINTENANCE AND OPERATIONS: (Continued)				
Equipment Operations:				
Gas and oil	\$ 300,000	\$ 408,000	\$ 346,756	\$ 61,244
Tires and tubes	45,000	45,000	33,939	11,061
Parts and repairs	314,000	321,853	288,715	33,138
Radio maint. and repairs	5,500	5,500	3,543	1,957
Insurance - equipment	30,000	30,000	18,351	11,649
Radio tower rental	2,400	2,400	1,913	487
Low water crossing equipment maintenance	20,000	20,000	8,140	11,860
Non-capital equipment	43,000	44,288	41,267	3,021
TOTAL EQUIPMENT OPERATIONS	<u>759,900</u>	<u>877,041</u>	<u>742,624</u>	<u>134,417</u>
TOTAL MAINTENANCE AND OPERATIONS	<u>6,201,647</u>	<u>7,060,460</u>	<u>6,692,245</u>	<u>368,215</u>
TOTAL INFRASTRUCTURE AND ENVIRONMENTAL EXPENDITURES	<u>8,033,555</u>	<u>9,054,754</u>	<u>8,325,961</u>	<u>728,793</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(1,397,679)	(2,405,323)	(1,462,215)	943,108
OTHER FINANCING SOURCES (USES):				
Sale of capital assets	-	-	6,082	6,082
TOTAL OTHER FINANCING SOURCES AND (USES)	<u>-</u>	<u>-</u>	<u>6,082</u>	<u>6,082</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	(1,397,679)	(2,405,323)	(1,456,133)	949,190
FUND BALANCE, January 1	<u>4,381,215</u>	<u>4,381,215</u>	<u>4,381,215</u>	<u>-</u>
FUND BALANCE, December 31	<u>\$ 2,983,536</u>	<u>\$ 1,975,892</u>	<u>\$ 2,925,082</u>	<u>\$ 949,190</u>

COMAL COUNTY, TEXAS
CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
From Inception and for the Year Ended December 31, 2013

	PROJECT <u>AUTHORIZATION</u>	PRIOR <u>YEARS</u>	CURRENT <u>YEAR</u>	TOTAL TO <u>DATE</u>
REVENUES:				
GENERAL REVENUES				
Miscellaneous revenues	\$ -	\$ 580,000	\$ 250,000	\$ (330,000)
TOTAL GENERAL REVENUES	<u>-</u>	<u>580,000</u>	<u>250,000</u>	<u>(330,000)</u>
PROGRAM REVENUES:				
Capital grants and contributions:				
United States Fish and Wildlife Service	652,312	652,312	-	652,312
Texas Historic Courthouse Preservation Program	3,438,000	3,149,002	438,998	3,588,000
FEMA Funding	5,250,000	12,226,886	-	12,226,886
TOTAL CAPITAL GRANTS AND CONTRIBUTIONS	<u>9,340,312</u>	<u>16,028,200</u>	<u>438,998</u>	<u>16,467,198</u>
Interest on deposits	-	749,937	59	749,996
TOTAL PROGRAM REVENUES	<u>9,340,312</u>	<u>16,778,137</u>	<u>439,057</u>	<u>17,217,194</u>
TOTAL REVENUES	<u>9,340,312</u>	<u>17,358,137</u>	<u>689,057</u>	<u>16,887,194</u>
EXPENDITURES:				
Operations:				
SH46 waterline project	360,175	360,174	-	360,174
SH306 TxDOT funding	1,812,500	1,812,500	-	1,812,500
Non-Capital Outlay:				
Non-capital equipment	31,677	31,677	-	31,677
Bond Costs				
Bond issue costs	354,319	354,319	-	354,319
Capital Outlay:				
Building - Goodwin school	983,500	983,500	-	983,500
Building improvements - Goodwin school	25,000	23,306	39,922	63,228
Building space use study	206,900	206,238	-	206,238
J.P. #3 building expansion	601,984	601,984	-	601,984
Land acquisition for future C.I.D. building	292,703	292,703	-	292,703
Jail improvements - plumbing upgrade	565,543	565,543	-	565,543
Land acquisition for parks	165,191	165,191	-	165,191
SH46 TxDOT pass through right of way	150,000	150,000	-	150,000
Schwab Road realignment	350,000	350,000	-	350,000
Land acquisition for justice center	1,504,473	1,504,473	-	1,504,473
Odyssey project	1,000,000	760,274	-	760,274
Land acquisition for conservation - Morton Tract	1,002,390	1,002,390	-	1,002,390
Livestock barn at Extension facility	191,550	191,550	-	191,550
Courthouse restoration	9,900,000	9,887,509	647,704	10,535,213
Dry Comal flood retarding structure	24,204,505	25,207,369	351,895	25,559,264
Professional fees for above projects	2,243,905	2,243,905	6,760	2,250,665
TOTAL EXPENDITURES	<u>45,928,315</u>	<u>46,674,605</u>	<u>1,046,281</u>	<u>47,720,886</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(36,586,003)	(29,316,468)	(357,224)	(30,833,692)
OTHER FINANCING SOURCES (USES):				
Capital lease	963,500	963,500	-	963,500
Bond proceeds, gross	66,420,558	64,256,145	-	64,256,145
Bond proceeds, premium	1,451,945	2,307,101	-	2,307,101
SH46 TxDOT pass through funding	(16,000,000)	(16,000,000)	-	(16,000,000)
SH281 TxDOT pass through funding	(16,000,000)	(16,000,000)	-	(16,000,000)
Transfers in/(out)	(250,000)	(213,548)	(15,455)	(229,003)
TOTAL OTHER FINANCING SOURCES (USES)	<u>36,586,003</u>	<u>35,313,198</u>	<u>(15,455)</u>	<u>35,297,743</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>\$ -</u>	<u>\$ 5,996,730</u>	<u>(372,679)</u>	<u>\$ 4,464,051</u>
FUND BALANCE, January 1			4,401,647	
FUND BALANCE, December 31			<u>\$ 4,028,968</u>	

COMAL COUNTY, TEXAS
DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
GENERAL REVENUES:				
Ad valorem taxes:				
Current	\$ 5,351,540	\$ 5,351,540	\$ 5,306,417	\$ (45,123)
Delinquent	54,000	54,000	34,003	(19,997)
Penalty and interest	36,000	36,000	47,121	11,121
TOTAL AD VALOREM TAXES	5,441,540	5,441,540	5,387,541	(53,999)
Interest on deposits	1,100	1,100	1,335	235
TOTAL GENERAL REVENUES	5,442,640	5,442,640	5,388,876	(53,764)
TOTAL REVENUES	5,442,640	5,442,640	5,388,876	(53,764)
EXPENDITURES:				
TAX NOTES, SERIES 2011				
Principal retirement	1,750,000	1,750,000	1,750,000	-
Interest	381,125	381,125	381,125	-
TOTAL TAX NOTES, SERIES 2011	2,131,125	2,131,125	2,131,125	-
CERTIFICATES OF OBLIGATION, SERIES 2007				
Principal retirement	810,000	810,000	810,000	-
Interest	885,134	885,134	885,134	-
Fiscal charges	3,500	3,500	2,263	1,237
TOTAL CERTIFICATES OF OBLIGATION, SERIES 2007	1,698,634	1,698,634	1,697,397	1,237
COMBINED LIMITED TAX AND REVENUE BONDS, SERIES 2009				
Interest	400,098	400,098	400,097	1
TOTAL COMBINED LIMITED TAX AND REVENUE BONDS, SERIES 2009	400,098	400,098	400,097	1
COMBINED LIMITED TAX AND REVENUE BONDS, SERIES 2012				
Interest	487,650	487,650	460,558	27,092
TOTAL COMBINED LIMITED TAX AND REVENUE BONDS, SERIES 2012	487,650	487,650	460,558	27,092
TOTAL TAX EXEMPT DEBT SERVICE EXPENDITURES	4,717,507	4,717,507	4,689,177	28,330
CAPITAL LEASES				
GOODWIN SCHOOL LEASE / PURCHASE				
Lease / purchase payments principal retirement	181,600	181,600	181,600	-
Lease / purchase payments interest	28,733	28,733	28,733	-
TOTAL GOODWIN SCHOOL LEASE / PURCHASE	210,333	210,333	210,333	-
TOTAL CAPITAL LEASES	210,333	210,333	210,333	-
TOTAL DEBT SERVICE EXPENDITURES	4,927,840	4,927,840	4,899,510	28,330
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	514,800	514,800	489,366	(25,434)
OTHER FINANCING SOURCES (USES):				
Other resource - proceeds from TXDOT	-	-	4,000,000	(4,000,000)
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	514,800	514,800	4,489,366	(4,025,434)
FUND BALANCES, January 1	2,291,570	2,291,570	2,291,570	-
FUND BALANCES, December 31	\$ 2,806,370	\$ 2,806,370	\$ 6,780,936	\$ (4,025,434)





**COMAL COUNTY, TEXAS
COMPREHENSIVE
ANNUAL FINANCIAL REPORT
2013**

**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**

**COMAL COUNTY, TEXAS
PURPOSES OF NONMAJOR FUNDS
December 31, 2013**

BUDGETED SPECIAL REVENUE FUNDS

Jury Fund

The Jury Fund is used to account for salaries of court reporters and payments to jurors in the various courts of the County.

Land Acquisition Fund

The Land Acquisition Fund is used to account for the expenditures associated with acquiring property for right of ways in the course of constructing and maintaining County roads and bridges and for acquiring land as part of the Federal Hazard Mitigation Buy-Out Program. Transfers from the General Fund and the Farm to Market and Lateral Roads Fund provide the principal source of funds for the Land Acquisition Fund.

Flood Control Operating Fund

The Flood Control Operating Fund is used to account for the expenditures associated with repairing and maintaining low water crossings damaged by flooding. The principal source of funds for the Flood Control Operating Fund is the interest earned on deposits.

Law Library Fund

This fund is used to account for the receipts and expenditures of fees used to maintain a library of judicial reference materials.

Indigent Health Care Fund

The Indigent Health Care Fund is used to account for direct care expenses of providing health care to indigents under the mandated program. The County is required to spend 10% of its General Revenue Tax Levy on eligible direct expenses before receiving assistance from the state for indigent health care.

Child Safety Fund

This fund is used to account for money collected on motor vehicle registrations and is to be used for the payment of school crossing guards.

County Clerk's Records Preservation Funds

The County Clerk's Records Preservation Fund is used to account for receipts and disbursements relating to the County Clerk's records management and preservation program established by the State legislature.

County Records Preservation Funds

The County Records Preservation Fund is used to account for receipts and disbursements relating to the County's records management and preservation program. This program is under the direction of the County Clerk but is a separate program established by the State legislature and must be maintained separately.

District Clerk's Records Preservation Funds

The District Clerk's Records Preservation Fund is used to account for receipts and disbursements relating to the District Clerk's records preservation program established by the State legislature.

**COMAL COUNTY, TEXAS
PURPOSES OF NONMAJOR FUNDS
December 31, 2013**

County Archives Funds

The County Archives Fund is used to account for receipts and disbursements relating to the archiving of the County's records. This program is under the direction of the County Clerk but is a separate program established by the State legislature and must be maintained separately.

Vital Records Preservation Funds

The Vital Records Preservation Fund is used to account for receipts and disbursements relating to the management and preservation of the County's vital records. This program is under the direction of the County Clerk but is a separate program established by the State legislature and must be maintained separately.

Juvenile Case Manager Fund

This fund is used to account for fees collected on court cases and disbursements made to provide for the monitoring of juvenile offenders in Justice of the Peace court cases.

Sheriff's Chapter 59 Forfeiture Fund

The funds deposited in this account are obtained through criminal asset forfeitures as stated in the Texas Legislative House Bill Number 1185 and is used for certain law enforcement purposes.

Criminal District Attorney's Forfeiture Fund

This fund is used to account for funds received by the Criminal District Attorney's office for funds obtained through criminal asset forfeitures as stated in the Texas Legislative House Bill Number 1185. Expenditures from this fund are at the discretion of the District Attorney.

Texas Juvenile Justice Department Financial Assistance Fund "A"

This fund is used to account for funds received from the Texas Juvenile Justice Department for both detention services and, secure and non-secure residential services.

Texas Juvenile Justice Department Commitment Reduction "C"

This fund is used to account for funds received from the Texas Juvenile Justice Department for the purpose of reducing commitments of juveniles to detention and residential facilities.

Texas Juvenile Justice Department Mental Health Service Grant

Funds under this grant are received from the Texas Juvenile Justice Department to provide mental health services to juveniles.

Texas Department of State Health Services Immunization Grant

This fund is used to account for funds received from the Texas Department of State Health Services for the implementation of immunization program to prevent, control, and eradicate vaccine-preventable disease in all populations, with special emphasis on children two years old or younger.

Texas Department of State Health Services Emergency Preparedness (PHEP) Grant

This fund is used to account for funds received from the Texas Department of State Health Services for the implementation of the County's Centers for Disease Control and Prevention project, *Public Health Preparedness and Response for Bioterrorism*.

**COMAL COUNTY, TEXAS
PURPOSES OF NONMAJOR FUNDS
December 31, 2013**

Bureau of Justice Law Enforcement Assistance Grants

This fund is used to account for funds received from the Bureau of Justice Assistance for the purpose of providing local government with funds to underwrite projects to reduce crime and improve public safety. The program allows jurisdictions to fund criminal justice initiatives in the following seven purpose areas: supporting law enforcement; enhancing security measures; establishing or supporting drug courts; enhancing the adjudication of cases involving violent offenders; establishing multi-jurisdictional task forces; establishing community crime prevention programs; and indemnification insurance.

Criminal Justice Division Felony Drug Court Grant

This fund is used to account for funds received in accordance with the Drug Court Program as defined in Chapter 469 of the Texas Health and Safety Code. The Drug Court Program uses a non-adversarial approach to the treatment of participants.

Department of Justice Drug Court Grant

This fund is used to account for funds received under the Enhancing Adult Drug Court Services, Coordination, and Treatment Grant Program which is designed to assist states and local courts to implement comprehensive strategies for enhancing drug court capacity by bridging access to both criminal justice and substance abuse treatment.

Substance Abuse and Mental Health Services Administration Drug Court Grant

This fund is used to account for funds received pursuant to the authority of Authorized under Section 509 of the Public Health Services Act, as amended, and is subject to the requirements of this statute and regulation. The program provides access to a continuum of alcohol, drug, and other related treatment and rehabilitation for participants of the County's Drug Court Program.

Texas Indigent Defense Commission Indigent Defense Grant

This fund is used to account for funds received from the Texas Indigent Defense Commission for the purpose of hiring technical support assistance to design and implement a countywide pilot project that will allow indigent defendants to select the qualified attorney of their choice, rather than having attorneys appointed by judges or court administrators.

Texas Homeland Security Grant - 2009 Grants

This fund is used to account for funds received in accordance with programs for participation in the Alamo Area Council of Governments (AACOG) Regional Mutual Aid Program, and the development and enhancement of interoperable communications systems.

One Time Grants Fund

This fund is used to account for grant funds received for single projects that are not going to be incurred again in the foreseeable future. More than one project may be run through this fund in a single year.

Texas Historical Commission Grant

This fund is used to account for funds received through the Texas Historical Commission from the U.S. Department of the Interior, National Park Service under provisions of the National Historic Preservation Act of 1966, P.L. 89-665 (16 U.S.C. Sec. 470 f) with the state purpose of surveying the entire County exclusive of the incorporated areas of the City of New Braunfels, focusing on structures completed prior to 1945.

**COMAL COUNTY, TEXAS
PURPOSES OF NONMAJOR FUNDS
December 31, 2013**

UNBUDGETED SPECIAL REVENUE FUNDS

Special Drug Court Program

This fund is used to account for fees collected in connection with the drug court program established under chapter 469 of the Health and Safety Code. This statute allows a reasonable fee not to exceed \$1,000 and an alcohol or controlled substance testing, counseling, and treatment fee in an amount that covers costs. The fees are to be used exclusively for the costs of testing, counseling, and treatment and administration of the District court.

County Drug Court Program

This fund is used to account for the County's portion of fees in connection with the drug court established under the Code of Criminal Procedure, Article 102.0178 and Government Code, Article 102.0215. These fees are collected when a person is convicted of certain offenses and is to be used exclusively for the development and maintenance of drug court programs within the County. This program is administered by the District court.

County Accountability Court Program

This fund is used to account for the County's portion of fees in connection with the drug court established under the Code of Criminal Procedure, Article 102.0178 and Government Code, Article 102.0215. These fees are collected when a person is convicted of certain offenses and is to be used exclusively for the development and maintenance of drug court programs within the County. This program is administered by the County Court at Law court.

Fire Code Enforcement Fund

This fund is used to account for fees collected in accordance with a fee schedule for the inspection and the issuance of a building permit and final certificate of compliance under subchapter 233 of the Local Government Code. The Commissioners' Court established the fee schedule based on building type. The fees collected may only be used for the administration and enforcement of the fire code.

Health Department Services

This fund is used to account for the grants from private organizations to be used for immunizations of the elderly, youths, and paupers.

Criminal District Attorney Hot Check Fund

Funds deposited in this account are from fees collected due to the prosecution of bad checks and are used for certain law enforcement purposes.

Sheriff's Federal Asset Sharing Fund

The funds deposited in this account are obtained through criminal asset forfeitures on federal cases the Sheriff's office has assisted with and is used for certain law enforcement purposes.

Jail Commissary Fund

This fund is used to account for the profits received from the Inmate Commissary fund. The revenues in this fund must be used for the benefit of the inmates.

Election Services Fund

This fund is used to account for funds collected from other entities for the purpose of providing equipment and personnel for elections.

**COMAL COUNTY, TEXAS
PURPOSES OF NONMAJOR FUNDS
December 31, 2013**

Elections Chapter 19 Fund

This fund is used to account for expenditures of the voter registrar's office in connection with voter registration and the subsequent disbursement of funds by the Secretary of the State of Texas for reimbursement of qualified expenditures.

Comal County Juvenile Board / Probation Fees

This fund is used to account for fees collected from parents of juveniles who are incarcerated in various institutions. These fees are to be used at the discretion of the Juvenile Board.

District Clerk's A.G. Child Support Fund

This fund is used to account for money received on a contract with the Texas Attorney General for entering information pertaining to child support orders in to the OAG State Disbursement Unit computer system.

Justice Court Technology Fund

This fund is used to account for money collected on misdemeanor offenses in justice courts. The money is to be used for the purchase of technological enhancements for justice courts.

Constables' Forfeiture Fund

This fund is used to account for funds received by the Constable's obtained through criminal asset forfeitures as stated in the Texas Legislative House Hill Number 1185. Expenditures from this fund are used for certain law enforcement purposes at the discretion of the individual Constable receiving the forfeiture.

Probate Education Fund

This fund is used to account for fees collected for the continuing education of the County Judge and County Clerk concerning probate matters.

County Court-At-Law Records Management Fund

The County Court-at-Law's Records Preservation Fund is used to account for receipts and disbursements relating to the County Court-at-Law's records preservation program established by the State legislature.

Justice of the Peace Court Security Fund

This fund is used to account for fees collected on court cases and disbursements made to provide for court security in the Justice of the Peace courts.

Habitat Conservation Projects

This fund is used to account for funds donated to the County for the purchase of habitat for the conservation and protection of endangered species and to set aside open space land.

Disaster Recovery Fund

This fund is used to account for expenditures and reimbursements connected to disasters for which planning is difficult and for which multiple departments and funds incur expenditures

District Court Archives Funds

The District Court Archives Fund is used to account for receipts and disbursements relating to the archiving of the District Court's records. This program is under the direction of the District Clerk but is a separate program established by the State legislature and must be maintained separately.

**COMAL COUNTY, TEXAS
PURPOSES OF NONMAJOR FUNDS
December 31, 2013**

Court Records Preservation Funds

The Court Records Preservation Fund is used to account for receipts and disbursements relating to the Courts' records management and preservation program. This program is under the direction of the County and District Clerks but is a separate program established by the State legislature and must be maintained separately.

County and District Technology Fund

This fund is used to account for money collected on offenses in district courts and county courts-at-law. The money is to be used for the purchase of technological enhancements for the courts.

Constable Precinct #4 Federal Asset Sharing Fund

The funds deposited in this account are obtained through criminal asset forfeitures on federal cases the Constable's office has assisted with and is used for certain law enforcement purposes.

**COMAL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2013**

BUDGETED SPECIAL REVENUE FUNDS

	JURY FUND	LAND ACQUISITION	FLOOD CONTROL OPERATING	LAW LIBRARY	INDIGENT HEALTH CARE	CHILD SAFETY FUND	COUNTY CLERK'S RECORDS PRESERVATION
ASSETS							
Current assets:							
Cash and cash equivalents	\$ 254,626	\$ 8,006	\$ 108,401	\$ 427,753	\$ 2,498,981	\$ 328,182	\$ 232,845
Investments	-	-	-	-	-	-	-
Receivables:							
Current ad valorem taxes	181,742	-	5,332	-	375,588	-	-
Delinquent ad valorem taxes	13,933	-	27	-	50,623	-	-
Miscellaneous	16,082	-	-	-	-	-	-
Due from other funds	-	-	-	-	10,000	-	-
Total current assets:	<u>466,383</u>	<u>8,006</u>	<u>113,760</u>	<u>427,753</u>	<u>2,935,192</u>	<u>328,182</u>	<u>232,845</u>
Total assets	<u>\$ 466,383</u>	<u>\$ 8,006</u>	<u>\$ 113,760</u>	<u>\$ 427,753</u>	<u>\$ 2,935,192</u>	<u>\$ 328,182</u>	<u>\$ 232,845</u>
LIABILITIES AND FUND BALANCES							
Current liabilities:							
Accounts payable - trade	\$ 18,150	\$ -	\$ 2,340	\$ 7,214	\$ 1,204	\$ 19	\$ 25,440
Accrued wages payable	10,299	-	-	123	3,198	891	2,020
Unearned revenues	16,134	-	67	-	59,434	-	-
Due to other agencies	1,360	-	-	-	-	-	-
Total current liabilities:	<u>45,943</u>	<u>-</u>	<u>2,407</u>	<u>7,337</u>	<u>63,836</u>	<u>910</u>	<u>27,460</u>
Total liabilities	<u>45,943</u>	<u>-</u>	<u>2,407</u>	<u>7,337</u>	<u>63,836</u>	<u>910</u>	<u>27,460</u>
Deferred resources inflow - property taxes	328,972	-	9,834	-	679,855	-	-
Fund balances:							
Restricted	91,468	-	101,519	420,416	1,417,654	327,272	169,138
Committed	-	8,006	-	-	773,847	-	36,247
Total fund balances	<u>91,468</u>	<u>8,006</u>	<u>101,519</u>	<u>420,416</u>	<u>2,191,501</u>	<u>327,272</u>	<u>205,385</u>
Total liabilities and fund balances	<u>\$ 466,383</u>	<u>\$ 8,006</u>	<u>\$ 113,760</u>	<u>\$ 427,753</u>	<u>\$ 2,935,192</u>	<u>\$ 328,182</u>	<u>\$ 232,845</u>

**COMAL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2013**

BUDGETED SPECIAL REVENUE FUNDS

	COUNTY RECORDS PRESERVATION	DISTRICT CLERK'S RECORDS PRESERVATION FUND	COUNTY ARCHIVES FUND	VITAL RECORDS PRESERVATION FUND	JUVENILE CASE MANAGER	SHERIFF'S FORFEITURE FUND	CRIMINAL DISTRICT ATTORNEY'S FORFEITURES
ASSETS							
Current assets:							
Cash and cash equivalents	\$ 385,597	\$ 72,347	\$ 1,275,735	\$ 6,926	\$ 78,370	\$ 54,253	\$ 154,489
Investments	-	-	-	-	-	-	-
Receivables:							
Current ad valorem taxes	-	-	-	-	-	-	-
Delinquent ad valorem taxes	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Due from other funds	-	(10,000)	-	-	-	-	-
Total current assets:	385,597	62,347	1,275,735	6,926	78,370	54,253	154,489
Total assets	\$ 385,597	\$ 62,347	\$ 1,275,735	\$ 6,926	\$ 78,370	\$ 54,253	\$ 154,489
LIABILITIES AND FUND BALANCES							
Current liabilities:							
Accounts payable - trade	\$ 5	\$ 4	\$ 34,605	\$ 2,221	\$ 26	\$ 443	\$ 12,937
Accrued wages payable	-	225	819	-	1,147	-	-
Unearned revenues	-	-	-	-	-	14,499	-
Due to other agencies	-	-	-	-	-	-	5
Total current liabilities:	5	229	35,424	2,221	1,173	14,942	12,942
Total liabilities	5	229	35,424	2,221	1,173	14,942	12,942
Deferred resources inflow - property taxes	-	-	-	-	-	-	-
Fund balances:							
Restricted	385,592	62,118	1,240,311	3,005	61,070	39,311	141,547
Committed	-	-	-	1,700	16,127	-	-
Total fund balances	385,592	62,118	1,240,311	4,705	77,197	39,311	141,547
Total liabilities and fund balances	\$ 385,597	\$ 62,347	\$ 1,275,735	\$ 6,926	\$ 78,370	\$ 54,253	\$ 154,489

(continued)

**COMAL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2013**

	BUDGETED SPECIAL REVENUE FUNDS						
	TJJD FINANCIAL ASSISTANCE FUND "A"	TJJD COMMITMENT REDUCTION "C"	TJJD MENTAL HEALTH SERVICE GRANT	DSHS IMMUNIZATION GRANT	DSHS EMERGENCY PREPAREDNESS (PHEP) GRANT	BUREAU OF JUSTICE LAW ENFORCEMENT ASSISTANCE GRANTS	CRIMINAL JUSTICE DIVISION FELONY DRUG COURT GRANT
ASSETS							
Current assets:							
Cash and cash equivalents	\$ 76,527	\$ 16,077	\$ 29,040	\$ -	\$ -	\$ -	\$ -
Investments	-	-	-	-	-	-	-
Receivables:							
Current ad valorem taxes	-	-	-	-	-	-	-
Delinquent ad valorem taxes	-	-	-	-	-	-	-
Miscellaneous	-	-	-	33,626	14,686	14,435	5,297
Due from other funds	-	-	-	-	-	-	-
Total current assets:	<u>76,527</u>	<u>16,077</u>	<u>29,040</u>	<u>33,626</u>	<u>14,686</u>	<u>14,435</u>	<u>5,297</u>
Total assets	<u>\$ 76,527</u>	<u>\$ 16,077</u>	<u>\$ 29,040</u>	<u>\$ 33,626</u>	<u>\$ 14,686</u>	<u>\$ 14,435</u>	<u>\$ 5,297</u>
LIABILITIES AND FUND BALANCES							
Current liabilities:							
Accounts payable - trade	\$ 150	\$ -	\$ -	\$ 33,809	\$ 12,741	\$ 14,435	\$ 6,576
Accrued wages payable	-	-	-	-	-	-	-
Unearned revenues	-	-	-	-	-	-	-
Due to other agencies	-	-	-	-	-	-	-
Total current liabilities:	<u>150</u>	<u>-</u>	<u>-</u>	<u>33,809</u>	<u>12,741</u>	<u>14,435</u>	<u>6,576</u>
Total liabilities	<u>150</u>	<u>-</u>	<u>-</u>	<u>33,809</u>	<u>12,741</u>	<u>14,435</u>	<u>6,576</u>
Deferred resources inflow - property taxes	-	-	-	-	-	-	-
Fund balances:							
Restricted	76,377	16,077	29,040	(183)	1,945	-	(1,279)
Committed	-	-	-	-	-	-	-
Total fund balances	<u>76,377</u>	<u>16,077</u>	<u>29,040</u>	<u>(183)</u>	<u>1,945</u>	<u>-</u>	<u>(1,279)</u>
Total liabilities and fund balances	<u>\$ 76,527</u>	<u>\$ 16,077</u>	<u>\$ 29,040</u>	<u>\$ 33,626</u>	<u>\$ 14,686</u>	<u>\$ 14,435</u>	<u>\$ 5,297</u>

(continued)

**COMAL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2013**

BUDGETED SPECIAL REVENUE FUNDS

	DEPARTMENT OF JUSTICE DRUG COURT GRANT	SAMHSA DRUG COURT GRANT	TIDC INDIGENT DEFENSE GRANT	TEXAS HOMELAND SECURITY GRANT - 2009 GRANTS	ONE TIME GRANTS	TEXAS HISTORICAL COMMISSION GRANT
ASSETS						
Current assets:						
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ -
Investments	-	-	-	-	-	-
Receivables:						
Current ad valorem taxes	-	-	-	-	-	-
Delinquent ad valorem taxes	-	-	-	-	-	-
Miscellaneous	1,422	5,129	8,181	-	-	-
Due from other funds	-	-	-	-	-	-
Total current assets:	<u>1,422</u>	<u>5,129</u>	<u>8,181</u>	<u>-</u>	<u>100</u>	<u>-</u>
Total assets	<u>\$ 1,422</u>	<u>\$ 5,129</u>	<u>\$ 8,181</u>	<u>\$ -</u>	<u>\$ 100</u>	<u>\$ -</u>
LIABILITIES AND FUND BALANCES						
Current liabilities:						
Accounts payable - trade	\$ 1,422	\$ 5,129	\$ 8,181	\$ -	\$ -	\$ -
Accrued wages payable	-	-	-	-	-	-
Unearned revenues	-	-	-	-	-	-
Due to other agencies	-	-	-	-	-	-
Total current liabilities:	<u>1,422</u>	<u>5,129</u>	<u>8,181</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>1,422</u>	<u>5,129</u>	<u>8,181</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred resources inflow - property taxes	-	-	-	-	-	-
Fund balances:						
Restricted	-	-	-	-	100	-
Committed	-	-	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 1,422</u>	<u>\$ 5,129</u>	<u>\$ 8,181</u>	<u>\$ -</u>	<u>\$ 100</u>	<u>\$ -</u>

**COMAL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2013**

UNBUDGETED SPECIAL REVENUE FUNDS

	<u>SPECIAL DRUG COURT PROGRAM</u>	<u>COUNTY DRUG COURT PROGRAM</u>	<u>COUNTY ACCOUNTABILITY COURT PROGRAM</u>	<u>FIRE CODE ENFORCEMENT</u>	<u>HEALTH DEPARTMENT SERVICES</u>	<u>CRIMINAL DISTRICT ATTORNEY HOT CHECK FUND</u>	<u>SHERIFF'S FEDERAL ASSET SHARING FUND</u>
ASSETS							
Current assets:							
Cash and cash equivalents	\$ 19,940	\$ 8,897	\$ 66,893	\$ 127,046	\$ 56,519	\$ 88,913	\$ 533,270
Investments	-	-	-	-	-	-	-
Receivables:							
Current ad valorem taxes	-	-	-	-	-	-	-
Delinquent ad valorem taxes	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Total current assets:	<u>19,940</u>	<u>8,897</u>	<u>66,893</u>	<u>127,046</u>	<u>56,519</u>	<u>88,913</u>	<u>533,270</u>
Total assets	<u>\$ 19,940</u>	<u>\$ 8,897</u>	<u>\$ 66,893</u>	<u>\$ 127,046</u>	<u>\$ 56,519</u>	<u>\$ 88,913</u>	<u>\$ 533,270</u>
LIABILITIES AND FUND BALANCES							
Current liabilities:							
Accounts payable - trade	\$ -	\$ 2	\$ 1,785	\$ 937	\$ 614	\$ 2,331	\$ -
Accrued wages payable	-	83	-	713	-	-	-
Unearned revenues	-	-	-	-	-	-	-
Due to other agencies	-	-	-	-	-	-	-
Total current liabilities:	<u>-</u>	<u>85</u>	<u>1,785</u>	<u>1,650</u>	<u>614</u>	<u>2,331</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>85</u>	<u>1,785</u>	<u>1,650</u>	<u>614</u>	<u>2,331</u>	<u>-</u>
Deferred resources inflow - property taxes	-	-	-	-	-	-	-
Fund balances:							
Restricted	19,940	8,812	65,108	125,396	55,905	86,582	533,270
Committed	-	-	-	-	-	-	-
Total fund balances	<u>19,940</u>	<u>8,812</u>	<u>65,108</u>	<u>125,396</u>	<u>55,905</u>	<u>86,582</u>	<u>533,270</u>
Total liabilities and fund balances	<u>\$ 19,940</u>	<u>\$ 8,897</u>	<u>\$ 66,893</u>	<u>\$ 127,046</u>	<u>\$ 56,519</u>	<u>\$ 88,913</u>	<u>\$ 533,270</u>

(continued)

**COMAL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2013**

UNBUDGETED SPECIAL REVENUE FUNDS

	<u>JAIL COMMISSARY</u>	<u>ELECTION SERVICES</u>	<u>ELECTIONS CHAPTER 19 FUND</u>	<u>COMAL COUNTY JUVENILE BOARD / PROBATION FEES</u>	<u>DISTRICT CLERK'S A. G. CHILD SUPPORT FUND</u>	<u>JUSTICE COURT TECHNOLOGY FUND</u>	<u>CONSTABLES' FORFEITURE FUND</u>
ASSETS							
Current assets:							
Cash and cash equivalents	\$ 259,490	\$ -	\$ 813	\$ 42,228	\$ 18,595	\$ 227,038	\$ 1,062
Investments	-	-	-	-	-	-	-
Receivables:							
Current ad valorem taxes	-	-	-	-	-	-	-
Delinquent ad valorem taxes	-	-	-	-	-	-	-
Miscellaneous	6,553	95,876	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Total current assets:	<u>266,043</u>	<u>95,876</u>	<u>813</u>	<u>42,228</u>	<u>18,595</u>	<u>227,038</u>	<u>1,062</u>
Total assets	<u>\$ 266,043</u>	<u>\$ 95,876</u>	<u>\$ 813</u>	<u>\$ 42,228</u>	<u>\$ 18,595</u>	<u>\$ 227,038</u>	<u>\$ 1,062</u>
LIABILITIES AND FUND BALANCES							
Current liabilities:							
Accounts payable - trade	\$ 13,775	\$ 7,787	\$ -	\$ 912	\$ -	\$ 446	\$ -
Accrued wages payable	-	-	-	-	-	-	-
Unearned revenues	-	-	-	-	-	-	-
Due to other agencies	-	-	-	-	-	-	-
Total current liabilities:	<u>13,775</u>	<u>7,787</u>	<u>-</u>	<u>912</u>	<u>-</u>	<u>446</u>	<u>-</u>
Total liabilities	<u>13,775</u>	<u>7,787</u>	<u>-</u>	<u>912</u>	<u>-</u>	<u>446</u>	<u>-</u>
Deferred resources inflow - property taxes	-	-	-	-	-	-	-
Fund balances:							
Restricted	252,268	88,089	813	41,316	18,595	226,592	1,062
Committed	-	-	-	-	-	-	-
Total fund balances	<u>252,268</u>	<u>88,089</u>	<u>813</u>	<u>41,316</u>	<u>18,595</u>	<u>226,592</u>	<u>1,062</u>
Total liabilities and fund balances	<u>\$ 266,043</u>	<u>\$ 95,876</u>	<u>\$ 813</u>	<u>\$ 42,228</u>	<u>\$ 18,595</u>	<u>\$ 227,038</u>	<u>\$ 1,062</u>

(continued)

**COMAL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2013**

UNBUDGETED SPECIAL REVENUE FUNDS

	PROBATE EDUCATION FUND	COUNTY COURT- AT-LAW RECORDS MANAGEMENT	JUSTICE OF THE PEACE COURT SECURITY FUND	HABITAT CONSERVATION PROJECTS	DISASTER RECOVERY FUND	DISTRICT COURT ARCHIVE FUND	COURT RECORDS PRESERVATION FUND
ASSETS							
Current assets:							
Cash and cash equivalents	\$ 74,766	\$ 21,478	\$ 49,694	\$ 31,745	\$ 19,039	\$ 31,474	\$ 105,574
Investments	-	-	-	307,245	-	-	-
Receivables:							
Current ad valorem taxes	-	-	-	-	-	-	-
Delinquent ad valorem taxes	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Total current assets:	<u>74,766</u>	<u>21,478</u>	<u>49,694</u>	<u>338,990</u>	<u>19,039</u>	<u>31,474</u>	<u>105,574</u>
Total assets	<u>\$ 74,766</u>	<u>\$ 21,478</u>	<u>\$ 49,694</u>	<u>\$ 338,990</u>	<u>\$ 19,039</u>	<u>\$ 31,474</u>	<u>\$ 105,574</u>
LIABILITIES AND FUND BALANCES							
Current liabilities:							
Accounts payable - trade	\$ 40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10
Accrued wages payable	-	-	-	-	-	-	-
Unearned revenues	-	-	-	-	-	-	-
Due to other agencies	-	-	-	-	-	-	-
Total current liabilities:	<u>40</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10</u>
Total liabilities	<u>40</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10</u>
Deferred resources inflow - property taxes	-	-	-	-	-	-	-
Fund balances:							
Restricted	74,726	21,478	49,694	338,990	19,039	31,474	105,564
Committed	-	-	-	-	-	-	-
Total fund balances	<u>74,726</u>	<u>21,478</u>	<u>49,694</u>	<u>338,990</u>	<u>19,039</u>	<u>31,474</u>	<u>105,564</u>
Total liabilities and fund balances	<u>\$ 74,766</u>	<u>\$ 21,478</u>	<u>\$ 49,694</u>	<u>\$ 338,990</u>	<u>\$ 19,039</u>	<u>\$ 31,474</u>	<u>\$ 105,574</u>

(continued)

**COMAL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2013**

	UNBUDGETED SPECIAL REVENUE FUNDS		TOTAL NONMAJOR SPECIAL REVENUE FUNDS
	COUNTY AND DISTRICT TECHNOLOGY FUND	CONSTABLE, PRECINCT #4 FEDERAL ASSET SHARING FUND	
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 13,571	\$ 44,422	\$ 7,850,722
Investments	-	-	307,245
Receivables:			
Current ad valorem taxes	-	-	562,662
Delinquent ad valorem taxes	-	-	64,583
Miscellaneous	-	-	201,287
Due from other funds	-	-	-
Total current assets:	<u>13,571</u>	<u>44,422</u>	<u>8,986,499</u>
Total assets	<u>\$ 13,571</u>	<u>\$ 44,422</u>	<u>\$ 8,986,499</u>
LIABILITIES AND FUND BALANCES			
Current liabilities:			
Accounts payable - trade	\$ -	\$ -	\$ 215,690
Accrued wages payable	-	-	19,518
Unearned revenues	-	-	90,134
Due to other agencies	-	-	1,365
Total current liabilities:	<u>-</u>	<u>-</u>	<u>326,707</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>326,707</u>
Deferred resources inflow - property taxes	-	-	1,018,661
Fund balances:			
Restricted	13,571	44,422	6,805,204
Committed	-	-	835,927
Total fund balances	<u>13,571</u>	<u>44,422</u>	<u>7,641,131</u>
Total liabilities and fund balances	<u>\$ 13,571</u>	<u>\$ 44,422</u>	<u>\$ 8,986,499</u>

COMAL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2013

	BUDGETED SPECIAL REVENUE FUNDS						
	JURY FUND	LAND ACQUISITION	FLOOD CONTROL OPERATING	LAW LIBRARY	INDIGENT HEALTH CARE	CHILD SAFETY FUND	COUNTY CLERK'S RECORDS PRESERVATION
REVENUES							
Ad valorem taxes	\$ 616,634	\$ -	\$ 7,838	\$ -	\$ 2,238,383	\$ -	\$ -
Fees of office	-	-	-	81,717	-	-	271,855
Reimbursements	-	-	-	-	6,245	-	-
Charges for services	46,535	-	-	-	-	207,870	-
Interest on deposits	147	3	32	96	707	91	62
Operating grants and contributions	-	-	-	-	81,858	-	-
Miscellaneous revenue	-	-	-	-	-	-	-
Asset forfeitures	-	-	-	-	-	-	-
Total revenues	<u>663,316</u>	<u>3</u>	<u>7,870</u>	<u>81,813</u>	<u>2,327,193</u>	<u>207,961</u>	<u>271,917</u>
EXPENDITURES							
Current:							
General government	-	-	-	-	-	-	288,892
Justice system	864,237	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Corrections and rehabilitation	-	-	-	-	-	244,374	-
Health and human services	-	-	-	-	639,076	-	-
Community and economic development	-	-	-	64,887	-	-	-
Infrastructure and environment	-	-	7,785	-	-	-	-
Capital outlay							
Corrections and rehabilitation	-	-	-	-	-	25,805	-
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Total expenditures	<u>864,237</u>	<u>-</u>	<u>7,785</u>	<u>64,887</u>	<u>639,076</u>	<u>270,179</u>	<u>288,892</u>
Excess (deficiency) of revenues over expenditures	<u>(200,921)</u>	<u>3</u>	<u>85</u>	<u>16,926</u>	<u>1,688,117</u>	<u>(62,218)</u>	<u>(16,975)</u>
OTHER FINANCING SOURCES (USES)							
Transfers to other funds	-	-	-	-	-	-	-
Transfers from other funds	-	-	-	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(200,921)</u>	<u>3</u>	<u>85</u>	<u>16,926</u>	<u>1,688,117</u>	<u>(62,218)</u>	<u>(16,975)</u>
Fund balances -- beginning	<u>292,389</u>	<u>8,003</u>	<u>101,434</u>	<u>403,490</u>	<u>503,384</u>	<u>389,490</u>	<u>222,360</u>
Fund balances -- ending	<u>\$ 91,468</u>	<u>\$ 8,006</u>	<u>\$ 101,519</u>	<u>\$ 420,416</u>	<u>\$ 2,191,501</u>	<u>\$ 327,272</u>	<u>\$ 205,385</u>

(continued)

COMAL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2013

	BUDGETED SPECIAL REVENUE FUNDS						
	COUNTY RECORDS PRESERVATION	DISTRICT CLERK'S RECORDS PRESERVATION FUND	COUNTY ARCHIVES FUND	VITAL RECORDS PRESERVATION FUND	JUVENILE CASE MANAGER	SHERIFF'S FORFEITURE FUND	CRIMINAL DISTRICT ATTORNEY'S FORFEITURES
REVENUES							
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees of office	38,070	7,830	271,165	4,583	45,899	-	-
Reimbursements	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Interest on deposits	98	11	296	-	25	370	37
Operating grants and contributions	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-	-
Asset forfeitures	-	-	-	-	-	41,338	12,637
Total revenues	<u>38,168</u>	<u>7,841</u>	<u>271,461</u>	<u>4,583</u>	<u>45,924</u>	<u>41,708</u>	<u>12,674</u>
EXPENDITURES							
Current:							
General government	47	2,006	72,086	8,463	-	-	-
Justice system	-	-	-	-	54,594	-	7,692
Public safety	-	-	-	-	-	21,611	-
Corrections and rehabilitation	-	-	-	-	-	-	-
Health and human services	-	-	-	-	-	-	-
Community and economic development	-	-	-	-	-	-	-
Infrastructure and environment	-	-	-	-	-	-	-
Capital outlay							
Corrections and rehabilitation	-	-	-	-	-	-	-
General government	-	-	19,125	-	-	-	-
Public safety	-	-	-	-	-	13,800	-
Total expenditures	<u>47</u>	<u>2,006</u>	<u>91,211</u>	<u>8,463</u>	<u>54,594</u>	<u>35,411</u>	<u>7,692</u>
Excess (deficiency) of revenues over expenditures	<u>38,121</u>	<u>5,835</u>	<u>180,250</u>	<u>(3,880)</u>	<u>(8,670)</u>	<u>6,297</u>	<u>4,982</u>
OTHER FINANCING SOURCES (USES)							
Transfers to other funds	-	-	-	-	-	-	-
Transfers from other funds	-	-	-	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>38,121</u>	<u>5,835</u>	<u>180,250</u>	<u>(3,880)</u>	<u>(8,670)</u>	<u>6,297</u>	<u>4,982</u>
Fund balances -- beginning	<u>347,471</u>	<u>56,283</u>	<u>1,060,061</u>	<u>8,585</u>	<u>85,867</u>	<u>33,014</u>	<u>136,565</u>
Fund balances -- ending	<u>\$ 385,592</u>	<u>\$ 62,118</u>	<u>\$ 1,240,311</u>	<u>\$ 4,705</u>	<u>\$ 77,197</u>	<u>\$ 39,311</u>	<u>\$ 141,547</u>

(continued)

COMAL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2013

	BUDGETED SPECIAL REVENUE FUNDS						
	TJJD FINANCIAL ASSISTANCE FUND "A"	TJJD COMMITMENT REDUCTION "C"	TJJD MENTAL HEALTH SERVICE GRANT	DSHS IMMUNIZATION GRANT	DSHS EMERGENCY PREPAREDNESS (PHEP) GRANT	BOJ LAW ENFORCEMENT ASSISTANCE GRANTS	CRIMINAL JUSTICE DIVISION FELONY DRUG COURT GRANT
REVENUES							
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees of office	-	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-
Charges for services	-	-	-	193,745	-	-	-
Interest on deposits	-	-	-	-	-	-	-
Operating grants and contributions	482,782	38,585	29,040	22,559	117,871	18,655	60,653
Miscellaneous revenue	-	-	-	-	-	-	-
Asset forfeitures	-	-	-	-	-	-	-
Total revenues	<u>482,782</u>	<u>38,585</u>	<u>29,040</u>	<u>216,304</u>	<u>117,871</u>	<u>18,655</u>	<u>60,653</u>
EXPENDITURES							
Current:							
General government	-	-	-	-	-	-	-
Justice system	-	-	-	-	-	-	65,768
Public safety	-	-	-	-	117,890	18,655	-
Corrections and rehabilitation	435,728	38,585	-	-	-	-	-
Health and human services	-	-	-	216,487	-	-	-
Community and economic development	-	-	-	-	-	-	-
Infrastructure and environment	-	-	-	-	-	-	-
Capital outlay							
Corrections and rehabilitation	-	-	-	-	-	-	-
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Total expenditures	<u>435,728</u>	<u>38,585</u>	<u>-</u>	<u>216,487</u>	<u>117,890</u>	<u>18,655</u>	<u>65,768</u>
Excess (deficiency) of revenues over expenditures	<u>47,054</u>	<u>-</u>	<u>29,040</u>	<u>(183)</u>	<u>(19)</u>	<u>-</u>	<u>(5,115)</u>
OTHER FINANCING SOURCES (USES)							
Transfers to other funds	-	-	-	-	-	-	-
Transfers from other funds	-	-	-	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>47,054</u>	<u>-</u>	<u>29,040</u>	<u>(183)</u>	<u>(19)</u>	<u>-</u>	<u>(5,115)</u>
Fund balances -- beginning	<u>29,323</u>	<u>16,077</u>	<u>-</u>	<u>-</u>	<u>1,964</u>	<u>-</u>	<u>3,836</u>
Fund balances -- ending	<u>\$ 76,377</u>	<u>\$ 16,077</u>	<u>\$ 29,040</u>	<u>\$ (183)</u>	<u>\$ 1,945</u>	<u>\$ -</u>	<u>\$ (1,279)</u>

(continued)

COMAL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2013

	BUDGETED SPECIAL REVENUE FUNDS					
	DEPARTMENT OF JUSTICE DRUG COURT GRANT	SAMHSA DRUG COURT GRANT	TIDC INDIGENT DEFENSE GRANT	TEXAS HOMELAND SECURITY GRANT 2009 GRANTS	ONE TIME GRANTS	TEXAS HISTORICAL COMMISSION GRANT
REVENUES						
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees of office	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Interest on deposits	-	-	-	-	-	-
Operating grants and contributions	8,615	11,488	8,181	-	-	4,465
Miscellaneous revenue	-	-	-	-	-	-
Asset forfeitures	-	-	-	-	-	-
Total revenues	<u>8,615</u>	<u>11,488</u>	<u>8,181</u>	<u>-</u>	<u>-</u>	<u>4,465</u>
EXPENDITURES						
Current:						
General government	-	-	-	-	-	-
Justice system	9,268	11,488	8,181	-	-	-
Public safety	-	-	-	-	-	-
Corrections and rehabilitation	-	-	-	-	-	-
Health and human services	-	-	-	-	-	-
Community and economic development	-	-	-	-	-	19,920
Infrastructure and environment	-	-	-	-	-	-
Capital outlay						
Corrections and rehabilitation	-	-	-	-	-	-
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Total expenditures	<u>9,268</u>	<u>11,488</u>	<u>8,181</u>	<u>-</u>	<u>-</u>	<u>19,920</u>
Excess (deficiency) of revenues over expenditures	<u>(653)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(15,455)</u>
OTHER FINANCING SOURCES (USES)						
Transfers to other funds	-	-	-	(6,692)	-	-
Transfers from other funds	-	-	-	-	-	15,455
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(6,692)</u>	<u>-</u>	<u>15,455</u>
Net change in fund balances	<u>(653)</u>	<u>-</u>	<u>-</u>	<u>(6,692)</u>	<u>-</u>	<u>-</u>
Fund balances -- beginning	653	-	-	6,692	100	-
Fund balances -- ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100</u>	<u>\$ -</u>

(continued)

COMAL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2013

	UNBUDGETED SPECIAL REVENUE FUNDS						
	SPECIAL DRUG COURT PROGRAM	COUNTY DRUG COURT PROGRAM	COUNTY ACCOUNTABILITY COURT PROGRAM	FIRE CODE ENFORCEMENT	HEALTH DEPARTMENT SERVICES	CRIMINAL DISTRICT ATTORNEY HOT CHECK FUND	SHERIFF'S FEDERAL ASSET SHARING FUND
REVENUES							
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees of office	578	1,854	12,099	45,844	-	-	-
Reimbursements	-	-	-	-	-	-	-
Charges for services	-	-	-	-	103,570	13,833	-
Interest on deposits	-	-	-	25	-	8	95
Operating grants and contributions	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	172	-
Asset forfeitures	-	-	-	-	-	-	187,714
Total revenues	578	1,854	12,099	45,869	103,570	14,013	187,809
EXPENDITURES							
Current:							
General government	-	-	-	-	-	-	-
Justice system	279	3,725	2,457	-	-	9,754	-
Public safety	-	-	-	49,189	-	-	-
Corrections and rehabilitation	-	-	-	-	-	-	-
Health and human services	-	-	-	-	96,317	-	-
Community and economic development	-	-	-	-	-	-	-
Infrastructure and environment	-	-	-	-	-	-	-
Capital outlay							
Corrections and rehabilitation	-	-	-	-	-	-	-
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Total expenditures	279	3,725	2,457	49,189	96,317	9,754	-
Excess (deficiency) of revenues over expenditures	299	(1,871)	9,642	(3,320)	7,253	4,259	187,809
OTHER FINANCING SOURCES (USES)							
Transfers to other funds	-	-	-	-	-	-	-
Transfers from other funds	-	-	-	-	-	-	-
Total other financing sources and (uses)	-	-	-	-	-	-	-
Net change in fund balances	299	(1,871)	9,642	(3,320)	7,253	4,259	187,809
Fund balances -- beginning	19,641	10,683	55,466	128,716	48,652	82,323	345,461
Fund balances -- ending	\$ 19,940	\$ 8,812	\$ 65,108	\$ 125,396	\$ 55,905	\$ 86,582	\$ 533,270

(continued)

COMAL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2013

	UNBUDGETED SPECIAL REVENUE FUNDS						
	JAIL COMMISSARY	ELECTION SERVICES	ELECTIONS CHAPTER 19 FUND	COMAL COUNTY JUVENILE BOARD / PROBATION FEES	DISTRICT CLERK'S A. G. CHILD SUPPORT FUND	JUSTICE COURT TECHNOLOGY FUND	CONSTABLES' FORFEITURE FUND
REVENUES							
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees of office	-	-	-	33,880	700	36,379	-
Reimbursements	-	-	-	70	-	-	-
Charges for services	66,114	135,829	3,724	7,345	-	-	-
Interest on deposits	50	-	-	3	4	51	-
Operating grants and contributions	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-	-
Asset forfeitures	-	-	-	-	-	-	-
Total revenues	66,164	135,829	3,724	41,298	704	36,430	-
EXPENDITURES							
Current:							
General government	-	93,189	2,911	-	-	-	-
Justice system	-	-	-	-	-	1,877	-
Public safety	-	-	-	-	-	-	-
Corrections and rehabilitation	35,555	-	-	2,519	-	-	-
Health and human services	-	-	-	-	-	-	-
Community and economic development	-	-	-	-	-	-	-
Infrastructure and environment	-	-	-	-	-	-	-
Capital outlay							
Corrections and rehabilitation	-	-	-	-	-	-	-
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Total expenditures	35,555	93,189	2,911	2,519	-	1,877	-
Excess (deficiency) of revenues over expenditures	30,609	42,640	813	38,779	704	34,553	-
OTHER FINANCING SOURCES (USES)							
Transfers to other funds	-	-	-	-	-	-	-
Transfers from other funds	-	-	-	-	-	-	-
Total other financing sources and (uses)	-	-	-	-	-	-	-
Net change in fund balances	30,609	42,640	813	38,779	704	34,553	-
Fund balances -- beginning	221,659	45,449	-	2,537	17,891	192,039	1,062
Fund balances -- ending	\$ 252,268	\$ 88,089	\$ 813	\$ 41,316	\$ 18,595	\$ 226,592	\$ 1,062

COMAL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2013

	UNBUDGETED SPECIAL REVENUE FUNDS						
	PROBATE EDUCATION FUND	COUNTY COURT- AT-LAW RECORDS MANAGEMENT	JUSTICE OF THE PEACE COURT SECURITY FUND	HABITAT CONSERVATION PROJECTS	DISASTER RECOVERY FUND	DISTRICT COURT ARCHIVE FUND	COURT RECORDS PRESERVATION FUND
REVENUES							
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees of office	29,414	2,374	9,089	-	-	8,488	29,031
Reimbursements	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Interest on deposits	-	-	7	3,619	-	-	-
Operating grants and contributions	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-	-
Asset forfeitures	-	-	-	-	-	-	-
Total revenues	29,414	2,374	9,096	3,619	-	8,488	29,031
EXPENDITURES							
Current:							
General government	-	-	-	-	-	-	-
Justice system	1,915	-	-	-	-	-	-
Public safety	-	-	2,220	-	-	-	-
Corrections and rehabilitation	-	-	-	-	-	-	-
Health and human services	-	-	-	-	-	-	-
Community and economic development	-	-	-	-	-	-	-
Infrastructure and environment	-	-	-	-	-	-	-
Capital outlay							
Corrections and rehabilitation	-	-	-	-	-	-	-
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Total expenditures	1,915	-	2,220	-	-	-	-
Excess (deficiency) of revenues over expenditures	27,499	2,374	6,876	3,619	-	8,488	29,031
OTHER FINANCING SOURCES (USES)							
Transfers to other funds	-	-	-	-	-	-	-
Transfers from other funds	-	-	-	-	-	-	-
Total other financing sources and (uses)	-	-	-	-	-	-	-
Net change in fund balances	27,499	2,374	6,876	3,619	-	8,488	29,031
Fund balances -- beginning	47,227	19,104	42,818	335,371	19,039	22,986	76,533
Fund balances -- ending	\$ 74,726	\$ 21,478	\$ 49,694	\$ 338,990	\$ 19,039	\$ 31,474	\$ 105,564

(continued)

COMAL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2013

	<u>UNBUDGETED SPECIAL REVENUE FUNDS</u>		TOTAL NONMAJOR SPECIAL REVENUE FUNDS
	COUNTY AND DISTRICT TECHNOLOGY FUND	CONSTABLE, PRECINCT #4 FEDERAL ASSET SHARING FUND	
REVENUES			
Ad valorem taxes	\$ -	\$ -	\$ 2,862,855
Fees of office	4,019	-	934,868
Reimbursements	-	-	6,315
Charges for services	-	-	778,565
Interest on deposits	-	-	5,837
Operating grants and contributions	-	-	884,752
Miscellaneous revenue	-	-	172
Asset forfeitures	-	-	241,689
Total revenues	<u>4,019</u>	<u>-</u>	<u>5,715,053</u>
EXPENDITURES			
Current:			
General government	-	-	467,594
Justice system	-	-	1,041,235
Public safety	-	8,231	217,796
Corrections and rehabilitation	-	-	756,761
Health and human services	-	-	951,880
Community and economic development	-	-	84,807
Infrastructure and environment	-	-	7,785
Capital outlay			
Community and economic development	-	-	-
Corrections and rehabilitation	-	-	25,805
General government	-	-	19,125
Public safety	-	14,495	28,295
Total expenditures	<u>-</u>	<u>22,726</u>	<u>3,601,083</u>
Excess (deficiency) of revenues over expenditures	<u>4,019</u>	<u>(22,726)</u>	<u>2,113,970</u>
OTHER FINANCING SOURCES (USES)			
Transfers to other funds	-	-	(6,692)
Transfers from other funds	-	-	15,455
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>8,763</u>
Net change in fund balances	4,019	(22,726)	2,122,733
Fund balances -- beginning	<u>9,552</u>	<u>67,148</u>	<u>5,518,398</u>
Fund balances -- ending	<u>\$ 13,571</u>	<u>\$ 44,422</u>	<u>\$ 7,641,131</u>

COMAL COUNTY, TEXAS
JURY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
GENERAL REVENUES:				
Ad valorem taxes:				
Current	\$ 613,943	\$ 613,943	\$ 606,599	\$ (7,344)
Delinquent	11,000	11,000	3,946	(7,054)
Penalty and interest	7,500	7,500	6,089	(1,411)
TOTAL AD VALOREM TAXES	632,443	632,443	616,634	(15,809)
Interest on deposits	400	400	147	(253)
TOTAL GENERAL REVENUES	632,843	632,843	616,781	(16,062)
PROGRAM REVENUES:				
Charges for services:				
Jury deposits	4,500	4,500	3,683	(817)
State juror reimbursements	33,000	33,000	42,852	9,852
TOTAL CHARGES FOR SERVICES	37,500	37,500	46,535	9,035
TOTAL PROGRAM REVENUES	37,500	37,500	46,535	9,035
TOTAL REVENUES	670,343	670,343	663,316	(7,027)
EXPENDITURES:				
JUSTICE SYSTEM:				
District Court:				
Salaries:				
Court reporters	323,045	324,150	324,144	6
Fringe benefits	82,172	89,247	89,240	7
Stationery and office supplies	1,000	610	607	3
Forms	5,000	2,745	2,742	3
Public defenders	140,000	291,645	291,640	5
Court reporter fees	68,000	63,610	63,605	5
Grand jurors	5,000	5,305	5,302	3
Petit jurors	60,000	61,835	61,832	3
Miscellaneous	2,500	635	634	1
TOTAL DISTRICT COURT	686,717	839,782	839,746	36
Other Courts:				
Court reporter fees	10,000	7,050	7,050	-
County Court at Law - petit jurors	20,000	15,860	15,856	4
Justice courts - petit jurors	5,000	1,495	1,490	5
Miscellaneous	2,500	100	95	5
TOTAL OTHER COURTS	37,500	24,505	24,491	14
TOTAL JUSTICE SYSTEM EXPENDITURES	724,217	864,287	864,237	50
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(53,874)	(193,944)	(200,921)	(6,977)
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	(53,874)	(193,944)	(200,921)	(6,977)
FUND BALANCE, January 1	292,389	292,389	292,389	-
FUND BALANCE, December 31	\$ 184,641	\$ 98,445	\$ 91,468	\$ (6,977)

COMAL COUNTY, TEXAS
LAND ACQUISITION
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
GENERAL REVENUES:				
Interest on deposits	\$ 5	\$ 5	\$ 3	\$ (2)
TOTAL GENERAL REVENUES	5	5	3	(2)
TOTAL REVENUES	5	5	3	(2)
EXPENDITURES:				
MAINTENANCE AND OPERATIONS:				
Right-of-way purchase	25,000	25,000	-	25,000
TOTAL MAINTENANCE AND OPERATIONS	25,000	25,000	-	25,000
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(24,995)	(24,995)	3	24,998
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	(24,995)	(24,995)	3	24,998
FUND BALANCE, January 1	8,003	8,003	8,003	-
FUND BALANCE, December 31	\$ (16,992)	\$ (16,992)	\$ 8,006	\$ 24,998

COMAL COUNTY, TEXAS
FLOOD CONTROL OPERATING FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
GENERAL REVENUES:				
Ad valorem taxes:				
Current	\$ 9,156	\$ 9,156	\$ 8,392	\$ (764)
Delinquent	200	200	(646)	(846)
Penalty and interest	100	100	92	(8)
TOTAL AD VALOREM TAXES	<u>9,456</u>	<u>9,456</u>	<u>7,838</u>	<u>(1,618)</u>
Interest on deposits	50	50	32	(18)
TOTAL GENERAL REVENUES	<u>9,506</u>	<u>9,506</u>	<u>7,870</u>	<u>(1,636)</u>
TOTAL REVENUES	<u>9,506</u>	<u>9,506</u>	<u>7,870</u>	<u>(1,636)</u>
EXPENDITURES:				
MAINTENANCE AND OPERATIONS:				
Maintenance	10,000	10,000	7,785	2,215
TOTAL MAINTENANCE AND OPERATIONS	<u>10,000</u>	<u>10,000</u>	<u>7,785</u>	<u>2,215</u>
TOTAL INFRASTRUCTURE AND ENVIRONMENTAL EXPENDITURES	<u>10,000</u>	<u>10,000</u>	<u>7,785</u>	<u>2,215</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(494)	(494)	85	579
FUND BALANCE, January 1	<u>101,434</u>	<u>101,434</u>	<u>101,434</u>	<u>-</u>
FUND BALANCE, December 31	<u>\$ 100,940</u>	<u>\$ 100,940</u>	<u>\$ 101,519</u>	<u>\$ 579</u>

COMAL COUNTY, TEXAS
LAW LIBRARY
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
GENERAL REVENUES:				
Interest on deposits	\$ 150	\$ 150	\$ 96	\$ (54)
TOTAL GENERAL REVENUES	150	150	96	(54)
PROGRAM REVENUES:				
Fees of office	80,000	80,000	81,717	1,717
TOTAL PROGRAM REVENUES	80,000	80,000	81,717	1,717
TOTAL REVENUES	80,150	80,150	81,813	1,663
EXPENDITURES:				
COMMUNITY AND ECONOMIC DEVELOPMENT:				
Salary	4,537	3,853	3,561	292
Fringe benefits	871	944	639	305
Copier maintenance and supplies	500	500	117	383
Books and publications	45,130	61,007	60,570	437
Equipment repairs	500	-	-	-
Computer components and software	2,000	-	-	-
TOTAL OPERATIONS EXPENDITURES	53,538	66,304	64,887	1,417
TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	53,538	66,304	64,887	1,417
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	26,612	13,846	16,926	3,080
FUND BALANCE, January 1	403,490	403,490	403,490	-
FUND BALANCE, December 31	\$ 430,102	\$ 417,336	\$ 420,416	\$ 3,080

**COMAL COUNTY, TEXAS
INDIGENT HEALTH CARE
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
GENERAL REVENUES:				
Ad valorem taxes:				
Current	\$ 2,230,661	\$ 2,230,661	\$ 2,200,584	\$ (30,077)
Delinquent	35,000	35,000	14,419	(20,581)
Penalty and interest	23,000	23,000	23,380	380
TOTAL AD VALOREM TAXES	2,288,661	2,288,661	2,238,383	(50,278)
Interest on deposits	500	500	707	207
Miscellaneous revenues	20,000	20,000	6,245	(13,755)
TOTAL GENERAL REVENUES	2,309,161	2,309,161	2,245,335	(63,826)
PROGRAM REVENUES:				
Operating Grants and Contributions:				
SSI reimbursements	55,000	55,000	16,669	(38,331)
Tobacco settlement	65,000	65,000	65,189	189
TOTAL OPERATING GRANTS AND CONTRIBUTIONS	120,000	120,000	81,858	(38,142)
TOTAL PROGRAM REVENUES	120,000	120,000	81,858	(38,142)
TOTAL REVENUES	2,429,161	2,429,161	2,327,193	(101,968)

**COMAL COUNTY, TEXAS
INDIGENT HEALTH CARE
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES:				
HEALTH:				
PROGRAM				
Intergovernmental transfers	\$ -	\$ 1,300,000	\$ 414,783	\$ 885,217
Trailing claims	-	925,814	30,818	894,996
Prescription drugs	170,000	-	-	-
Physician services	450,000	4,694	4,694	-
Hospitals	1,395,000	11,012	11,012	-
Laboratory \ radiology	135,000	1,227	1,227	-
Physician assistants and advanced practice nurse	26,000	129	129	-
Medical supplies	7,000	-	-	-
Ambulatory surgical centers	43,000	-	-	-
Psychological services	2,600	-	-	-
Rural health clinics	6,000	-	-	-
Home and community health care	11,000	-	-	-
Cost effective services	8,000	1,324	1,324	-
TOTAL PROGRAM	2,253,600	2,244,200	463,987	1,780,213
ADMINISTRATIVE				
Salaries:				
Assistants	119,028	119,028	117,719	1,309
Overtime	1,000	1,000	-	1,000
Fringe benefits	47,193	47,438	46,471	967
Office supplies	1,200	2,200	2,009	191
Copier lease and maintenance	-	2,390	200	2,190
Books and publications	1,300	2,100	2,072	28
Telephone	-	50	34	16
Continuing education and travel	3,000	1,000	702	298
Non-capital equipment	-	6,915	5,882	1,033
TOTAL ADMINISTRATIVE	172,721	182,121	175,089	7,032
TOTAL HEALTH AND HUMAN SERVICES	2,426,321	2,426,321	639,076	1,787,245
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	2,840	2,840	1,688,117	1,685,277
FUND BALANCE, January 1	503,384	503,384	503,384	-
FUND BALANCE, December 31	\$ 506,224	\$ 506,224	\$ 2,191,501	\$ 1,685,277

COMAL COUNTY, TEXAS
CHILD SAFETY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
GENERAL REVENUES:				
Interest on deposits	\$ 100	\$ 100	\$ 91	\$ (9)
TOTAL GENERAL REVENUES	100	100	91	(9)
PROGRAM REVENUES:				
Fees of office	190,000	190,000	207,870	17,870
TOTAL PROGRAM REVENUES	190,000	190,000	207,870	17,870
TOTAL REVENUES	190,100	190,100	207,961	17,861
EXPENDITURES:				
CORRECTIONS:				
Salaries	-	11,040	11,025	15
Fringe benefits	-	2,072	2,062	10
Residential services	-	100,000	99,951	49
Program expense	-	2,350	2,349	1
Intergovernmental	126,500	129,000	128,987	13
Capital expenditures: Furniture and equipment	-	25,805	25,805	-
TOTAL CORRECTIONS EXPENDITURES	126,500	270,267	270,179	88
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	63,600	(80,167)	(62,218)	17,949
FUND BALANCE, January 1	389,490	389,490	389,490	-
FUND BALANCE, December 31	\$ 453,090	\$ 309,323	\$ 327,272	\$ 17,949

COMAL COUNTY, TEXAS
COUNTY CLERK'S RECORDS PRESERVATION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
GENERAL REVENUES:				
Interest on deposits	\$ 100	\$ 100	\$ 62	\$ (38)
TOTAL GENERAL REVENUES	100	100	62	(38)
PROGRAM REVENUES:				
Fees of office	230,000	230,000	271,855	41,855
TOTAL PROGRAM REVENUES	230,000	230,000	271,855	41,855
TOTAL REVENUES	230,100	230,100	271,917	41,817
EXPENDITURES:				
ADMINISTRATIVE:				
Salaries:				
County Clerk's supplement	8,320	8,320	8,320	-
Clerks	63,858	63,858	61,896	1,962
Overtime	2,000	1,000	220	780
Fringe benefits	22,237	28,437	27,372	1,065
Stationery and office supplies	2,500	2,820	2,819	1
Continuing education and travel	4,900	5,150	5,132	18
Dues and publications	200	200	138	62
Data software	1,000	2,500	-	2,500
Records maintenance	7,000	3,730	1,750	1,980
Record book repairs	7,000	1,000	187	813
Data processing services	180,000	182,000	181,058	942
TOTAL ADMINISTRATIVE	299,015	299,015	288,892	10,123
TOTAL GENERAL GOVERNMENT	299,015	299,015	288,892	10,123
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(68,915)	(68,915)	(16,975)	51,940
FUND BALANCE, January 1	222,360	222,360	222,360	-
FUND BALANCE, December 31	\$ 153,445	\$ 153,445	\$ 205,385	\$ 51,940

COMAL COUNTY, TEXAS
COUNTY RECORDS PRESERVATION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
GENERAL REVENUES:				
Interest on deposits	\$ 100	\$ 100	\$ 98	\$ (2)
TOTAL GENERAL REVENUES	100	100	98	(2)
PROGRAM REVENUES:				
Fees of office	43,000	43,000	38,070	(4,930)
TOTAL PROGRAM REVENUES	43,000	43,000	38,070	(4,930)
TOTAL REVENUES	43,100	43,100	38,168	(4,932)
EXPENDITURES:				
ADMINISTRATIVE:				
Salaries:				
Clerks	11,176	11,176	-	11,176
Fringe benefits	2,148	2,148	47	2,101
Stationery and office supplies	5,000	5,000	-	5,000
Computer components	5,000	5,000	-	5,000
TOTAL ADMINISTRATIVE	23,324	23,324	47	23,277
TOTAL GENERAL GOVERNMENT	23,324	23,324	47	23,277
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	19,776	19,776	38,121	18,345
FUND BALANCE, January 1	347,471	347,471	347,471	-
FUND BALANCE, December 31	\$ 367,247	\$ 367,247	\$ 385,592	\$ 18,345

COMAL COUNTY, TEXAS
DISTRICT CLERK'S RECORDS PRESERVATION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
GENERAL REVENUES:				
Interest on deposits	\$ 25	\$ 25	\$ 11	\$ (14)
TOTAL GENERAL REVENUES	25	25	11	(14)
PROGRAM REVENUES:				
Fees of office	10,000	10,000	7,830	(2,170)
TOTAL OPERATING GRANTS AND CONTRIBUTIONS	10,000	10,000	7,830	(2,170)
TOTAL PROGRAM REVENUES	10,000	10,000	7,830	(2,170)
TOTAL REVENUES	10,025	10,025	7,841	(2,184)
EXPENDITURES:				
ADMINISTRATIVE				
Salaries:				
Clerks	-	1,860	1,860	-
Fringe benefits	-	149	146	3
TOTAL ADMINISTRATIVE EXPENDITURES	-	2,009	2,006	3
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	10,025	8,016	5,835	(2,181)
FUND BALANCE, January 1	56,283	56,283	56,283	-
FUND BALANCE, December 31	\$ 66,308	\$ 64,299	\$ 62,118	\$ (2,181)

**COMAL COUNTY, TEXAS
COUNTY ARCHIVES FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
GENERAL REVENUES:				
Interest on deposits	\$ 450	\$ 450	\$ 296	\$ (154)
TOTAL GENERAL REVENUES	450	450	296	(154)
PROGRAM REVENUES:				
Fees of office	230,000	230,000	271,165	41,165
TOTAL PROGRAM REVENUES	230,000	230,000	271,165	41,165
TOTAL REVENUES	230,450	230,450	271,461	41,011
EXPENDITURES:				
ADMINISTRATIVE:				
Salaries:				
Clerks	51,355	51,355	28,127	23,228
Overtime	3,000	3,000	-	3,000
Fringe benefits	26,528	26,528	14,697	11,831
Books and publications	500	500	-	500
Continuing education and travel	3,000	3,000	440	2,560
Software	2,000	2,000	-	2,000
Records maintenance	1,500	1,500	1,362	138
Record book repairs	10,000	10,000	-	10,000
Data processing services	80,000	60,875	18,895	41,980
Non-capital equipment	10,000	10,000	8,565	1,435
Capital expenditures:				
Furniture and equipment	-	19,125	19,125	-
TOTAL ADMINISTRATIVE	187,883	187,883	91,211	96,672
TOTAL GENERAL GOVERNMENT	187,883	187,883	91,211	96,672
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	42,567	42,567	180,250	137,683
FUND BALANCE, January 1	1,060,061	1,060,061	1,060,061	-
FUND BALANCE, December 31	\$ 1,102,628	\$ 1,102,628	\$ 1,240,311	\$ 137,683

COMAL COUNTY, TEXAS
VITAL RECORDS PRESERVATION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
PROGRAM REVENUES:				
Fees of office	\$ 4,800	\$ 4,800	\$ 4,583	\$ (217)
TOTAL PROGRAM REVENUES	<u>4,800</u>	<u>4,800</u>	<u>4,583</u>	<u>(217)</u>
TOTAL REVENUES	<u>4,800</u>	<u>4,800</u>	<u>4,583</u>	<u>(217)</u>
EXPENDITURES:				
ADMINISTRATIVE:				
Stationery and office supplies	4,500	13,400	5,934	7,466
Continuing education and travel	1,500	2,600	2,529	71
TOTAL ADMINISTRATIVE	<u>6,000</u>	<u>16,000</u>	<u>8,463</u>	<u>7,537</u>
TOTAL GENERAL GOVERNMENT	<u>6,000</u>	<u>16,000</u>	<u>8,463</u>	<u>7,537</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(1,200)	(11,200)	(3,880)	7,320
FUND BALANCE, January 1	<u>8,585</u>	<u>8,585</u>	<u>8,585</u>	<u>-</u>
FUND BALANCE, December 31	<u>\$ 7,385</u>	<u>\$ (2,615)</u>	<u>\$ 4,705</u>	<u>\$ 7,320</u>

**COMAL COUNTY, TEXAS
JUVENILE CASE MANAGER
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
GENERAL REVENUES:				
Interest on deposits	\$ 40	\$ 40	\$ 25	\$ (15)
TOTAL GENERAL REVENUES	40	40	25	(15)
PROGRAM REVENUES:				
Case manager and drug testing fees	41,000	41,000	45,538	4,538
Drug testing fees	1,500	1,500	361	(1,139)
TOTAL PROGRAM REVENUES	42,500	42,500	45,899	3,399
TOTAL REVENUES	42,540	42,540	45,924	3,384
EXPENDITURES:				
JUSTICE SYSTEM:				
Salaries	35,974	36,104	36,101	3
Overtime	500	285	-	285
Cell phone allowance	540	540	540	-
Benefits	15,044	15,129	14,531	598
Office supplies	850	850	645	205
Drug test supplies	1,200	1,200	-	1,200
Gas and oil	1,000	1,000	993	7
Continuing education and travel	2,100	2,100	1,784	316
TOTAL JUSTICE SYSTEM EXPENDITURES	57,208	57,208	54,594	2,614
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(14,668)	(14,668)	(8,670)	5,998
FUND BALANCE, January 1	85,867	85,867	85,867	-
FUND BALANCE, December 31	\$ 71,199	\$ 71,199	\$ 77,197	\$ 5,998

COMAL COUNTY, TEXAS
SHERIFF'S FORFEITURE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
GENERAL REVENUES:				
Interest on deposits	\$ 5	\$ 5	\$ 370	\$ 365
TOTAL GENERAL REVENUES	5	5	370	365
PROGRAM REVENUES:				
Asset forfeitures	20,000	20,000	41,338	21,338
TOTAL PROGRAM REVENUES	20,000	20,000	41,338	21,338
TOTAL REVENUES	20,005	20,005	41,708	21,703
EXPENDITURES:				
PUBLIC SAFETY				
Supplies	-	3,043	-	3,043
Police supplies	-	7,300	7,266	34
Non-capital equipment	-	29,300	14,345	14,955
Capital expenditures:				
Furniture and equipment	-	14,000	13,800	200
TOTAL PUBLIC SAFETY EXPENDITURES	-	53,643	35,411	18,232
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	20,005	(33,638)	6,297	3,471
FUND BALANCE, January 1	33,014	33,014	33,014	-
FUND BALANCE, December 31	\$ 53,019	\$ (624)	\$ 39,311	\$ 3,471

COMAL COUNTY, TEXAS
CRIMINAL DISTRICT ATTORNEY FORFEITURE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
GENERAL REVENUES:				
Interest on deposits	\$ 25	\$ 25	\$ 37	12
TOTAL GENERAL REVENUES	25	25	37	12
PROGRAM REVENUES:				
Charges for services:				
Asset forfeitures	22,000	22,000	12,637	(9,363)
TOTAL CHARGES FOR SERVICES	22,000	22,000	12,637	(9,363)
TOTAL PROGRAM REVENUES	22,000	22,000	12,637	(9,363)
TOTAL REVENUES	22,025	22,025	12,674	(9,351)
EXPENDITURES:				
JUSTICE SYSTEM:				
Office supplies	2,000	5,000	4,741	259
Witness / appeal and lab exp.	10,000	10,000	1,500	8,500
Continuing education / travel	5,000	5,000	1,331	3,669
Non-capital equipment	5,000	2,000	120	1,880
TOTAL JUSTICE SYSTEM EXPENDITURES	22,000	22,000	7,692	14,308
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	25	25	4,982	4,957
FUND BALANCE, January 1	136,565	136,565	136,565	-
FUND BALANCE, December 31	\$ 136,590	\$ 136,590	\$ 141,547	\$ 4,957

COMAL COUNTY, TEXAS
TEXAS JUVENILE JUSTICE DEPARTMENT (TJJD) FINANCIAL ASSISTANCE FUND "A"
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
PROGRAM REVENUES:				
Operating grants and contributions:				
TJJD grant	\$ 843,097	\$ 843,097	\$ 482,782	\$ (360,315)
TOTAL OPERATING GRANTS AND CONTRIBUTIONS	<u>843,097</u>	<u>843,097</u>	<u>482,782</u>	<u>(360,315)</u>
TOTAL PROGRAM REVENUES	<u>843,097</u>	<u>843,097</u>	<u>482,782</u>	<u>(360,315)</u>
TOTAL REVENUES	<u>843,097</u>	<u>843,097</u>	<u>482,782</u>	<u>(360,315)</u>
EXPENDITURES:				
CORRECTIONS:				
Salaries	474,142	474,142	260,394	213,748
Fringe benefits	172,881	172,881	94,282	78,599
Operating costs	4,360	4,360	3,135	1,225
Residential services	120,788	115,788	47,555	68,233
Non-residential services	27,038	32,038	30,362	1,676
TOTAL CORRECTIONS EXPENDITURES	<u>799,209</u>	<u>799,209</u>	<u>435,728</u>	<u>363,481</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	43,888	43,888	47,054	3,166
FUND BALANCE, January 1	<u>29,323</u>	<u>29,323</u>	<u>29,323</u>	<u>-</u>
FUND BALANCE, December 31	<u>\$ 73,211</u>	<u>\$ 73,211</u>	<u>\$ 76,377</u>	<u>\$ 3,166</u>

COMAL COUNTY, TEXAS
TEXAS JUVENILE JUSTICE DEPARTMENT (TJJD) COMMITMENT REDUCTION "C"
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
PROGRAM REVENUES:				
Operating grants and contributions:				
TJJD grant	\$ 61,093	\$ 61,093	\$ 38,585	\$ (22,508)
TOTAL OPERATING GRANTS AND CONTRIBUTIONS	61,093	61,093	38,585	(22,508)
TOTAL PROGRAM REVENUES	61,093	61,093	38,585	(22,508)
TOTAL REVENUES	61,093	61,093	38,585	(22,508)
EXPENDITURES:				
CORRECTIONS:				
Residential services	77,170	77,170	38,585	38,585
TOTAL CORRECTIONS EXPENDITURES	77,170	77,170	38,585	38,585
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(16,077)	(16,077)	-	16,077
FUND BALANCE, January 1	16,077	16,077	16,077	-
FUND BALANCE, December 31	\$ -	\$ -	\$ 16,077	\$ 16,077

COMAL COUNTY, TEXAS
TEXAS JUVENILE JUSTICE DEPARTMENT (TJJD) MENTAL HEALTH SERVICE GRANT
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
PROGRAM REVENUES:				
Operating grants and contributions:				
TJJD grant	\$ 69,697	\$ 69,697	\$ 29,040	\$ (40,657)
TOTAL OPERATING GRANTS AND CONTRIBUTIONS	<u>69,697</u>	<u>69,697</u>	<u>29,040</u>	<u>(40,657)</u>
TOTAL PROGRAM REVENUES	<u>69,697</u>	<u>69,697</u>	<u>29,040</u>	<u>(40,657)</u>
TOTAL REVENUES	<u>69,697</u>	<u>69,697</u>	<u>29,040</u>	<u>(40,657)</u>
EXPENDITURES:				
CORRECTIONS				
Tier 1	45,727	45,727	-	45,727
Tier 2	<u>23,970</u>	<u>23,970</u>	<u>-</u>	<u>23,970</u>
TOTAL CORRECTIONS EXPENDITURES	<u>69,697</u>	<u>69,697</u>	<u>-</u>	<u>69,697</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	-	-	29,040	29,040
FUND BALANCE, January 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,040</u>	<u>\$ 29,040</u>

COMAL COUNTY, TEXAS
DEPARTMENT OF STATE HEALTH SERVICES (DSHS) IMMUNIZATION GRANT
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
PROGRAM REVENUES:				
Charges for services:				
Immunization fees	\$ 32,476	\$ 32,476	\$ 193,745	\$ 161,269
TOTAL CHARGES FOR SERVICES	32,476	32,476	193,745	161,269
Operating grants and contributions:				
DSHS grant	177,411	177,411	22,559	(154,852)
TOTAL OPERATING GRANTS AND CONTRIBUTIONS	177,411	177,411	22,559	(154,852)
TOTAL PROGRAM REVENUES	209,887	209,887	216,304	6,417
TOTAL REVENUES	209,887	209,887	216,304	6,417
EXPENDITURES:				
HEALTH:				
Salaries	262,796	252,796	135,031	117,765
Fringe benefits	116,277	116,277	59,959	56,318
Medical supplies	12,401	22,401	20,204	2,197
Continuing education and travel	2,566	2,066	382	1,684
Other expense	500	1,000	911	89
TOTAL HEALTH EXPENDITURES	394,540	394,540	216,487	178,053
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(184,653)	(184,653)	(183)	184,470
FUND BALANCE, January 1	-	-	-	-
FUND BALANCE, December 31	\$ (184,653)	\$ (184,653)	\$ (183)	\$ 184,470

COMAL COUNTY, TEXAS
DEPARTMENT OF STATE HEALTH SERVICES (DSHS) EMERGENCY PREPAREDNESS (PHEP) GRANT
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
PROGRAM REVENUES:				
Operating grants and contributions:				
DSHS Grant	\$ 191,572	\$ 191,572	\$ 117,871	\$ (73,701)
TOTAL OPERATING GRANTS AND CONTRIBUTIONS	<u>191,572</u>	<u>191,572</u>	<u>117,871</u>	<u>(73,701)</u>
TOTAL PROGRAM REVENUES	<u>191,572</u>	<u>191,572</u>	<u>117,871</u>	<u>(73,701)</u>
TOTAL REVENUES	<u>191,572</u>	<u>191,572</u>	<u>117,871</u>	<u>(73,701)</u>
EXPENDITURES:				
Public Safety:				
Salaries	99,237	99,237	60,436	38,801
Benefits	40,710	40,710	20,671	20,039
Supplies	16,031	16,031	14,486	1,545
County health authority / contractual	26,000	26,000	15,600	10,400
Continuing education and travel	10,752	10,752	4,586	6,166
Other expenditures	6,997	6,997	2,111	4,886
TOTAL PUBLIC SAFETY EXPENDITURES	<u>199,727</u>	<u>199,727</u>	<u>117,890</u>	<u>81,837</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(8,155)	(8,155)	(19)	8,136
FUND BALANCE, January 1	<u>1,964</u>	<u>1,964</u>	<u>1,964</u>	<u>-</u>
FUND BALANCE, December 31	<u>\$ (6,191)</u>	<u>\$ (6,191)</u>	<u>\$ 1,945</u>	<u>\$ 8,136</u>

COMAL COUNTY, TEXAS
BUREAU OF JUSTICE (BOJ) LAW ENFORCEMENT ASSISTANCE GRANTS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
PROGRAM REVENUES:				
Operating grants and contributions:				
BOJ grant	\$ 18,655	\$ 18,655	\$ 18,655	\$ -
TOTAL OPERATING GRANTS AND CONTRIBUTIONS	<u>18,655</u>	<u>18,655</u>	<u>18,655</u>	<u>-</u>
TOTAL PROGRAM REVENUES	<u>18,655</u>	<u>18,655</u>	<u>18,655</u>	<u>-</u>
TOTAL REVENUES	<u>18,655</u>	<u>18,655</u>	<u>18,655</u>	<u>-</u>
EXPENDITURES:				
PUBLIC SAFETY:				
Non-capital equipment	<u>18,655</u>	<u>18,655</u>	<u>18,655</u>	<u>-</u>
TOTAL PUBLIC SAFETY EXPENDITURES	<u>18,655</u>	<u>18,655</u>	<u>18,655</u>	<u>-</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	-	-	-	-
FUND BALANCE, January 1	-	-	-	-
FUND BALANCE, December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COMAL COUNTY, TEXAS
CRIMINAL JUSTICE DIVISION FELONY DRUG COURT GRANT
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
PROGRAM REVENUES:				
Operating grants and contributions:				
C.J.D. grant	\$ 133,501	\$ 133,501	\$ 60,653	\$ (72,848)
TOTAL OPERATING GRANTS AND CONTRIBUTIONS	<u>133,501</u>	<u>133,501</u>	<u>60,653</u>	<u>(72,848)</u>
TOTAL PROGRAM REVENUES	<u>133,501</u>	<u>133,501</u>	<u>60,653</u>	<u>(72,848)</u>
TOTAL REVENUES	<u>133,501</u>	<u>133,501</u>	<u>60,653</u>	<u>(72,848)</u>
EXPENDITURES:				
JUSTICE SYSTEM:				
Salaries and benefits	122,243	122,243	62,635	59,608
Supplies	4,188	4,188	830	3,358
Telephone	988	988	-	988
Continuing education and travel	1,382	1,382	1,313	69
Counseling / professional service	1,500	1,500	900	600
Training / travel	3,000	3,000	90	2,910
Non-capital equipment	200	200	-	200
TOTAL JUSTICE SYSTEM EXPENDITURES	<u>133,501</u>	<u>133,501</u>	<u>65,768</u>	<u>67,733</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	-	-	(5,115)	(5,115)
FUND BALANCE, January 1	<u>3,836</u>	<u>3,836</u>	<u>3,836</u>	<u>-</u>
FUND BALANCE, December 31	<u>\$ 3,836</u>	<u>\$ 3,836</u>	<u>\$ (1,279)</u>	<u>\$ (5,115)</u>

COMAL COUNTY, TEXAS
DEPARTMENT OF JUSTICE DRUG COURT GRANT
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
PROGRAM REVENUES:				
Operating grants and contributions:				
D.O.J. grant	\$ 107,132	\$ 107,132	\$ 8,615	\$ (98,517)
TOTAL OPERATING GRANTS AND CONTRIBUTIONS	<u>107,132</u>	<u>107,132</u>	<u>8,615</u>	<u>(98,517)</u>
TOTAL PROGRAM REVENUES	<u>107,132</u>	<u>107,132</u>	<u>8,615</u>	<u>(98,517)</u>
TOTAL REVENUES	<u>107,132</u>	<u>107,132</u>	<u>8,615</u>	<u>(98,517)</u>
EXPENDITURES:				
JUSTICE SYSTEM:				
Continuing education and travel	42,132	42,132	7,847	34,285
Non-capital equipment	65,000	65,000	1,421	63,579
TOTAL JUSTICE SYSTEM EXPENDITURES	<u>107,132</u>	<u>107,132</u>	<u>9,268</u>	<u>97,864</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	-	-	(653)	(653)
FUND BALANCE, January 1	<u>653</u>	<u>653</u>	<u>653</u>	<u>-</u>
FUND BALANCE, December 31	<u>\$ 653</u>	<u>\$ 653</u>	<u>\$ -</u>	<u>\$ (653)</u>

COMAL COUNTY, TEXAS
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION (SAMHSA) DRUG COURT GRANT
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
PROGRAM REVENUES:				
Operating grants and contributions:				
SAMHSA grant	\$ 72,347	\$ 72,347	\$ 11,488	\$ (60,859)
TOTAL OPERATING GRANTS AND CONTRIBUTIONS	<u>72,347</u>	<u>72,347</u>	<u>11,488</u>	<u>(60,859)</u>
TOTAL PROGRAM REVENUES	<u>72,347</u>	<u>72,347</u>	<u>11,488</u>	<u>(60,859)</u>
TOTAL REVENUES	<u>72,347</u>	<u>72,347</u>	<u>11,488</u>	<u>(60,859)</u>
EXPENDITURES:				
JUSTICE SYSTEM:				
Continuing education and travel	2,010	5,010	4,338	872
Contractual	50,600	50,600	7,150	43,450
Other expense	19,737	16,737	-	16,737
TOTAL JUSTICE SYSTEM EXPENDITURES	<u>72,347</u>	<u>72,347</u>	<u>11,488</u>	<u>60,859</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	-	-	-	-
FUND BALANCE, January 1	-	-	-	-
FUND BALANCE, December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COMAL COUNTY, TEXAS
TEXAS INDIGENT DEFENSE COMMISSION TEXAS INDIGENT DEFENSE GRANT
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
PROGRAM REVENUES:				
Operating grants and contributions:	\$ 200,000	\$ 200,000	\$ 8,181	\$ (191,819)
TOTAL OPERATING GRANTS AND CONTRIBUTIONS	<u>200,000</u>	<u>200,000</u>	<u>8,181</u>	<u>(191,819)</u>
TOTAL PROGRAM REVENUES	<u>200,000</u>	<u>200,000</u>	<u>8,181</u>	<u>(191,819)</u>
TOTAL REVENUES	<u>200,000</u>	<u>200,000</u>	<u>8,181</u>	<u>(191,819)</u>
EXPENDITURES:				
PUBLIC SAFETY				
Project design consultant	35,000	35,000	-	35,000
Research consultant	65,000	65,000	7,957	57,043
Mentoring program attorney fees	70,000	70,000	-	70,000
Travel team members	12,000	12,000	224	11,776
Project meetings and training	18,000	18,000	-	18,000
TOTAL PUBLIC SAFETY EXPENDITURES	<u>200,000</u>	<u>200,000</u>	<u>8,181</u>	<u>191,819</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	-	-	-	-
FUND BALANCE, January 1	-	-	-	-
FUND BALANCE, December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COMAL COUNTY, TEXAS
TEXAS HOMELAND SECURITY GRANT - 2009 GRANTS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
PROGRAM REVENUES:				
TOTAL PROGRAM REVENUES	-	-	-	-
TOTAL REVENUES	-	-	-	-
EXPENDITURES:				
TOTAL PUBLIC SAFETY EXPENDITURES	-	-	-	-
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Transfers to other funds	-	-	(6,692)	(6,692)
TOTAL OTHER FINANCING SOURCES AND (USES)	-	-	(6,692)	(6,692)
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	-	-	(6,692)	(6,692)
FUND BALANCE, January 1	6,692	6,692	6,692	-
FUND BALANCE, December 31	<u>\$ 6,692</u>	<u>\$ 6,692</u>	<u>\$ -</u>	<u>\$ (6,692)</u>

COMAL COUNTY, TEXAS
ONE TIME GRANTS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
PROGRAM REVENUES:				
TOTAL PROGRAM REVENUES	-	-	-	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES:				
TOTAL PUBLIC SAFETY EXPENDITURES	-	-	-	-
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	-	-	-	-
FUND BALANCE, January 1	<u>100</u>	<u>100</u>	<u>100</u>	<u>-</u>
FUND BALANCE, December 31	<u>\$ 100</u>	<u>\$ 100</u>	<u>\$ 100</u>	<u>\$ -</u>

**COMAL COUNTY, TEXAS
TEXAS HISTORICAL COMMISSION GRANT
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2013**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
PROGRAM REVENUES:				
Operating grants and contributions:				
THC grant	\$ 20,000	\$ 20,000	\$ 4,465	\$ (15,535)
TOTAL OPERATING GRANTS AND CONTRIBUTIONS	<u>20,000</u>	<u>20,000</u>	<u>4,465</u>	<u>(15,535)</u>
TOTAL PROGRAM REVENUES	<u>20,000</u>	<u>20,000</u>	<u>4,465</u>	<u>(15,535)</u>
TOTAL REVENUES	<u>20,000</u>	<u>20,000</u>	<u>4,465</u>	<u>(15,535)</u>
EXPENDITURES:				
COMMUNITY AND ECONOMIC DEVELOPMENT:				
Professional services	20,000	20,000	19,920	80
TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	<u>20,000</u>	<u>20,000</u>	<u>19,920</u>	<u>80</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	-	-	(15,455)	(15,455)
OTHER FINANCING SOURCES (USES):				
Transfers from other funds	15,455	15,455	15,455	-
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	15,455	15,455	-	(15,455)
FUND BALANCE, January 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, December 31	<u>\$ 15,455</u>	<u>\$ 15,455</u>	<u>\$ -</u>	<u>\$ (15,455)</u>

**COMAL COUNTY, TEXAS
SPECIAL DRUG COURT PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2013**

REVENUES:

PROGRAM REVENUES:

Fees of office:

 Special drug court fees

\$ 578

TOTAL FEES OF OFFICE

578

TOTAL PROGRAM REVENUES

578

TOTAL REVENUES

578

EXPENDITURES:

JUSTICE SYSTEM:

 Program supplies

279

TOTAL JUSTICE SYSTEM EXPENDITURES

279

EXCESS (DEFICIT) OF REVENUES
OVER EXPENDITURES

299

FUND BALANCE, January 1

19,641

FUND BALANCE, December 31

\$ 19,940

**COMAL COUNTY, TEXAS
COUNTY DRUG COURT PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2013**

REVENUES:

PROGRAM REVENUES:

Fees of office:

County drug court fees	<u>\$ 1,854</u>
TOTAL FEES OF OFFICE	<u>1,854</u>
TOTAL PROGRAM REVENUES	<u>1,854</u>
TOTAL REVENUES	<u>1,854</u>

EXPENDITURES:

JUSTICE SYSTEM:

Salaries	2,609
Fringe benefits	466
Continuing education and travel	<u>650</u>

TOTAL JUSTICE SYSTEM EXPENDITURES	<u>3,725</u>
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EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(1,871)
---------------------------------------------------	---------

FUND BALANCE, January 1	<u>10,683</u>
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FUND BALANCE, December 31	<u><u>\$ 8,812</u></u>
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**COMAL COUNTY, TEXAS
COUNTY ACCOUNTABILITY COURT PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2013**

REVENUES:

PROGRAM REVENUES:

Fees of office:

County accountability court fees	<u>\$ 12,099</u>
TOTAL FEES OF OFFICE	<u>12,099</u>
TOTAL PROGRAM REVENUES	<u>12,099</u>
TOTAL REVENUES	<u>12,099</u>

EXPENDITURES:

JUSTICE SYSTEM:

Office supplies	1,198
Program supplies	<u>1,259</u>
TOTAL JUSTICE SYSTEM EXPENDITURES	<u>2,457</u>

EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	9,642
FUND BALANCE, January 1	<u>55,466</u>
FUND BALANCE, December 31	<u><u>\$ 65,108</u></u>

**COMAL COUNTY, TEXAS
FIRE CODE ENFORCEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2013**

REVENUES:

GENERAL REVENUES:

Interest on deposits	\$ 25
TOTAL GENERAL REVENUES	25

PROGRAM REVENUES:

PROGRAM REVENUES:

Fees of office:

Inspection fees	45,844
TOTAL FEES OF OFFICE	45,844
TOTAL PROGRAM REVENUES	45,844

TOTAL REVENUES	45,869
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EXPENDITURES:

PUBLIC SAFETY:

Salaries	22,433
Fringe benefits	12,471
Gas and oil	3,470
Police supplies	5,670
Training and education	5,145
	49,189

TOTAL PUBLIC SAFETY EXPENDITURES	49,189
-----------------------------------------	---------------

EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(3,320)
---------------------------------------------------	---------

FUND BALANCE, January 1	128,716
-------------------------	---------

FUND BALANCE, December 31	\$ 125,396
---------------------------	------------

**COMAL COUNTY, TEXAS
HEALTH DEPARTMENT SERVICES
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2013**

REVENUES:

PROGRAM REVENUES:

Charges for services:	
Health services	<u>\$ 103,570</u>
TOTAL CHARGES FOR SERVICES	<u>103,570</u>
TOTAL PROGRAM REVENUES	<u>103,570</u>
TOTAL REVENUES	<u>103,570</u>

EXPENDITURES:

HEALTH:	
Medical supplies	<u>96,317</u>
TOTAL HEALTH EXPENDITURES	<u>96,317</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	7,253
FUND BALANCE, January 1	<u>48,652</u>
FUND BALANCE, December 31	<u><u>\$ 55,905</u></u>

COMAL COUNTY, TEXAS
CRIMINAL DISTRICT ATTORNEY HOT CHECK FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2013

REVENUES:

GENERAL REVENUES:

Interest on deposits	\$ 8
Miscellaneous revenues:	<u>172</u>
TOTAL GENERAL REVENUES	<u>180</u>

PROGRAM REVENUES:

Charges for services:

Service / collection fees	<u>13,833</u>
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TOTAL CHARGES FOR SERVICES	<u>13,833</u>
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TOTAL PROGRAM REVENUES	<u>13,833</u>
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TOTAL REVENUES	<u>14,013</u>
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EXPENDITURES:

JUSTICE SYSTEM:

Office supplies	7,869
Continuing education and travel	642
Dues and subscriptions	1,125
Non-capital equipment	<u>118</u>

TOTAL JUSTICE SYSTEM EXPENDITURES	<u>9,754</u>
------------------------------------------	---------------------

EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	4,259
-----------------------------------------------------------	--------------

FUND BALANCE, January 1	<u>82,323</u>
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FUND BALANCE, December 31	<u><u>\$ 86,582</u></u>
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COMAL COUNTY, TEXAS
SHERIFF'S FEDERAL ASSET SHARING FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2013

REVENUES:

GENERAL REVENUES:

Interest on deposits	<u>\$ 95</u>
TOTAL GENERAL REVENUES	<u>95</u>

PROGRAM REVENUES:

Asset forfeitures	<u>187,714</u>
TOTAL PROGRAM REVENUES	<u>187,714</u>
TOTAL REVENUES	<u>187,809</u>

EXPENDITURES:

PUBLIC SAFETY:

TOTAL PUBLIC SAFETY EXPENDITURES	<u>-</u>
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EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	<u>187,809</u>
-----------------------------------------------------------	----------------

FUND BALANCE, January 1	<u>345,461</u>
--------------------------------	----------------

FUND BALANCE, December 31	<u><u>\$ 533,270</u></u>
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**COMAL COUNTY, TEXAS
JAIL COMMISSARY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2013**

REVENUES:

GENERAL REVENUES:

Interest on deposits	\$ 50
TOTAL GENERAL REVENUES	50

PROGRAM REVENUES:

Charges for services:

Commissions	64,380
Reimbursements	1,734
TOTAL CHARGES FOR SERVICES	66,114

TOTAL PROGRAM REVENUES	66,114
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TOTAL REVENUES	66,164
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EXPENDITURES:

CORRECTIONS:

Commissary phone line	766
Supplies	34,789
TOTAL CORRECTIONS EXPENDITURES	35,555

EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	30,609
-----------------------------------------------------------	---------------

FUND BALANCE, January 1	221,659
-------------------------	---------

FUND BALANCE, December 31	\$ 252,268
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**COMAL COUNTY, TEXAS
ELECTION SERVICES CONTRACTS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2013**

REVENUES:

PROGRAM REVENUES:

Charges for services:

Reimbursements	<u>\$ 135,829</u>
TOTAL CHARGES FOR SERVICES	<u>135,829</u>
TOTAL PROGRAM REVENUES	<u>135,829</u>
TOTAL REVENUES	<u>135,829</u>

EXPENDITURES:

GENERAL GOVERNMENT:

Salaries	59,352
Fringe benefits	1,518
Continuing education and travel	-
Office Supplies	944
Election costs	31,375
Non-capital equipment	<u> </u>
TOTAL GENERAL GOVERNMENT EXPENDITURES	<u>93,189</u>

EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	42,640
FUND BALANCE, January 1	<u>45,449</u>
FUND BALANCE, December 31	<u><u>\$ 88,089</u></u>

**COMAL COUNTY, TEXAS
ELECTIONS CHAPTER 19 FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2013**

REVENUES:

PROGRAM REVENUES:

Charges for services:

Reimbursements	\$ 3,724
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TOTAL CHARGES FOR SERVICES	3,724
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TOTAL PROGRAM REVENUES	3,724
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TOTAL REVENUES	3,724
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EXPENDITURES:

GENERAL GOVERNMENT:

Salaries	540
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Continuing education and travel	228
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Non-capital equipment	2,145
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TOTAL GENERAL GOVERNMENT EXPENDITURES	2,911
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EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	813
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FUND BALANCE, January 1	-
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FUND BALANCE, December 31	\$ 813
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**COMAL COUNTY, TEXAS
 JUVENILE PROBATION SPECIAL FEES
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 For the Year Ended December 31, 2013**

REVENUES:

GENERAL REVENUES:

Interest on deposits	\$ <u>3</u>
TOTAL GENERAL REVENUES	<u>3</u>

PROGRAM REVENUES:

Fees of office:	
Juvenile fees	33,880
TOTAL FEES OF OFFICE	<u>33,880</u>

Charges for services:

Probation fees	7,345
Other reimbursements	<u>70</u>
TOTAL CHARGES FOR SERVICES	<u>7,415</u>

TOTAL PROGRAM REVENUES	<u>41,295</u>
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TOTAL REVENUES	<u>41,298</u>
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EXPENDITURES:

CORRECTIONS:

Office supplies	110
Continuing education and travel	656
Probation fees / expenditures	1,472
Residential services	<u>281</u>

TOTAL CORRECTIONS EXPENDITURES	<u>2,519</u>
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EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	38,779
-----------------------------------------------------------	--------

FUND BALANCE, January 1	<u>2,537</u>
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FUND BALANCE, December 31	<u>\$ 41,316</u>
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**COMAL COUNTY, TEXAS
DISTRICT CLERK'S A. G. CHILD SUPPORT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2013**

REVENUES:

GENERAL REVENUES

Interest on deposits	\$ 4
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TOTAL GENERAL REVENUES	<u>4</u>
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PROGRAM REVENUES:

Fees of office:

Clerk's fees	<u>700</u>
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TOTAL FEES OF OFFICE	<u>700</u>
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TOTAL PROGRAM REVENUES	<u>700</u>
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TOTAL REVENUES	<u>704</u>
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EXPENDITURES:

JUSTICE SYSTEM:

TOTAL JUSTICE SYSTEM EXPENDITURES	<u>-</u>
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EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	704
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FUND BALANCE, January 1	<u>17,891</u>
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FUND BALANCE, December 31	<u>\$ 18,595</u>
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COMAL COUNTY, TEXAS
JUSTICE COURT TECHNOLOGY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2013

REVENUES:

GENERAL REVENUES

Interest on deposits	\$ 51
TOTAL GENERAL REVENUES	<u>51</u>

PROGRAM REVENUES:

Fees of office:

Technology fees	36,379
TOTAL FEES OF OFFICE	<u>36,379</u>
TOTAL PROGRAM REVENUES	<u>36,379</u>

TOTAL REVENUES	<u>36,430</u>
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EXPENDITURES:

JUSTICE SYSTEM:

Telephone	581
Non-capital equipment	1,296
TOTAL JUSTICE SYSTEM EXPENDITURES	<u>1,877</u>

EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	34,553
-----------------------------------------------------------	--------

FUND BALANCE, January 1	<u>192,039</u>
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FUND BALANCE, December 31	<u>\$ 226,592</u>
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**COMAL COUNTY, TEXAS
CONSTABLES' FORFEITURE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2013**

REVENUES:

PROGRAM REVENUES:

Asset forfeitures	<u>\$ -</u>
TOTAL CHARGES FOR SERVICES	<u>-</u>
TOTAL REVENUES	<u>\$ -</u>

EXPENDITURES:

PUBLIC SAFETY:

TOTAL PUBLIC SAFETY EXPENDITURES	<u>-</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	-
FUND BALANCE, January 1	<u>1,062</u>
FUND BALANCE, December 31	<u>\$ 1,062</u>

**COMAL COUNTY, TEXAS
PROBATE EDUCATION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2013**

REVENUES:

PROGRAM REVENUES:

Fees of office:

Education fees

\$ 29,414

TOTAL FEES OF OFFICE

29,414

TOTAL PROGRAM REVENUES

29,414

TOTAL REVENUES

29,414

EXPENDITURES:

JUSTICE SYSTEM:

Training and education

1,915

TOTAL JUSTICE SYSTEM EXPENDITURES

1,915

EXCESS (DEFICIT) OF REVENUES
OVER EXPENDITURES

27,499

FUND BALANCE, January 1

47,227

FUND BALANCE, December 31

\$ 74,728

COMAL COUNTY, TEXAS
COUNTY COURT-AT-LAW RECORDS MANAGEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2013

REVENUES:

PROGRAM REVENUES:

Fees of office	<u>\$ 2,374</u>
TOTAL PROGRAM REVENUES	<u>2,374</u>
TOTAL REVENUES	<u>2,374</u>

EXPENDITURES:

JUSTICE SYSTEM:

TOTAL JUSTICE SYSTEM EXPENDITURES	<u>-</u>
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EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	2,374
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FUND BALANCE, January 1	<u>19,104</u>
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FUND BALANCE, December 31	<u><u>\$ 21,478</u></u>
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COMAL COUNTY, TEXAS
JUSTICE OF THE PEACE COURT SECURITY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2013

REVENUES:

GENERAL REVENUES:

Interest on deposits	<u>\$ 7</u>
TOTAL GENERAL REVENUES	<u>7</u>

PROGRAM REVENUES:

Fees of office	<u>9,089</u>
TOTAL CHARGES FOR SERVICES	<u>9,089</u>
TOTAL PROGRAM REVENUES	<u>9,089</u>
TOTAL REVENUES	<u>9,096</u>

EXPENDITURES:

PUBLIC SAFETY

Non-capital equipment	<u>2,220</u>
TOTAL PUBLIC SAFETY EXPENDITURES	<u>2,220</u>

EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	6,876
FUND BALANCE, January 1	<u>42,818</u>
FUND BALANCE, December 31	<u><u>\$ 49,694</u></u>

**COMAL COUNTY, TEXAS
HABITAT CONSERVATION PROJECTS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2013**

REVENUES:

GENERAL REVENUES:

Interest on deposits	<u>\$ 3,619</u>
TOTAL GENERAL REVENUES	<u>3,619</u>
TOTAL REVENUES	<u>3,619</u>

EXPENDITURES:

INFRASTRUCTURE AND ENVIRONMENTAL

TOTAL INFRASTRUCTURE AND ENVIRONMENTAL EXPENDITURES	<u>-</u>
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EXCESS (DEFICIT) OF REVENUES
OVER EXPENDITURES

3,619

FUND BALANCE, January 1

335,371

FUND BALANCE, December 31

\$ 338,990

COMAL COUNTY, TEXAS
DISASTER RECOVERY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2013

REVENUES:

PROGRAM REVENUES:

Charges for services:

 Recovery of expenditures

\$ -

TOTAL PROGRAM REVENUES

\$ -

TOTAL REVENUES

-

EXPENDITURES:

PUBLIC SAFETY

TOTAL PUBLIC SAFETY EXPENDITURES

-

**EXCESS (DEFICIT) OF REVENUES
OVER EXPENDITURES**

-

FUND BALANCE, January 1

19,039

FUND BALANCE, December 31

\$ 19,039

**COMAL COUNTY, TEXAS
DISTRICT COURT ARCHIVE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2013**

REVENUES:

PROGRAM REVENUES:

Fees of office:

Technology fees	\$ 8,488
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TOTAL FEES OF OFFICE	8,488
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TOTAL PROGRAM REVENUES	8,488
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TOTAL REVENUES	8,488
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EXPENDITURES:

JUSTICE SYSTEM:

TOTAL JUSTICE SYSTEM EXPENDITURES	-
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EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	8,488
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FUND BALANCE, January 1	22,986
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FUND BALANCE, December 31	\$ 31,474
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**COMAL COUNTY, TEXAS
COURT RECORDS PRESERVATION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2013**

REVENUES:

PROGRAM REVENUES:

Fees of office:

 Technology fees \$ 29,031

TOTAL FEES OF OFFICE 29,031

TOTAL PROGRAM REVENUES 29,031

TOTAL REVENUES 29,031

EXPENDITURES:

JUSTICE SYSTEM:

TOTAL JUSTICE SYSTEM EXPENDITURES -

EXCESS (DEFICIT) OF REVENUES
 OVER EXPENDITURES 29,031

FUND BALANCE, January 1 76,533

FUND BALANCE, December 31 \$ 105,564

**COMAL COUNTY, TEXAS
COUNTY AND DISTRICT COURT TECHNOLOGY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2013**

REVENUES:

PROGRAM REVENUES:

Fees of office:

Technology fees	\$ 4,019
TOTAL FEES OF OFFICE	4,019
TOTAL PROGRAM REVENUES	4,019
TOTAL REVENUES	4,019

EXPENDITURES:

JUSTICE SYSTEM:

TOTAL JUSTICE SYSTEM EXPENDITURES	-
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EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	4,019
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FUND BALANCE, January 1	9,552
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FUND BALANCE, December 31	\$ 13,571
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COMAL COUNTY, TEXAS
CONSTABLE, PRECINCT #4 FEDERAL ASSET SHARING FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2013

REVENUES:

PROGRAM REVENUES:

TOTAL PROGRAM REVENUES

\$ -

TOTAL REVENUES

-

EXPENDITURES:

PUBLIC SAFETY:

Non-capital equipment

8,231

Capital expenditures:

Furniture and equipment

14,495

TOTAL PUBLIC SAFETY EXPENDITURES

22,726

EXCESS (DEFICIT) OF REVENUES
OVER EXPENDITURES

(22,726)

FUND BALANCE, January 1

67,148

FUND BALANCE, December 31

\$ 44,422



**COMAL COUNTY, TEXAS
COMPREHENSIVE
ANNUAL FINANCIAL REPORT
2013**

AGENCY FUNDS

Agency Funds account for the use of assets that are held in the capacity of trustee, custodian or agent by the County.

**COMAL COUNTY, TEXAS
PURPOSES OF AGENCY FUNDS
December 31, 2013**

Tax Collections Fund

This fund is used to account for the accumulation and disbursement of ad valorem taxes.

Escrow Fund

This fund is used to account for donations that are received and are restricted for specified purposes.

Family Protection Fund

This fund is used to account for the accumulation and disbursement of fees collected on divorce cases. The fees collected are distributed annually to non-profit organizations that provide services to families, children, and abuse victims.

Sheriff's Office Narcotics Seizures Fund

This fund is used to account for funds seized by the Sheriff's office during drug arrests. The funds are held until a court order directing the disbursement is received.

County Fee Officers' Account

This fund is used to account for the accumulation and disbursement of fees, fines and other revenues collected by the various County offices.

Criminal District Attorney and Constables' Seizures Fund

This fund is used to account for funds seized by the Criminal District Attorney or Constables during drug arrests. The funds are held until a court order directing the disbursement is received.

**COMAL COUNTY, TEXAS
AGENCY FUNDS
COMBINING BALANCE SHEET
December 31, 2013**

	<u>TAX COLLECTIONS FUND</u>	<u>ESCROW FUND</u>	<u>FAMILY PROTECTION FUND</u>	<u>S. O. NARCOTICS SEIZURES</u>	<u>COUNTY FEE OFFICERS' ACCOUNT</u>	<u>C. D. A. and CONSTABLES' SEIZURES</u>	<u>TOTALS</u>
ASSETS:							
Cash:							
Cash and cash equivalents	\$ 19,493,473	\$ 970,378	\$ 7,817	\$ 79,131	\$ 3,240,757	\$ -	\$ 23,791,556
Investments	-	-	-	-	515,318	-	515,318
Receivables (net)							
Miscellaneous	-	-	-	-	546	-	546
Total assets	<u>\$ 19,493,473</u>	<u>\$ 970,378</u>	<u>\$ 7,817</u>	<u>\$ 79,131</u>	<u>\$ 3,756,621</u>	<u>\$ -</u>	<u>\$ 24,307,420</u>
LIABILITIES AND FUND BALANCES:							
LIABILITIES:							
Accounts payables - trade	\$ 645,611	\$ 11,799	\$ -	\$ 866	\$ -	\$ 3,716	\$ 661,992
Miscellaneous payables	-	861,885	-	-	1,342	-	863,227
Due to participants	-	-	-	-	-	(3,716)	(3,716)
Due to other agencies	18,847,862	96,694	7,817	78,265	2,464	-	19,033,102
Cash bond deposits	-	-	-	-	3,237,497	-	3,237,497
Trust account payable	-	-	-	-	515,318	-	515,318
Total liabilities	<u>\$ 19,493,473</u>	<u>\$ 970,378</u>	<u>\$ 7,817</u>	<u>\$ 79,131</u>	<u>\$ 3,756,621</u>	<u>\$ -</u>	<u>\$ 24,307,420</u>

COMAL COUNTY, TEXAS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN AGENCY ASSETS AND LIABILITIES
For the Fiscal Year Ended December 31, 2013

	TAX COLLECTIONS FUND	ESCROW FUND	FAMILY PROTECTION FUND	S. O. NARCOTICS SEIZURES	COUNTY FEE OFFICERS' ACCOUNT	C. D. A. and CONSTABLES' SEIZURES	TOTALS
ADDITIONS:							
Property taxes	\$ 342,691,192	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 342,691,192
Auto registrations	917,109	-	-	-	-	-	917,109
Criminal fees	-	296,883	-	-	3,296,816	-	3,593,699
Civil fees	-	558,060	7,813	-	142,817	-	708,690
Restitution	-	263,632	-	-	34	-	263,666
Seizures	-	-	-	11,907	-	18,500	30,407
Trust funds	-	-	-	-	-	-	-
Bond and registry accounts	-	-	-	-	8,332,443	-	8,332,443
Miscellaneous fees	-	-	-	-	7,551	-	7,551
Total	343,608,301	1,118,575	7,813	11,907	11,779,661	18,500	356,544,757
Investment earnings:							
Interest	-	-	-	-	-	-	-
Total investment earnings	-	-	-	-	-	-	-
Total additions	343,608,301	1,118,575	7,813	11,907	11,779,661	18,500	356,544,757
DEDUCTIONS:							
Property taxes	340,805,863	-	-	-	-	-	340,805,863
Auto registrations	712,270	-	-	-	-	-	712,270
Disbursements to other funds	-	-	-	-	2,443,417	-	2,443,417
Restitution	-	258,186	-	-	68	-	258,254
State fees	-	369,703	-	-	796,115	-	1,165,818
Trust funds	-	-	-	-	88,389	-	88,389
Bond and registry accounts	-	-	-	-	6,520,060	-	6,520,060
Miscellaneous payables	-	137,262	8,112	15,110	136,603	25,079	322,166
Total deductions	341,518,133	765,151	8,112	15,110	9,984,652	25,079	352,316,237
Change in liabilities	2,090,168	353,424	(299)	(3,203)	1,795,009	(6,579)	4,228,520
Liabilities - beginning	17,403,305	616,954	8,116	82,334	1,961,612	6,579	20,078,900
Liabilities - ending	\$ 19,493,473	\$ 970,378	\$ 7,817	\$ 79,131	\$ 3,756,621	\$ -	\$ 24,307,420



**COMAL COUNTY, TEXAS
COMPREHENSIVE
ANNUAL FINANCIAL REPORT
2013**

COMPONENT UNITS

**COMAL COUNTY, TEXAS
 COMPONENT UNITS
 COMBINING STATEMENT OF NET POSITION
 December 31, 2013**

	Special Districts								TOTALS
	EMERGENCY SERVICES DISTRICT #1	EMERGENCY SERVICES DISTRICT #2	EMERGENCY SERVICES DISTRICT #3	EMERGENCY SERVICES DISTRICT #4	EMERGENCY SERVICES DISTRICT #5	EMERGENCY SERVICES DISTRICT #6	EMERGENCY SERVICES DISTRICT #7	WATER ORIENTED RECREATION DISTRICT	
ASSETS									
Cash:									
Cash and cash equivalents	\$ 1,080,103	\$ 327,583	\$ 1,707,512	\$ 1,191,066	\$ 454,128	\$ 454,570	\$ 835,391	\$ 805,089	\$ 6,855,442
Investments	-	-	800,000	-	-	302,732	207,390	-	1,310,122
With fiscal agent	1,071,739	490,994	-	-	519,342	-	307,317	-	2,389,392
Receivables (net):									
Ad valorem taxes	1,142,833	611,567	1,594,152	501,762	596,915	817,332	918,923	-	6,183,484
Miscellaneous receivables	-	-	1,522	553,169	5,733	73,838	226,444	-	860,706
Capital assets (net of accumulated depreciation)									
Land	510,291	11,950	63,194	338,000	-	-	-	192,836	1,116,271
Buildings	942,607	97,717	4,210,760	-	127,086	-	-	-	5,378,170
Property improvements	-	-	-	-	-	-	-	45,714	45,714
Furniture, fixtures and equipment	280,749	421,087	1,973,686	652,777	539,776	506,046	-	1,719	4,375,840
Construction in process	59,411	-	-	-	-	-	-	-	59,411
TOTAL ASSETS	5,087,733	1,960,898	10,350,826	3,236,774	2,242,980	2,154,518	2,495,465	1,045,358	28,574,552
LIABILITIES									
Miscellaneous payables	129,121	2,106	214,335	41,532	28,633	-	-	3,108	418,835
Accrued interest on long term debt	10,870	-	-	-	-	5,324	-	-	16,194
Due to other agencies	-	-	58,321	-	-	-	-	-	58,321
Compensated absences	-	-	58,309	-	22,439	-	-	-	80,748
Noncurrent liabilities:									
Due within one year	170,769	-	339,225	42,062	118,288	78,001	-	-	748,345
Due in more than one year	534,003	-	4,229,451	182,799	419,983	245,900	-	-	5,612,136
Total Liabilities	844,763	2,106	4,899,641	266,393	589,343	329,225	-	3,108	6,934,579
Deferred resources inflow	2,350,589	1,180,053	2,228,502	951,864	1,175,497	873,957	1,267,780	-	10,028,242
NET POSITION									
Net investment in capital assets	1,088,286	530,754	1,678,964	765,916	128,591	182,145	-	240,269	4,614,925
Unrestricted	804,095	247,985	1,543,719	1,252,601	349,549	769,191	1,227,685	801,981	6,996,806
Total net position	\$ 1,892,381	\$ 778,739	\$ 3,222,683	\$ 2,018,517	\$ 478,140	\$ 951,336	\$ 1,227,685	\$ 1,042,250	\$ 11,611,731

**COMAL COUNTY, TEXAS
 COMPONENT UNITS
 COMBINING STATEMENT OF ACTIVITIES
 For the Fiscal Year Ended December 31, 2013**

	Special Districts								TOTALS
	EMERGENCY SERVICES DISTRICT #1	EMERGENCY SERVICES DISTRICT #2	EMERGENCY SERVICES DISTRICT #3	EMERGENCY SERVICES DISTRICT #4	EMERGENCY SERVICES DISTRICT #5	EMERGENCY SERVICES DISTRICT #6	EMERGENCY SERVICES DISTRICT #7	WATER ORIENTED RECREATION DISTRICT	
Expenses									
General government	\$ 39,603	\$ 225,016	\$ 441,233	\$ 102,785	\$ 88,321	\$ 20,761	\$ 27,516	\$ 261,709	\$ 1,206,944
Public safety	1,870,010	-	-	1,165,593	1,132,673	953,641	1,025,759	252,919	6,400,595
Health and human services	-	1,050,000	3,763,680	-	-	-	-	273,265	5,086,945
Community and economic development	-	-	-	-	-	-	-	104,415	104,415
Interest and fees	40,785	-	219,041	7,866	30,457	8,749	-	-	306,898
Total component unit	(1,950,398)	(1,275,016)	(4,423,954)	(1,276,244)	(1,251,451)	(983,151)	(1,053,275)	(892,308)	(13,105,797)
Program Revenues									
Charges for services	-	-	628,242	52,280	8,709	-	-	-	689,231
Operating grants and contributions	-	-	1,146,122	64,332	-	-	-	-	1,210,454
Capital grants and contributions	-	-	-	-	-	25,000	-	-	25,000
Total program revenues	-	-	1,774,364	116,612	8,709	25,000	-	-	1,924,685
General Revenues									
Ad valorem taxes	2,168,420	1,175,806	2,090,832	959,778	1,146,467	831,488	1,251,603	-	9,624,394
Sales and use tax	-	-	1,110,747	576,183	237,732	379,183	-	916,117	3,219,962
Interest on deposits	529	307	4,852	1,155	5,242	4,349	2,287	929	19,650
Miscellaneous revenues	-	39,152	-	-	28,907	-	-	-	68,059
Gain on sale of capital assets	-	3,100	-	-	-	-	-	-	3,100
Total general revenues	2,168,949	1,218,365	3,206,431	1,537,116	1,418,348	1,215,020	1,253,890	917,046	12,935,165
Change in net position	218,551	(56,651)	556,841	377,484	175,606	256,869	200,615	24,738	1,754,053
Net position - beginning	1,673,830	835,390	2,719,056	1,641,033	302,534	694,467	1,027,070	1,017,512	9,910,892
Prior period adjustment	-	-	(53,214)	-	-	-	-	-	(53,214)
Net position - ending	\$ 1,892,381	\$ 778,739	\$ 3,222,683	\$ 2,018,517	\$ 478,140	\$ 951,336	\$ 1,227,685	\$ 1,042,250	\$ 11,611,731





COMAL COUNTY, TEXAS COMPREHENSIVE ANNUAL FINANCIAL REPORT 2013

STATISTICAL SECTION

This part of Comal County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health. Where the information is available, ten years of data is presented.

Contents	Page
Financial Trends These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	151
Revenue Capacity These schedules contain trend information to help the reader understand how the County's most significant local revenue source, the property tax.	157
Debt Capacity These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	161
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.	164
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the government provides and the activities it performs.	166

COMAL COUNTY, TEXAS
NET POSITION BY COMPONENT
LAST TEN YEARS
(accrual basis of accounting)
(amounts expressed in thousands)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Governmental activities										
Net investment in capital assets	\$ 101,970	\$ 102,187	\$ 106,215	\$ 107,720	\$ 114,969	\$ 104,674	\$ 123,644	\$ 127,211	\$ 139,576	\$ 128,805
Restricted	228	248	452	638	880	1,152	1,602	2,402	2,292	6,781
Unrestricted	7,008	7,821	14,756	20,139	22,051	39,242	21,614	28,553	17,469	26,841
Total governmental activities net position	<u>\$ 109,206</u>	<u>\$ 110,256</u>	<u>\$ 121,423</u>	<u>\$ 128,496</u>	<u>\$ 137,900</u>	<u>\$ 145,068</u>	<u>\$ 146,861</u>	<u>\$ 158,166</u>	<u>\$ 159,337</u>	<u>\$ 162,426</u>

COMAL COUNTY, TEXAS
CHANGES IN NET POSITION
LAST TEN YEARS
 (accrual basis of accounting)
 (amounts expressed in thousands)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Expenses										
Governmental activities:										
General government	\$ 6,446	\$ 6,549	\$ 7,246	\$ 6,928	\$ 7,834	\$ 8,426	\$ 8,314	\$ 8,665	\$ 8,740	\$ 9,286
Justice system	4,787	4,676	4,746	4,943	5,670	6,176	6,704	6,457	6,908	7,252
Public safety	7,994	8,473	8,650	10,031	11,269	12,219	12,829	13,245	13,098	13,771
Corrections and rehabilitation	6,610	6,674	7,038	7,526	8,153	9,098	9,084	9,437	9,809	9,519
Health and human services	2,511	2,388	2,715	2,953	3,477	3,563	3,637	3,848	3,398	2,190
Community and economic development	369	358	330	389	426	318	592	589	601	651
Infrastructure and environmental services	10,275	8,792	8,894	8,007	6,108	7,869	10,087	10,459	14,328	13,050
Interest on long-term debt	366	278	252	620	1,569	1,223	1,342	1,585	1,774	1,851
Total governmental activities expenses	<u>39,358</u>	<u>38,187</u>	<u>39,871</u>	<u>41,397</u>	<u>44,506</u>	<u>48,892</u>	<u>52,589</u>	<u>54,285</u>	<u>58,656</u>	<u>57,570</u>
Total primary government expenses	<u>\$ 39,358</u>	<u>\$ 38,187</u>	<u>\$ 39,871</u>	<u>\$ 41,397</u>	<u>\$ 44,506</u>	<u>\$ 48,892</u>	<u>\$ 52,589</u>	<u>\$ 54,285</u>	<u>\$ 58,656</u>	<u>\$ 57,570</u>
Program Revenues										
Governmental activities:										
Charges for services:										
General government	\$ 2,108	\$ 2,331	\$ 3,522	\$ 3,256	\$ 3,046	\$ 3,128	\$ 3,034	\$ 3,055	\$ 3,252	\$ 3,541
Justice system	2,590	3,013	3,248	2,870	2,686	2,665	2,645	2,314	2,490	2,398
Public safety	1,004	865	836	756	913	926	982	1,186	878	1,078
Corrections and rehabilitation	774	1,123	1,115	624	542	347	386	371	379	542
Health and human services	431	450	563	472	362	391	297	274	322	515
Community and economic development	58	68	75	80	75	76	76	80	81	82
Infrastructure and environmental services	548	953	503	365	357	289	356	340	333	393
Operating grants and contributions	2,558	1,487	2,254	2,105	1,447	2,000	2,335	1,522	1,618	1,271
Capital grants and contributions	2,810	1,672	6,365	2,774	4,618	5,420	1,416	8,337	6,268	701
Total governmental activities program revenues	<u>12,881</u>	<u>11,963</u>	<u>18,481</u>	<u>13,302</u>	<u>14,046</u>	<u>15,242</u>	<u>11,527</u>	<u>17,479</u>	<u>15,621</u>	<u>10,521</u>
Total primary government program revenues	<u>\$ 12,881</u>	<u>\$ 11,963</u>	<u>\$ 18,481</u>	<u>\$ 13,302</u>	<u>\$ 14,046</u>	<u>\$ 15,242</u>	<u>\$ 11,527</u>	<u>\$ 17,479</u>	<u>\$ 15,621</u>	<u>\$ 10,521</u>
Net (expense) / revenue										
Governmental activities:	<u>\$ (26,477)</u>	<u>\$ (26,225)</u>	<u>\$ (21,390)</u>	<u>\$ (28,095)</u>	<u>\$ (30,460)</u>	<u>\$ (33,650)</u>	<u>\$ (41,062)</u>	<u>\$ (36,806)</u>	<u>\$ (43,035)</u>	<u>\$ (47,049)</u>
Total primary government net expense	<u>\$ (26,477)</u>	<u>\$ (26,225)</u>	<u>\$ (21,390)</u>	<u>\$ (28,095)</u>	<u>\$ (30,460)</u>	<u>\$ (33,650)</u>	<u>\$ (41,062)</u>	<u>\$ (36,806)</u>	<u>\$ (43,035)</u>	<u>\$ (47,049)</u>
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes:										
Property taxes (ad valorem taxes)	\$ 18,000	\$ 19,176	\$ 21,984	\$ 23,291	\$ 27,527	\$ 30,176	\$ 32,025	\$ 36,659	\$ 34,752	\$ 36,020
Sales and use taxes	4,188	4,918	6,224	6,810	7,159	6,621	7,088	7,675	8,436	9,724
Auto registration and title	2,120	2,068	2,332	2,414	2,537	2,111	2,733	2,407	2,751	3,028
Mixed drink taxes	129	138	158	187	264	239	285	280	283	397
Bingo taxes	20	19	18	18	18	23	18	13	9	10
Other taxes	361	328	560	388	749	525	348	597	453	341
Reimbursements	26	21	37	284	107	124	16	47	12	6
Interest on deposits	151	398	1,017	1,710	1,269	337	130	132	43	242
Miscellaneous revenues	176	164	218	106	196	170	177	266	667	827
Gain / (loss on sale of capital assets)	52	45	8	(19)	36	53	36	32	(19)	38
Total governmental activities	<u>25,223</u>	<u>27,275</u>	<u>32,556</u>	<u>35,169</u>	<u>39,862</u>	<u>40,379</u>	<u>42,856</u>	<u>48,108</u>	<u>47,387</u>	<u>50,633</u>
Total primary government	<u>\$ 25,223</u>	<u>\$ 27,275</u>	<u>\$ 32,556</u>	<u>\$ 35,169</u>	<u>\$ 39,862</u>	<u>\$ 40,379</u>	<u>\$ 42,856</u>	<u>\$ 48,108</u>	<u>\$ 47,387</u>	<u>\$ 50,633</u>
Change in Net Position										
Governmental activities	<u>\$ (1,254)</u>	<u>\$ 1,050</u>	<u>\$ 11,166</u>	<u>\$ 7,074</u>	<u>\$ 9,402</u>	<u>\$ 6,729</u>	<u>\$ 1,794</u>	<u>\$ 11,302</u>	<u>\$ 4,352</u>	<u>\$ 3,584</u>
Total primary government	<u>\$ (1,254)</u>	<u>\$ 1,050</u>	<u>\$ 11,166</u>	<u>\$ 7,074</u>	<u>\$ 9,402</u>	<u>\$ 6,729</u>	<u>\$ 1,794</u>	<u>\$ 11,302</u>	<u>\$ 4,352</u>	<u>\$ 3,584</u>

COMAL COUNTY, TEXAS
 GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE
 LAST TEN YEARS
 (accrual basis of accounting)
 (amounts expressed in thousands)

Year	Property Tax (Ad Valorem Tax)	Sales and Use Tax	Auto Registration and Title	Mixed Drink Tax	Bingo Tax	Other Taxes	Total
2004	18,000	4,188	2,120	129	20	361	24,818
2005	19,176	4,918	2,068	138	19	328	26,647
2006	21,984	6,224	2,332	158	18	560	31,276
2007	23,291	6,810	2,414	187	18	388	33,109
2008	27,527	7,159	2,537	264	18	749	38,254
2009	30,176	6,621	2,111	239	23	525	39,694
2010	32,025	7,088	2,733	285	18	348	42,497
2011	36,659	7,675	2,407	280	13	597	47,631
2012	34,752	8,436	2,751	283	9	453	46,684
2013	36,019	9,724	3,028	397	10	341	49,521

COMAL COUNTY, TEXAS
 FUND BALANCES OF GOVERNMENTAL FUNDS
 LAST TEN YEARS
 (modified accrual basis of accounting)
 (amounts expressed in thousands)

	2004	2005	2006	2007	2008	2009	2010	2011 ¹	2012	2013
General fund										
Non-spendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20	\$ 18	\$ 18
Unassigned	-	-	-	-	-	-	-	16,356	15,176	18,307
Total general fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,325</u>							
All other governmental funds										
Non-spendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14	\$ 14	\$ 83
Restricted	-	-	-	-	-	-	-	30,667	15,231	20,457
Committed	-	-	-	-	-	-	-	549	1,348	836
Total all other governmental funds	<u>\$ -</u>	<u>\$ 31,229</u>	<u>\$ 16,593</u>	<u>\$ 21,376</u>						

Note: ¹ Due to implementation of GASB statement No. 54 in fiscal year 2011, fund balance classifications have changed. See historical fund balance classifications below.

FUND BALANCES OF GOVERNMENTAL FUNDS
 LAST TEN YEARS
 (modified accrual basis of accounting)
 (amounts expressed in thousands)

	2004	2005	2006	2007	2008	2009	2010
General fund							
Reserved	16	38	32	62	155	197	403
Unreserved	(276)	1,345	6,619	10,442	11,866	12,661	12,680
Total general fund	<u>\$ (260)</u>	<u>\$ 1,382</u>	<u>\$ 6,651</u>	<u>\$ 10,504</u>	<u>\$ 12,021</u>	<u>\$ 12,857</u>	<u>\$ 13,083</u>
All other governmental funds							
Reserved	530	1,036	1,432	19,832	17,131	14,309	12,364
Unreserved, reported in:							
Special revenue funds	5,371	3,923	5,279	7,872	9,107	10,386	9,584
Total all other governmental funds	<u>\$ 5,901</u>	<u>\$ 4,960</u>	<u>\$ 6,711</u>	<u>\$ 27,704</u>	<u>\$ 26,238</u>	<u>\$ 24,694</u>	<u>\$ 21,948</u>

COMAL COUNTY, TEXAS
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN YEARS
(modified accrual basis of accounting)
(amounts expressed in thousands)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Revenues										
Taxes	\$ 24,757	\$ 26,647	\$ 31,365	\$ 33,099	\$ 38,237	\$ 40,131	\$ 42,404	\$ 47,577	\$ 46,508	\$ 49,393
Fees of office	3,019	3,331	4,038	4,056	3,632	3,889	3,797	3,896	4,215	4,412
Charges for services	4,452	5,356	5,596	4,277	4,228	3,853	3,822	3,357	3,492	3,894
Interest on deposits	135	354	924	1,618	1,226	333	123	130	43	241
Grants and contributions	2,781	1,877	2,290	2,793	3,162	3,903	3,674	8,502	7,887	1,710
Miscellaneous	247	302	484	313	424	372	350	682	705	1,075
Total revenues	35,391	37,866	44,697	46,155	50,909	52,480	54,170	64,144	62,850	60,725
Expenditures										
General government	6,213	6,134	6,890	6,673	7,435	7,998	8,082	8,346	8,401	8,253
Justice system	4,443	4,639	4,712	4,850	5,464	6,023	6,230	6,449	6,821	7,163
Public safety	7,448	7,865	8,009	9,190	10,209	10,916	11,611	12,100	11,942	12,671
Corrections and rehabilitation	6,714	6,503	6,882	7,370	7,815	8,737	8,779	9,338	9,608	9,357
Health and human services	2,492	2,356	2,699	2,893	3,389	3,480	3,557	3,832	3,366	2,167
Community and economic development	323	309	286	311	342	407	480	469	484	515
Infrastructure and environmental services	6,210	5,149	5,338	5,599	6,802	7,540	8,064	8,676	9,519	8,300
Capital outlay	1,656	2,728	1,423	3,456	7,109	5,895	7,341	13,907	22,181	3,522
Debt service										
Principal	1,075	1,070	1,110	1,125	1,220	1,255	1,285	1,150	2,399	2,742
Interest	398	322	309	221	1,140	995	1,354	1,388	1,780	2,156
Administrative charges	2	2	2	3	2	2	2	97	133	2
Total expenditures	36,974	37,078	37,660	41,691	50,927	53,248	56,785	65,752	76,634	56,848
Excess of revenues over (under) expenditures	(1,583)	788	7,037	4,464	(18)	(768)	(2,615)	(1,608)	(13,784)	3,877
Other financing sources (uses)										
Transfers in	1,506	1,678	563	207	338	54	199	58	135	22
Transfers out	(1,506)	(1,831)	(686)	(60)	(338)	(54)	(199)	(58)	(135)	(22)
Certificates of obligation issued	-	-	-	19,896	-	-	-	-	-	-
Tax anticipation notes issued	-	-	-	304	-	-	-	-	-	-
SH46 TxDOT pass through funding	-	-	-	-	-	(16,000)	-	-	(16,000)	-
Capital leases	-	-	-	-	-	-	-	-	964	-
Issuance of debt, net	-	-	-	-	-	16,070	-	13,435	14,855	-
Debt issuance costs	37	21	46	-	-	60	-	662	1,281	-
Other resource - proceeds from TXDOT	-	-	-	-	-	-	-	-	-	4,000
Sale of capital assets	52	45	60	32	70	58	93	85	48	38
Total other financing sources (uses)	89	(87)	(17)	20,380	70	188	93	14,182	1,148	4,038
Prior period adjustments	-	-	-	-	-	-	-	-	(3,183)	-
Net change in fund balances	\$ (1,494)	\$ 701	\$ 7,020	\$ 24,844	\$ 52	\$ (580)	\$ (2,521)	\$ 12,574	\$ (15,819)	\$ 7,915
Debt service as a percentage of non-capital expenditures	4.2%	4.1%	3.9%	3.5%	5.4%	4.8%	5.3%	4.9%	7.7%	9.2%

COMAL COUNTY, TEXAS
 GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE
 LAST TEN YEARS
 (modified accrual basis of accounting)
 (amounts expressed in thousands)

Fiscal Year	Property Tax (Ad Valorem Tax)	Sales and Use Tax	Auto Registration and Title	Mixed Drink Tax	Bingo Tax	Other Taxes	Total
2004	17,939	4,188	2,120	129	20	361	24,757
2005	19,176	4,918	2,068	138	19	328	26,647
2006	22,073	6,224	2,332	158	18	560	31,365
2007	23,281	6,810	2,414	187	18	388	33,099
2008	27,510	7,159	2,537	264	18	749	38,237
2009	30,613	6,621	2,111	239	23	525	40,131
2010	31,933	7,088	2,733	285	18	348	42,404
2011	36,605	7,675	2,407	280	13	597	47,577
2012	34,575	8,436	2,751	283	9	453	46,508
2013	35,892	9,724	3,028	397	10	341	49,393

COMAL COUNTY, TEXAS
 ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
 LAST TEN YEARS
 (in thousands of dollars)

<u>Fiscal Year</u>	<u>Residential Property</u>	<u>Commercial Property</u>	<u>Agricultural Property</u>	<u>Personal Commercial Property</u>	<u>Less: Tax Exempt Real Property</u>	<u>Total Taxable Assessed Value</u>	<u>Total Direct Tax Rate</u>	<u>Estimated Actual Taxable Value</u>	<u>Assessed Value¹ as a Percentage of Actual Value</u>
2004	4,722,671	617,962	807,909	294,319	966,801	5,476,060	0.288640	6,442,861	84.99%
2005	4,751,665	668,943	1,088,249	329,351	1,081,568	5,756,640	0.303647	6,838,208	84.18%
2006	6,324,426	1,517,393	1,794,368	348,489	1,023,332	8,961,344	0.315201	9,984,676	89.75%
2007	7,514,969	1,556,327	1,955,908	790,416	2,336,243	9,481,377	0.317993	11,817,620	80.23%
2008	8,775,416	1,932,573	2,335,101	804,497	4,702,027	9,145,561	0.308023	13,847,587	66.04%
2009	9,179,004	2,206,902	2,040,349	891,125	4,797,050	9,520,330	0.312955	14,317,380	66.49%
2010	9,060,335	2,089,890	2,019,054	954,958	4,961,738	9,162,499	0.334000	14,124,237	64.87%
2011	8,969,151	2,302,238	1,977,061	859,940	5,036,108	9,072,283	0.350421	14,108,391	64.30%
2012	9,115,834	2,530,213	2,012,319	920,057	5,036,108	9,542,315	0.350421	14,578,423	65.46%
2013	9,345,088	2,741,813	2,136,347	1,078,430	5,461,901	9,839,777	0.350421	15,301,678	64.31%

Sources: Comal County Tax Assessor-Collector, Comal Appraisal District

Note: The Comal Appraisal District reassesses each property every three years at market value.

Estimated actual value is calculated by adding the exempt property values to the total taxable assessed value.

Tax rates are per \$100 of assessed value.

COMAL COUNTY, TEXAS
PROPERTY TAX RATES
DIRECT AND OVERLAPPING¹ GOVERNMENTS
LAST TEN YEARS

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Comal County										
Operating	0.310058	0.329332	0.296224	0.262893	0.282661	0.282661	0.304763	0.304763	0.314321	0.309321
Debt Service	0.023682	0.024415	0.018977	0.055100	0.025362	0.030294	0.029237	0.045658	0.036100	0.041100
Total Comal County	0.333740	0.353747	0.315201	0.317993	0.308023	0.312955	0.334000	0.350421	0.350421	0.350421
School Districts:										
New Braunfels ISD	1.820000	1.820000	1.820000	1.652500	1.338800	1.339100	1.339100	1.339100	1.339100	1.339100
Comal ISD	1.820000	1.800000	1.640000	1.310000	1.310000	1.310000	1.370000	1.430000	1.430000	1.430000
Boerne ISD	1.620000	1.740000	1.620000	1.330000	1.330000	1.330000	1.314000	1.314000	1.294000	1.294000
Wimberly ISD	-	-	-	-	1.212700	1.232700	1.232700	1.232700	1.252700	1.297700
Cities:										
City of New Braunfels	0.448329	0.425614	0.409862	0.409826	0.409862	0.409862	0.409862	0.448362	0.467344	0.498230
City of Schertz	0.376000	0.397700	0.431700	0.409000	0.409000	0.434200	0.449300	0.484300	0.499900	0.497400
City of Garden Ridge	0.232460	0.232460	0.232460	0.221024	0.209537	0.254808	0.262972	0.268796	0.283246	0.283246
City of Selma	0.319900	0.319300	0.286500	0.286500	0.249800	0.265000	0.279300	0.279300	0.279300	0.234200
City of Fair Oaks Ranch	0.257000	0.250000	0.250000	0.244000	0.241500	0.241500	0.241500	0.246100	0.266300	0.266300
City of Bulverde	0.187638	0.187645	0.178090	0.154181	0.146800	0.146800	0.139153	0.126063	0.126063	0.126063
Special Districts:										
Emergency Services District #1	0.020000	0.020000	0.020000	0.057500	0.057141	0.062412	0.069363	0.079082	0.081667	0.085100
Emergency Services District #2	0.020000	0.020000	0.018098	0.020000	0.020000	0.045000	0.045000	0.045000	0.045000	0.045000
Emergency Services District #3 ²	0.020000	0.020000	0.030000	0.055000	0.080000	0.080000	0.080000	0.080000	0.080000	0.080000
Emergency Services District #4 ²	0.030000	0.060000	0.060000	0.060000	0.060000	0.060000	0.060000	0.060000	0.060000	0.060000
Emergency Services District #5 ¹	0.052000	0.055000	0.053900	0.079000	0.079080	0.092000	0.100000	0.100000	0.100000	0.100000
Emergency Services District #6 ²	0.030000	0.030000	0.028029	0.027482	0.030000	0.030000	0.030000	0.072500	0.072500	0.072500
Emergency Services District #7 ³	-	-	-	-	0.100000	0.098000	0.098000	0.098000	0.093585	0.087800
York Creek Improvement District	0.003400	0.003400	0.003800	0.003800	0.003800	0.003800	0.003800	0.003800	0.004100	0.004400
Johnson Ranch MUD	-	-	-	-	-	-	-	-	-	0.850000
Rebecca Creed MUD	0.985000	0.948400	0.858800	0.846300	0.846300	0.830000	0.850000	0.850000	0.850000	0.550000

¹ The voters of the district voted to convert from a Rural Fire Prevention District to an Emergency Service Districts.

² The Texas Legislature passed legislation converting Rural Fire Prevention Districts to Emergency Service Districts in 2003

³ The residents of the unincorporated areas not covered by any other Emergency Service District voted to establish this district in 2008.

COMAL COUNTY, TEXAS
 PRINCIPAL PROPERTY TAXPAYERS
 December 31, 2013
 (amounts expressed in thousands)

TAXPAYER	2013			2004		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Cemex Cement of Texas LP	\$ 1,296,061	1	13.172%	\$ 39,390	2	0.73%
TXI Cement Company	1,242,163	2	12.624%	38,448	3	0.72%
Caterpillar Inc	278,400	3	2.829%			
Sysco San Antonio Inc	266,000	4	2.703%			
Silverleaf Resorts Inc	211,435	5	2.149%			
A L 95 Creekside Town Center LP	198,157	6	2.014%			
Central Texas Corridor Hospital Co LLC	171,752	7	1.745%			
Augusta Gruene Apartments LP	148,294	8	1.507%			
Walmart Stores East LP	147,080	9	1.495%			
KM Sundance 252 LLC	141,250	10	1.436%			
Walmart Distribution Center				98,466	1	1.84%
Guadalupe Valley Telephone Co-op				31,841	4	0.59%
Block Distribution Inc				25,172	5	0.47%
Hanson Aggregates				25,134	6	0.47%
Pedernales Electric Co-op, Inc				18,299	7	0.34%
Weisman Equipment Co				16,646	8	0.31%
Chemical Lime				15,985	9	0.30%
Coleman Company				15,769	10	0.29%

Sources: Comal County Tax Assessor-Collector

COMAL COUNTY, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN YEARS
(amounts expressed in thousands)

Fiscal Year Ended December 31	Total Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2004	19,319	8,421	43.6%	10,855	19,276	99.78%
2005	22,495	8,110	36.1%	14,341	22,451	99.81%
2006	23,488	8,753	37.3%	14,687	23,440	99.80%
2007	27,581	12,432	45.1%	15,123	27,555	99.90%
2008	30,928	8,341	27.0%	22,548	30,889	99.88%
2009	32,189	11,295	35.1%	20,862	32,157	99.90%
2010	33,619	10,147	30.2%	23,406	33,553	99.80%
2011	35,097	10,804	30.8%	23,986	34,790	99.12%
2012	36,308	16,474	45.4%	19,298	35,772	98.52%
2013	38,413	17,567	45.7%	-	17,566	45.73%

Sources: Comal County Tax Assessor-Collector

COMAL COUNTY, TEXAS
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN YEARS
(amounts expressed in thousands, except per capita amount)

	Governmental Activities				Total Primary Government	Percentage of Personal Income ¹	Per Capita ¹
	Capital Leases	Notes Payable	Certificates of Obligation	Combined Limited Tax and Revenue Bonds			
2004	-	3,465	4,630	-	8,095	0.272%	88
2005	-	2,880	4,145	-	7,025	0.225%	73
2006	-	2,280	3,635	-	5,915	0.170%	58
2007	-	1,690	23,290	-	24,980	0.680%	237
2008	-	1,130	22,630	-	23,760	0.595%	217
2009	-	565	21,940	16,070	38,575	0.910%	337
2010	-	-	21,220	16,070	37,290	0.928%	344
2011	-	13,435	20,070	16,070	49,575	1.018%	453
2012	904	12,275	18,890	30,925	62,994	1.200%	551
2013	723	10,525	18,080	30,925	60,253	n/a	517

Note: Details regarding the county's outstanding debt can be found in the notes to the financial statements. The County has no General Bonded Debt.

¹ See the Schedule of Demographic and Economic Statistics on page 164 for personal income and population data.

COMAL COUNTY, TEXAS
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
As of December 31, 2013
(amounts expressed in thousands)

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable¹</u>	<u>Estimated Share of Overlapping Debt</u>
Debt repaid with property taxes:			
Cities:			
City of New Braunfels	\$ 118,335	86.93%	\$ 102,864
City of Schertz	59,656	5.43%	3,241
City of Garden Ridge	11,910	100.00%	11,910
City of Selma	12,375	0.57%	70
City of Bulverde	-	100.00%	-
City of Fair Oaks Ranch	1,515	6.78%	103
School districts:			
New Braunfels ISD	135,847	80.12%	108,843
Comal ISD	492,921	80.81%	398,351
Boerne ISD	187,183	1.26%	2,360
Subtotal, overlapping debt			627,741
Comal County direct debt	60,253	100.00%	60,253
Total direct and overlapping debt			<u>\$ 687,994</u>

Sources: Comal County Tax Assessor-collector, Comal Appraisal District, New Braunfels ISD, Comal ISD, Boerne ISD, and the Cities of New Braunfels, Garden Ridge, Selma, Bulverde, Schertz and Fair Oaks Ranch

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the county. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Comal County. This process recognizes that, when considering the county's ability to issue and repay long-term debt, the entire burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

¹The percentage of overlapping debt is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the government's taxable assessed value that is within the government's boundaries and dividing it by the government's total taxable assessed value.

COMAL COUNTY, TEXAS
DEBT MARGIN INFORMATION
LAST TEN YEARS
(amounts expressed in thousands)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Debt limit	\$ 273,803	\$ 287,832	\$ 448,067	\$ 474,069	\$ 552,752	\$ 476,016	\$ 458,125	\$ 453,614	\$ 477,116	\$ 491,989
Total net debt applicable to limit	7,746	6,676	4,783	22,621	21,641	35,598	34,033	44,909	57,238	53,472
Debt margin	<u>266,057</u>	<u>281,156</u>	<u>443,284</u>	<u>451,448</u>	<u>531,111</u>	<u>438,471</u>	<u>440,036</u>	<u>408,705</u>	<u>419,877</u>	<u>438,517</u>
Total net debt applicable to limit as a percentage of debt limit	2.83%	2.32%	1.07%	4.77%	3.92%	7.48%	7.43%	9.90%	12.00%	10.87%

Debt Margin Calculation for Fiscal Year 2013

Assessed valuation	<u>\$ 9,839,777</u>
Debt limit (5% of assessed valuation)	491,989
Debit applicable to limit:	
Total bond and warrant indebtedness	60,253
Less: debt service fund reserved fund balance	<u>(6,781)</u>
Total net debt applicable to limit	<u>53,472</u>
Debt margin	<u>\$ 438,517</u>

COMAL COUNTY, TEXAS
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN YEARS

	Population ¹	Personal Income (amounts expressed in thousands) ¹	Per Capita Personal Income ¹	School Enrollment ²	Unemployment Rate ³
2004	91,806	3,123,332	34,021	18,437	4.0%
2005	96,018	3,219,316	34,906	19,736	3.6%
2006	101,181	3,482,847	36,414	20,174	3.3%
2007	105,187	3,814,385	37,017	22,430	3.5%
2008	109,635	4,076,303	37,028	22,453	4.8%
2009	114,525	4,240,601	40,058	23,563	6.4%
2010	108,472	4,537,147	41,984	24,556	6.5%
2011	109,428	4,984,481	44,519	25,066	6.3%
2012	114,384	5,248,803	45,888	25,827	6.1%
2013	116,559	n/a	n/a	26,677	4.8%

¹ Bureau of Economic Analysis / County estimates

² Texas Education Agency

³ Texas Workforce Commission

COMAL COUNTY, TEXAS
 PRINCIPAL EMPLOYERS
 DECEMBER 31, 2013
 CURRENT AND NINE YEARS AGO

EMPLOYER	2013			2004		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Comal ISD	2,300	1	4.33%	1,673	1	4.38%
Schlitterbahn Water Park	1,689	2	3.18%	-		0.00%
Wal-Mart Distribution Center	1,065	3	2.00%	1,200	2	3.14%
New Braunfels ISD	928	4	1.75%	800	4	2.10%
Christus Santa Rosa Hospital	692	5	1.30%	-		0.00%
Comal County	587	6	1.10%	500	7	1.31%
HEB Retail Grocery	561	7	1.05%	-		0.00%
City of New Braunfels	508	8	0.96%	300	10	0.79%
Hunter Industries / Colorado Materials, Inc	500	9	0.94%	700	5	1.83%
Wal-Mart Super Center Retail Store	435	10	0.82%	-		0.00%
McKenna Health Management	-		0.00%	900	3	2.36%
The Scooter Store	-		0.00%	600	6	1.57%
Checks in the Mail, Inc.	-		0.00%	430	8	1.13%
Dean Word Construction	-		0.00%	350	9	0.92%
	9,265		17.42%	7,453		19.53%

Source: Greater New Braunfels Chamber of Commerce

COMAL COUNTY, TEXAS
 FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES¹ BY FUNCTION
 LAST TEN YEARS

Function	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
General government	83	86	86	87	88	92	91	90	93	92
Justice system	83	87	88	92	95	95	97	102	105	103
Public safety	131	129	133	139	151	155	167	168	168	165
Corrections and rehabilitation	117	116	116	117	120	127	127	127	129	131
Health and human services	20	21	23	28	31	31	30	30	28	27
Community and economic development	7	7	7	7	7	7	7	7	7	7
Infrastructure and environmental services	<u>77</u>	<u>77</u>	<u>77</u>	<u>79</u>	<u>84</u>	<u>84</u>	<u>85</u>	<u>89</u>	<u>92</u>	<u>92</u>
	518	523	530	549	576	591	604	613	622	617

COMAL COUNTY, TEXAS
OPERATING INDICATORS BY FUNCTION
LAST TEN YEARS

Function	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
JUSTICE SYSTEM										
County courts										
Civil cases										
Filed	465	912	1,084	971	668	614	535	796	761	710
Disposed	396	606	780	936	1,142	783	599	660	708	744
Criminal cases										
Filed	2,203	2,382	2,268	2,182	1,956	1,693	1,913	1,943	1,504	1,555
Appealed	31	57	73	127	145	190	389	220	82	80
Motions to revoke	398	443	418	358	284	237	398	350	368	295
Disposed	2,293	2,632	2,923	2,784	2,443	2,190	2,313	2,346	1,960	2,098
Probate cases										
Filed	336	380	347	351	407	341	422	500	456	426
Hearings	357	434	402	398	456	407	439	556	538	503
Mental health cases										
Filed	122	110	129	116	111	121	139	176	178	161
District courts										
Civil cases										
New cases filed	1,541	1,730	1,716	1,852	1,931	2,214	2,195	2,144	2,310	2,289
Other cases reaching docket	245	266	275	272	263	118	259	3	5	-
Disposed	1,614	1,816	1,742	1,818	1,747	1,974	2,246	1,501	1,767	1,186
Criminal cases										
Filed by indictment	307	307	148	362	447	406	398	540	484	426
Filed by information	43	54	90	271	341	210	172	-	-	-
Motions to revoke	258	225	228	281	164	223	147	116	157	82
Disposed	645	557	556	915	946	871	642	628	614	494
Juvenile cases										
New petitions filed	148	99	105	115	125	53	63	93	77	51
Motions to revoke	30	42	43	40	36	28	112	21	14	20
Other cases added	96	2	15	26	8	3	22	-	62	-
Disposed	183	168	169	177	159	111	178	128	89	87
Justice of the Peace courts										
Civil cases										
New cases filed	711	769	837	1,174	1,173	1,048	956	922	1,057	1,095
Appealed	4	4	5	2	1	1	4	9	1	-
Disposed	429	623	768	893	901	1,036	765	707	1,170	958
Criminal cases										
Traffic cases filed	17,736	21,782	17,640	14,276	13,622	12,536	9,956	11,391	11,391	10,463
Non-traffic cases filed	5,743	5,130	4,788	4,053	4,223	3,844	4,406	4,236	3,030	2,853
Appealed	10	29	39	24	18	37	37	36	23	29
Disposed	21,462	24,464	23,368	20,216	18,992	14,541	12,167	14,502	13,290	13,520
PUBLIC SAFETY										
Arrests	7,184	7,669	7,195	6,584	5,778	5,823	6,298	5,803	5,340	5,347
Traffic violations	20,396	15,725	18,139	15,612	13,772	12,706	10,238	10,076	11,729	11,118
CORRECTIONS AND REHABILITATION										
Inmates housed (average number per day)	221	237	255	241	236	363	238	250	273	256
Juvenile referrals	451	411	476	640	627	467	338	313	276	231
HEALTH AND HUMAN SERVICES										
Public health										
Immunizations	18,734	18,893	15,794	17,731	13,777	11,382	11,027	7,291	6,897	3,527
Other services	3,599	3,594	3,064	2,266	1,784	1,587	1,181	1,105	1,215	1,616
Environmental health										
Septic tank permits issued	1,173	1,318	1,490	1,371	933	649	701	817	725	997
Animal control										
Calls for service	2,599	2,569	3,228	3,885	3,869	3,932	3,622	3,184	3,152	2,601
Citations	664	689	770	775	710	718	581	458	296	251
Animals picked up	2,522	2,075	1,983	2,311	1,700	1,602	1,791	1,130	1,539	522

Sources: Various County departments

Note: Indicators are not available for the general government function

COMAL COUNTY, TEXAS
CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN YEARS

Function	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Justice system										
Courtrooms	9	9	9	9	9	9	8	8	8	8
Public safety										
Stations	1	1	1	1	2	2	3	3	3	3
Patrol units	67	67	67	53	53	57	57	64	75	75
Other units (Administrative & C.I.D.)	23	23	24	59	61	65	65	62	65	65
Reserve units	24	24	24	9	9	12	12	16	9	9
Corrections and rehabilitation										
Correctional facilities	2	2	2	2	2	2	2	2	2	2
Transport units	8	8	8	12	12	12	12	12	12	12
Health and human services										
Clinics	2	2	2	2	2	2	2	2	2	2
Community and economic development										
Parks										
Major parks	2	2	2	2	2	2	2	2	2	3
Other park property (FEMA buyouts of flooded properties)	30	30	30	30	30	30	30	30	30	30
Major parks acreage	102.8	102.8	102.8	124.0	124.0	124.0	124.0	124.0	124.0	176.3
Baseball fields	11	11	11	11	11	11	11	11	11	11
Soccer fields	19	19	19	19	19	19	21	21	21	21
Football fields	2	2	2	6	6	6	6	6	6	6
Tennis courts	-	-	-	-	-	-	-	-	2	2
Extension service facilities	1	1	1	1	1	1	1	1	1	1
Buildings	3	3	3	3	3	4	5	5	5	5
Acreage	20	20	20	20	20	20	20	20	20	20
Infrastructure and environmental services										
Road (miles)	737.49	743.16	769.79	778.57	785.90	794.78	794.97	798.40	798.40	798.40
Bridges	8	9	9	9	9	9	9	9	9	9
Flood control structures	5	5	5	5	5	5	5	5	5	6
Recycling facilities	1	1	1	1	1	1	1	1	1	1
Conservation acreage	-	-	-	-	290.3	290.3	290.3	290.3	290.3	290.3

Sources: Various government departments

Note: Indicators are not available for the general government function





**COMAL COUNTY, TEXAS
COMPREHENSIVE
ANNUAL FINANCIAL REPORT
2013**

COMPLIANCE SECTION





INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Honorable County Judge and
County Commissioners
Comal County, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Comal County, Texas, as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise Comal County, Texas' basic financial statements, and have issued our report thereon dated July 26, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Comal County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Comal County's internal control. Accordingly, we do not express an opinion on the effectiveness of Comal County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Comal County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

ABIP, PC

Certified Public Accountants

San Antonio, Texas

July 26, 2014

