



**COMAL COUNTY, TEXAS
COMPREHENSIVE
ANNUAL FINANCIAL REPORT
2014**

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

**For the Fiscal Year Ended
December 31, 2014**

**COMAL COUNTY, TEXAS
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 For the Year Ended December 31, 2014**

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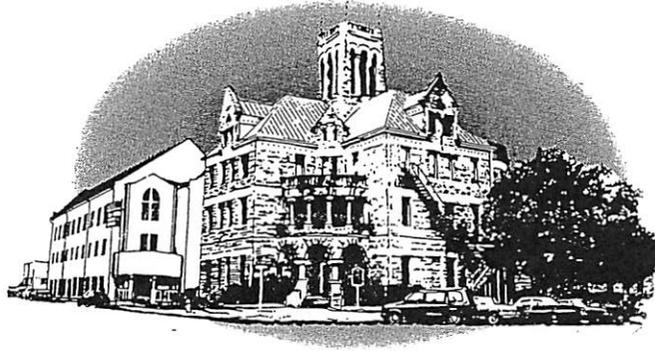
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**COMAL COUNTY, TEXAS
COMPREHENSIVE
ANNUAL FINANCIAL REPORT
2014**

INTRODUCTORY SECTION





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

June 25, 2015

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, 2014. 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, 2014, were audited by ABIP, P.C., Certified Public Accountants and Advisors and their unmodified (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 2014 estimated population of 123,694 with the City of New Braunfels having an estimated population of 62,998. There are five 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 2014, 234 new home sites became available in subdivisions in the unincorporated areas of Comal County. In 2014, single-family residential building permits were valued at \$171,230,508, a decrease of 13.91% under 2013's value of \$195,046,953.

Comal County's total civilian labor force grew by 1,010 from 58,046 in 2013 to 59,056 in 2014. Total employment increased from 54,485 to 56,921 in 2014. The unemployment rate in Comal County was 3.6% at the end of 2014.

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 2013 General Fund balance was \$18,325,192. At the end of 2014 the County's General Fund balance was \$20,167,297, an increase of \$1,842,105.

MAJOR INITIATIVES

The County entered into a Pass-through financing arrangement with TXDOT for improvements to Highway 281. Under the agreement, the project is to expand lanes on Highway 281 to two lanes both directions all the way through Comal County. 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 acquisition and utility relocation. In 2012 the County issued \$14,855,000 in debt which will be repaid by the State of Texas upon completion of the project, with interest payable by Comal County. The project began in 2013 with estimated completion in 2017.

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 2015.

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.

In 2014 Comal County issued \$4,550,000 in Tax Anticipation Notes to fund several important projects. Part of those funds were issued to make much needed repairs and improvements to the Goodwin building so that the Public Health Department can move to that location some time in 2015. This issue also funded the purchase of a new financial software package from New World Systems. The project to transition to the new financial software began in 2015, benefiting the Auditor's office, the County Treasurer, the Purchasing Department and Human Resources. The 2014 issue also provided funds to acquire 11 acres of property adjacent to the existing jail for future expansion and funding for a new multi use building in Bulverde to house the Justice of the Peace and other County services in that area.

Anticipated projects in the next several years include a new jail and Sheriff's office along with addressing the courts system through remodeling and reconfiguring existing buildings. 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.

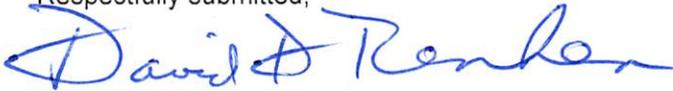
AWARDS AND ACKNOWLEDGEMENTS

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, 2013. This was the twenty second 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 twentieth 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

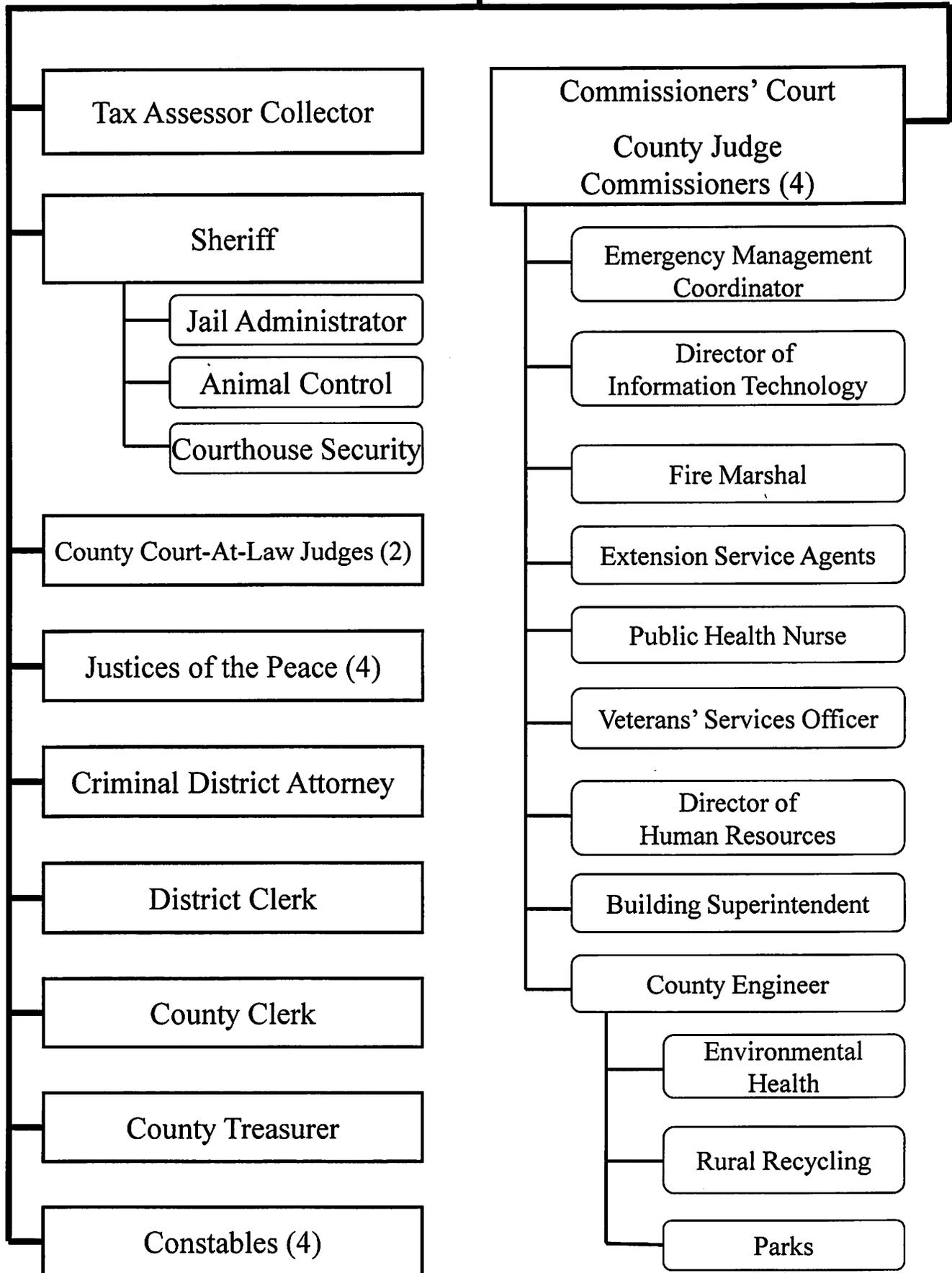
**Comal County
Texas**

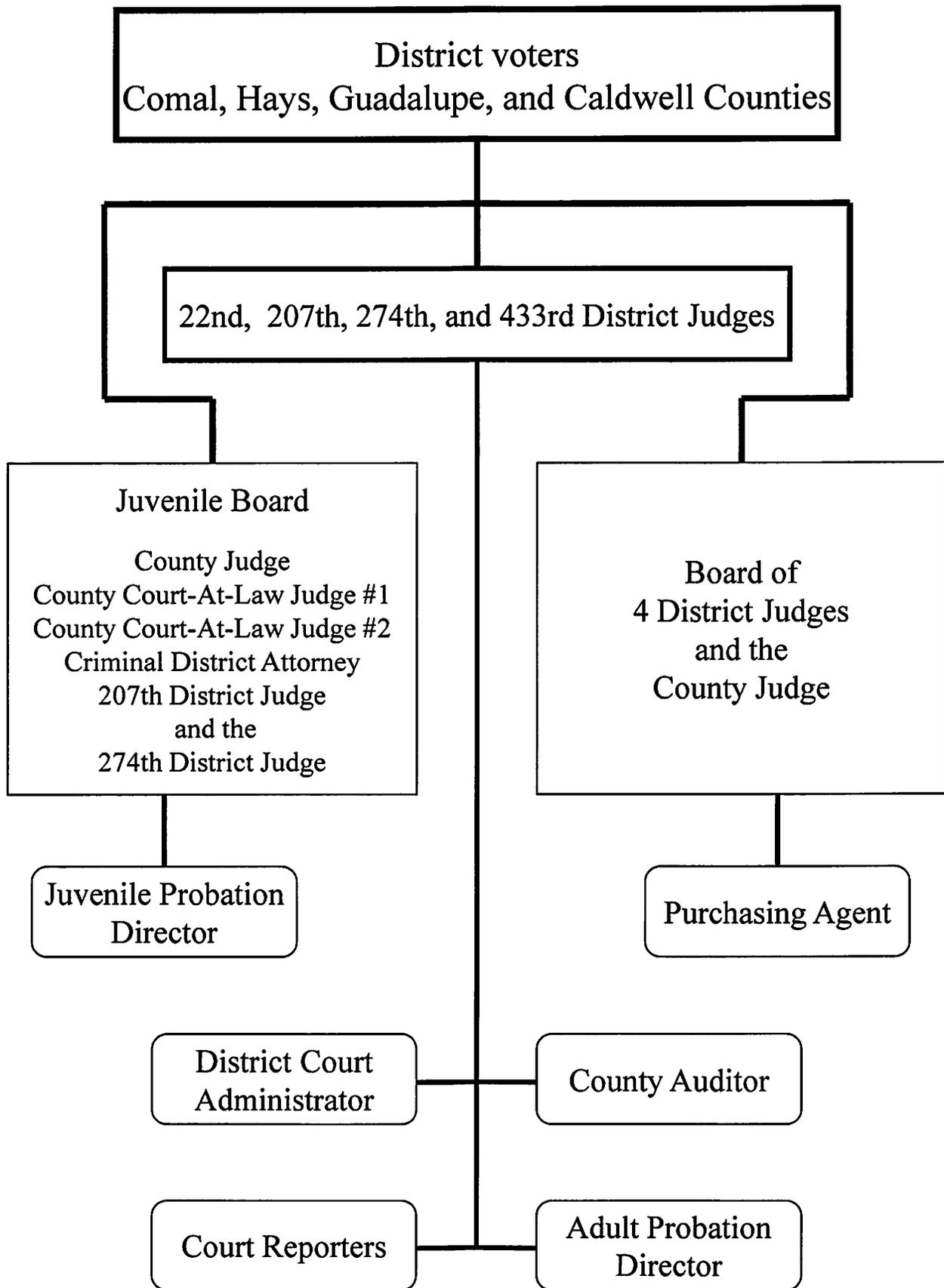
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2013

Executive Director/CEO

Comal County Voters





**COMAL COUNTY, TEXAS
 DIRECTORY OF OFFICIALS
 December 31, 2014**

<u>DISTRICT COURT</u>		Area Code <u>Phone #</u>
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, 2014**

		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, 2014**

		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	(vacant) 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, 2014**

<u>OTHER COUNTY OFFICIALS</u>		Area Code Phone #
COUNTY EXTENSION AGENT - COUNTY COORDINATOR / HEALTH EDUCATION	KRYSTAL ROSE BATTEEN 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	DAWN McCLURE 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
2014**

FINANCIAL SECTION





INDEPENDENT AUDITORS' REPORT

To the Honorable Judge and
County Commissioners
Comal County, Texas

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the 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, 2014, and the related notes to the financial statements, which collectively comprise the County'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 did not audit the financial statements of Comal County Emergency Services District #2, #6, and #7, which represents 23%, 26%, and 25%, respectively, of the assets, net position, and revenues of the discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for those component units, is based solely on the report of the other auditors. 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, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the Comal County, Texas, as of December 31, 2014, and the respective changes in financial position and, where applicable, 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 budgetary comparison information on pages 48-50 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 and other auditors 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' basic financial statements. 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 was 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 by us and other auditors. In our opinion, based on our audit, the procedures performed as described above, and the report of the other auditors, the combining and individual non-major fund financial statements and other supplementary information is 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 in 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 25, 2015, on our consideration of the Comal County, Texas' 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 Comal County, Texas' internal control over financial reporting and compliance.

ABIP, PC

Certified Public Accountants
San Antonio, Texas
June 25, 2015

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, 2014. Please read it in conjunction with the County's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

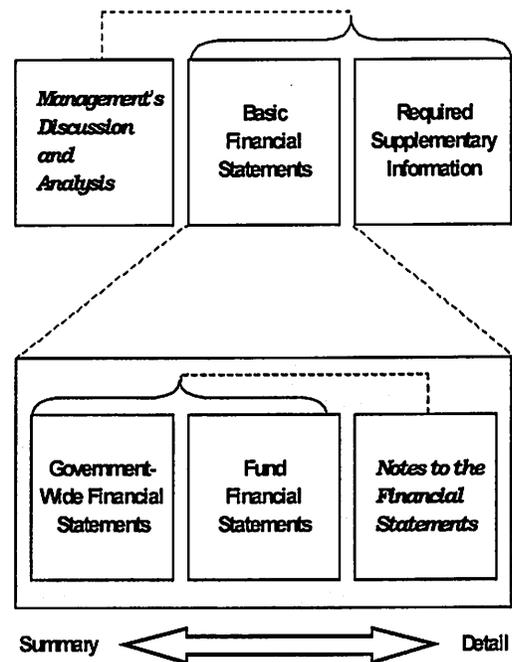
- The County's total combined net position exceeded its liabilities by \$163,050,785 at December 31, 2014. Of this amount, \$27,479,042 is available to meet the County's ongoing obligations.
- The County's total net position increased by \$624,311 over the prior year.
- The general fund's fund balance increased to \$20,167,297 at the end of 2014, an increase of \$1,842,105 over 2013.

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.

Figure A-1. Required Components of the County's Annual Financial Report



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 are 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-nine 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.

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 schedules 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 82-157.

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 \$163,050,785 at December 31, 2014. (See Table A-1).

Table A-1

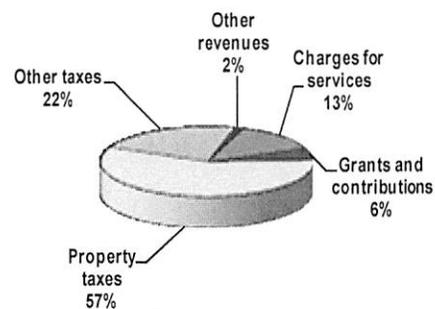
Comal County Net Position December 31, 2014			
	2014	2013	
	Governmental Activities	Governmental Activities	
Current assets	\$ 91,338,502	\$ 88,698,481	
Non-current assets	24,000,000	28,000,000	
Capital assets	158,381,011	158,132,449	
Total assets	<u>273,719,513</u>	<u>274,830,930</u>	
Other liabilities	11,567,318	13,185,883	
Long-term liabilities	58,067,966	60,854,572	
Total liabilities	<u>69,635,284</u>	<u>74,040,455</u>	
Deferred resources inflow - property taxes	41,033,444	38,364,001	
Net position:			
Net investment in capital assets	126,894,095	128,804,705	
Restricted	8,677,648	6,780,936	
Unrestricted	27,479,042	26,840,833	
Total net position	<u>\$ 163,050,785</u>	<u>\$ 162,426,474</u>	

Changes in net position. The County's total revenues were \$65,253,131. A significant portion, 79% (\$51,878,898) of the County's revenue comes from taxes. (See Table A-2.) Charges for services make up 13% (\$8,495,061) of revenues. The remaining 8% of revenues (\$4,879,172) comes from other sources such as grants and other revenues and reimbursements. Operating grants increased by \$214,098 due to several new grants while capital grants increased by \$1,772,708.

- Property tax rates were lower than in 2013.
- Sales tax revenues increased by 10%.

The total cost of all programs and services was \$64,628,820; of these costs \$14,115,830 (22%) was for public safety, \$10,093,882 (15%) for corrections and rehabilitation, \$14,683,771 (23%) for general government, \$13,084,264 (20%) for infrastructure and \$7,896,286 (12%) for justice system. Other programs account for the remaining 8%. Most programs had increases in their operations with the exception of the community and economic development and debt services. The overall increase was primarily due to a cost of living pay increase for all employees.

Figure A-3
County Sources of Revenue - Governmental
Activities



- Expenses increased in all operations areas except community and economic development and debt services.
- There was an overall increase of \$7,059,583 or 12.26%.

Figure A-4
County Expenses by Function
Governmental Activities

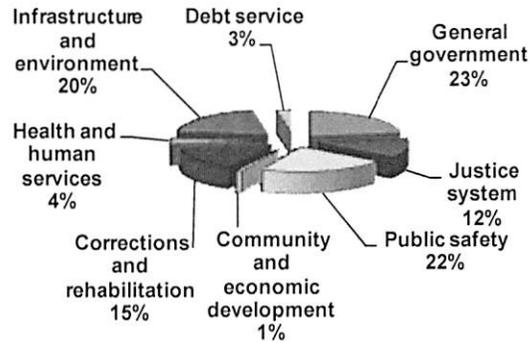
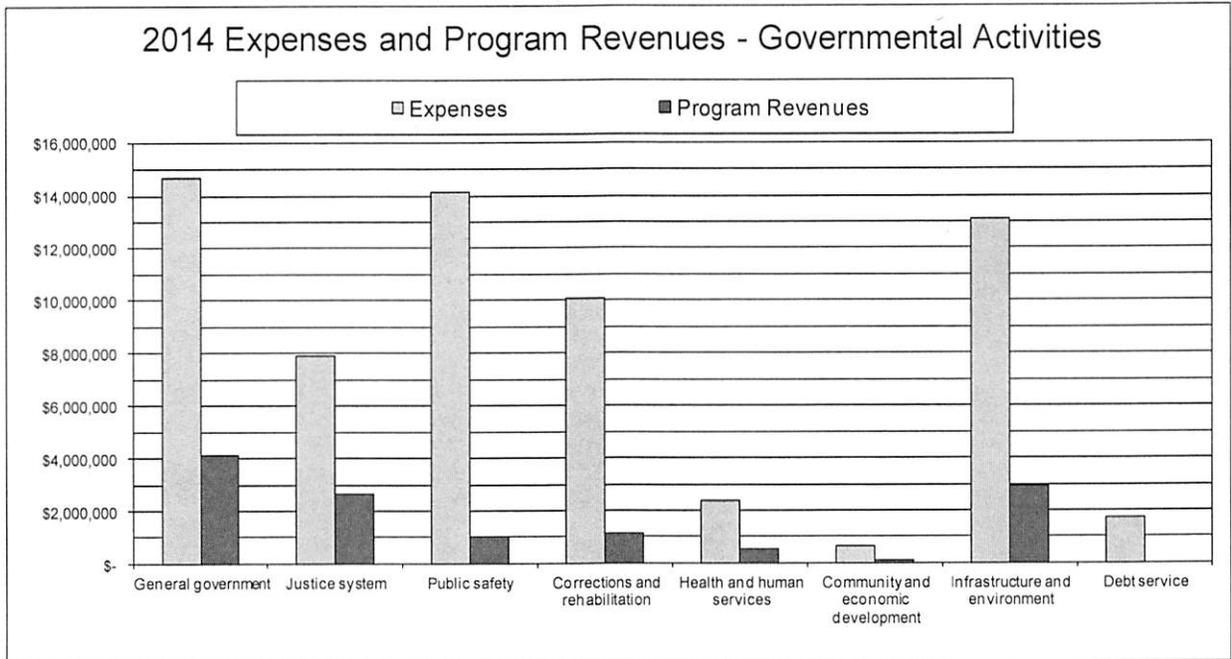


Table A-2

Comal County
Changes in Net Position
December 31, 2014

	2014 Governmental Activities	2013 Governmental Activities
REVENUES:		
Program revenues:		
Charges for services	\$ 8,495,061	\$ 8,547,696
Operating grants and contributions	1,484,802	1,270,704
Capital grants and contributions	2,473,906	701,198
General revenues:		
Taxes:		
Property taxes	37,286,971	36,019,495
Other taxes	14,591,927	13,501,377
Other	920,464	1,113,123
Total revenues	<u>65,253,131</u>	<u>61,153,593</u>
EXPENSES:		
General government	14,683,771	9,285,719
Justice system	7,896,286	7,252,194
Public safety	14,115,830	13,770,839
Corrections and rehabilitation	10,093,882	9,518,611
Health and human services	2,386,769	2,190,355
Community and economic development	617,160	650,731
Infrastructure and environment	13,084,264	13,049,572
Debt service	1,750,858	1,851,216
Total expenses	<u>64,628,820</u>	<u>57,569,237</u>
Net increase / (decrease) in net position	624,311	3,584,356
Beginning net position	162,426,474	159,336,965
Prior period adjustment	-	(494,847)
Ending net position	<u>\$ 163,050,785</u>	<u>\$ 162,426,474</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, 2014, the County's governmental funds reported combined fund balances of \$42,531,600, an increase of \$2,830,291 in comparison with the prior year. Approximately 54% of the combined fund balances constitutes unassigned fund balance, which is available to meet the County's current and future needs. Approximately 20% of the combined fund balance is in the debt service fund and is restricted for payment of county debt. The remainder of fund balance is reserved to indicate that it is not available for new spending because it has been committed for encumbrances, capital projects, and grant expenses.

The General Fund is the chief operating fund of the County. At December 31, 2014, the General Fund reported revenues of \$44,626,586, an increase of \$2,558,286 or about 6% 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 8% or \$2,043,996 above 2013. Sales taxes exceeded budgeted revenues by \$887,902 or about 13.3%.

Expenditures in the General Fund increased by \$2,999,380 over 2013. The increase was due primarily to a cost of living raise for all employees, additional personnel and higher medical insurance costs for the County.

The fund balance in the County's General Fund increased by \$1,842,105 during the current fiscal year. Key factors in this increase were as follows:

- Increased property tax rate.
- Increased property values due to new construction.
- Increased sales tax collections.
- 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, 2014, the Road and Bridge fund reported revenues of \$8,378,373, an increase of \$1,514,627 or 22% more than the prior year. The increase is due to an increase in the portion of the tax rate allocated to the Road and Bridge Fund for 2014 which resulted in higher property taxes.

Expenditures in the Road and Bridge Fund decreased \$77,858 from 2013. The decrease was due primarily to lower expenditures for paving and road building materials in 2013.

The fund balance in the Road and Bridge fund increased by \$26,641 during the current fiscal year. The key factors were as follows:

- Higher property tax collections.
- Lower expenditures for road construction and maintenance.

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, 2014, the fund balance decreased \$1,478,157 from the prior year. This is the result of closing out completed projects and the start of new projects.

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, 2014, the fund balance increased \$1,896,712 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, 2014, the net position increased \$251,741 or 12% from the prior year.

General Fund Budgetary Highlights

Actual revenues were \$436,358 over the budget. The most significant variances between the budget and actual revenues were decreases in ad valorem taxes, fees of office, and charges for services and increases in sales and mixed drink taxes, and operating grants and contributions.

Since the County budgets by line-item, there were 69 budget amendments and line-item transfers during the year which resulted in a \$3,498,647 increase in the budgeted expenditures for all budgeted funds with \$1,865,046 of the increase in the general fund. The actual expenditures in the general fund for 2014 were \$2,801,780 below the final amended budget.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2014, the County had invested \$158,381,011 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)		
	2014	2013
	Governmental Activities	Governmental Activities
Land	\$ 10,898,838	\$ 8,806,341
Buildings	22,435,693	23,234,538
Improvements other than buildings	1,775,170	1,163,787
Furniture, fixtures and equipment	5,091,294	4,441,736
Intangibles	1,661,261	1,789,557
Infrastructure	112,492,146	114,330,819
Construction in process	4,026,609	4,365,671
Net capital assets	\$ 158,381,011	\$ 158,132,449

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

- The County purchased \$951,871 in vehicles and other capital assets for public safety.
- The County spent \$826,067 on new vehicles and road construction equipment.
- The County purchased 11.65 acres of land next to the current sheriff's office and jail in anticipation of construction of a new jail.
- The County received a donation of land valued at \$414,067 for a park.

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 \$64,075,826 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 – 40.

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

	2014 Governmental Activities	2013 Governmental Activities
Bonds and notes payable	\$ 60,154,423	\$ 61,292,544
Capital leases	534,712	722,744
Compensated absences payable	966,107	923,650
Net pension obligation	382,628	377,812
Net post employment benefit obligation	2,235,261	2,250,548
	<u>\$ 64,273,131</u>	<u>\$ 65,567,298</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 \$2,235,261 for these current and future benefits in the government-wide financial statements. More information can be found in note 4.E on pages 44 - 47.

ECONOMIC FACTORS

Comal County's unemployment rate decreased to 3.6% at year-end, down from 4.8% at the end of 2013. This is more favorable than the state's average of 4.1% and the national average rate of 5.4%.

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
2014**

BASIC FINANCIAL STATEMENTS

COMAL COUNTY, TEXAS
STATEMENT OF NET POSITION
December 31, 2014

	<u>Primary Government Governmental Activities</u>	<u>Component Units</u>
ASSETS		
Cash and cash equivalents	\$ 47,189,326	\$ 9,337,868
Investments	16,943,239	1,511,961
With fiscal agents	-	3,403,561
Receivables (net of allowance for uncollectables):		
Current ad valorem taxes	21,786,079	6,982,498
Delinquent ad valorem taxes	646,925	-
Sales and use taxes	2,138,949	81,494
Miscellaneous	2,412,726	-
Materials & supplies inventory, at cost	221,258	-
Other non-current assets	24,000,000	-
Capital assets (net of accumulated depreciation):		
Land	10,898,838	1,544,921
Buildings	22,435,693	5,222,966
Improvements other than buildings	1,775,170	39,667
Furniture, fixtures and equipment	5,091,294	3,852,742
Intangibles	1,661,261	-
Infrastructure	112,492,146	-
Construction in process	4,026,609	1,808,129
Total assets	<u>273,719,513</u>	<u>33,785,807</u>
LIABILITIES		
Accounts payable	2,169,577	561,193
Accrued wages payable	942,542	-
Accrued interest payable	851,878	11,397
Due to other agencies	1,398,156	69,818
Unearned revenues	-	60,243
Noncurrent liabilities:		
Due within one year	6,205,165	2,785,909
Due in more than one year	58,067,966	5,819,621
Total liabilities	<u>69,635,284</u>	<u>9,308,181</u>
Deferred resources inflow - property taxes	41,033,444	11,210,819
NET POSITION		
Net investment in capital assets	126,894,095	5,571,884
Restricted for:		
Debt service	8,677,648	-
Unrestricted	27,479,042	7,694,923
Total net position	<u>\$ 163,050,785</u>	<u>\$ 13,266,807</u>

The accompanying notes are an integral part of this statement.

COMAL COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2014

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	\$ 14,683,771	\$ 4,137,269	\$ -	\$ -	\$ (10,546,502)	\$ -
Justice system	7,896,286	2,207,200	434,429	-	(5,254,657)	-
Public safety	14,115,830	880,440	124,654	17,072	(13,093,664)	-
Corrections and rehabilitation	10,093,882	465,656	653,345	-	(8,974,881)	-
Health and human services	2,386,769	298,386	215,639	-	(1,872,744)	-
Community and economic development	617,160	77,434	12,250	-	(527,476)	-
Infrastructure and environment	13,084,264	428,676	44,485	2,456,834	(10,154,269)	-
Debt service	1,750,858	-	-	-	(1,750,858)	-
Total governmental activities	64,628,820	8,495,061	1,484,802	2,473,906	(52,175,051)	-
Total primary government	\$ 64,628,820	\$ 8,495,061	\$ 1,484,802	\$ 2,473,906	(52,175,051)	-
Component units:						
Emergency Services District #1	\$ 2,033,514	\$ -	\$ -	\$ -	-	(2,033,514)
Emergency Services District #2	1,323,998	-	-	-	-	(1,323,998)
Emergency Services District #3	4,589,306	637,423	1,137,004	-	-	(2,814,879)
Emergency Services District #4	1,438,348	7,026	22,763	-	-	(1,408,559)
Emergency Services District #5	1,347,513	1,631	4,000	-	-	(1,341,882)
Emergency Services District #6	1,096,435	-	-	77,602	-	(1,018,833)
Emergency Services District #7	928,709	-	-	-	-	(928,709)
W.O.R.D.	832,111	-	-	-	-	(832,111)
Total Component Units	\$ 13,589,934	\$ 646,080	\$ 1,163,767	\$ 77,602	-	(11,702,485)
General revenues:						
Ad valorem taxes					37,286,971	9,793,181
Sales and use tax					10,612,168	3,503,220
Auto registration and title					3,406,775	-
Mixed drink taxes					508,869	-
Bingo taxes					10,571	-
Other Taxes					53,544	-
Intergovernmental / unrestricted					2,686	-
Interest on deposits					171,875	17,944
Miscellaneous revenue					695,685	46,278
Gain on sale of capital assets					50,218	(8,878)
Total general revenues					52,799,362	13,351,745
Change in net position					624,311	1,649,260
Net position - beginning					162,426,474	11,611,731
Net position - ending					\$ 163,050,785	\$ 13,266,807

The accompanying notes are an integral part of this statement.

**COMAL COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2014**

	General Fund	Road and Bridge	Capital Projects	Debt Service	Other Governmental Funds	Total Governmental Funds
ASSETS						
Cash and cash equivalents	\$ 20,976,404	\$ 2,766,534	\$ 708,385	\$ 11,511,828	\$ 8,645,425	\$ 44,608,556
Investments	14,154,792	2,503,427	-	-	252,592	16,910,811
Receivables (net of allowance for uncollectables)						
Current ad valorem taxes	15,125,079	3,149,438	-	2,920,403	591,159	21,786,079
Delinquent ad valorem taxes	397,677	103,539	-	123,823	21,886	646,925
Sales and use taxes	2,138,949	-	-	-	-	2,138,949
Miscellaneous	104,211	9,018	2,133,304	-	166,193	2,412,726
Due from other funds	-	607,110	-	574,713	116,313	1,298,136
Inventory, at cost	21,215	200,043	-	-	-	221,258
Total assets	\$ 52,918,327	\$ 9,339,109	\$ 2,839,669	\$ 15,130,767	\$ 9,793,568	\$ 90,021,440
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable - trade	\$ 923,601	\$ 246,548	\$ 288,858	\$ 34,953	\$ 449,640	\$ 1,943,600
Accrued wages payable	827,370	106,759	-	-	8,413	942,542
Deferred revenues	98,532	35,615	-	54,831	23,745	212,723
Due to other agencies	599,637	-	-	797,486	1,033	1,398,156
Due to other funds	1,298,233	-	-	-	-	1,298,233
Estimated liability for compensated absences	177,531	19,775	-	-	-	197,306
Total liabilities	3,924,904	408,697	288,858	887,270	482,831	5,992,560
Deferred resources inflow - property taxes	28,826,126	5,978,689	-	5,565,849	1,126,616	41,497,280
Fund balances:						
Non-spendable	21,215	200,043	-	-	-	221,258
Restricted - debt service	-	-	-	8,677,648	-	8,677,648
Restricted - road and bridge	-	2,751,680	-	-	-	2,751,680
Restricted - building maintenance	34,205	-	-	-	-	34,205
Restricted - community services and programs	95,992	-	-	-	539,332	635,324
Restricted - construction projects	-	-	2,252,463	-	-	2,252,463
Restricted - corrections and rehabilitation	92,059	-	-	-	933,554	1,025,613
Restricted - elections	-	-	-	-	38,532	38,532
Restricted - environmental preservation	30	-	-	-	358,655	358,685
Restricted - health and human services	197	-	-	-	1,471,347	1,471,544
Restricted - judicial	53,874	-	-	-	322,858	376,732
Restricted - law enforcement	204,335	-	-	-	603,579	807,914
Restricted - public safety	-	-	-	-	280,829	280,829
Restricted - records management and preservation	8,491	-	-	-	1,975,289	1,983,780
Restricted - technology	78,229	-	298,348	-	262,731	639,308
Committed - road and bridge	-	-	-	-	4,064	4,064
Committed - corrections and rehabilitation	-	-	-	-	16,055	16,055
Committed - health and human services	-	-	-	-	695,110	695,110
Committed - judicial	-	-	-	-	16,980	16,980
Committed - public safety	-	-	-	-	970	970
Committed - records management and preservation	-	-	-	-	664,256	664,256
Unassigned	19,578,670	-	-	-	-	19,578,670
Total fund balances	20,167,297	2,951,723	2,550,811	8,677,648	8,184,121	42,531,600
Total liabilities and fund balances	\$ 52,918,327	\$ 9,339,109	\$ 2,839,669	\$ 15,130,767	\$ 9,793,568	\$ 90,021,440

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, 2014**

Total fund balances - governmental funds	\$ 42,531,600
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	158,381,011
Payables for bond principal and capital leases which are not due in the current period are not reported in the funds	(59,184,712)
Bond premiums are an other resource in the funds	(1,504,423)
Long-term receivables from TXDOT that are not due in the current period are not reported in the funds	24,000,000
Payables for bond interest which are not due in the current period are not reported in the funds	(851,878)
Compensated absences which are not due in the current period are not reported in the funds	(768,801)
Net pension obligation is not reported in the funds	(382,628)
Net post employment benefit obligation is not reported in the funds	(2,235,261)
Internal service funds assets and liabilities are included in the governmental activities in the statement of net position	2,389,318
Property tax receivable unavailable to pay current year expenditures is deferred in the funds	<u>676,559</u>
 Net position of governmental activities - statement of net position	 <u>\$ 163,050,785</u>

COMAL COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2014

	General Fund	Road and Bridge	Capital Projects	Debt Service	Other Governmental Funds	Total Governmental Funds
REVENUES						
Taxes:						
Ad valorem	\$ 26,205,077	\$ 4,624,801	\$ -	\$ 5,565,348	\$ 984,979	\$ 37,380,205
Sales and use	10,612,168	-	-	-	-	10,612,168
Auto registration and title	-	3,406,775	-	-	-	3,406,775
Mixed drink	508,869	-	-	-	-	508,869
Bingo	10,571	-	-	-	-	10,571
Other	53,544	-	-	-	-	53,544
Fees of office	3,473,153	-	-	-	1,380,709	4,853,862
Reimbursements	-	-	-	-	2,686	2,686
Charges for services	2,663,214	276,111	-	-	596,850	3,536,175
Interest on deposits	126,507	35,580	59	6,059	3,211	171,416
Operating grants and contributions	430,648	-	-	-	1,054,154	1,484,802
Capital grants and contributions	-	-	250,000	-	45,381	295,381
Miscellaneous revenue	542,835	35,106	114,984	-	2,760	695,685
Asset forfeitures	-	-	-	-	105,024	105,024
Total revenues	<u>44,626,586</u>	<u>8,378,373</u>	<u>365,043</u>	<u>5,571,407</u>	<u>4,175,754</u>	<u>63,117,163</u>
EXPENDITURES						
Current:						
General government	8,287,664	-	5,093,582	-	594,595	13,975,841
Justice system	7,104,980	-	109,168	-	712,425	7,926,573
Public safety	12,990,637	-	-	-	196,593	13,187,230
Corrections and rehabilitation	9,182,388	-	-	-	785,578	9,967,966
Health and human services	1,299,805	-	-	-	1,083,800	2,383,605
Community and economic development	396,673	-	-	-	80,263	476,936
Infrastructure and environment	655,623	7,422,036	-	-	171,415	8,249,074
Debt service:						
Administrative charges	-	-	-	1,225	-	1,225
Interest	-	-	-	2,055,438	-	2,055,438
Principal retirement	-	-	-	5,618,032	-	5,618,032
Bond issuance costs	-	-	45,100	-	-	45,100
Capital outlay:	2,056,716	826,067	1,954,089	-	163,198	5,000,070
Total expenditures	<u>41,974,486</u>	<u>8,248,103</u>	<u>7,201,939</u>	<u>7,674,695</u>	<u>3,787,867</u>	<u>68,887,090</u>
Excess (deficiency) of revenues over expenditures	<u>2,652,100</u>	<u>130,270</u>	<u>(6,836,896)</u>	<u>(2,103,288)</u>	<u>387,887</u>	<u>(5,769,927)</u>
OTHER FINANCING SOURCES (USES)						
Sale of capital assets	21,847	28,371	-	-	-	50,218
Other resource - proceeds from TXDOT	-	-	-	4,000,000	-	4,000,000
Transfers to other funds	(851,066)	(132,000)	-	-	(19,224)	(1,002,290)
Transfers from other funds	19,224	-	808,739	-	174,327	1,002,290
Issuance of debt, gross	-	-	4,550,000	-	-	4,550,000
Total other financing sources and uses	<u>(809,995)</u>	<u>(103,629)</u>	<u>5,358,739</u>	<u>4,000,000</u>	<u>155,103</u>	<u>8,600,218</u>
Net change in fund balances	1,842,105	26,641	(1,478,157)	1,896,712	542,990	2,830,291
Fund balances -- beginning	<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>
Fund balances -- ending	<u>\$ 20,167,297</u>	<u>\$ 2,951,723</u>	<u>\$ 2,550,811</u>	<u>\$ 8,677,648</u>	<u>\$ 8,184,121</u>	<u>\$ 42,531,600</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, 2014**

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

Net change in fund balances -- total governmental funds	\$ 2,830,291
Capital outlays are not reported as expenses in the statement of activities	5,000,070
Infrastructure is not reported as an expense in the statement of activities	1,662,340
Contributed capital assets are not reported as an expense in the statement of activities	2,178,525
Depreciation of capital assets is not recorded in the funds	(8,592,373)
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	5,618,032
Bond issues are recorded as a current resource in the funds, but as a liability in the statement of net position	(4,550,000)
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	(42,457)
Property taxes unearned in the funds are recognized as revenue in the statement of activities	(93,234)
Interest payable is not recorded in the funds. This is the change in the payable to the end of the period	92,784
Net expenditure in the internal service funds are reported in the governmental activities	251,741
Increase in net pension obligation is not reported in the funds	(4,816)
Net post employment benefit expense is not reported in the funds	<u>15,287</u>
Change in net position of governmental activities - statement of activities	<u>\$ 624,311</u>

**COMAL COUNTY, TEXAS
STATEMENT OF FUND NET POSITION
PROPRIETARY FUNDS
December 31, 2014**

	<u>Internal Service Fund</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 2,582,770
Receivables	32,428
Due from other funds	<u>97</u>
Total current assets:	<u>2,615,295</u>
Total assets	<u>2,615,295</u>
LIABILITIES AND FUND BALANCES	
Current liabilities:	
Accounts payable - trade	<u>225,977</u>
Total current liabilities:	<u>225,977</u>
Total liabilities	<u>225,977</u>
NET POSITION	
Restricted for future claims	<u>2,389,318</u>
Total net position	<u>\$ 2,389,318</u>

The accompanying notes are an integral part of this statement.

COMAL COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For the Year Ended December 31, 2014

	<u>Internal Service Fund</u>
OPERATING REVENUES:	
Charges for services	\$ 5,412,005
Reimbursements	<u>642,673</u>
Total operating revenue	<u>6,054,678</u>
OPERATING EXPENSES:	
Medical claims	<u>5,803,396</u>
Total operating expenses	<u>5,803,396</u>
Operating income (loss)	<u>251,282</u>
NONOPERATING REVENUES:	
Interest on deposits	<u>459</u>
Total nonoperating revenue	<u>459</u>
Change in net position	251,741
Total net position -- beginning	<u>2,137,577</u>
Total net position -- ending	<u>\$ 2,389,318</u>

The accompanying notes are an integral part of this statement.

**COMAL COUNTY, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended December 31, 2014**

	Internal Service Fund
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash receipts from interfund services provided and used	\$ 5,379,843
Reimbursements	642,673
Payments for claims	(5,685,022)
Net cash (used) by operating activities	337,494
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	459
Net cash provided by investing activities	459
Net increase (decrease) in cash and cash equivalents	337,953
Balances - beginning of year	2,244,817
Balances - end of the year	\$ 2,582,770
 Reconciliation of operating income (loss) to net cash provided (used) by operating activities:	
Operating income (loss)	\$ 251,282
Changes in assets and liabilities:	
Miscellaneous receivables	(32,428)
Interfund receivables	266
Accounts payable - other	118,374
Net cash (used) by operating activities	\$ 337,494

**COMAL COUNTY, TEXAS
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
DECEMBER 31, 2014**

	<u>Agency Funds</u>
ASSETS	
Cash and cash equivalents	\$ 21,768,565
Investments	677,861
Receivables - miscellaneous	2,000
Total assets	<u>\$ 22,448,426</u>
 LIABILITIES	
Accounts payable - trade	767,137
Miscellaneous payables	576,463
Due to participants	67,304
Due to other agencies	17,264,222
Cash bond deposits	3,095,439
Trust accounts payable	677,861
Total liabilities	<u>\$ 22,448,426</u>

The accompanying notes are an integral part of this statement.

COMAL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
December 31, 2014

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, 2014, the County has \$41,590,514 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

**COMAL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
December 31, 2014**

operating 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, 2014**

	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	\$ 1,090,167	\$ 299,091	\$ 3,335,282	\$ 1,052,991	\$ 557,699	\$ 646,776	\$ 1,410,401	\$ 945,461	\$ 9,337,868
Investments	-	-	1,100,000	-	-	203,174	208,787	-	1,511,961
With fiscal agent	1,166,234	730,385	-	608,058	557,938	-	340,946	-	3,403,561
Receivables (net):									
Ad valorem taxes	1,178,645	869,564	2,078,448	461,744	618,652	866,254	909,191	-	6,982,498
Miscellaneous receivables	-	-	1,522	-	-	79,148	824	-	81,494
Capital assets (net of accumulated depreciation)									
Land	510,291	11,950	63,194	766,650	-	-	-	192,836	1,544,921
Buildings	848,936	91,589	4,161,514	-	120,927	-	-	-	5,222,966
Property improvements	-	-	-	-	-	-	-	39,667	39,667
Furniture, fixtures and equipment	256,213	463,231	1,585,983	522,847	415,555	608,136	-	777	3,852,742
Construction in process	1,808,129	-	-	-	-	-	-	-	1,808,129
TOTAL ASSETS	6,858,615	2,465,810	12,325,943	3,412,290	2,270,771	2,403,488	2,870,149	1,178,741	33,785,807
LIABILITIES									
Miscellaneous payables	268,149	1,987	265,521	19,476	6,060	-	-	-	561,193
Accrued interest on long term debt	7,355	-	-	-	-	4,042	-	-	11,397
Due to other agencies	-	34,826	34,992	-	-	-	-	-	69,818
Compensated absences	-	-	60,243	-	-	-	-	-	60,243
Noncurrent liabilities:									
Due within one year	181,571	-	2,383,785	43,269	97,333	79,951	-	-	2,785,909
Due in more than one year	1,700,133	-	3,491,359	139,530	322,650	165,949	-	-	5,819,621
Total liabilities	2,157,208	36,813	6,235,900	202,275	426,043	249,942	-	-	9,308,181
Deferred resources inflow	2,504,463	1,747,513	2,465,601	1,017,892	1,236,388	941,530	1,297,434	-	11,210,819
NET POSITION									
Net investment in capital assets	1,541,865	566,770	1,644,536	1,106,698	116,499	362,236	-	233,280	5,571,884
Unrestricted	655,079	114,714	1,979,906	1,085,425	491,843	849,780	1,572,715	945,461	7,694,923
Total net position	\$ 2,196,944	\$ 681,484	\$ 3,624,442	\$ 2,192,123	\$ 608,342	\$ 1,212,016	\$ 1,572,715	\$ 1,178,741	\$13,266,807

**COMAL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
December 31, 2014**

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, 2014**

	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	\$ 12,726	\$ 223,998	\$ 453,325	\$ 243,983	\$ 64,728	\$ 21,732	\$ 24,375	\$ 249,118	\$ 1,293,985
Public safety	1,985,676	-	-	1,187,912	1,248,090	1,067,888	904,334	238,352	6,632,252
Health and human services	-	1,100,000	3,925,729	-	-	-	-	238,416	5,264,145
Community and economic development	-	-	-	-	-	-	-	106,225	106,225
Interest and fees	35,112	-	210,252	6,453	34,695	6,815	-	-	293,327
Total component unit	<u>(2,033,514)</u>	<u>(1,323,998)</u>	<u>(4,589,306)</u>	<u>(1,438,348)</u>	<u>(1,347,513)</u>	<u>(1,096,435)</u>	<u>(928,709)</u>	<u>(832,111)</u>	<u>(13,589,934)</u>
Program revenues									
Charges for services	-	-	637,423	7,026	1,631	-	-	-	646,080
Operating grants and contributions	-	-	1,137,004	22,763	4,000	-	-	-	1,163,767
Capital grants and contributions	-	-	-	-	-	77,602	-	-	77,602
Total program revenues	<u>-</u>	<u>-</u>	<u>1,774,427</u>	<u>29,789</u>	<u>5,631</u>	<u>77,602</u>	<u>-</u>	<u>-</u>	<u>1,887,449</u>
General revenues									
Ad valorem taxes	2,334,094	1,192,917	2,051,614	889,733	1,174,017	878,858	1,271,948	-	9,793,181
Sales and use tax	-	-	1,156,809	691,113	290,646	396,923	-	967,729	3,503,220
Interest on deposits	3,983	361	3,789	1,319	2,096	3,732	1,791	873	17,944
Miscellaneous revenues	-	40,953	-	-	5,325	-	-	-	46,278
Gain on sale of capital assets	-	(7,488)	(1,390)	-	-	-	-	-	(8,878)
Total general revenues	<u>2,338,077</u>	<u>1,226,743</u>	<u>3,210,822</u>	<u>1,582,165</u>	<u>1,472,084</u>	<u>1,279,513</u>	<u>1,273,739</u>	<u>968,602</u>	<u>13,351,745</u>
Change in Net position	304,563	(97,255)	395,943	173,606	130,202	260,680	345,030	136,491	1,649,260
Net position - beginning	1,892,381	778,739	3,222,683	2,018,517	478,140	951,336	1,227,685	1,042,250	11,611,731
Prior period adjustment	-	-	5,816	-	-	-	-	-	5,816
Net position - ending	<u>\$ 2,196,944</u>	<u>\$ 681,484</u>	<u>\$ 3,624,442</u>	<u>\$ 2,192,123</u>	<u>\$ 608,342</u>	<u>\$ 1,212,016</u>	<u>\$ 1,572,715</u>	<u>\$ 1,178,741</u>	<u>\$13,266,807</u>

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, 2014

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.

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, 2014

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 - The Internal Service Fund is 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

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- (4) Obligations of states, agencies, counties, cities, and other political subdivisions of any 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, 2014 which are not available for 2014 operations.

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The portion of uncollected delinquent property tax receivables at December 31, 2014 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

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and 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 are deferred and amortized over the life of the bonds using the effective interest method.

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.

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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.

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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	Justice of the Peace Court Security Fund
Probate Education Fund	Habitat Conservation Projects Fund
Court Records Preservation Fund	County and District Technology Fund
Constables' Forfeiture Fund	Constable Pct #4 Federal Asset Sharing Fund
Disaster Recovery Fund	County Court at Law Records Management Fund
District Court Archive Fund	Criminal District Attorney Bond Commission Fund

B. Deficit Fund Equity

As of December 31, 2014 the Jury Fund had a deficit fund balance of \$22,985 due to accrual of accounts payable invoices through December 31, 2014. This deficit will be liquidated in 2015.

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.

	<u>General Fund</u>	<u>Road and Bridge</u>	<u>Capital Projects</u>	<u>Nonmajor Government al Funds</u>	<u>Total</u>
Outstanding encumbrances:					
General government	\$ 97,204	\$ -	\$ 207,699	\$ 1,127,989	\$ 1,432,892
Justice system	384	-	-	90,244	90,628
Public safety	44,335	-	-	223	44,558
Corrections and rehabilitation	39,786	-	-	-	39,786
Health and human services	197	-	-	67	264
Community and economic developmen	95,992	-	-	497	96,489
Infrastructure and environment	30	37,796	-	1,894	39,720
Capital equipment	289,484	30,350	-	-	319,834
Total encumbrances	<u>\$ 567,412</u>	<u>\$ 68,146</u>	<u>\$ 207,699</u>	<u>\$ 1,220,914</u>	<u>\$ 2,064,171</u>

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Note 3. Detailed Notes on All Funds

A. Deposits and Investments

County

Investments:

As of December 31, 2014, Comal County had the following investments:

	Moody's/S&P	Fair Market Value		Weighted Average Maturity (In Years)
		Cash Equivalents	Investments	
		Short- Term	Long- Term	
Money Market Accounts		\$ 36,123,046	\$ -	N/A
Certificates of Deposit		-	677,861	2.03
FHLMC	Aaa / AAae	-	350,848	2.03
Local Governments		-	15,312,072	2.46
Total investments		36,123,046	\$ 677,861	
Cash in banks and on hand, book		32,834,845		
		\$ 68,957,891		

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, 2014, Frost Bank had \$97,159,942 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

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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 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, 2014 is summarized in the above table as the days to maturity.

Component Units' Cash and Investments

Deposits: At December 31, 2014, the carrying amount of the Component Units' demand deposits was \$9,337,868. 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, 2014 consisted of the following:

<u>Investment Type</u>	<u>Fair Value</u>
U. S. Government Securities	\$ 1,511,961
	<u>\$ 1,511,961</u>

B. Receivables/Unearned Revenue/Deferred Inflows

Receivables at December 31, 2014 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	\$ 15,707,756	\$3,252,977	\$ -	\$ 3,044,226	\$ 613,045	\$22,618,004
Allowance for doubtful accounts	(185,000)	-	-	-	-	(185,000)
Sales taxes	2,138,949	-	-	-	-	2,138,949
Miscellaneous	104,211	9,018	2,133,304	-	166,193	2,412,726
Total receivables	<u>\$ 17,765,916</u>	<u>\$3,261,995</u>	<u>\$2,133,304</u>	<u>\$ 3,044,226</u>	<u>\$ 779,238</u>	<u>\$26,984,679</u>

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

	Fund	Unearned Amount
Net tax revenue	General	\$ 48,003
Other	"	50,529
Net tax revenue	Road and Bridge	35,615
"	Special Revenue	8,331
Other	"	15,414
Net tax revenue	Debt Service	54,831
Total unearned revenue		\$ 212,723

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

	Fund	Deferred Inflow Amount
Net tax revenue	General	\$ 28,826,126
Net tax revenue	Road and Bridge	5,978,689
Net tax revenue	Special Revenue	1,126,616
Net tax revenue	Debt Service	5,565,849
Total deferred inflows - property tax		\$ 41,497,280

C. Capital Assets

Capital asset activity for the year ended December 31, 2014 was as follows:

Primary Government	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 8,806,341	\$ 2,092,497	\$ -	\$ 10,898,838
Construction in process	4,365,671	492,639	(831,701)	4,026,609
Total capital assets, not being depreciated	13,172,012	2,585,136	(831,701)	14,925,447
Capital assets, being depreciated:				
Buildings	33,252,500	72,565	-	33,325,065
Improvements other than buildings	1,982,314	742,501	-	2,724,815
Furniture, fixtures, and equipment	20,585,460	2,431,569	(463,761)	22,553,268
Intangibles	1,893,683	-	-	1,893,683
Infrastructure	221,454,039	3,840,865	-	225,294,904
Total capital assets, being depreciated	279,167,996	7,087,500	(463,761)	285,791,735
Less accumulated depreciation for:				
Buildings	(10,017,962)	(871,410)	-	(10,889,372)
Improvements other than buildings	(818,527)	(131,118)	-	(949,645)
Furniture, fixtures, and equipment	(16,143,724)	(1,782,011)	463,761	(17,461,974)
Intangibles	(104,126)	(128,296)	-	(232,422)
Infrastructure	(107,123,220)	(5,679,538)	-	(112,802,758)
Total accumulated depreciation	(134,207,559)	(8,592,373)	463,761	(142,336,171)
Total capital assets, being depreciated, net	144,960,437	(1,504,873)	-	143,455,564
Governmental activities capital assets, net	\$ 158,132,449	\$ 1,080,263	\$ (831,701)	\$ 158,381,011

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

Governmental activities:		
General government		\$ 734,458
Justice system		13,255
Public safety		951,871
Corrections and rehabilitation		188,346
Health and human services		18,233
Community and economic development		142,456
Infrastructure and environmental services		<u>6,543,754</u>
Total depreciation expense - governmental activities		<u><u>\$ 8,592,373</u></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, 2014:

Due To Fund	Due From Fund	Amount	Purpose
Other Governmental Funds-			
Road and Bridge Fund	General Fund	607,110	Tax monies sent to General Fund on 12/31
Jury Fund		37,561	
Flood Control Fund		1,120	
Debt Service Fund		574,713	
Fund		<u>77,632</u>	
		1,298,136	
Internal Service Fund	General Fund	97	Payroll deductions not transferred at year-end
Total		<u><u>\$ 1,298,233</u></u>	

Interfund transfers:

The following is a summary of the County's transfers for the year ended December 31, 2014:

Transfer From	Transfer To	Amount	Purpose
General Fund	Other governmental		
	Special Revenue		Fund additional liability
	TX Historical Commission Grant	\$ 12,250	for program
	Special Revenue		
	Regional Habitat Conservation	30,077	
	Capital Projects	808,739	Fund amount not covered by grant after appeal
		<u>851,066</u>	
Other governmental			
Special Revenue-Child Safety Fund	General Fund	19,224	Fund new personnel
Special Revenue-Land Acquisition	Road and Bridge Fund	132,000	Fund additional right of way purchases
		<u>151,224</u>	
Total		<u><u>\$ 1,002,290</u></u>	

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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 two (2) 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%	\$ 17,225,000
		\$ 17,225,000

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

Year Ending December 31	Principal	Interest
2015	\$ 900,000	\$ 786,809
2016	950,000	740,746
2017	990,000	699,521
2018	1,030,000	656,596
2019	1,080,000	611,489
2020 - 2024	6,160,000	2,276,059
2025 - 2028	6,115,000	630,625
Total	\$ 17,225,000	\$ 6,401,846

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.

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The 2009 bonds currently outstanding are as follows:

<u>Purpose</u>	<u>Interest Rate</u>	<u>Amount</u>
General government	3.00% - 5.25%	\$ 13,395,000
		<u>\$ 13,395,000</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>
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>\$ 13,395,000</u>	<u>\$ 1,439,010</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>
2015	\$ -	\$ 487,650
2016	2,480,000	487,650
2017	2,475,000	413,250
2018	2,475,000	339,000
2019	2,475,000	264,750
2020 - 2021	4,950,000	282,000
Total	<u>\$ 14,855,000</u>	<u>\$ 2,274,300</u>

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.

COMAL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
December 31, 2014

The 2011 tax notes currently outstanding are as follows:

2011 Series

<u>Purpose</u>	<u>Interest Rate</u>	<u>Amount</u>
General government	2.00% - 4.00%	\$ 8,625,000
		<u>\$ 8,625,000</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>
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>\$ 8,625,000</u>	<u>\$ 569,113</u>

On October 23, 2014 the Commissioners' Court passed an order authorizing the issuance of 'Comal County, Texas, Tax Notes, Series 2014 in the amount of \$4,550,000. These notes, dated October 15, 2014 were issued November 13, 2014. The proceeds of the notes will be used for the purpose of purchasing financial software, land, new building construction, repairs and remodeling of an existing building and payment of professional services related to the aforementioned projects and the issuance of the debt.

The 2014 tax notes currently outstanding are as follows:

<u>Purpose</u>	<u>Interest Rate</u>	<u>Amount</u>
General government		\$ 4,550,000
		<u>\$ 4,550,000</u>

Annual debt service requirements to maturity for Series 2014 tax notes are as follows:

<u>Year Ending December 31</u>	<u>Principal</u>	<u>Interest</u>
2015	\$ -	\$ 32,906
2016	700,000	44,690
2017	735,000	41,444
2018	750,000	36,235
2019	770,000	28,774
2020 - 2021	1,595,000	25,533
Total	<u>\$ 4,550,000</u>	<u>\$ 209,581</u>

Capital Leases. In 2012 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.

COMAL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
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Commitments under capitalized lease agreements for facilities provide for minimum future lease payments as of December 31, 2014, as follows:

Year Ending December 31	Principal
2015	\$ 210,333
2016	210,333
2017	140,222
Total lease payments	560,888
Less amount representing interest	(26,176)
Net present value	\$ 534,712

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 \$119,045 at December 31, 2014.

Changes in Bonded Debt and Other Long-Term Obligations.

Long-term liability activity for the year ended December 31, 2014, 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	\$ 18,080,000	\$ -	\$ 855,000	\$ 17,225,000	\$ 900,000
Combined limited tax and revenue bonds, Series 2009	16,070,000	-	2,675,000	13,395,000	2,675,000
Combined limited tax and revenue bonds, Series 2012	14,855,000	-	-	14,855,000	-
Tax Notes Series 2011	10,525,000	-	1,900,000	8,625,000	1,980,000
Tax Notes Series 2014	-	4,550,000	-	4,550,000	-
Bond premiums	1,762,544	-	258,121	1,504,423	258,121
Total bonds payable	61,292,544	4,550,000	5,688,121	60,154,423	5,813,121
Capital leases	722,744	-	188,032	534,712	194,738
Compensated absences payable	923,650	205,021	162,564	966,107	197,306
Net pension obligation	377,812	4,816	-	382,628	-
Net post employment benefit obligation	2,250,548	-	15,287	2,235,261	-
Governmental activity long-term liabilities	\$ 65,567,298	\$ 4,759,837	\$6,054,004	\$ 64,273,131	\$6,205,165

Debt payments are made from the debt service fund. Other long-term liabilities are primarily liquidated from the General fund and Road and Bridge fund.

COMAL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
December 31, 2014

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, 2014 were \$2,910,000 and mature September 1, 2022 for the Bulverde Area Rural Library District and \$2,890,000 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.

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.

**COMAL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
December 31, 2014**

In addition, the County is a defendant in various outstanding lawsuits that have not been resolved as of December 31, 2014. 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 \$697.03 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 \$567.03 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.

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 \$5,440,354 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, 2014, the fee would have been \$843,328.

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

	2014	2013
Claims payable, January 1	\$ 107,603	\$ 156,299
Claims incurred	5,695,793	4,809,653
Claims paid	5,577,419	4,858,349
Claims payable, December 31	\$ 225,977	\$ 107,603

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 656 additional defined benefit pension

COMAL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
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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 County is actuarially determined annually and it was 11.00% for the calendar year 2014. 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, 2013 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions at December 31, 2013 included (a) 8.0 percent investment rate of return (net of administrative expenses), and (b) projected salary increases of 4.9 percent. Both (a) and (b) included an inflation component of 3.0 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. Both (a) and (b) included an inflation component of 3.0 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, 2013 was 20 years.

Annual required contributions (ARC)	\$ 2,842,229
Interest on net pension obligation (NPO)	34,003
Adjustment to ARC	<u>(29,187)</u>
Annual pension cost	2,847,045
Contributions made	<u>2,842,229</u>
Increase (decrease) in NPO	4,816
NPO beginning of year	<u>377,812</u>
NPO end of year	<u><u>\$ 382,628</u></u>

COMAL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
December 31, 2014

The December 31, 2013 actuarial valuation is the most recent valuation.

Actuarial Valuation Information

Actuarial valuation date	12/31/2011	12/31/2012	12/31/2013
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: 5-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%	4.9%
Inflation	3.5%	3.5%	3.0%
Cost-of-livings adjustments	0.0%	0.0%	0.0%

¹ Includes inflation at the stated rate

**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
12/31/2012	\$ 2,405,169	99.80%	\$ 373,056
12/31/2013	\$ 2,603,790	99.82%	\$ 377,812
12/31/2014	\$ 2,847,045	99.83%	\$ 382,628

Funded Status and Funding Progress. As of December 31, 2013, the most recent actuarial valuation date, the plan was 84.45 percent funded. The actuarial accrued liability for benefits was \$68,519,010, and the actuarial value of assets was \$57,863,775, resulting in an unfunded actuarial accrued liability (UAAL) of \$10,655,235. The covered payroll (annual payroll of active employees covered by the plan) was \$24,682,183, and the ratio of the UAAL to the covered payroll was 43.17 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)
12/31/2011 ³	\$ 49,406,802	\$ 59,832,819	\$ 10,426,017	82.57%	\$ 24,053,682	43.34%
12/31/2012	\$ 52,297,594	\$ 63,601,188	\$ 11,303,594	82.23%	\$ 23,980,758	47.14%
12/31/2013	\$ 57,863,775	\$ 68,519,010	\$ 10,655,235	84.45%	\$ 24,682,183	43.17%

³Funding information may differ from prior year compliance data due to plan changes effective 01/01/2014.

**COMAL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
December 31, 2014**

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.

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, 2014, 2013, and 2012, were \$80,099, \$76,515, and \$74,340 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 five (5) 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.

COMAL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
December 31, 2014

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 four (4) 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, 2014 were \$23,881 and the County paid \$29,069 in supplements to retirees.

Annual OPEB Cost and Net OPEB Obligation.

The County's annual other postemployment benefits (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 accrual that, if paid on an ongoing basis, is projected to cover the normal cost each year and amortize any unfunded actuarial liabilities (or funding excesses) over a period not to exceed thirty years

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.

	<u>2012</u>	<u>2013</u>	<u>2014</u>
Annual required contributions (ARC)	\$ 311,835	\$ 311,835	\$ 266,665
Interest on net OPEB obligation	56,574	70,490	101,275
Adjustment to ARC	<u>(31,944)</u>	<u>(35,301)</u>	<u>(356,158)</u>
Annual pension cost	336,465	347,024	11,782
Contributions made	<u>(16,500)</u>	<u>(18,700)</u>	<u>(27,069)</u>
Increase (decrease) in NPO	319,965	328,324	(15,287)
Net OPEB obligation beginning of year	<u>1,602,259</u>	<u>1,922,224</u>	<u>2,250,548</u>
Net OPEB obligation end of year	<u><u>\$ 1,922,224</u></u>	<u><u>\$ 2,250,548</u></u>	<u><u>\$ 2,235,261</u></u>

The County's annual OPEB cost, the amount contributed by the employer, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for fiscal year ending December 31, 2014 and the preceding two years were as follows:

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation Beginning</u>	<u>Change to Net OPEB Obligation</u>	<u>Net OPEB Obligation Ending</u>
12/31/2012	\$ 336,465	4.9%	\$ 1,602,259	\$ 319,965	\$ 1,922,224
12/31/2013	\$ 330,535	5.4%	\$ 1,922,224	\$ 328,324	\$ 2,250,548
12/31/2014	\$ 11,782	229.7%	\$ 2,250,548	\$ (15,287)	\$ 2,235,261

**COMAL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
December 31, 2014**

Funded Status and Funding Progress.

The funding status of the County's retiree health care plan, under GASB Statement No. 45 as of December 31, 2014 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]
12/31/2010	\$ -	\$ 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%
12/31/2014	-	2,235,261	2,235,261	0.00%	24,664,562	9.06%

Under the reporting parameters, the County's retiree health care plan is 0.0% funded with an estimated actuarial accrued liability exceeding actuarial assets by \$2,235,261 at December 31, 2014. As of the most recent valuation, the ratio of the unfunded actuarial accrued liability to annual covered payroll is 9.06%.

Actuarial Methods and Assumptions.

The Projected Unit Credit Cost Method is used to calculate the GASB ARC for the County's retiree health care plan. Using the plan benefits, the present health premiums and a set of actuarial assumptions, the anticipated future payments are projected. The actuarial cost method then provides for a systematic funding for these anticipated payments. The yearly ARC is computed to cover the cost of benefits being earned by covered members as well as to amortize a portion of the unfunded accrued liability.

Projections of health benefits are based on the plan as understood by the County and include the types of benefits in force at the valuation date and the pattern of sharing benefit costs between the County and the County's employees to that point. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets. Significant methods and assumptions were as follows:

Actuarial Valuation Information			
	12/31/2010	12/31/2012	12/31/2014
Actuarial valuation date	12/31/2010	12/31/2012	12/31/2014
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, open
Amortization period in years	30	30	30
Asset valuation method	Unfunded	Unfunded	Unfunded
Actuarial Assumptions:			
Discount rate	4.50%	4.50%	4.75%
payroll	3.00%	3.00%	3.00%
Medical trend	Initial rate of 7.00%, declining to an ultimate rate of 4.75% after 15 years	Initial rate of 7.00%, declining to an ultimate rate of 4.75% after 15 years	Initial rate of 7.00%, declining to an ultimate rate of 4.75% after 15 years

COMAL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
December 31, 2014

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.





**COMAL COUNTY, TEXAS
COMPREHENSIVE
ANNUAL FINANCIAL REPORT
2014**

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, 2014**

	<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	\$ 27,298,335	\$ 27,298,335	\$ 26,205,077	\$ (1,093,258)
Sales and use	9,200,000	9,200,000	10,612,168	1,412,168
Mixed drink	280,000	280,000	508,869	228,869
Bingo	11,000	11,000	10,571	(429)
Other	55,000	55,000	53,544	(1,456)
Interest on deposits	110,000	110,000	126,507	16,507
Miscellaneous revenue	71,800	486,610	542,835	56,225
<u>TOTAL GENERAL REVENUES</u>	<u>37,026,135</u>	<u>37,440,945</u>	<u>38,059,571</u>	<u>618,626</u>
<u>PROGRAM REVENUES:</u>				
Fees of office	3,600,600	3,600,600	3,473,153	(127,447)
Charges for services	2,831,683	2,831,683	2,663,214	(168,469)
Operating grants and contributions	317,000	317,000	430,648	113,648
<u>TOTAL PROGRAM REVENUES</u>	<u>6,749,283</u>	<u>6,749,283</u>	<u>6,567,015</u>	<u>(182,268)</u>
<u>TOTAL REVENUES</u>	<u>43,775,418</u>	<u>44,190,228</u>	<u>44,626,586</u>	<u>436,358</u>
<u>EXPENDITURES:</u>				
Current:				
General government	9,016,499	9,039,945	8,287,664	752,281
Justice system	7,121,503	7,245,100	7,104,980	140,120
Public safety	13,582,203	13,608,437	12,990,837	617,800
Corrections and rehabilitation	9,700,852	9,663,629	9,182,388	481,241
Health and human services	1,394,609	1,387,609	1,299,805	87,804
Community and economic development	379,396	425,805	396,673	29,132
Infrastructure and environment	639,735	669,466	655,623	13,843
	<u>41,834,797</u>	<u>42,039,991</u>	<u>39,917,770</u>	<u>2,122,221</u>
Capital outlay	1,915,238	2,736,275	2,058,716	679,559
<u>TOTAL EXPENDITURES</u>	<u>43,750,035</u>	<u>44,776,266</u>	<u>41,974,486</u>	<u>2,801,780</u>
Excess (deficiency) of revenues over (under) expenditures	25,383	(586,038)	2,652,100	3,238,138
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers from other funds	-	19,224	19,224	-
Gain/(loss) on sale of capital assets	27,000	27,000	21,847	(5,153)
Transfers to other funds	(12,250)	(851,066)	(851,066)	-
<u>TOTAL OTHER FINANCING SOURCES AND (USES)</u>	<u>14,750</u>	<u>(804,842)</u>	<u>(809,995)</u>	<u>(5,153)</u>
Net change in fund balances	40,133	(1,390,880)	1,842,105	3,232,985
FUND BALANCES -- beginning	18,325,192	18,325,192	18,325,192	-
FUND BALANCES -- ending	<u>\$ 18,365,325</u>	<u>\$ 16,934,312</u>	<u>\$ 20,167,297</u>	<u>\$ 3,232,985</u>

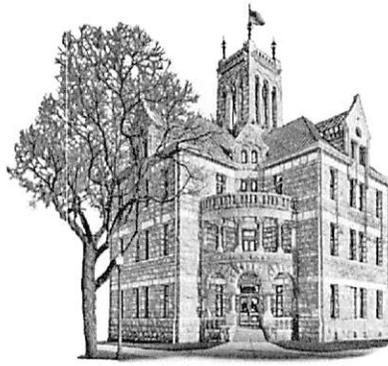
**COMAL COUNTY, TEXAS
ROAD AND BRIDGE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2014**

	<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	\$ 4,501,148	\$ 4,501,148	\$ 4,624,801	\$ 123,653
Auto registration and title	2,690,000	2,690,000	3,406,775	716,775
Interest on deposits	15,000	15,000	35,580	20,580
Miscellaneous revenue	<u>23,000</u>	<u>23,000</u>	<u>35,106</u>	<u>12,106</u>
<u>TOTAL GENERAL REVENUES</u>	<u>7,229,148</u>	<u>7,229,148</u>	<u>8,102,262</u>	<u>873,114</u>
<u>PROGRAM REVENUES:</u>				
Charges for services	<u>227,700</u>	<u>227,700</u>	<u>276,111</u>	<u>48,411</u>
Total revenues	<u>227,700</u>	<u>227,700</u>	<u>276,111</u>	<u>48,411</u>
<u>TOTAL PROGRAM REVENUES</u>	<u>227,700</u>	<u>227,700</u>	<u>276,111</u>	<u>48,411</u>
<u>TOTAL REVENUES</u>	<u>7,456,848</u>	<u>7,456,848</u>	<u>8,378,373</u>	<u>921,525</u>
<u>EXPENDITURES:</u>				
Current:				
Infrastructure and environment	7,765,272	7,859,441	7,422,036	437,405
Capital outlay	<u>730,900</u>	<u>887,401</u>	<u>826,067</u>	<u>61,334</u>
<u>TOTAL EXPENDITURES</u>	<u>8,496,172</u>	<u>8,746,842</u>	<u>8,248,103</u>	<u>498,739</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,039,324)</u>	<u>(1,289,994)</u>	<u>130,270</u>	<u>1,420,264</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Sale of capital assets	40,000	40,000	28,371	(11,629)
Transfers to other funds	<u>-</u>	<u>(132,000)</u>	<u>(132,000)</u>	<u>-</u>
<u>TOTAL OTHER FINANCING SOURCES AND (USES)</u>	<u>40,000</u>	<u>(92,000)</u>	<u>(103,629)</u>	<u>(11,629)</u>
Net change in fund balances	(999,324)	(1,381,994)	26,641	1,408,635
FUND BALANCES -- beginning	<u>2,925,082</u>	<u>2,925,082</u>	<u>2,925,082</u>	<u>-</u>
FUND BALANCES -- ending	<u>\$ 1,925,758</u>	<u>\$ 1,543,088</u>	<u>\$ 2,951,723</u>	<u>\$ 1,408,635</u>

COMAL COUNTY, TEXAS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
December 31, 2014

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
2014**

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, 2014**

REVENUES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
GENERAL REVENUES				
Ad Valorem Taxes:				
Current	\$ 26,638,335	\$ 26,638,335	\$ 25,608,929	\$ (1,029,406)
Delinquent	410,000	410,000	391,458	(18,542)
Penalty and interest	250,000	250,000	204,690	(45,310)
TOTAL AD VALOREM TAXES	27,298,335	27,298,335	26,205,077	(1,093,258)
Sales and use tax	9,200,000	9,200,000	10,612,168	1,412,168
Mixed drinks tax	280,000	280,000	508,869	228,869
Bingo tax	11,000	11,000	10,571	(429)
Other taxes	55,000	55,000	53,544	(1,456)
Interest on deposits	110,000	110,000	126,507	16,507
Miscellaneous	71,800	486,610	542,835	56,225
TOTAL GENERAL REVENUES	37,026,135	37,440,945	38,059,571	618,626
PROGRAM REVENUES:				
Fees of Office:				
District Clerk	280,000	280,000	294,085	14,085
County Court-at-Law	175,000	175,000	157,474	(17,526)
County Judge	600	600	15	(585)
County Clerk	1,250,000	1,250,000	1,097,147	(152,853)
County Attorney	26,000	26,000	17,017	(8,983)
Sheriff	213,000	213,000	184,760	(28,240)
Tax Assessor-Collector	1,300,000	1,300,000	1,370,975	70,975
Justices of the Peace	350,000	350,000	347,373	(2,627)
Constables	6,000	6,000	4,307	(1,693)
TOTAL FEES OF OFFICE	3,600,600	3,600,600	3,473,153	(127,447)
Charges for services				
Alcoholic beverage licenses	42,000	42,000	25,683	(16,317)
Flood zone permits	29,000	29,000	25,040	(3,960)
Criminal Justice fees	93,000	93,000	78,120	(14,880)
County fee for the support of the judiciary	6,000	6,000	5,405	(595)
Courthouse security fees	92,000	92,000	88,619	(3,381)
Arrest fees	105,000	105,000	95,948	(9,052)
Fines	1,230,000	1,230,000	793,001	(436,999)
Legal fees	93,000	93,000	61,159	(31,841)
Court initiated guardianship fee	4,000	4,000	8,660	4,660
Pay phone commission	100,000	100,000	139,113	39,113
NISI fees	70,000	70,000	307,222	237,222
Comal I.S.D.	160,000	160,000	149,601	(10,399)
Auto Theft Task Force	68,000	68,000	63,376	(4,624)
Social Security Administration	9,000	9,000	400	(8,600)
D. E. A. and U. S. M. reimbursements	35,000	35,000	30,882	(4,118)
Inmate housing - federal, state and other counties	-	-	10,899	10,899
Public health fees	-	-	10,000	10,000
Environmental health fees	110,000	110,000	152,405	42,405
W.O.R.D. and C.O.E. contracts	321,444	321,444	247,128	(74,316)
Animal control fees	8,600	8,600	8,757	157
District Attorney	17,000	17,000	50,079	33,079
District Court Administration - Hays and Caldwell Counties	84,639	84,639	73,875	(10,764)
Bond supervision fees	-	-	14,970	14,970
Recycling fees	84,000	84,000	127,525	43,525
Other reimbursements	70,000	70,000	95,347	25,347
TOTAL CHARGES FOR SERVICES	2,831,683	2,831,683	2,663,214	(168,469)

**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, 2014**

REVENUES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
PROGRAM REVENUES: (Continued)				
Operating grants and contributions				
Judicial supplements	\$ 166,000	\$ 166,000	\$ 183,392	\$ 17,392
State Criminal Alien Assistance	50,000	50,000	48,276	(1,724)
Indigent Defense	55,000	55,000	141,090	86,090
Bureau of Justice	-	-	13,405	13,405
DPS Emergency Management grant	46,000	46,000	44,485	(1,515)
TOTAL OPERATING GRANTS AND CONTRIBUTIONS	317,000	317,000	430,648	113,648
TOTAL PROGRAM REVENUES	6,749,283	6,749,283	6,567,015	(182,268)
TOTAL REVENUES	43,775,418	44,190,228	44,626,586	436,358
EXPENDITURES:				
GENERAL GOVERNMENT:				
COUNTY JUDGE				
Salaries:				
Officials	88,329	88,329	88,329	-
Executive assistant	41,333	41,333	40,719	614
Auto allowance	6,000	6,000	6,000	-
Fringe benefits	42,765	42,765	42,365	400
Office supplies	500	500	308	192
Continuing education and travel	3,000	3,000	1,728	1,272
Judicial insurance	1,500	1,500	-	1,500
Non-capital equipment	2,248	2,248	1,986	262
TOTAL COUNTY JUDGE	185,675	185,675	181,435	4,240
COMMISSIONERS' COURT				
Salaries:				
Officials	215,900	215,900	215,900	-
Executive assistant	38,335	38,450	38,447	3
Secretary	33,239	33,409	33,402	7
Auto and cell phone allowance	25,920	25,980	25,978	2
Fringe benefits	110,171	109,526	108,102	1,424
Office supplies	4,000	4,665	3,483	1,182
Copier lease and maintenance	2,100	2,400	2,382	18
Books and publications	1,000	1,000	261	739
Consulting services	4,000	4,000	1,635	2,365
Telephone	1,850	1,850	1,318	532
Continuing education and travel	10,650	10,485	4,797	5,688
Dues	13,900	13,900	10,201	3,699
Public meetings	1,000	1,000	64	936
Computer components	1,296	1,296	1,247	49
Courthouse history tours	4,000	3,500	323	3,177
Non-capital equipment	8,620	8,620	6,753	1,867
TOTAL COMMISSIONERS' COURT	475,981	475,981	454,293	21,688

**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, 2014**

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
GENERAL GOVERNMENT: (Continued)				
COUNTY AUDITOR				
Salaries:				
Officials	\$ 136,435	\$ 137,060	\$ 137,055	\$ 5
Assistants	254,412	255,612	255,532	80
Overtime	10,000	10,000	8,433	1,567
Fringe benefits	129,153	127,328	126,521	807
Office supplies	9,500	9,939	9,871	68
Copier lease and maintenance	5,200	5,200	4,855	345
Books and publications	1,800	1,400	446	954
Telephone	120	120	47	73
Continuing education and travel	9,000	9,000	6,756	2,244
Recurring contracts	10,875	975	913	62
Dues	2,000	2,000	1,500	500
TOTAL COUNTY AUDITOR	568,495	558,634	551,929	6,705
COUNTY TREASURER				
Salaries:				
Officials	56,128	56,128	56,128	-
Senior cash management administrator	50,606	51,075	51,070	5
Clerk	31,948	34,053	34,048	5
Fringe benefits	52,006	51,673	51,605	68
Office supplies	2,500	3,630	3,364	266
Copier lease and maintenance	1,830	2,010	2,010	-
Books and publications	125	125	105	20
Telephone	25	25	24	1
Continuing education and travel	3,930	3,355	3,352	3
Reimbursed mileage	200	-	-	-
Dues	170	170	170	-
TOTAL COUNTY TREASURER	199,468	202,244	201,876	368
TAX ASSESSOR \ COLLECTOR				
Salaries:				
Officials	76,413	76,413	76,413	-
Clerks	649,193	666,893	666,797	96
Overtime	1,000	1,000	391	609
Auto and cell phone allowance	3,360	3,360	3,360	-
Fringe benefits	327,245	308,423	272,740	35,683
Office supplies	14,150	14,857	14,847	10
Copier lease and maintenance	5,171	5,171	3,414	1,757
Books and publications	520	520	461	59
Telephone	4,000	4,150	4,127	23
Continuing education and travel	6,985	6,985	6,102	883
Dues	440	440	175	265
Data processing services	69,900	69,900	58,636	11,264
Leased equipment	3,900	3,900	2,970	930
Non-capital equipment	3,000	6,156	3,149	3,007
Capital expenditures:				
Furniture and equipment	-	7,679	7,679	-
TOTAL TAX ASSESSOR \ COLLECTOR	1,165,277	1,175,847	1,121,261	54,586
DAMAGE CONTROL				
Vehicle damage, county vehicles	40,000	15,000	9,621	5,379
Public official liability	30,000	5,000	-	5,000
TOTAL MAINTENANCE OF VEHICLES	70,000	20,000	9,621	10,379

**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, 2014**

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
GENERAL GOVERNMENT: (Continued)				
COUNTY CLERK				
Salaries:				
Officials	\$ 62,205	\$ 62,205	\$ 62,205	\$ -
Clerks	331,921	320,921	320,823	98
Elections coordinator	-	49,281	49,277	4
Elections first assistant	-	38,297	38,228	69
Election clerks	-	167,000	166,236	764
Overtime	2,500	8,410	8,410	-
Fringe benefits	178,058	205,820	205,783	37
Office supplies	21,000	22,100	22,048	52
Copier lease and maintenance	18,800	15,910	15,789	121
Books and publications	550	550	495	55
Telephone & mobile phones	300	3,745	3,744	1
Continuing education and travel	3,300	6,501	6,500	1
Dues	300	638	638	-
Remote certificates	5,500	5,805	5,803	2
Election postage	-	17,850	17,808	42
Election costs	-	3,195	3,176	19
Voting equipment maintenance	-	50,441	50,437	4
Voting supplies / printing	-	33,857	33,854	3
TOTAL COUNTY CLERK	624,434	1,012,526	1,011,254	1,272
ELECTIONS ADMINISTRATOR				
Salaries:				
Elections administrator	48,540	-	-	-
Elections first assistant	38,195	-	-	-
Temporary elections workers	115,000	-	-	-
Overtime	5,000	-	-	-
Fringe benefits	43,601	-	-	-
Office supplies	7,450	-	-	-
Postage	14,100	-	-	-
Copier lease and maintenance	1,550	-	-	-
Telephone (office and mobile)	1,500	-	-	-
Continuing education and travel	3,000	-	-	-
Election costs	5,300	-	-	-
Voting equipment maintenance	49,200	-	-	-
Voting supplies / printing	20,000	-	-	-
Non-capital equipment	5,000	-	-	-
TOTAL ELECTIONS ADMINISTRATOR	357,436	-	-	-
INFORMATION TECHNOLOGY				
Salaries:				
Personnel	663,756	672,216	627,767	44,449
Cell phone allowance	6,960	6,960	5,784	1,176
Fringe benefits	224,135	221,175	204,455	16,720
Office supplies	800	900	861	39
Copier lease and maintenance	1,900	1,900	1,896	4
Books and publications	100	100	94	6
Computer supplies	800	800	543	257
Telephone	15	315	235	80
Data lease line	15,000	-	-	-
Continuing education and travel	27,000	27,000	11,593	15,407
Hardware maintenance/service	38,000	38,000	30,543	7,457
Computer training and education	7,000	7,000	6,804	196
Recurring contracts	725,584	753,464	633,203	120,261
Software	279,057	108,531	106,438	2,093
Non-capital equipment	33,994	125,890	98,637	27,253
Capital expenditures:				
Capital equipment	88,138	103,384	39,777	63,607
TOTAL INFORMATION TECHNOLOGY	2,112,039	2,067,635	1,768,630	299,005

**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, 2014**

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
GENERAL GOVERNMENT: (Continued)				
HUMAN RESOURCES				
Salaries:				
Personnel manager	\$ 78,129	\$ 78,129	\$ 75,109	\$ 3,020
Clerks	156,531	152,781	140,849	11,932
Overtime	1,000	1,000	500	500
Fringe benefits	88,246	88,246	71,262	16,984
Office supplies	5,000	5,000	4,543	457
Copier lease and maintenance	1,950	2,150	2,095	55
Books and publications	3,262	3,262	1,817	1,445
Employee recognition	7,000	9,000	7,331	1,669
Pre-employment background checks and w/c drug screens	13,700	14,250	14,086	164
Telephone	150	1,250	1,227	23
Continuing education and travel	2,300	6,700	2,714	3,986
Recurring contracts	7,335	7,335	7,209	126
Dues	665	665	375	290
Training and education	3,200	6,200	5,960	240
TOTAL HUMAN RESOURCES	388,468	375,968	335,077	40,891
MAINTENANCE OF BUILDINGS				
Salaries				
Maintenance personnel	327,578	327,578	308,394	19,184
Overtime	1,500	3,150	3,102	48
Cell phone allowance	1,500	2,700	2,559	141
Fringe benefits	165,392	165,392	143,546	21,846
Copier lease and maintenance	800	900	785	115
Gas and oil	8,500	8,500	6,718	1,782
Electrical supplies	14,000	13,200	6,437	6,763
Janitorial supplies	30,000	30,000	23,884	6,116
Building repairs:				
Courthouse \ annex	15,000	30,926	21,923	9,003
Major	25,000	25,179	18,485	6,694
Commissioners' court	30,000	35,245	31,500	3,745
Others	26,000	29,331	13,370	15,961
Telephone and paging equipment	700	750	703	47
Air conditioning maint.	75,000	79,418	28,810	50,608
Elevator maintenance	35,000	35,000	15,948	19,052
Generator maintenance	35,000	36,200	7,036	29,164
Fire alarm maintenance	18,000	18,600	18,269	331
Misc. equipment repairs	1,000	1,000	-	1,000
Pest control services	12,000	12,000	10,903	1,097
Plumbing costs	7,000	7,084	3,798	3,286
Utilities	405,000	411,200	273,603	137,597
Lighting costs	8,000	8,900	8,898	2
Uniforms	7,500	7,500	5,048	2,452
Miscellaneous	29,415	29,415	9,205	20,210
Capital expenditures:				
Construction in progress	160,000	144,000	5,759	138,241
Equipment	66,000	137,544	137,413	131
TOTAL MAINTENANCE OF BUILDINGS	1,504,885	1,800,712	1,106,096	494,616

(Continued)

**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, 2014**

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
GENERAL GOVERNMENT: (Continued)				
PURCHASING				
Salaries:				
Agent	\$ 76,595	\$ 76,895	\$ 76,872	\$ 23
Assistants	168,455	168,455	165,147	3,308
Carpenter and electrician	109,169	109,569	109,542	27
Overtime	2,500	2,500	405	2,095
Tool and cell phone allowance	4,080	4,080	4,080	-
Fringe benefits	131,303	131,303	122,216	9,087
Office supplies	3,000	3,000	2,682	318
Copier lease and maintenance	20,500	20,900	20,858	42
Printer maintenance and supplies	3,000	1,800	1,463	337
Books and publications	250	250	243	7
Gas and oil	450	500	481	19
Telephone	200	200	85	115
Continuing education and travel	4,500	4,550	4,449	101
Recurring contracts	10,450	-	-	-
Dues	900	900	815	85
Building supplies	4,500	4,500	3,820	680
Computer components	1,326	1,326	1,324	2
Capital expenditures:				
Building improvements	17,000	17,000	15,564	1,436
TOTAL PURCHASING	558,178	547,728	530,046	17,682
OTHER COSTS				
Sick leave buy down	35,000	36,720	36,714	6
Short-term disability	75,000	71,600	71,517	83
Fringe benefits	16,482	8,532	8,482	50
Postage	160,000	196,731	194,318	2,413
Annual audit	28,000	28,000	27,850	150
Telephone non-departmental	45,000	52,900	52,877	23
Advertising and notices	40,000	65,200	65,100	100
Office equipment repairs	3,700	1,200	1,002	198
EZ check charges	2,000	500	393	107
Miscellaneous insurance	380,000	369,000	368,928	72
Bail bond board training	900	900	-	900
Texas Association of Counties - dues	1,765	1,765	1,765	-
Alamo Area Council of Governments - dues	7,854	16,354	16,300	54
National Association of Counties - dues	1,600	1,600	1,562	38
Comal Appraisal District	360,000	375,600	375,530	70
TOTAL OTHER COSTS	1,157,301	1,226,602	1,222,338	4,264
TOTAL GENERAL GOVERNMENT				
Current	9,016,499	9,039,945	8,287,664	752,281
Capital expenditures	331,138	409,607	206,192	203,415
TOTAL GENERAL GOVERNMENT	9,347,637	9,449,552	8,493,856	955,696

(Continued)

**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, 2014**

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
JUSTICE SYSTEM:				
CRIMINAL DISTRICT ATTORNEY				
Salaries:				
C.D.A. Supplement	\$ 5,728	\$ 5,728	\$ 5,728	\$ -
Assistant district attorneys	1,112,815	1,155,941	1,125,407	30,534
Secretaries	524,164	524,164	522,264	1,900
Investigator	158,949	183,425	172,074	11,351
Investigator overtime	500	500	-	500
Fringe benefits	648,205	634,655	605,180	29,475
Office supplies	16,525	23,525	23,328	197
Copier lease and maintenance	6,900	6,900	6,808	92
Books and publications	2,585	2,811	1,916	895
Gas and oil	1,530	3,030	2,748	282
Laboratory testing and witness costs	12,000	12,000	7,638	4,362
Telephone (office and mobile)	1,000	1,250	1,202	48
Continuing education and travel	18,000	20,500	20,450	50
Dues	5,225	5,725	5,405	320
Training and education	3,000	3,000	2,113	887
T.C.O.L.E. training	844	1,642	1,642	-
Computer components and software	11,600	13,100	12,908	192
Non-capital equipment	-	10,000	-	10,000
TOTAL DISTRICT ATTORNEY	2,529,570	2,607,896	2,516,811	91,085
DISTRICT COURT				
Salaries:				
District judge supplements	22,912	21,912	21,590	322
Bailiffs	109,724	110,134	110,096	38
Court coordinator	52,556	52,756	52,745	11
Asst. court coordinator	34,118	34,218	34,207	11
Court reporters	193,508	194,158	194,128	30
Magistrates	34,000	30,000	29,612	388
Bailiffs overtime	1,000	500	475	25
Uniform and cell phone allowance	2,280	1,280	1,224	56
Fringe benefits	127,977	133,677	133,429	248
Office supplies	6,000	6,730	6,728	2
Copier lease and maintenance	3,000	3,000	2,671	329
Books and publications	700	100	83	17
Telephone	25	450	438	12
Continuing education and travel	13,000	4,730	4,551	179
Judicial assessment	8,000	8,000	7,288	712
Judicial insurance	3,000	3,000	3,000	-
433rd drug court program	8,000	1,000	684	316
Public defense attorneys	430,000	542,900	542,876	24
Psychological evaluations	20,000	24,700	24,679	21
Interpreter	12,000	6,500	6,090	410
Visiting judges	2,500	1,500	1,225	275
Miscellaneous court costs	2,000	500	60	440
Capital expenditures:				
Furniture and equipment	-	44,804	44,804	-
TOTAL DISTRICT COURT	1,086,300	1,226,549	1,222,683	3,866
DISTRICT COURT ADMINISTRATOR				
Salaries:				
Court administrator	73,650	79,706	79,617	89
Cell phone allowance	960	960	960	-
Fringe benefits	23,061	24,256	23,578	678
Office supplies	1,000	1,000	169	831
Telephone	150	970	966	4
Continuing education and travel	11,200	8,538	8,240	298
TOTAL DISTRICT COURT ADMINISTRATOR	110,021	115,430	113,530	1,900

**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, 2014**

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
JUSTICE SYSTEM: (Continued)				
COUNTY COURT-AT-LAW #1				
Salaries:				
Officials	\$ 145,728	\$ 145,728	\$ 145,728	\$ -
Court personnel	134,329	134,891	134,889	2
Fringe benefits	87,561	84,115	83,869	246
Office supplies	4,000	4,000	3,335	665
Copier lease and maintenance	3,800	2,300	2,217	83
Books and publications	100	994	994	-
Telephone	325	332	331	1
Continuing education and travel	4,750	1,350	1,296	54
Dues	1,000	1,000	450	550
Recurring contracts	1,200	1,200	1,169	31
Judicial insurance	1,500	1,500	1,500	-
Public defense attorney	125,000	96,000	95,868	132
Special investigators	1,000	1,000	170	830
Psychiatric evaluations	4,500	-	-	-
Mental commitments	27,500	23,000	22,869	131
Interpreter	2,000	-	-	-
Visiting judges	1,500	1,500	654	846
Capital expenditures:				
Equipment	40,000	70,200	16,649	53,551
TOTAL COUNTY COURT-AT-LAW #1	585,793	569,110	511,988	57,122
COUNTY COURT-AT-LAW #2				
Salaries:				
Officials	145,728	145,728	145,728	-
Court personnel	144,309	144,661	142,358	2,303
Fringe benefits	89,528	89,528	86,125	3,403
Office supplies	3,300	3,300	3,161	139
Copier lease and maintenance	3,800	3,800	3,771	29
Books and publications	100	100	35	65
Telephone	325	373	372	1
Continuing education and travel	4,750	4,750	3,813	937
Dues	1,000	1,145	1,145	-
Recurring contracts	1,200	1,200	719	481
Judicial insurance	1,500	1,500	1,500	-
Public defense attorney	125,000	96,000	95,844	156
Special investigators	1,000	1,000	-	1,000
Psychiatric evaluations	4,500	4,500	3,000	1,500
Mental Commitments	27,500	35,000	34,960	40
Interpreter	2,000	2,000	41	1,959
Visiting judges	1,500	1,500	966	534
Non-capital equipment	1,122	1,122	522	600
Capital expenditures:				
Equipment	40,000	51,500	51,351	149
TOTAL COUNTY COURT-AT-LAW #2	598,162	588,707	575,411	13,296
COUNTY COURT-AT-LAW CLERKS				
Salaries:				
Clerks	484,050	492,050	491,982	68
Overtime	3,000	3,000	49	2,951
Fringe benefits	221,413	222,013	219,583	2,430
Office supplies	13,000	7,510	7,119	391
Copier lease and maintenance	6,500	6,850	6,840	10
Collection costs	7,500	3,800	3,046	754
Books and publications	300	300	283	17
Telephone	200	450	444	6
Continuing education and travel	3,500	3,500	3,018	482
TOTAL COUNTY COURT-AT-LAW CLERKS	739,463	739,473	732,364	7,109

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, 2014

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
JUSTICE SYSTEM: (Continued)				
DISTRICT CLERK				
Salaries:				
Officials	\$ 62,205	\$ 62,205	\$ 62,205	\$ -
Clerks	356,752	385,417	385,416	1
Overtime	3,500	3,500	3,243	257
Fringe benefits	191,507	187,314	186,201	1,113
Office supplies	14,500	14,560	13,773	787
Copier lease and maintenance	4,950	4,950	4,855	95
Books and publications	400	400	-	400
Telephone	200	1,051	1,050	1
Continuing education and travel	3,000	3,000	2,180	820
Dues	160	175	175	-
TOTAL DISTRICT CLERK	637,174	662,572	659,098	3,474
JUSTICE OF THE PEACE #1				
Salaries:				
Officials	50,915	50,915	50,915	-
Clerks	87,043	87,253	87,253	-
Overtime	200	200	-	200
Auto and cell phone allowance	6,540	6,540	6,540	-
Fringe benefits	61,546	61,558	61,343	215
Office supplies	2,000	2,000	1,712	288
Copier lease and maintenance	1,925	1,925	1,917	8
Books and publications	400	400	285	115
Telephone	100	360	359	1
Continuing education and travel	1,500	1,018	732	286
TOTAL JUSTICE OF THE PEACE #1	212,169	212,169	211,056	1,113
JUSTICE OF THE PEACE #2				
Salaries:				
Officials	50,915	50,915	50,915	-
Clerks	68,207	66,758	59,335	7,423
Auto and cell phone allowance	6,000	6,000	6,000	-
Fringe benefits	49,326	49,126	47,074	2,052
Office supplies	2,800	2,800	2,658	142
Copier lease and maintenance	1,850	2,050	1,854	196
Continuing education and travel	1,500	1,500	1,235	265
Interpreter	50	50	-	50
Dues	250	250	127	123
TOTAL JUSTICE OF THE PEACE #2	180,898	179,449	169,198	10,251
JUSTICE OF THE PEACE #3				
Salaries:				
Officials	50,915	50,915	50,915	-
Clerks	140,448	140,448	139,998	450
Overtime	300	300	-	300
Auto and cell phone allowance	7,920	7,920	7,820	100
Fringe benefits	89,088	79,088	77,786	1,302
Office supplies	6,034	6,732	6,731	1
Copier lease and maintenance	2,150	2,150	2,054	96
Books and publications	350	350	72	278
Telephone	700	700	587	113
Continuing education and travel	3,150	750	635	115
Dues	200	200	60	140
TOTAL JUSTICE OF THE PEACE #3	301,255	289,553	286,658	2,895

**COMAL COUNTY, TEXAS
GENERAL FUND
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CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2014**

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
JUSTICE SYSTEM: (Continued)				
JUSTICE OF THE PEACE #4				
Salaries:				
Officials	\$ 50,915	\$ 50,915	\$ 50,915	\$ -
Clerks	94,210	94,682	94,682	-
Auto allowance	6,000	6,000	6,000	-
Fringe benefits	62,813	62,339	62,155	184
Office supplies	3,000	3,000	2,243	757
Copier lease and maintenance	2,010	2,010	2,003	7
Books and publications	600	600	370	230
Telephone	50	50	-	50
Continuing education and travel	1,000	1,000	619	381
Dues	100	100	-	100
TOTAL JUSTICE OF THE PEACE #4	220,698	220,696	218,987	1,709
TOTAL JUSTICE SYSTEM:				
Current	7,121,503	7,245,100	7,104,980	140,120
Capital expenditures	80,000	166,504	112,804	53,700
TOTAL JUSTICE SYSTEM	7,201,503	7,411,604	7,217,784	193,820
PUBLIC SAFETY:				
FIRE MARSHAL				
Salaries:				
Fire Marshal	69,687	70,402	70,399	3
Deputies	125,247	125,247	110,257	14,990
Overtime \ holiday pay	2,000	2,000	-	2,000
Uniform and cell phone allowance	4,320	4,320	4,320	-
Fringe benefits	68,054	66,139	63,759	2,380
Office supplies	1,000	1,000	911	89
Copier lease and maintenance	2,100	2,100	1,738	362
Gas and oil	10,000	10,000	6,314	3,686
Police supplies	1,500	1,842	1,561	281
Lab and witness expense	1,600	1,725	1,500	225
Telephone (office and mobile)	1,200	1,200	1,005	195
Continuing education and travel	5,000	5,000	4,833	167
Dues	600	600	348	252
Uniforms	500	500	373	127
Training and education	5,000	6,200	5,868	332
Non-capital equipment	1,000	1,000	738	262
TOTAL FIRE MARSHAL	298,808	299,275	273,924	25,351
EMERGENCY MANAGEMENT				
Salaries:				
Local emergency program coordinator	56,753	62,730	55,462	7,268
Cell phone allowance	960	960	831	129
Fringe benefits	19,734	20,911	17,913	2,998
Office supplies	500	500	171	329
Gas and oil	1,500	1,500	1,241	259
Telephone (office and mobile)	1,598	1,598	1,396	202
Continuing education and travel	3,500	3,300	1,255	2,045
Dues	100	300	100	200
Household hazardous waste program	40,000	40,157	36,224	3,933
TOTAL EMERGENCY MANAGEMENT	124,645	131,956	114,593	17,363

**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, 2014**

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
PUBLIC SAFETY: (Continued)				
SHERIFF'S OFFICE				
Salaries:				
Officials	\$ 95,159	\$ 95,159	\$ 95,159	\$ -
Deputies	5,204,110	5,264,664	5,247,216	17,448
Reserves	4,000	-	-	-
Communications officers	485,306	529,173	481,697	47,476
Clerks	576,428	602,676	555,814	46,862
Overtime \ holiday pay	206,000	224,250	215,753	8,497
Uniform and cell phone allowance	47,920	48,520	47,534	986
Fringe benefits	2,494,750	2,444,608	2,340,949	103,659
Office supplies	27,000	27,000	21,024	5,976
Copier lease and maintenance	8,600	9,510	9,373	137
Gas and oil	500,000	500,000	482,255	17,745
Police supplies	113,500	113,500	88,810	24,690
Laboratory testing	15,000	15,000	3,283	11,717
Telephone (office and mobile)	15,000	15,000	9,138	5,862
Radio tower lines	50,000	50,000	48,293	1,707
Mobile data terminals	70,450	70,450	48,027	22,423
Continuing education and travel	27,000	27,000	19,411	7,589
Maintenance agreements	226,551	228,943	210,984	17,959
Equipment repairs	8,500	8,501	6,355	2,146
Mobile comm. equipment \ repairs	100,000	113,696	63,986	49,710
Training and education	70,000	70,000	56,089	13,911
T.C.O.L.E. training	-	30,888	-	30,888
Dues	1,000	1,000	795	205
Uniforms	55,000	57,640	30,896	26,744
Crime prevention programs	15,900	16,900	16,730	170
Canine maintainane	12,000	12,000	5,802	6,198
Miscellaneous	27,100	30,478	24,959	5,519
Non-capital equipment	242,950	162,018	138,640	23,378
Capital expenditures:				
Furniture and equipment	825,600	1,136,858	976,833	160,025
TOTAL SHERIFF'S OFFICE	11,524,822	11,905,432	11,245,805	659,627
DEPARTMENT OF PUBLIC SAFETY				
Salaries:				
Secretaries	114,165	114,165	113,498	667
Fringe benefits	47,583	47,133	46,783	350
Office supplies	5,500	5,050	5,038	12
Copier lease and maintenance	2,500	2,950	2,698	252
Film	1,000	800	779	21
Laboratory testing and witness costs	100	-	-	-
Telephone (office and mobile)	1,400	650	609	41
Travel and reimbursed mileage	1,000	800	749	51
Non-capital equipment	12,550	14,250	14,124	126
TOTAL DEPARTMENT OF PUBLIC SAFETY	185,798	185,798	184,278	1,520
COURTHOUSE SECURITY				
Salaries:				
Deputies	717,423	691,412	691,372	40
Clerk	3,721	3,736	3,735	1
Overtime	2,000	600	525	75
Uniform allowance	7,200	6,500	6,479	21
Fringe benefits	280,875	237,885	237,730	155
Copier lease and maintenance	850	850	801	49
Supplies	2,630	530	450	80
Mobile phone	540	440	427	13
Access system maintenance	7,100	3,845	2,414	1,431
TOTAL COURTHOUSE SECURITY	1,022,339	945,798	943,933	1,865

**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, 2014**

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
PUBLIC SAFETY: (Continued)				
MAINTENANCE OF VEHICLES				
Vehicle repairs	\$ 300,000	\$ 300,754	\$ 293,032	\$ 7,722
Towing	2,000	2,000	250	1,750
TOTAL MAINTENANCE OF VEHICLES	302,000	302,754	293,282	9,472
CONSTABLE #1				
Salaries:				
Official	40,087	40,087	40,087	-
Deputies	32,266	30,956	30,952	4
Uniform and cell phone allowance	1,500	1,500	1,496	4
Fringe benefits	14,846	14,846	14,355	491
Office supplies	500	500	388	112
Gas and oil	9,500	8,138	7,322	816
Police supplies	2,369	3,669	3,651	18
Telephone (office and mobile)	30	30	5	25
Continuing education and travel	700	700	698	2
Dues	170	170	140	30
T.C.O.L.E. training	-	5,020	245	4,775
Capital expenditures:				
Furniture and equipment	37,000	37,500	37,440	60
TOTAL CONSTABLE #1	138,968	143,116	136,779	6,337
CONSTABLE #2				
Salaries:				
Official	40,087	40,087	40,087	-
Deputies	32,266	30,666	30,109	557
Uniform allowance	960	960	956	4
Fringe benefits	23,550	23,550	22,955	595
Office supplies	500	500	487	13
Gas and oil	6,300	7,900	7,896	4
Police supplies	3,000	3,000	2,920	80
Telephone (office and mobile)	1,450	1,450	871	579
Continuing education and travel	1,200	1,200	1,181	19
T.C.O.L.E. training	-	650	-	650
Non-capital equipment	1,250	4,746	4,436	310
Capital expenditures:				
Furniture and equipment	37,000	37,630	37,440	190
TOTAL CONSTABLE #2	147,563	152,339	149,338	3,001
CONSTABLE #3				
Salaries:				
Official	40,087	40,087	40,087	-
Deputies	48,084	47,949	47,947	2
Uniform allowance	960	1,435	1,433	2
Fringe benefits	26,296	25,811	25,737	74
Office supplies	500	500	482	18
Gas and oil	6,000	7,110	7,101	9
Police supplies	6,310	7,143	7,135	8
Telephone (office and mobile)	1,276	1,298	1,297	1
Continuing education and travel	2,000	1,885	1,881	4
T.C.O.L.E. training	-	2,541	923	1,618
Computer components and software	1,050	1,050	1,045	5
Non-capital equipment	7,900	9,827	9,827	-
Capital expenditures:				
Furniture and equipment	-	54,394	54,264	130
TOTAL CONSTABLE #3	140,463	201,030	199,159	1,871

**COMAL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
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EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
PUBLIC SAFETY: (Continued)				
CONSTABLE #4				
Salaries:				
Official	\$ 40,087	\$ 40,087	\$ 40,087	\$ -
Deputies	32,266	32,266	30,522	1,744
Uniform allowance	960	960	956	4
Fringe benefits	22,895	22,895	22,317	578
Office supplies	300	300	-	300
Gas and oil	7,200	7,250	7,207	43
Police supplies	1,000	950	415	535
Telephone (office and mobile)	2,150	2,150	-	2,150
T.C.O.L.E. training	-	4,994	145	4,849
Computer components and software	1,200	1,200	-	1,200
Non-capital equipment	1,895	10,145	1,910	8,235
TOTAL CONSTABLE #4	109,953	123,197	103,559	19,638
OTHER LAW ENFORCEMENT COSTS				
Contracts reimbursed	321,444	258,124	226,253	31,871
Autopsy costs	165,000	226,000	225,711	289
TOTAL OTHER LAW ENFORCEMENT COSTS	486,444	484,124	451,964	32,160
TOTAL PUBLIC SAFETY				
Current	13,582,203	13,608,437	12,990,637	617,800
Capital expenditures	899,600	1,266,382	1,105,977	160,405
TOTAL PUBLIC SAFETY	14,481,803	14,874,819	14,096,614	778,205
CORRECTIONS AND REHABILITATION				
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	1,412	1,288
TOTAL ADULT PROBATION	78,052	78,052	76,764	1,288
JUVENILE PROBATION				
Salaries:				
Juvenile judges \ board	45,010	45,010	44,424	586
Officers	238,362	254,202	252,344	1,858
Secretary	36,704	36,704	21,048	15,656
Overtime	2,000	2,000	963	1,037
Fringe benefits	112,587	115,971	107,267	8,704
Office supplies	4,000	7,000	6,514	486
Copier lease and maintenance	2,775	2,775	2,604	171
Audit expense	3,300	3,300	3,135	165
Gas and oil	7,800	7,800	7,157	643
Telephone (office and mobile)	1,100	1,750	1,553	197
Continuing education and travel	8,000	14,000	13,239	761
Youth services	430,000	356,950	324,020	32,930
Software maintenance	-	19,500	-	19,500
Program expense	4,200	6,550	6,512	38
Non-capital equipment	-	5,100	5,006	94
Capital expenditures:				
Furniture and equipment	-	21,950	-	21,950
TOTAL JUVENILE PROBATION	895,838	900,562	795,786	104,776

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EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
CORRECTIONS AND REHABILITATION: (Continued)				
JAIL				
Salaries:				
Jail administrator	\$ 87,500	\$ 87,710	\$ 87,704	\$ 6
Corrections officers \ nurses	4,146,315	4,149,315	4,132,703	16,612
Clerks	180,087	180,087	178,848	1,239
Cooks	199,660	202,760	202,712	48
Custodians	109,887	109,887	77,941	31,946
Overtime \ holiday pay	240,000	235,590	156,876	78,714
Uniform and cell phone allowance	49,500	49,500	47,308	2,194
Fringe benefits	2,044,325	1,934,325	1,873,142	61,183
Office supplies	35,000	35,100	33,773	1,327
Copier lease and maintenance	12,000	12,000	11,396	604
Records storage	8,000	8,000	6,141	1,859
Police supplies	25,000	30,065	20,069	9,996
Uniforms (corrections officers)	52,000	52,000	8,560	43,440
Medical \ physician costs	338,000	451,900	471,015	(19,115)
Housing prisoners out of county	100,000	10,000	4,000	6,000
Extradition costs	28,000	28,656	20,002	8,654
Continuing education and travel	20,000	20,000	5,905	14,095
Alarm maintenance	15,000	15,000	6,021	8,979
Equipment maintenance	47,500	27,500	2,714	24,786
Facility maintenance	220,000	171,532	120,394	51,138
Utilities	240,000	240,000	221,861	18,139
Feeding prisoners	400,000	526,700	526,253	447
Cleaning and laundry supplies	60,000	60,000	40,939	19,061
Prisoner supplies	32,000	32,000	30,077	1,923
Training and education	12,000	12,000	4,960	7,040
Other jail costs	4,000	4,000	1,439	2,561
Dues	720	720	425	295
Miscellaneous	4,350	4,350	520	3,830
Non-capital equipment	5,618	5,618	5,521	97
State criminal alien assistance commission	10,500	10,650	10,621	29
Capital expenditures:				
Building improvements	160,000	72,000	61,300	10,700
Furniture and equipment	-	139,500	38,865	100,635
TOTAL JAIL	8,886,982	8,918,465	8,410,003	508,462
TOTAL CORRECTIONS AND REHABILITATION				
Current	9,700,852	9,663,629	9,182,388	481,241
Capital expenditures	160,000	233,450	100,165	133,285
TOTAL CORRECTIONS AND REHABILITATION	9,860,852	9,897,079	9,282,553	614,526
HEALTH AND HUMAN SERVICES:				
VETERANS' SERVICES				
Salaries:				
Officials	82,188	82,388	72,422	9,966
Auto allowance	3,000	3,000	3,000	-
Fringe benefits	33,513	33,513	22,762	10,751
Office supplies	1,303	1,303	1,154	149
Copier lease and maintenance	867	867	794	73
Telephone	80	130	84	46
Continuing education and travel	1,450	1,700	1,397	303
Veterans' transportation	3,000	3,000	2,252	748
Non-capital equipment	2,370	2,370	2,178	192
Computer components and software	500	-	-	-
TOTAL VETERANS' SERVICES	128,271	128,271	106,043	22,228

**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, 2014**

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
HEALTH AND HUMAN SERVICES: (Continued)				
PUBLIC HEALTH				
Salaries:				
Nurses	\$ 182,863	\$ 183,163	\$ 177,170	\$ 5,993
Clerks	108,495	108,495	100,291	8,204
Auto allowance	1,200	1,200	1,200	-
Fringe benefits	106,944	106,544	99,373	7,171
Office supplies	2,000	2,000	1,963	37
Copier lease and maintenance	2,750	2,850	2,609	241
Gas and oil	1,000	1,000	437	563
Medical supplies	8,000	8,000	7,635	365
Physicians \ pharmacist contracts	13,200	13,200	13,200	-
Telephone (office and mobile)	450	1,250	1,212	38
Continuing education and travel	1,500	1,800	383	1,417
Medical waste disposal	4,000	4,000	3,824	176
Employee Immunization	15,000	13,710	8,137	5,573
Education materials	500	500	494	6
Miscellaneous				-
Non-capital equipment	1,800	1,990	1,990	-
TOTAL PUBLIC HEALTH	449,702	449,702	419,918	29,784
ENVIRONMENTAL HEALTH				
Salaries:				
Health inspectors	162,409	162,409	155,822	6,587
Coordinator	53,600	53,800	53,778	22
Enforcement Coordinator	45,259	45,459	45,423	36
Intern (part-time)	5,702	5,702	2,331	3,371
Cell phone allowance	1,620	1,620	1,516	104
Fringe benefits	103,098	101,198	96,686	4,512
Office supplies	3,600	3,600	2,622	978
Copier lease and maintenance	2,000	2,000	1,896	104
Gas and oil	6,250	7,350	7,256	94
License fees	1,100	1,100	(25)	1,125
Telephone	100	300	255	45
Continuing education and travel	1,000	1,200	1,119	81
Software maintenance	1,800	1,800	-	1,800
Miscellaneous	150	150	-	150
TOTAL ENVIRONMENTAL HEALTH	387,688	387,688	368,679	19,009
ANIMAL CONTROL				
Salaries:				
Officers	145,667	141,667	141,256	411
Secretaries	28,933	28,933	28,461	472
Overtime	1,500	1,500	741	759
Fringe benefits	76,920	76,920	68,024	8,896
Office supplies	1,150	1,150	755	395
Gas and oil	30,000	27,000	26,896	104
Police supplies	3,550	2,450	1,075	1,375
Telephone (office and mobile)	2,550	2,550	1,879	671
Continuing education and travel	3,000	3,000	1,523	1,477
Uniforms	1,040	1,040	389	651
Tending \ boarding \ disposal	81,500	89,600	88,028	1,572
TOTAL ANIMAL CONTROL	375,810	375,810	359,027	16,783

**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, 2014**

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
HEALTH AND HUMAN SERVICES: (Continued)				
PUBLIC HEALTH				
OTHER HEALTH AND HUMAN SERVICES				
Indigent burial	\$ 7,000	\$ -	\$ -	\$ -
Community Council of South Texas	3,269	3,269	3,269	-
Community Resource & Recreation Center of Canyon Lake				-
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	46,138	46,138	-
TOTAL HEALTH AND HUMAN SERVICES				
Current	1,394,609	1,387,609	1,299,805	87,804
Capital expenditures	-	-	-	-
TOTAL HEALTH AND HUMAN SERVICES	1,394,609	1,387,609	1,299,805	87,804
COMMUNITY AND ECONOMIC DEVELOPMENT				
AGRICULTURAL EXTENSION SERVICE				
Salaries:				
Agricultural agent	27,446	27,546	27,546	-
FCS agent	27,446	27,546	27,546	-
4-H agent	27,446	16,224	7,178	9,046
Health educator	27,446	27,235	27,235	-
Program assistant	34,670	34,790	34,788	2
Secretaries	66,003	66,363	66,355	8
Auto allowances	11,400	9,606	9,554	52
Fringe benefits	55,123	52,756	51,870	886
Office supplies	5,310	5,318	4,901	417
Copier lease and maintenance	4,950	7,450	7,191	259
Demonstration supplies	3,460	3,460	2,552	908
Facilities maintenance	2,040	40	-	40
Telephone	700	700	583	117
Continuing education and travel:				
Health educator	3,000	3,000	2,222	778
Agricultural agent	3,000	3,000	3,000	-
FCS agent	3,000	3,000	3,000	-
4-H agent	3,000	3,000	2,337	663
Program assistant	1,900	1,900	1,874	26
Livestock show	4,000	4,000	1,558	2,442
Non-capital equipment	-	7,000	1,306	5,694
Capital expenditures:				
Furniture and equipment	-	13,500	13,500	-
TOTAL AGRICULTURAL EXTENSION SERVICE	311,340	317,434	296,096	21,338
PARKS				
Salaries:				
Supervisor	5,316	5,336	5,332	4
Intern	5,702	5,702	2,334	3,368
Fringe benefits	2,138	2,138	1,177	961
Park maintenance / operations				
Operations	40,000	90,137	90,134	3
Capital expenditures:				
Property improvements	444,500	198,297	88,241	110,056
Land	-	414,810	414,810	-
TOTAL PARKS	497,656	716,420	602,028	114,392

**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, 2014**

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
COMMUNITY AND ECONOMIC DEVELOPMENT (continued)				
COMMUNITY PROMOTION				
El Camino Real signage agreement	\$ -	\$ 3,458	\$ -	\$ 3,458
Chamber of Commerce economic development	12,500	12,600	12,600	-
Comal Co. Historical Commission	2,400	2,500	2,500	-
TOTAL COMMUNITY PROMOTION	14,900	18,558	15,100	3,458
TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT				
Current	379,396	425,805	396,673	29,132
Capital expenditures	444,500	626,607	516,551	110,056
TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	823,896	1,052,412	913,224	139,188
INFRASTRUCTURE AND ENVIRONMENTAL SERVICES				
RECYCLING				
Salaries	254,149	253,649	253,489	160
Overtime	3,500	1,500	1,499	1
Cell phone allowance	540	540	540	-
Fringe benefits	126,821	123,321	122,812	509
Uniforms	2,500	2,850	2,839	11
Office supplies	1,500	800	705	95
Telephone (office and mobile)	75	75	-	75
Utilities	2,500	2,750	2,718	32
Dues and licenses	250	250	-	250
Continuing education and travel:	1,500	200	178	22
Building maintenance	4,000	4,000	3,936	64
Gas and oil	65,000	65,000	63,770	1,230
Equipment maintenance	40,000	72,400	63,255	9,145
Vehicle maintenance	30,000	30,000	28,564	1,436
Disposal costs	5,000	-	-	-
Glass recycling	20,000	-	-	-
Equipment supplies	10,000	10,000	9,737	263
Capital expenditures:				
Furniture and equipment	-	33,725	15,027	18,698
TOTAL RECYCLING	567,335	601,060	589,069	31,991
ENVIRONMENTAL SERVICES				
Soil Conservation Service	2,400	2,400	2,400	-
Nuisance abatement / hazardous materials remediation	-	12,914	12,364	550
GBRA Phase II flood control study	-	16,817	16,817	-
TOTAL ENVIRONMENTAL SERVICES	2,400	32,131	31,581	550
TRANSPORTATION SERVICES				
Comal County Public Transportation	70,000	70,000	70,000	-
TOTAL TRANSPORTATION SERVICES	70,000	70,000	70,000	-
TOTAL INFRASTRUCTURE AND ENVIRONMENTAL SERVICES				
Current	639,735	669,466	655,623	13,843
Capital expenditures	-	33,725	15,027	18,698
TOTAL INFRASTRUCTURE AND ENVIRONMENTAL SERVICES	639,735	703,191	670,650	32,541

**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, 2014**

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<u>GENERAL FUND EXPENDITURES</u>				
Current	\$ 41,834,797	\$ 42,039,991	\$ 39,917,770	\$ 2,122,221
Capital expenditures	1,915,238	2,736,275	2,056,716	679,559
<u>TOTAL GENERAL FUND EXPENDITURES</u>	<u>43,750,035</u>	<u>44,776,266</u>	<u>41,974,486</u>	<u>2,801,780</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	<u>25,383</u>	<u>(586,038)</u>	<u>2,652,100</u>	<u>3,238,138</u>
OTHER FINANCING SOURCES (USES):				
Transfers from other funds	-	19,224	19,224	-
Sale of capital assets	27,000	27,000	21,847	(5,153)
Transfers to other funds	<u>(12,250)</u>	<u>(851,066)</u>	<u>(851,066)</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES AND (USES)	<u>14,750</u>	<u>(804,842)</u>	<u>(809,995)</u>	<u>(5,153)</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	<u>40,133</u>	<u>(1,390,880)</u>	<u>1,842,105</u>	<u>3,232,985</u>
FUND BALANCES, January 1	<u>18,325,192</u>	<u>18,325,192</u>	<u>18,325,192</u>	<u>-</u>
FUND BALANCES, December 31	<u>\$ 18,365,325</u>	<u>\$ 16,934,312</u>	<u>\$ 20,167,297</u>	<u>\$ 3,232,985</u>

ROAD AND BRIDGE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2014

REVENUES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<u>GENERAL REVENUES:</u>				
Ad valorem taxes:				
Current	\$ 4,359,148	\$ 4,359,148	\$ 4,521,516	\$ 162,368
Delinquent	87,000	87,000	71,116	(15,884)
Penalty and interest	55,000	55,000	32,169	(22,831)
TOTAL AD VALOREM TAXES	4,501,148	4,501,148	4,624,801	123,653
Auto Registration and Title:				
Auto registration - State	1,200,000	1,200,000	1,442,766	242,766
Auto registration - County	1,300,000	1,300,000	1,651,979	351,979
Certificate of title	140,000	140,000	203,958	63,958
Gross axle and weight fees	50,000	50,000	108,072	58,072
TOTAL AUTO REGISTRATION AND TITLE	2,690,000	2,690,000	3,406,775	716,775
Interest on deposits	15,000	15,000	35,580	20,580
Miscellaneous revenues	23,000	23,000	35,106	12,106
<u>TOTAL GENERAL REVENUES</u>	<u>7,229,148</u>	<u>7,229,148</u>	<u>8,102,262</u>	<u>873,114</u>
<u>PROGRAM REVENUES:</u>				
Charges for services:				
Subdivision platting fees	22,000	22,000	35,775	13,775
Road assessments	31,700	31,700	26,228	(5,472)
Road crossing fees	7,000	7,000	7,554	554
P.I.P.R.O.W permit fees	9,000	9,000	12,345	3,345
Signage fees	3,000	3,000	7,338	4,338
Mechanic reimbursements	100,000	100,000	123,827	23,827
Dark skie permits	-	-	50	50
State surplus	55,000	55,000	62,994	7,994
TOTAL CHARGES FOR SERVICES	227,700	227,700	276,111	48,411
<u>TOTAL PROGRAM REVENUES</u>	<u>227,700</u>	<u>227,700</u>	<u>276,111</u>	<u>48,411</u>
TOTAL REVENUES	7,456,848	7,456,848	8,378,373	921,525

**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, 2014**

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
INFRASTRUCTURE AND ENVIRONMENTAL SERVICES:				
ADMINISTRATIVE:				
Salaries:				
Engineer	\$ 136,132	\$ 136,632	\$ 136,625	\$ 7
Assistant engineers	152,360	93,560	93,507	53
Road superintendent	68,870	68,870	66,402	2,468
GIS coordinator / web administrator	74,548	74,548	64,787	9,761
Administrative	190,424	190,424	187,908	2,516
Overtime/sick pay buy down/accrued vacation	10,950	10,950	1,045	9,905
Auto and cell phone allowance	9,600	9,600	8,492	1,108
Fringe benefits	212,772	212,772	182,306	30,466
Office supplies	10,000	10,000	4,440	5,560
Copier lease and maintenance	2,000	2,000	1,896	104
Dues and publications	1,700	1,700	155	1,545
Surveyor / engineering fees	40,000	50,910	11,202	39,708
Laboratory testing	3,000	3,000	2,060	940
Telephones (office and mobile) and pagers	4,800	5,050	3,803	1,247
License renewals	2,000	2,000	581	1,419
Continuing education and travel	12,000	12,000	6,967	5,033
Computer components and maintenance	99,100	99,100	84,043	15,057
Utilities	17,000	17,000	16,826	174
Miscellaneous	2,500	2,500	18	2,482
Building maintenance	15,000	15,300	9,262	6,038
Non-capital equipment	40,247	49,447	48,217	1,230
Capital expenditures:				
Building improvements	5,000	5,000	-	5,000
Furniture and equipment	725,800	882,401	826,067	56,334
TOTAL ADMINISTRATIVE	1,835,903	1,954,784	1,756,609	198,155
MAINTENANCE AND OPERATIONS:				
Salaries:				
Wages	2,366,179	2,341,379	2,290,916	50,463
Overtime	35,000	27,700	27,605	95
Cell phone allowance	4,080	4,380	4,380	-
Fringe benefits	1,129,110	1,129,110	1,046,771	82,339
Work uniforms	24,000	25,200	25,113	87
Training and education	14,000	9,000	8,199	801
TOTAL PERSONNEL	3,572,369	3,536,769	3,402,984	133,785
Materials and supplies:				
Paving and road building materials	2,000,000	2,140,400	2,051,803	88,597
Traffic control devices	180,000	120,175	110,213	9,962
Herbicide	28,000	20,000	19,989	11
Waste disposal	23,000	23,000	16,472	6,528
Contract services	80,000	94,121	80,331	13,790
Miscellaneous supplies	2,500	2,580	2,149	431
County boat ramp repairs	14,500	4,500	-	4,500
TOTAL MATERIALS AND SUPPLIES	2,328,000	2,404,776	2,280,957	123,819

**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, 2014**

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	\$ 368,000	\$ 367,668	\$ 332
Tires and tubes	45,000	45,386	36,418	8,968
Parts and repairs	314,000	336,047	325,635	10,412
Radio maint. and repairs	5,500	5,500	634	4,866
Insurance - equipment	30,000	30,000	13,214	16,786
Radio tower rental	2,400	2,400	2,204	196
Low water crossing equipment maintenance	20,000	20,000	18,672	1,328
Non-capital equipment	43,000	43,200	43,108	92
TOTAL EQUIPMENT OPERATIONS	759,900	850,533	807,553	42,980
TOTAL MAINTENANCE AND OPERATIONS	6,660,269	6,792,078	6,491,494	300,584
TOTAL INFRASTRUCTURE AND ENVIRONMENTAL EXPENDITURES	8,498,172	8,746,842	8,248,103	498,739
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(1,039,324)	(1,289,994)	130,270	1,420,264
OTHER FINANCING SOURCES (USES):				
Sale of capital assets	40,000	40,000	28,371	(11,629)
Transfers to other funds	-	(132,000)	(132,000)	-
TOTAL OTHER FINANCING SOURCES AND (USES)	40,000	(92,000)	(103,629)	(11,629)
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	(999,324)	(1,381,994)	26,641	1,408,635
FUND BALANCE, January 1	2,925,082	2,925,082	2,925,082	-
FUND BALANCE, December 31	\$ 1,925,758	\$ 1,543,088	\$ 2,951,723	\$ 1,408,635

**COMAL COUNTY, TEXAS
CAPITAL PROJECTS FUND
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
From Inception and for the Year Ended December 31, 2014**

	2011 CAPITAL PROJECTS FUND	2014 CAPITAL PROJECTS FUND	TOTAL TO DATE
REVENUES			
Interest on deposits	\$ 59	\$ -	\$ 59
Capital grants and contributions	250,000	-	250,000
Miscellaneous revenue	114,984	-	114,984
Total revenues	365,043	-	365,043
EXPENDITURES			
Operations:			
General government	5,093,582		5,093,582
Justice system	109,168	-	109,168
Capital outlay			
Corrections and rehabilitation	-	1,677,687	1,677,687
General government	-	276,402	276,402
Debt service:			
Bond issuance costs		45,100	45,100
Total expenditures	5,202,750	1,999,189	7,201,939
Excess (deficiency) of revenues over expenditures	(4,837,707)	(1,999,189)	(6,836,896)
OTHER FINANCING SOURCES (USES)			
Gain/(loss) on sale of capital assets	-	-	-
Transfers to other funds	-	-	-
Transfers from other funds	808,739	-	808,739
Bond proceeds	-	4,550,000	4,550,000
Total other financing sources and (uses)	808,739	4,550,000	5,358,739
Net change in fund balances	(4,028,968)	2,550,811	(1,478,157)
Fund balances -- beginning	4,028,968	-	4,028,968
Fund balances -- ending	\$ -	\$ 2,550,811	\$ 2,550,811

COMAL COUNTY, TEXAS
2011 CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
From Inception and for the Year Ended December 31, 2014

	PROJECT AUTHORIZATION	PRIOR YEARS	CURRENT YEAR	TOTAL TO DATE
REVENUES:				
GENERAL REVENUES				
Miscellaneous revenues	\$ -	\$ (330,000)	\$ 114,984	\$ 444,984
TOTAL GENERAL REVENUES	-	(330,000)	114,984	444,984
PROGRAM REVENUES:				
Capital grants and contributions:				
Guadalupe County	-	-	250,000	250,000
United States Fish and Wildlife Service	652,312	652,312	-	652,312
Texas Historic Courthouse Preservation Program	3,438,000	3,588,000	-	3,588,000
FEMA Funding	5,250,000	12,226,886	-	12,226,886
TOTAL CAPITAL GRANTS AND CONTRIBUTIONS	9,340,312	16,467,198	250,000	16,467,198
Interest on deposits	-	749,986	59	750,055
TOTAL PROGRAM REVENUES	9,340,312	17,217,194	250,059	17,217,253
TOTAL REVENUES	9,340,312	16,887,194	365,043	17,662,237
EXPENDITURES:				
Operations:				
SH46 waterline project	360,175	360,174	-	360,174
SH306 TxDOT funding	1,812,500	1,812,500	-	1,812,500
Bad debt expense - FEMA	-	-	5,093,582	5,093,582
Non-Capital Outlay:				
Professional fees for above projects	2,243,905	2,250,665	109,168	2,359,833
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	963,500	963,500	-	963,500
Building improvements - Goodwin school	25,000	63,228	-	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	10,535,213	-	10,535,213
Dry Comal flood retarding structure	24,204,505	25,559,264	-	25,559,264
TOTAL EXPENDITURES	45,926,315	47,720,886	5,202,750	52,923,636
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(36,586,003)	(30,833,692)	(4,837,707)	(35,261,399)
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)	(229,003)	808,739	579,736
TOTAL OTHER FINANCING SOURCES (USES)	36,586,003	35,297,743	808,739	36,106,482
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ 4,464,051	(4,028,968)	\$ 845,083
FUND BALANCE, January 1			4,028,968	
FUND BALANCE, December 31			\$ -	

COMAL COUNTY, TEXAS
2014 CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
From Inception and for the Year Ended December 31, 2014

	PROJECT <u>AUTHORIZATION</u>	PRIOR <u>YEARS</u>	CURRENT <u>YEAR</u>	TOTAL TO <u>DATE</u>
REVENUES:				
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES:				
Capital Outlay:				
Bulverde offices	1,854,900	-	2,437	2,437
Goodwin repairs	400,000	-	-	-
Financial software	550,000	-	273,965	273,965
Land	1,700,000	-	1,677,687	1,677,687
Bond/legal fees	<u>45,100</u>	<u>-</u>	<u>45,100</u>	<u>45,100</u>
TOTAL EXPENDITURES	<u>4,550,000</u>	<u>-</u>	<u>1,999,189</u>	<u>1,999,189</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(4,550,000)	-	(1,999,189)	(1,999,189)
OTHER FINANCING SOURCES (USES):				
Bond proceeds	4,550,000	-	4,550,000	4,550,000
TOTAL OTHER FINANCING SOURCES (USES)	<u>4,550,000</u>	<u>-</u>	<u>4,550,000</u>	<u>4,550,000</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>\$ -</u>	<u>\$ -</u>	2,550,811	<u>\$ 2,550,811</u>
FUND BALANCE, January 1			<u>-</u>	
FUND BALANCE, December 31			<u>\$ 2,550,811</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u> Amounts	<u>Variance with</u> Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>		
REVENUES:				
GENERAL REVENUES:				
Ad valorem taxes:				
Current	\$ 5,660,839	\$ 5,660,839	\$ 5,438,230	\$ (222,609)
Delinquent	70,000	70,000	81,698	11,698
Penalty and interest	<u>35,000</u>	<u>35,000</u>	<u>45,420</u>	<u>10,420</u>
TOTAL AD VALOREM TAXES	<u>5,765,839</u>	<u>5,765,839</u>	<u>5,565,348</u>	<u>(200,491)</u>
Interest on deposits	<u>1,000</u>	<u>1,000</u>	<u>6,059</u>	<u>5,059</u>
TOTAL GENERAL REVENUES	<u>5,766,839</u>	<u>5,766,839</u>	<u>5,571,407</u>	<u>(195,432)</u>
TOTAL REVENUES	<u>5,766,839</u>	<u>5,766,839</u>	<u>5,571,407</u>	<u>(195,432)</u>
EXPENDITURES:				
TAX NOTES, SERIES 2011				
Principal retirement	1,900,000	1,900,000	1,900,000	-
Interest	<u>308,125</u>	<u>308,125</u>	<u>308,125</u>	<u>-</u>
TOTAL TAX NOTES, SERIES 2011	<u>2,208,125</u>	<u>2,208,125</u>	<u>2,208,125</u>	<u>-</u>
CERTIFICATES OF OBLIGATION, SERIES 2007				
Principal retirement	855,000	855,000	855,000	-
Interest	837,265	837,265	837,265	-
Fiscal charges	<u>3,500</u>	<u>3,500</u>	<u>1,225</u>	<u>2,275</u>
TOTAL CERTIFICATES OF OBLIGATION, SERIES 2007	<u>1,695,765</u>	<u>1,695,765</u>	<u>1,693,490</u>	<u>2,275</u>
COMBINED LIMITED TAX AND REVENUE BONDS, SERIES 2009				
Principal retirement	2,675,000	2,675,000	2,675,000	-
Interest	<u>571,568</u>	<u>571,568</u>	<u>400,097</u>	<u>171,471</u>
TOTAL COMBINED LIMITED TAX AND REVENUE BONDS, SERIES 2009	<u>3,246,568</u>	<u>3,246,568</u>	<u>3,075,097</u>	<u>171,471</u>
COMBINED LIMITED TAX AND REVENUE BONDS, SERIES 2012				
Interest	<u>487,650</u>	<u>487,650</u>	<u>487,650</u>	<u>-</u>
TOTAL COMBINED LIMITED TAX AND REVENUE BONDS, SERIES 2012	<u>487,650</u>	<u>487,650</u>	<u>487,650</u>	<u>-</u>
TOTAL TAX EXEMPT DEBT SERVICE EXPENDITURES	<u>7,838,108</u>	<u>7,838,108</u>	<u>7,464,362</u>	<u>173,746</u>
CAPITAL LEASES				
GOODWIN SCHOOL LEASE / PURCHASE				
Lease / purchase payments principal retirement	188,032	188,032	188,032	-
Lease / purchase payments interest	<u>22,301</u>	<u>22,301</u>	<u>22,301</u>	<u>-</u>
TOTAL GOODWIN SCHOOL LEASE / PURCHASE	<u>210,333</u>	<u>210,333</u>	<u>210,333</u>	<u>-</u>
TOTAL CAPITAL LEASES	<u>210,333</u>	<u>210,333</u>	<u>210,333</u>	<u>-</u>
TOTAL DEBT SERVICE EXPENDITURES	<u>7,848,441</u>	<u>7,848,441</u>	<u>7,674,695</u>	<u>173,746</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	<u>(2,081,602)</u>	<u>(2,081,602)</u>	<u>(2,103,288)</u>	<u>(21,686)</u>
OTHER FINANCING SOURCES (USES):				
Other resource - proceeds from TXDOT	<u>2,675,000</u>	<u>2,675,000</u>	<u>4,000,000</u>	<u>(1,325,000)</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	<u>593,398</u>	<u>593,398</u>	<u>1,896,712</u>	<u>(1,346,686)</u>
FUND BALANCES, January 1	<u>6,780,936</u>	<u>6,780,936</u>	<u>6,780,936</u>	<u>-</u>
FUND BALANCES, December 31	<u>\$ 7,374,334</u>	<u>\$ 7,374,334</u>	<u>\$ 8,677,648</u>	<u>\$ (1,346,686)</u>



**COMAL COUNTY, TEXAS
COMPREHENSIVE
ANNUAL FINANCIAL REPORT
2014**

**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**

**COMAL COUNTY, TEXAS
PURPOSES OF NONMAJOR FUNDS
December 31, 2014**

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, 2014**

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 Juvenile Justice Department School Attendance Improvement Projects "T"

Funds under this grant are received from the Texas Juvenile Justice Department for the purpose of implementing projects to improve school attendance.

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.

**COMAL COUNTY, TEXAS
PURPOSES OF NONMAJOR FUNDS
December 31, 2014**

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*.

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.

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, 2014**

Regional Habitat Conservation Plan

This fund is used to account for funds received in accordance with the development of a habitat conservation plan for the County in order to protect endangered species and set aside open space land.

Alamo Area Council of Governments (AACOG) Recycling Grant

This fund is used to account for funds received in accordance with programs for participation in the Alamo Area Council of Governments (AACOG) Solid Waste Interlocal Agreement.

Texas Transportation Infrastructure Grant

This fund is used to account for funds received from the State of Texas in accordance with the Transportation Code, Chapter 256, Subchapter C which allows for counties to receive grants for transportation infrastructure projects located in areas of the state affected by increased oil and gas production.

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.

**COMAL COUNTY, TEXAS
PURPOSES OF NONMAJOR FUNDS
December 31, 2014**

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.

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.

**COMAL COUNTY, TEXAS
PURPOSES OF NONMAJOR FUNDS
December 31, 2014**

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.

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.

Criminal District Attorney Bond Commission Fund

Funds deposited in this account are from commissions retained by the Criminal District Attorney on money collected for the County under Section 41.005 of the Texas Government Code.

**COMAL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2014**

BUDGETED SPECIAL REVENUE FUNDS

	<u>JURY FUND</u>	<u>LAND ACQUISITION</u>	<u>FLOOD CONTROL OPERATING</u>	<u>LAW LIBRARY</u>	<u>INDIGENT HEALTH CARE</u>
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 118,790	\$ 135,254	\$ 105,867	\$ 450,633	\$ 2,394,306
Investments	-	-	-	-	-
Receivables:					
Current ad valorem taxes	190,876	-	5,806	-	394,477
Delinquent ad valorem taxes	7,062	-	229	-	14,595
Miscellaneous	14,926	-	-	-	-
Due from other funds	37,561	-	1,120	-	77,632
Total current assets:	<u>369,215</u>	<u>135,254</u>	<u>113,022</u>	<u>450,633</u>	<u>2,881,010</u>
Total assets	<u>\$ 369,215</u>	<u>\$ 135,254</u>	<u>\$ 113,022</u>	<u>\$ 450,633</u>	<u>\$ 2,881,010</u>
LIABILITIES AND FUND BALANCES					
Current liabilities:					
Accounts payable - trade	\$ 24,708	\$ 131,190	\$ -	\$ 8,323	\$ 14,695
Accrued wages payable	-	-	-	127	3,167
Unearned revenues	2,684	-	100	-	5,547
Due to other agencies	1,027	-	-	-	-
Total current liabilities:	<u>28,419</u>	<u>131,190</u>	<u>100</u>	<u>8,450</u>	<u>23,409</u>
Total liabilities	<u>28,419</u>	<u>131,190</u>	<u>100</u>	<u>8,450</u>	<u>23,409</u>
Deferred resources inflow - property taxes	363,781	-	11,021	-	751,814
Fund balances:					
Restricted	(22,985)	-	100,931	442,183	1,410,677
Committed	-	4,064	970	-	695,110
Total fund balances	<u>(22,985)</u>	<u>4,064</u>	<u>101,901</u>	<u>442,183</u>	<u>2,105,787</u>
Total liabilities and fund balances	<u>\$ 369,215</u>	<u>\$ 135,254</u>	<u>\$ 113,022</u>	<u>\$ 450,633</u>	<u>\$ 2,881,010</u>

**COMAL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2014**

BUDGETED SPECIAL REVENUE FUNDS

	<u>CHILD SAFETY FUND</u>	<u>COUNTY CLERK'S RECORDS PRESERVATION</u>	<u>COUNTY RECORDS PRESERVATION</u>	<u>DISTRICT CLERK'S RECORDS PRESERVATION FUND</u>	<u>COUNTY ARCHIVES FUND</u>
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 406,973	\$ 423,701	\$ 412,110	\$ 69,215	\$ 1,618,905
Investments	-	-	-	-	-
Receivables:					
Current ad valorem taxes	-	-	-	-	-
Delinquent ad valorem taxes	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total current assets:	<u>406,973</u>	<u>423,701</u>	<u>412,110</u>	<u>69,215</u>	<u>1,618,905</u>
Total assets	<u>\$ 406,973</u>	<u>\$ 423,701</u>	<u>\$ 412,110</u>	<u>\$ 69,215</u>	<u>\$ 1,618,905</u>
LIABILITIES AND FUND BALANCES					
Current liabilities:					
Accounts payable - trade	\$ -	\$ 20,173	\$ 5	\$ -	\$ 66,838
Accrued wages payable	-	1,163	-	-	955
Unearned revenues	-	-	-	-	-
Due to other agencies	-	-	-	-	-
Total current liabilities:	<u>-</u>	<u>21,336</u>	<u>5</u>	<u>-</u>	<u>67,793</u>
Total liabilities	<u>-</u>	<u>21,336</u>	<u>5</u>	<u>-</u>	<u>67,793</u>
Deferred resources inflow - property taxes	-	-	-	-	-
Fund balances:					
Restricted	406,973	259,809	412,105	69,215	1,030,645
Committed	-	142,556	-	-	520,467
Total fund balances	<u>406,973</u>	<u>402,365</u>	<u>412,105</u>	<u>69,215</u>	<u>1,551,112</u>
Total liabilities and fund balances	<u>\$ 406,973</u>	<u>\$ 423,701</u>	<u>\$ 412,110</u>	<u>\$ 69,215</u>	<u>\$ 1,618,905</u>

**COMAL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2014**

BUDGETED SPECIAL REVENUE FUNDS

	VITAL RECORDS PRESERVATION FUND	JUVENILE CASE MANAGER	SHERIFF'S FORFEITURE FUND	CRIMINAL DISTRICT ATTORNEY'S FORFEITURES	TJJD FINANCIAL ASSISTANCE FUND "A"
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 3,280	\$ 72,652	\$ 56,805	\$ 148,802	\$ 79,190
Investments	-	-	-	-	-
Receivables:					
Current ad valorem taxes	-	-	-	-	-
Delinquent ad valorem taxes	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total current assets:	<u>3,280</u>	<u>72,652</u>	<u>56,805</u>	<u>148,802</u>	<u>79,190</u>
Total assets	<u>\$ 3,280</u>	<u>\$ 72,652</u>	<u>\$ 56,805</u>	<u>\$ 148,802</u>	<u>\$ 79,190</u>
LIABILITIES AND FUND BALANCES					
Current liabilities:					
Accounts payable - trade	\$ 2,047	\$ 23	\$ -	\$ 125	\$ 1,467
Accrued wages payable	-	1,364	-	-	-
Unearned revenues	-	-	15,414	-	-
Due to other agencies	-	-	-	6	-
Total current liabilities:	<u>2,047</u>	<u>1,387</u>	<u>15,414</u>	<u>131</u>	<u>1,467</u>
Total liabilities	<u>2,047</u>	<u>1,387</u>	<u>15,414</u>	<u>131</u>	<u>1,467</u>
Deferred resources inflow - property taxes	-	-	-	-	-
Fund balances:					
Restricted	-	55,210	41,391	131,711	77,723
Committed	1,233	16,055	-	16,960	-
Total fund balances	<u>1,233</u>	<u>71,265</u>	<u>41,391</u>	<u>148,671</u>	<u>77,723</u>
Total liabilities and fund balances	<u>\$ 3,280</u>	<u>\$ 72,652</u>	<u>\$ 56,805</u>	<u>\$ 148,802</u>	<u>\$ 79,190</u>

**COMAL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2014**

BUDGETED SPECIAL REVENUE FUNDS

	<u>TJJD COMMITMENT REDUCTION "C"</u>	<u>TJJD MENTAL HEALTH SERVICE GRANT</u>	<u>TJJD JUVENILE GRANT "T"</u>	<u>DSHS IMMUNIZATION GRANT</u>	<u>DSHS EMERGENCY PREPAREDNESS (PHEP) GRANT</u>
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 16,076	\$ 25,420	\$ 5,713	\$ -	\$ -
Investments	-	-	-	-	-
Receivables:					
Current ad valorem taxes	-	-	-	-	-
Delinquent ad valorem taxes	-	-	-	-	-
Miscellaneous	-	-	-	28,967	32,605
Due from other funds	-	-	-	-	-
Total current assets:	<u>16,076</u>	<u>25,420</u>	<u>5,713</u>	<u>28,967</u>	<u>32,605</u>
Total assets	<u>\$ 16,076</u>	<u>\$ 25,420</u>	<u>\$ 5,713</u>	<u>\$ 28,967</u>	<u>\$ 32,605</u>
LIABILITIES AND FUND BALANCES					
Current liabilities:					
Accounts payable - trade	\$ -	\$ 300	\$ 23	\$ 28,671	\$ 32,605
Accrued wages payable	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Due to other agencies	-	-	-	-	-
Total current liabilities:	<u>-</u>	<u>300</u>	<u>23</u>	<u>28,671</u>	<u>32,605</u>
Total liabilities	<u>-</u>	<u>300</u>	<u>23</u>	<u>28,671</u>	<u>32,605</u>
Deferred resources inflow - property taxes	-	-	-	-	-
Fund balances:					
Restricted	16,076	25,120	5,690	296	-
Committed	-	-	-	-	-
Total fund balances	<u>16,076</u>	<u>25,120</u>	<u>5,690</u>	<u>296</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 16,076</u>	<u>\$ 25,420</u>	<u>\$ 5,713</u>	<u>\$ 28,967</u>	<u>\$ 32,605</u>

**COMAL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2014**

BUDGETED SPECIAL REVENUE FUNDS

	<u>BUREAU OF JUSTICE LAW ENFORCEMENT ASSISTANCE GRANTS</u>	<u>CRIMINAL JUSTICE DIVISION FELONY DRUG COURT GRANT</u>	<u>DEPARTMENT OF JUSTICE DRUG COURT GRANT</u>	<u>SAMHSA DRUG COURT GRANT</u>	<u>TIDC INDIGENT DEFENSE GRANT</u>
ASSETS					
Current assets:					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Investments	-	-	-	-	-
Receivables:					
Current ad valorem taxes	-	-	-	-	-
Delinquent ad valorem taxes	-	-	-	-	-
Miscellaneous	17,072	5,903	-	15,997	16,361
Due from other funds	-	-	-	-	-
Total current assets:	<u>17,072</u>	<u>5,903</u>	<u>-</u>	<u>15,997</u>	<u>16,361</u>
Total assets	<u>\$ 17,072</u>	<u>\$ 5,903</u>	<u>\$ -</u>	<u>\$ 15,997</u>	<u>\$ 16,361</u>
LIABILITIES AND FUND BALANCES					
Current liabilities:					
Accounts payable - trade	\$ 17,072	\$ 5,903	\$ -	\$ 15,997	\$ 16,361
Accrued wages payable	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Due to other agencies	-	-	-	-	-
Total current liabilities:	<u>17,072</u>	<u>5,903</u>	<u>-</u>	<u>15,997</u>	<u>16,361</u>
Total liabilities	<u>17,072</u>	<u>5,903</u>	<u>-</u>	<u>15,997</u>	<u>16,361</u>
Deferred resources inflow - property taxes	-	-	-	-	-
Fund balances:					
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 17,072</u>	<u>\$ 5,903</u>	<u>\$ -</u>	<u>\$ 15,997</u>	<u>\$ 16,361</u>

**COMAL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2014**

BUDGETED SPECIAL REVENUE FUNDS

	ONE TIME GRANTS	TEXAS HISTORICAL COMMISSION GRANT	REGIONAL HABITAT CONSERVATION PLAN	AACOG RECYCLING GRANT	TEXAS TRANSPORTATION INFRASTRUCTURE GRANT
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 100	\$ -	\$ 19,866	\$ -	\$ -
Investments	-	-	-	-	-
Receivables:					
Current ad valorem taxes	-	-	-	-	-
Delinquent ad valorem taxes	-	-	-	-	-
Miscellaneous	-	-	-	17,269	11,040
Due from other funds	-	-	-	-	-
Total current assets:	<u>100</u>	<u>-</u>	<u>19,866</u>	<u>17,269</u>	<u>11,040</u>
Total assets	<u><u>\$ 100</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 19,866</u></u>	<u><u>\$ 17,269</u></u>	<u><u>\$ 11,040</u></u>
LIABILITIES AND FUND BALANCES					
Current liabilities:					
Accounts payable - trade	\$ -	\$ -	\$ 1,572	\$ 17,269	\$ 11,040
Accrued wages payable	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Due to other agencies	-	-	-	-	-
Total current liabilities:	<u>-</u>	<u>-</u>	<u>1,572</u>	<u>17,269</u>	<u>11,040</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>1,572</u>	<u>17,269</u>	<u>11,040</u>
Deferred resources inflow - property taxes	-	-	-	-	-
Fund balances:					
Restricted	100	-	18,294	-	-
Committed	-	-	-	-	-
Total fund balances	<u>100</u>	<u>-</u>	<u>18,294</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u><u>\$ 100</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 19,866</u></u>	<u><u>\$ 17,269</u></u>	<u><u>\$ 11,040</u></u>

**COMAL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2014**

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>
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 19,834	\$ 5,675	\$ 73,837	\$ 163,201	\$ 60,552
Investments	-	-	-	-	-
Receivables:					
Current ad valorem taxes	-	-	-	-	-
Delinquent ad valorem taxes	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total current assets:	<u>19,834</u>	<u>5,675</u>	<u>73,837</u>	<u>163,201</u>	<u>60,552</u>
Total assets	<u>\$ 19,834</u>	<u>\$ 5,675</u>	<u>\$ 73,837</u>	<u>\$ 163,201</u>	<u>\$ 60,552</u>
LIABILITIES AND FUND BALANCES					
Current liabilities:					
Accounts payable - trade	\$ -	\$ 2	\$ 2,100	\$ 800	\$ 178
Accrued wages payable	-	95	-	1,542	-
Unearned revenues	-	-	-	-	-
Due to other agencies	-	-	-	-	-
Total current liabilities:	<u>-</u>	<u>97</u>	<u>2,100</u>	<u>2,342</u>	<u>178</u>
Total liabilities	<u>-</u>	<u>97</u>	<u>2,100</u>	<u>2,342</u>	<u>178</u>
Deferred resources inflow - property taxes	-	-	-	-	-
Fund balances:					
Restricted	19,834	5,578	71,737	160,859	60,374
Committed	-	-	-	-	-
Total fund balances	<u>19,834</u>	<u>5,578</u>	<u>71,737</u>	<u>160,859</u>	<u>60,374</u>
Total liabilities and fund balances	<u>\$ 19,834</u>	<u>\$ 5,675</u>	<u>\$ 73,837</u>	<u>\$ 163,201</u>	<u>\$ 60,552</u>

**COMAL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2014**

UNBUDGETED SPECIAL REVENUE FUNDS

	CRIMINAL DISTRICT ATTORNEY HOT CHECK FUND	SHERIFF'S FEDERAL ASSET SHARING FUND	JAIL COMMISSARY	ELECTION SERVICES	ELECTIONS CHAPTER 19 FUND
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 86,160	\$ 483,906	\$ 277,839	\$ 38,587	\$ -
Investments	-	-	-	-	-
Receivables:					
Current ad valorem taxes	-	-	-	-	-
Delinquent ad valorem taxes	-	-	-	-	-
Miscellaneous	-	-	-	-	6,053
Due from other funds	-	-	-	-	-
Total current assets:	<u>86,160</u>	<u>483,906</u>	<u>277,839</u>	<u>38,587</u>	<u>6,053</u>
Total assets	<u>\$ 86,160</u>	<u>\$ 483,906</u>	<u>\$ 277,839</u>	<u>\$ 38,587</u>	<u>\$ 6,053</u>
LIABILITIES AND FUND BALANCES					
Current liabilities:					
Accounts payable - trade	\$ 1,912	\$ 19,600	\$ 2,533	\$ 140	\$ 5,968
Accrued wages payable	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Due to other agencies	-	-	-	-	-
Total current liabilities:	<u>1,912</u>	<u>19,600</u>	<u>2,533</u>	<u>140</u>	<u>5,968</u>
Total liabilities	<u>1,912</u>	<u>19,600</u>	<u>2,533</u>	<u>140</u>	<u>5,968</u>
Deferred resources inflow - property taxes	-	-	-	-	-
Fund balances:					
Restricted	84,248	464,306	275,306	38,447	85
Committed	-	-	-	-	-
Total fund balances	<u>84,248</u>	<u>464,306</u>	<u>275,306</u>	<u>38,447</u>	<u>85</u>
Total liabilities and fund balances	<u>\$ 86,160</u>	<u>\$ 483,906</u>	<u>\$ 277,839</u>	<u>\$ 38,587</u>	<u>\$ 6,053</u>

**COMAL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2014**

UNBUDGETED SPECIAL REVENUE FUNDS

	<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>	<u>PROBATE EDUCATION FUND</u>
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 71,456	\$ 19,689	\$ 245,875	\$ 1,062	\$ 99,125
Investments	-	-	-	-	-
Receivables:					
Current ad valorem taxes	-	-	-	-	-
Delinquent ad valorem taxes	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total current assets:	<u>71,456</u>	<u>19,689</u>	<u>245,875</u>	<u>1,062</u>	<u>99,125</u>
Total assets	<u>\$ 71,456</u>	<u>\$ 19,689</u>	<u>\$ 245,875</u>	<u>\$ 1,062</u>	<u>\$ 99,125</u>
LIABILITIES AND FUND BALANCES					
Current liabilities:					
Accounts payable - trade	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued wages payable	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Due to other agencies	-	-	-	-	-
Total current liabilities:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred resources inflow - property taxes	-	-	-	-	-
Fund balances:					
Restricted	71,456	19,689	245,875	1,062	99,125
Committed	-	-	-	-	-
Total fund balances	<u>71,456</u>	<u>19,689</u>	<u>245,875</u>	<u>1,062</u>	<u>99,125</u>
Total liabilities and fund balances	<u>\$ 71,456</u>	<u>\$ 19,689</u>	<u>\$ 245,875</u>	<u>\$ 1,062</u>	<u>\$ 99,125</u>

**COMAL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2014**

UNBUDGETED SPECIAL REVENUE FUNDS

	<u>COUNTY COURT- AT-LAW RECORDS MANAGEMENT</u>	<u>JUSTICE OF THE PEACE COURT SECURITY FUND</u>	<u>HABITAT CONSERVATION PROJECTS</u>	<u>DISASTER RECOVERY FUND</u>	<u>DISTRICT COURT ARCHIVE FUND</u>
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 23,175	\$ 52,298	\$ 87,769	\$ 19,039	\$ 47,286
Investments	-	-	252,592	-	-
Receivables:					
Current ad valorem taxes	-	-	-	-	-
Delinquent ad valorem taxes	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total current assets:	<u>23,175</u>	<u>52,298</u>	<u>340,361</u>	<u>19,039</u>	<u>47,286</u>
Total assets	<u>\$ 23,175</u>	<u>\$ 52,298</u>	<u>\$ 340,361</u>	<u>\$ 19,039</u>	<u>\$ 47,286</u>
LIABILITIES AND FUND BALANCES					
Current liabilities:					
Accounts payable - trade	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued wages payable	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Due to other agencies	-	-	-	-	-
Total current liabilities:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred resources inflow - property taxes	-	-	-	-	-
Fund balances:					
Restricted	23,175	52,298	340,361	19,039	47,286
Committed	-	-	-	-	-
Total fund balances	<u>23,175</u>	<u>52,298</u>	<u>340,361</u>	<u>19,039</u>	<u>47,286</u>
Total liabilities and fund balances	<u>\$ 23,175</u>	<u>\$ 52,298</u>	<u>\$ 340,361</u>	<u>\$ 19,039</u>	<u>\$ 47,286</u>

**COMAL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2014**

	UNBUDGETED SPECIAL REVENUE FUNDS				TOTAL NONMAJOR SPECIAL REVENUE FUNDS
	COURT RECORDS PRESERVATION FUND	COUNTY AND DISTRICT TECHNOLOGY FUND	CONSTABLE, PRECINCT #4 FEDERAL ASSET SHARING FUND	CRIMINAL DISTRICT ATTORNEY BOND COMMISSION FUND	
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 133,054	\$ 16,856	\$ 44,422	\$ 11,070	\$ 8,645,425
Investments	-	-	-	-	252,592
Receivables:					
Current ad valorem taxes	-	-	-	-	591,159
Delinquent ad valorem taxes	-	-	-	-	21,886
Miscellaneous	-	-	-	-	166,193
Due from other funds	-	-	-	-	116,313
Total current assets:	133,054	16,856	44,422	11,070	9,793,568
Total assets	\$ 133,054	\$ 16,856	\$ 44,422	\$ 11,070	\$ 9,793,568
LIABILITIES AND FUND BALANCES					
Current liabilities:					
Accounts payable - trade	\$ -	\$ -	\$ -	\$ -	\$ 449,640
Accrued wages payable	-	-	-	-	8,413
Unearned revenues	-	-	-	-	23,745
Due to other agencies	-	-	-	-	1,033
Total current liabilities:	-	-	-	-	482,831
Total liabilities	-	-	-	-	482,831
Deferred resources inflow - property taxes	-	-	-	-	1,126,616
Fund balances:					
Restricted	133,054	16,856	44,422	11,070	6,786,706
Committed	-	-	-	-	1,397,415
Total fund balances	133,054	16,856	44,422	11,070	8,184,121
Total liabilities and fund balances	\$ 133,054	\$ 16,856	\$ 44,422	\$ 11,070	\$ 9,793,568

COMAL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2014

BUDGETED SPECIAL REVENUE FUNDS

	JURY FUND	LAND ACQUISITION	FLOOD CONTROL OPERATING	LAW LIBRARY	INDIGENT HEALTH CARE
REVENUES					
Ad valorem taxes	\$ 317,620	\$ -	\$ 10,235	\$ -	\$ 657,124
Fees of office	-	-	-	77,434	-
Reimbursements	-	-	-	-	2,256
Charges for services	63,685	-	-	-	-
Interest on deposits	52	3	34	96	791
Operating grants and contributions	-	-	-	-	34,643
Capital grants and contributions	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-
Asset forfeitures	-	-	-	-	-
Total revenues	<u>381,357</u>	<u>3</u>	<u>10,269</u>	<u>77,530</u>	<u>694,814</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Justice system	495,810	-	-	-	-
Public safety	-	-	-	-	-
Corrections and rehabilitation	-	-	-	-	-
Health and human services	-	-	-	-	780,528
Community and economic development	-	-	-	55,763	-
Infrastructure and environment	-	135,945	9,887	-	-
Capital outlay					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Infrastructure and environment	-	-	-	-	-
Total expenditures	<u>495,810</u>	<u>135,945</u>	<u>9,887</u>	<u>55,763</u>	<u>780,528</u>
Excess (deficiency) of revenues over expenditures	<u>(114,453)</u>	<u>(135,942)</u>	<u>382</u>	<u>21,767</u>	<u>(85,714)</u>
OTHER FINANCING SOURCES (USES)					
Transfers to other funds	-	-	-	-	-
Transfers from other funds	-	132,000	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>132,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(114,453)</u>	<u>(3,942)</u>	<u>382</u>	<u>21,767</u>	<u>(85,714)</u>
Fund balances -- beginning	<u>91,468</u>	<u>8,006</u>	<u>101,519</u>	<u>420,416</u>	<u>2,191,501</u>
Fund balances -- ending	<u>\$ (22,985)</u>	<u>\$ 4,064</u>	<u>\$ 101,901</u>	<u>\$ 442,183</u>	<u>\$ 2,105,787</u>

COMAL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2014

BUDGETED SPECIAL REVENUE FUNDS

	CHILD SAFETY FUND	COUNTY CLERK'S RECORDS PRESERVATION	COUNTY RECORDS PRESERVATION	DISTRICT CLERK'S RECORDS PRESERVATION FUND	COUNTY ARCHIVES FUND
REVENUES					
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fees of office	-	479,377	30,991	7,708	476,804
Reimbursements	-	-	-	-	-
Charges for services	234,198	-	-	-	-
Interest on deposits	91	62	98	11	296
Operating grants and contributions	-	-	-	-	-
Capital grants and contributions	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-
Asset forfeitures	-	-	-	-	-
Total revenues	234,289	479,439	31,089	7,719	477,100
EXPENDITURES					
Current:					
General government	-	282,459	4,576	622	156,682
Justice system	-	-	-	-	-
Public safety	-	-	-	-	-
Corrections and rehabilitation	135,364	-	-	-	-
Health and human services	-	-	-	-	-
Community and economic development	-	-	-	-	-
Infrastructure and environment	-	-	-	-	-
Capital outlay					
General government	-	-	-	-	9,617
Public safety	-	-	-	-	-
Infrastructure and environment	-	-	-	-	-
Total expenditures	135,364	282,459	4,576	622	166,299
Excess (deficiency) of revenues over expenditures	98,925	196,980	26,513	7,097	310,801
OTHER FINANCING SOURCES (USES)					
Transfers to other funds	(19,224)	-	-	-	-
Transfers from other funds	-	-	-	-	-
Total other financing sources and (uses)	(19,224)	-	-	-	-
Net change in fund balances	79,701	196,980	26,513	7,097	310,801
Fund balances -- beginning	327,272	205,385	385,592	62,118	1,240,311
Fund balances -- ending	\$ 406,973	\$ 402,365	\$ 412,105	\$ 69,215	\$ 1,551,112

COMAL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2014

BUDGETED SPECIAL REVENUE FUNDS

	VITAL RECORDS PRESERVATION FUND	JUVENILE CASE MANAGER	SHERIFF'S FORFEITURE FUND	CRIMINAL DISTRICT ATTORNEY'S FORFEITURES	TJJD FINANCIAL ASSISTANCE FUND "A"
REVENUES					
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fees of office	4,594	51,971	-	-	-
Reimbursements	-	-	-	-	-
Charges for services	-	-	-	-	-
Interest on deposits	-	25	18	36	-
Operating grants and contributions	-	-	-	-	488,199
Capital grants and contributions	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-
Asset forfeitures	-	-	3,049	22,344	-
Total revenues	<u>4,594</u>	<u>51,996</u>	<u>3,067</u>	<u>22,380</u>	<u>488,199</u>
EXPENDITURES					
Current:					
General government	8,066	-	-	-	-
Justice system	-	57,928	-	15,256	-
Public safety	-	-	987	-	-
Corrections and rehabilitation	-	-	-	-	486,853
Health and human services	-	-	-	-	-
Community and economic development	-	-	-	-	-
Infrastructure and environment	-	-	-	-	-
Capital outlay					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Infrastructure and environment	-	-	-	-	-
Total expenditures	<u>8,066</u>	<u>57,928</u>	<u>987</u>	<u>15,256</u>	<u>486,853</u>
Excess (deficiency) of revenues over expenditures	<u>(3,472)</u>	<u>(5,932)</u>	<u>2,080</u>	<u>7,124</u>	<u>1,346</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>
Net change in fund balances	<u>(3,472)</u>	<u>(5,932)</u>	<u>2,080</u>	<u>7,124</u>	<u>1,346</u>
Fund balances -- beginning	<u>4,705</u>	<u>77,197</u>	<u>39,311</u>	<u>141,547</u>	<u>76,377</u>
Fund balances -- ending	<u>\$ 1,233</u>	<u>\$ 71,265</u>	<u>\$ 41,391</u>	<u>\$ 148,671</u>	<u>\$ 77,723</u>

COMAL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2014

BUDGETED SPECIAL REVENUE FUNDS

	TJJD COMMITMENT REDUCTION "C"	TJJD MENTAL HEALTH SERVICE GRANT	TJJD JUVENILE GRANT "T"	DSHS IMMUNIZATION GRANT	DSHS EMERGENCY PREPAREDNESS (PHEP) GRANT
REVENUES					
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fees of office	-	-	-	-	-
Reimbursements	-	-	-	-	-
Charges for services	-	-	-	30,141	-
Interest on deposits	-	-	-	-	-
Operating grants and contributions	38,584	29,774	48,512	180,996	111,249
Capital grants and contributions	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-
Asset forfeitures	-	-	-	-	-
Total revenues	<u>38,584</u>	<u>29,774</u>	<u>48,512</u>	<u>211,137</u>	<u>111,249</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Justice system	-	-	-	-	-
Public safety	-	-	-	-	113,194
Corrections and rehabilitation	38,585	33,694	42,822	-	-
Health and human services	-	-	-	210,658	-
Community and economic development	-	-	-	-	-
Infrastructure and environment	-	-	-	-	-
Capital outlay					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Infrastructure and environment	-	-	-	-	-
Total expenditures	<u>38,585</u>	<u>33,694</u>	<u>42,822</u>	<u>210,658</u>	<u>113,194</u>
Excess (deficiency) of revenues over expenditures	<u>(1)</u>	<u>(3,920)</u>	<u>5,690</u>	<u>479</u>	<u>(1,945)</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>
Net change in fund balances	<u>(1)</u>	<u>(3,920)</u>	<u>5,690</u>	<u>479</u>	<u>(1,945)</u>
Fund balances -- beginning	<u>16,077</u>	<u>29,040</u>	<u>-</u>	<u>(183)</u>	<u>1,945</u>
Fund balances -- ending	<u>\$ 16,076</u>	<u>\$ 25,120</u>	<u>\$ 5,690</u>	<u>\$ 296</u>	<u>\$ -</u>

COMAL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2014

	BUDGETED SPECIAL REVENUE FUNDS				
	BOJ LAW ENFORCEMENT ASSISTANCE GRANTS	CRIMINAL JUSTICE DIVISION FELONY DRUG COURT GRANT	DEPARTMENT OF JUSTICE DRUG COURT GRANT	SAMHSA DRUG COURT GRANT	TIDC INDIGENT DEFENSE GRANT
REVENUES					
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fees of office	-	-	-	-	-
Reimbursements	-	-	-	-	-
Charges for services	-	-	-	-	-
Interest on deposits	-	-	-	-	-
Operating grants and contributions	-	72,312	7,828	10,868	18,939
Capital grants and contributions	17,072	-	-	-	-
Miscellaneous revenue	-	-	-	-	-
Asset forfeitures	-	-	-	-	-
Total revenues	17,072	72,312	7,828	10,868	18,939
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Justice system	-	71,033	7,828	10,868	18,939
Public safety	-	-	-	-	-
Corrections and rehabilitation	-	-	-	-	-
Health and human services	-	-	-	-	-
Community and economic development	-	-	-	-	-
Infrastructure and environment	-	-	-	-	-
Capital outlay					
General government	-	-	-	-	-
Public safety	17,072	-	-	-	-
Infrastructure and environment	-	-	-	-	-
Total expenditures	17,072	71,033	7,828	10,868	18,939
Excess (deficiency) of revenues over expenditures	-	1,279	-	-	-
OTHER FINANCING SOURCES (USES)					
Transfers to other funds	-	-	-	-	-
Transfers from other funds	-	-	-	-	-
Total other financing sources and (uses)	-	-	-	-	-
Net change in fund balances	-	1,279	-	-	-
Fund balances -- beginning	-	(1,279)	-	-	-
Fund balances -- ending	\$ -	\$ -	\$ -	\$ -	\$ -

COMAL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2014

BUDGETED SPECIAL REVENUE FUNDS

	ONE TIME GRANTS	TEXAS HISTORICAL COMMISSION GRANT	REGIONAL HABITAT CONSERVATION PLAN	AACOG RECYCLING GRANT	TEXAS TRANSPORTATION INFRASTRUCTURE GRANT
REVENUES					
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fees of office	-	-	-	-	-
Reimbursements	-	-	-	-	-
Charges for services	-	-	-	-	-
Interest on deposits	-	-	-	-	-
Operating grants and contributions	-	12,250	-	-	-
Capital grants and contributions	-	-	-	17,269	11,040
Miscellaneous revenue	-	-	-	-	2,760
Asset forfeitures	-	-	-	-	-
Total revenues	<u>-</u>	<u>12,250</u>	<u>-</u>	<u>17,269</u>	<u>13,800</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Justice system	-	-	-	-	-
Public safety	-	-	-	-	-
Corrections and rehabilitation	-	-	-	-	-
Health and human services	-	-	-	-	-
Community and economic development	-	24,500	-	-	-
Infrastructure and environment	-	-	11,783	-	13,800
Capital outlay					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Infrastructure and environment	-	-	-	17,269	-
Total expenditures	<u>-</u>	<u>24,500</u>	<u>11,783</u>	<u>17,269</u>	<u>13,800</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(12,250)</u>	<u>(11,783)</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Transfers to other funds	-	-	-	-	-
Transfers from other funds	-	12,250	30,077	-	-
Total other financing sources and (uses)	<u>-</u>	<u>12,250</u>	<u>30,077</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>18,294</u>	<u>-</u>	<u>-</u>
Fund balances -- beginning	<u>100</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances -- ending	<u>\$ 100</u>	<u>\$ -</u>	<u>\$ 18,294</u>	<u>\$ -</u>	<u>\$ -</u>

COMAL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2014

UNBUDGETED SPECIAL REVENUE FUNDS

	SPECIAL DRUG COURT PROGRAM	COUNTY DRUG COURT PROGRAM	COUNTY ACCOUNTABILITY COURT PROGRAM	FIRE CODE ENFORCEMENT	HEALTH DEPARTMENT SERVICES
REVENUES					
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fees of office	120	1,668	9,820	82,740	-
Reimbursements	-	-	-	-	-
Charges for services	-	-	-	-	97,083
Interest on deposits	-	-	-	25	-
Operating grants and contributions	-	-	-	-	-
Capital grants and contributions	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-
Asset forfeitures	-	-	-	-	-
Total revenues	120	1,668	9,820	82,765	97,083
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Justice system	226	4,902	3,191	-	-
Public safety	-	-	-	47,302	-
Corrections and rehabilitation	-	-	-	-	-
Health and human services	-	-	-	-	92,614
Community and economic development	-	-	-	-	-
Infrastructure and environment	-	-	-	-	-
Capital outlay					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Infrastructure and environment	-	-	-	-	-
Total expenditures	226	4,902	3,191	47,302	92,614
Excess (deficiency) of revenues over expenditures	(106)	(3,234)	6,629	35,463	4,469
OTHER FINANCING SOURCES (USES)					
Transfers to other funds	-	-	-	-	-
Transfers from other funds	-	-	-	-	-
Total other financing sources and (uses)	-	-	-	-	-
Net change in fund balances	(106)	(3,234)	6,629	35,463	4,469
Fund balances -- beginning	19,940	8,812	65,108	125,396	55,905
Fund balances -- ending	\$ 19,834	\$ 5,578	\$ 71,737	\$ 160,859	\$ 60,374

COMAL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2014

BUDGETED SPECIAL REVENUE FUNDS

	CRIMINAL DISTRICT ATTORNEY HOT CHECK FUND	SHERIFF'S FEDERAL ASSET SHARING FUND	JAIL COMMISSARY	ELECTION SERVICES	ELECTIONS CHAPTER 19 FUND
REVENUES					
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fees of office	-	-	-	-	-
Reimbursements	-	-	-	-	-
Charges for services	7,878	-	66,076	66,921	24,899
Interest on deposits	8	94	35	-	-
Operating grants and contributions	-	-	-	-	-
Capital grants and contributions	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-
Asset forfeitures	-	79,631	-	-	-
Total revenues	7,886	79,725	66,111	66,921	24,899
EXPENDITURES					
Current:					
General government	-	-	-	116,563	25,627
Justice system	10,220	-	-	-	-
Public safety	-	29,449	-	-	-
Corrections and rehabilitation	-	-	43,073	-	-
Health and human services	-	-	-	-	-
Community and economic development	-	-	-	-	-
Infrastructure and environment	-	-	-	-	-
Capital outlay					
General government	-	-	-	-	-
Public safety	-	119,240	-	-	-
Infrastructure and environment	-	-	-	-	-
Total expenditures	10,220	148,689	43,073	116,563	25,627
Excess (deficiency) of revenues over expenditures	(2,334)	(68,964)	23,038	(49,642)	(728)
OTHER FINANCING SOURCES (USES)					
Transfers to other funds	-	-	-	-	-
Transfers from other funds	-	-	-	-	-
Total other financing sources and (uses)	-	-	-	-	-
Net change in fund balances	(2,334)	(68,964)	23,038	(49,642)	(728)
Fund balances -- beginning	86,582	533,270	252,268	88,089	813
Fund balances -- ending	\$ 84,248	\$ 464,306	\$ 275,306	\$ 38,447	\$ 85

COMAL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2014

BUDGETED SPECIAL REVENUE FUNDS

	COMAL COUNTY JUVENILE BOARD / PROBATION FEES	DISTRICT CLERK'S A. G. CHILD SUPPORT FUND	JUSTICE COURT TECHNOLOGY FUND	CONSTABLES' FORFEITURE FUND	PROBATE EDUCATION FUND
REVENUES					
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fees of office	28,925	1,090	33,054	-	26,801
Reimbursements	430	-	-	-	-
Charges for services	5,969	-	-	-	-
Interest on deposits	3	4	51	-	-
Operating grants and contributions	-	-	-	-	-
Capital grants and contributions	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-
Asset forfeitures	-	-	-	-	-
Total revenues	35,327	1,094	33,105	-	26,801
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Justice system	-	-	13,822	-	2,402
Public safety	-	-	-	-	-
Corrections and rehabilitation	5,187	-	-	-	-
Health and human services	-	-	-	-	-
Community and economic development	-	-	-	-	-
Infrastructure and environment	-	-	-	-	-
Capital outlay					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Infrastructure and environment	-	-	-	-	-
Total expenditures	5,187	-	13,822	-	2,402
Excess (deficiency) of revenues over expenditures	30,140	1,094	19,283	-	24,399
OTHER FINANCING SOURCES (USES)					
Transfers to other funds	-	-	-	-	-
Transfers from other funds	-	-	-	-	-
Total other financing sources and (uses)	-	-	-	-	-
Net change in fund balances	30,140	1,094	19,283	-	24,399
Fund balances -- beginning	41,316	18,595	226,592	1,062	74,726
Fund balances -- ending	\$ 71,456	\$ 19,689	\$ 245,875	\$ 1,062	\$ 99,125

COMAL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2014

BUDGETED SPECIAL REVENUE FUNDS

	COUNTY COURT- AT-LAW RECORDS MANAGEMENT	JUSTICE OF THE PEACE COURT SECURITY FUND	HABITAT CONSERVATION PROJECTS	DISASTER RECOVERY FUND	DISTRICT COURT ARCHIVE FUND
REVENUES					
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fees of office	1,697	8,258	-	-	15,812
Reimbursements	-	-	-	-	-
Charges for services	-	-	-	-	-
Interest on deposits	-	7	1,371	-	-
Operating grants and contributions	-	-	-	-	-
Capital grants and contributions	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-
Asset forfeitures	-	-	-	-	-
Total revenues	<u>1,697</u>	<u>8,265</u>	<u>1,371</u>	<u>-</u>	<u>15,812</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Justice system	-	-	-	-	-
Public safety	-	5,661	-	-	-
Corrections and rehabilitation	-	-	-	-	-
Health and human services	-	-	-	-	-
Community and economic development	-	-	-	-	-
Infrastructure and environment	-	-	-	-	-
Capital outlay					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Infrastructure and environment	-	-	-	-	-
Total expenditures	<u>-</u>	<u>5,661</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>1,697</u>	<u>2,604</u>	<u>1,371</u>	<u>-</u>	<u>15,812</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>
Net change in fund balances	<u>1,697</u>	<u>2,604</u>	<u>1,371</u>	<u>-</u>	<u>15,812</u>
Fund balances -- beginning	<u>21,478</u>	<u>49,694</u>	<u>338,990</u>	<u>19,039</u>	<u>31,474</u>
Fund balances -- ending	<u>\$ 23,175</u>	<u>\$ 52,298</u>	<u>\$ 340,361</u>	<u>\$ 19,039</u>	<u>\$ 47,286</u>

COMAL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2014

	UNBUDGETED SPECIAL REVENUE FUNDS				TOTAL NONMAJOR SPECIAL REVENUE FUNDS
	COURT RECORDS PRESERVATION FUND	COUNTY AND DISTRICT TECHNOLOGY FUND	CONSTABLE, PRECINCT #4 FEDERAL ASSET SHARING FUND	CRIMINAL DISTRICT ATTORNEY BOND COMMISSION	
REVENUES					
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ 984,979
Fees of office	27,490	3,285	-	11,070	1,380,709
Reimbursements	-	-	-	-	2,686
Charges for services	-	-	-	-	596,850
Interest on deposits	-	-	-	-	3,211
Operating grants and contributions	-	-	-	-	1,054,154
Capital grants and contributions	-	-	-	-	45,381
Miscellaneous revenue	-	-	-	-	2,760
Asset forfeitures	-	-	-	-	105,024
Total revenues	<u>27,490</u>	<u>3,285</u>	<u>-</u>	<u>11,070</u>	<u>4,175,754</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	594,595
Justice system	-	-	-	-	712,425
Public safety	-	-	-	-	196,593
Corrections and rehabilitation	-	-	-	-	785,578
Health and human services	-	-	-	-	1,083,800
Community and economic development	-	-	-	-	80,263
Infrastructure and environment	-	-	-	-	171,415
Capital outlay					
General government	-	-	-	-	9,617
Public safety	-	-	-	-	136,312
Infrastructure and environment	-	-	-	-	17,269
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,787,867</u>
Excess (deficiency) of revenues over expenditures	<u>27,490</u>	<u>3,285</u>	<u>-</u>	<u>11,070</u>	<u>387,887</u>
OTHER FINANCING SOURCES (USES)					
Transfers to other funds	-	-	-	-	(19,224)
Transfers from other funds	-	-	-	-	174,327
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>155,103</u>
Net change in fund balances	<u>27,490</u>	<u>3,285</u>	<u>-</u>	<u>11,070</u>	<u>542,990</u>
Fund balances -- beginning	<u>105,564</u>	<u>13,571</u>	<u>44,422</u>	<u>-</u>	<u>7,641,131</u>
Fund balances -- ending	<u>\$ 133,054</u>	<u>\$ 16,856</u>	<u>\$ 44,422</u>	<u>\$ 11,070</u>	<u>\$ 8,184,121</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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
GENERAL REVENUES:				
Ad valorem taxes:				
Current	\$ 322,862	\$ 322,862	\$ 305,568	\$ (17,294)
Delinquent	10,000	10,000	7,166	(2,834)
Penalty and interest	6,000	6,000	4,886	(1,114)
TOTAL AD VALOREM TAXES	338,862	338,862	317,620	(21,242)
Interest on deposits	200	200	52	(148)
Miscellaneous revenues	-	-	-	-
TOTAL GENERAL REVENUES	339,062	339,062	317,672	(21,390)
PROGRAM REVENUES:				
Charges for services:				
Jury deposits	4,500	4,500	5,273	773
State juror reimbursements	40,000	40,000	58,412	18,412
TOTAL CHARGES FOR SERVICES	44,500	44,500	63,685	19,185
TOTAL PROGRAM REVENUES	44,500	44,500	63,685	19,185
TOTAL REVENUES	383,562	383,562	381,357	(2,205)
EXPENDITURES:				
JUSTICE SYSTEM:				
District Court:				
Office supplies	1,000	510	505	5
Forms	5,000	7,050	7,039	11
Public defenders	200,000	301,250	301,213	37
Court reporter fees	67,000	82,870	82,858	12
Grand jurors	5,000	3,650	3,644	6
Petit jurors	60,000	87,390	87,388	2
Miscellaneous	2,500	625	623	2
TOTAL DISTRICT COURT	340,500	483,345	483,270	75
Other Courts:				
Court reporter fees	10,000	5,700	5,700	-
County Court at Law - petit jurors	20,000	5,350	5,334	16
Justice courts - petit jurors	5,000	1,450	1,448	2
Miscellaneous	2,500	60	58	2
TOTAL OTHER COURTS	37,500	12,560	12,540	20
TOTAL JUSTICE SYSTEM EXPENDITURES	378,000	495,905	495,810	95
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	5,562	(112,343)	(114,453)	(2,110)
FUND BALANCE, January 1	91,468	91,468	91,468	-
FUND BALANCE, December 31	\$ 102,592	\$ (20,875)	\$ (22,985)	\$ (2,110)

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, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
GENERAL REVENUES:				
Interest on deposits	\$ -	\$ -	\$ 3	\$ 3
TOTAL GENERAL REVENUES	-	-	3	3
TOTAL PROGRAM REVENUES	-	-	-	-
TOTAL REVENUES	-	-	3	3
EXPENDITURES:				
MAINTENANCE AND OPERATIONS:				
Right-of-way purchase	25,000	25,000	4,755	20,245
SH281 right-of-way purchase	-	131,200	131,190	10
TOTAL MAINTENANCE AND OPERATIONS	25,000	156,200	135,945	20,255
TOTAL INFRASTRUCTURE AND ENVIRONMENTAL EXPENDITURES	25,000	156,200	135,945	20,255
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(25,000)	(156,200)	(135,942)	20,258
OTHER FINANCING SOURCES (USES):				
Transfers from other funds	-	132,000	132,000	-
TOTAL OTHER FINANCING SOURCES AND (USES)	-	132,000	132,000	-
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	(25,000)	(24,200)	(3,942)	20,258
FUND BALANCE, January 1	8,006	8,006	8,006	-
FUND BALANCE, December 31	\$ (16,994)	\$ (16,194)	\$ 4,064	\$ 20,258

**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, 2014**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
GENERAL REVENUES:				
Ad valorem taxes:				
Current	\$ 9,664	\$ 9,664	\$ 10,019	\$ 355
Delinquent	250	250	139	(111)
Penalty and interest	100	100	77	(23)
TOTAL AD VALOREM TAXES	<u>10,014</u>	<u>10,014</u>	<u>10,235</u>	<u>221</u>
Interest on deposits	30	30	34	4
TOTAL GENERAL REVENUES	<u>10,044</u>	<u>10,044</u>	<u>10,269</u>	<u>225</u>
TOTAL REVENUES	<u>10,044</u>	<u>10,044</u>	<u>10,269</u>	<u>225</u>
EXPENDITURES:				
MAINTENANCE AND OPERATIONS:				
Maintenance	10,000	12,100	9,887	2,213
TOTAL MAINTENANCE AND OPERATIONS	<u>10,000</u>	<u>12,100</u>	<u>9,887</u>	<u>2,213</u>
TOTAL INFRASTRUCTURE AND ENVIRONMENTAL EXPENDITURES	<u>10,000</u>	<u>12,100</u>	<u>9,887</u>	<u>2,213</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	44	(2,056)	382	2,438
FUND BALANCE, January 1	<u>101,519</u>	<u>101,519</u>	<u>101,519</u>	<u>-</u>
FUND BALANCE, December 31	<u>\$ 101,563</u>	<u>\$ 99,463</u>	<u>\$ 101,901</u>	<u>\$ 2,438</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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
GENERAL REVENUES:				
Interest on deposits	\$ 100	\$ 100	\$ 96	\$ (4)
TOTAL GENERAL REVENUES	100	100	96	(4)
PROGRAM REVENUES:				
Fees of office	80,000	80,000	77,434	(2,566)
TOTAL PROGRAM REVENUES	80,000	80,000	77,434	(2,566)
TOTAL REVENUES	80,100	80,100	77,530	(2,570)
EXPENDITURES:				
COMMUNITY AND ECONOMIC DEVELOPMENT:				
Salary	3,547	3,547	3,495	52
Fringe benefits	698	698	678	20
Copier maintenance and supplies	500	100	-	100
Books and publications	46,507	47,302	46,803	499
Equipment repairs	500	500	281	219
Non-capital equipment	5,296	5,296	4,506	790
TOTAL OPERATIONS EXPENDITURES	57,048	57,443	55,763	1,680
TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	57,048	57,443	55,763	1,680
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	23,052	22,657	21,767	(890)
FUND BALANCE, January 1	420,416	420,416	420,416	-
FUND BALANCE, December 31	\$ 443,468	\$ 443,073	\$ 442,183	\$ (890)

**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, 2014**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
GENERAL REVENUES:				
Ad valorem taxes:				
Current	\$ 667,247	\$ 667,247	\$ 617,131	\$ (50,116)
Delinquent	25,000	25,000	22,745	(2,255)
Penalty and interest	15,000	15,000	17,248	2,248
TOTAL AD VALOREM TAXES	707,247	707,247	657,124	(50,123)
Interest on deposits	300	300	791	491
Miscellaneous revenues	10,000	10,000	2,256	(7,744)
TOTAL GENERAL REVENUES	717,547	717,547	660,171	(57,376)
PROGRAM REVENUES:				
Operating Grants and Contributions:				
Tobacco settlement	70,000	70,000	34,643	(35,357)
TOTAL OPERATING GRANTS AND CONTRIBUTIONS	70,000	70,000	34,643	(35,357)
TOTAL PROGRAM REVENUES	70,000	70,000	34,643	(35,357)
TOTAL REVENUES	787,547	787,547	694,814	(92,733)
EXPENDITURES:				
HEALTH:				
PROGRAM				
Intergovernmental transfers	\$ 1,380,000	\$ 1,380,000	\$ 656,815	\$ 723,185
Trailing claims	45,000	45,000	119	44,881
TOTAL PROGRAM	1,425,000	1,425,000	656,934	768,066
ADMINISTRATIVE				
Salaries:				
Assistants	86,938	86,938	80,342	6,596
Overtime	500	2,050	2,005	45
Fringe benefits	33,956	33,966	32,522	1,444
Office supplies	2,400	2,400	1,403	997
Copier lease and maintenance	1,200	1,200	828	372
Books and publications	1,500	1,500	1,220	280
Continuing education and travel	4,000	4,000	1,891	2,109
Mileage reimbursement - local	3,600	940	-	940
Non-capital equipment	2,300	3,400	3,383	17
TOTAL ADMINISTRATIVE	136,394	136,394	123,594	12,800
TOTAL HEALTH AND HUMAN SERVICES	1,561,394	1,561,394	780,528	780,866
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(773,847)	(773,847)	(85,714)	688,133
FUND BALANCE, January 1	2,191,501	2,191,501	2,191,501	-
FUND BALANCE, December 31	\$ 1,417,654	\$ 1,417,654	\$ 2,105,787	\$ 688,133

**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, 2014**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
GENERAL REVENUES:				
Interest on deposits	\$ 100	\$ 100	\$ 91	\$ (9)
TOTAL GENERAL REVENUES	<u>100</u>	<u>100</u>	<u>91</u>	<u>(9)</u>
PROGRAM REVENUES:				
Fees of office	185,000	185,000	234,198	49,198
TOTAL CHARGES FOR SERVICES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL PROGRAM REVENUES	<u>185,000</u>	<u>185,000</u>	<u>234,198</u>	<u>49,198</u>
TOTAL REVENUES	<u>185,100</u>	<u>185,100</u>	<u>234,289</u>	<u>49,189</u>
EXPENDITURES:				
CORRECTIONS:				
Fringe benefits		5	4	1
Intergovernmental	126,500	135,420	135,360	60
TOTAL CORRECTIONS EXPENDITURES	<u>126,500</u>	<u>135,425</u>	<u>135,364</u>	<u>61</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	58,600	49,675	98,925	49,250
OTHER FINANCING SOURCES (USES):				
Transfers to other funds	-	(19,224)	(19,224)	-
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	58,600	30,451	79,701	49,250
FUND BALANCE, January 1	<u>327,272</u>	<u>327,272</u>	<u>327,272</u>	<u>-</u>
FUND BALANCE, December 31	<u>\$ 385,872</u>	<u>\$ 357,723</u>	<u>\$ 406,973</u>	<u>\$ 49,250</u>

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, 2014

	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	480,000	480,000	479,377	(623)
TOTAL PROGRAM REVENUES	480,000	480,000	479,377	(623)
TOTAL REVENUES	480,100	480,100	479,439	(661)
EXPENDITURES:				
ADMINISTRATIVE:				
Salaries:				
County Clerk's supplement	8,486	8,486	8,486	-
Clerks	65,939	61,189	59,685	1,504
Overtime	2,000	2,000	57	1,943
Fringe benefits	31,722	36,472	34,514	1,958
Stationery and office supplies	5,000	5,000	-	5,000
Continuing education and travel	9,800	9,800	1,103	8,697
Dues and publications	400	400	125	275
Data software	5,000	7,500	-	7,500
Records maintenance	14,000	15,530	-	15,530
Record book repairs	14,000	14,000	-	14,000
Data processing services	360,000	360,000	178,489	181,511
TOTAL ADMINISTRATIVE	516,347	520,377	282,459	237,918
TOTAL GENERAL GOVERNMENT	516,347	520,377	282,459	237,918
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(38,247)	(40,277)	196,980	237,257
FUND BALANCE, January 1	205,385	205,385	205,385	-
FUND BALANCE, December 31	\$ 169,138	\$ 165,108	\$ 402,365	\$ 237,257

**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, 2014**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
GENERAL REVENUES:				
Interest on deposits	\$ 100	\$ 100	\$ 98	\$ (2)
TOTAL GENERAL REVENUES	<u>100</u>	<u>100</u>	<u>98</u>	<u>(2)</u>
PROGRAM REVENUES:				
Fees of office	40,000	40,000	30,991	(9,009)
TOTAL PROGRAM REVENUES	<u>40,000</u>	<u>40,000</u>	<u>30,991</u>	<u>(9,009)</u>
TOTAL REVENUES	<u>40,100</u>	<u>40,100</u>	<u>31,089</u>	<u>(9,011)</u>
EXPENDITURES:				
ADMINISTRATIVE:				
Salaries:				
Clerks	11,628	11,628	3,669	7,959
Fringe benefits	2,290	2,290	568	1,722
Stationery and office supplies	5,000	5,000	339	4,661
Computer components	5,000	5,000	-	5,000
TOTAL ADMINISTRATIVE	<u>23,918</u>	<u>23,918</u>	<u>4,576</u>	<u>19,342</u>
TOTAL GENERAL GOVERNMENT	<u>23,918</u>	<u>23,918</u>	<u>4,576</u>	<u>19,342</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	<u>16,182</u>	<u>16,182</u>	<u>26,513</u>	<u>10,331</u>
FUND BALANCE, January 1	<u>385,592</u>	<u>385,592</u>	<u>385,592</u>	<u>-</u>
FUND BALANCE, December 31	<u>\$ 401,774</u>	<u>\$ 401,774</u>	<u>\$ 412,105</u>	<u>\$ 10,331</u>

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, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
GENERAL REVENUES:				
Interest on deposits	\$ 25	\$ 25	\$ 11	\$ (14)
TOTAL GENERAL REVENUES	<u>25</u>	<u>25</u>	<u>11</u>	<u>(14)</u>
PROGRAM REVENUES:				
Fees of office	8,000	8,000	7,708	(292)
TOTAL OPERATING GRANTS AND CONTRIBUTIONS	<u>8,000</u>	<u>8,000</u>	<u>7,708</u>	<u>(292)</u>
TOTAL PROGRAM REVENUES	<u>8,000</u>	<u>8,000</u>	<u>7,708</u>	<u>(292)</u>
TOTAL REVENUES	<u>8,025</u>	<u>8,025</u>	<u>7,719</u>	<u>(306)</u>
EXPENDITURES:				
ADMINISTRATIVE				
Salaries:				
Clerks	-	3,423	576	2,847
Fringe benefits	-	276	46	230
TOTAL ADMINISTRATIVE EXPENDITURES	<u>-</u>	<u>3,699</u>	<u>622</u>	<u>3,077</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	<u>8,025</u>	<u>4,326</u>	<u>7,097</u>	<u>2,771</u>
FUND BALANCE, January 1	<u>62,118</u>	<u>62,118</u>	<u>62,118</u>	<u>-</u>
FUND BALANCE, December 31	<u>\$ 70,143</u>	<u>\$ 66,444</u>	<u>\$ 69,215</u>	<u>\$ 2,771</u>

**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, 2014**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
GENERAL REVENUES:				
Interest on deposits	\$ 300	\$ 300	\$ 296	\$ (4)
TOTAL GENERAL REVENUES	<u>300</u>	<u>300</u>	<u>296</u>	<u>(4)</u>
PROGRAM REVENUES:				
Fees of office	480,000	480,000	476,804	(3,196)
TOTAL PROGRAM REVENUES	<u>480,000</u>	<u>480,000</u>	<u>476,804</u>	<u>(3,196)</u>
TOTAL REVENUES	<u>480,300</u>	<u>480,300</u>	<u>477,100</u>	<u>(3,200)</u>
EXPENDITURES:				
ADMINISTRATIVE:				
Salaries:				
Clerks	52,928	52,928	24,774	28,154
Overtime	3,000	3,000	-	3,000
Fringe benefits	27,746	27,746	10,463	17,283
Books and publicatons	1,000	1,000	-	1,000
Continuing education and travel	6,000	6,000	-	6,000
Software	4,000	4,000	-	4,000
Records maintenance	3,000	462,600	12,400	450,200
Record book repairs	20,000	5,700	-	5,700
Data processing services	160,000	615,000	57,767	557,233
Non -capital equipment	20,000	65,000	51,278	13,722
Capital expenditures:				
Furniture and equipment	-	9,700	9,617	83
TOTAL ADMINISTRATIVE	<u>297,674</u>	<u>1,252,674</u>	<u>166,299</u>	<u>1,086,375</u>
TOTAL GENERAL GOVERNMENT	<u>297,674</u>	<u>1,252,674</u>	<u>166,299</u>	<u>1,086,375</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	<u>182,626</u>	<u>(772,374)</u>	<u>310,801</u>	<u>1,083,175</u>
FUND BALANCE, January 1	<u>1,240,311</u>	<u>1,240,311</u>	<u>1,240,311</u>	<u>-</u>
FUND BALANCE, December 31	<u>\$ 1,422,937</u>	<u>\$ 467,937</u>	<u>\$ 1,551,112</u>	<u>\$ 1,083,175</u>

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, 2014

	<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	\$ 4,594	\$ (206)
TOTAL PROGRAM REVENUES	<u>4,800</u>	<u>4,800</u>	<u>4,594</u>	<u>(206)</u>
TOTAL REVENUES	<u>4,800</u>	<u>4,800</u>	<u>4,594</u>	<u>(206)</u>
EXPENDITURES:				
ADMINISTRATIVE:				
Stationery and office supplies	5,000	12,415	6,365	6,050
Continuing education and travel	<u>1,500</u>	<u>1,500</u>	<u>1,701</u>	<u>(201)</u>
TOTAL ADMINISTRATIVE	<u>6,500</u>	<u>13,915</u>	<u>8,066</u>	<u>5,849</u>
TOTAL GENERAL GOVERNMENT	<u>6,500</u>	<u>13,915</u>	<u>8,066</u>	<u>5,849</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(1,700)	(9,115)	(3,472)	5,643
FUND BALANCE, January 1	<u>4,705</u>	<u>4,705</u>	<u>4,705</u>	<u>-</u>
FUND BALANCE, December 31	<u>\$ 3,005</u>	<u>\$ (4,410)</u>	<u>\$ 1,233</u>	<u>\$ 5,643</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, 2014**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
GENERAL REVENUES:				
Interest on deposits	\$ 30	\$ 30	\$ 25	\$ (5)
TOTAL GENERAL REVENUES	30	30	25	(5)
PROGRAM REVENUES:				
Case manager and drug testing fees	43,000	43,000	41,505	(1,495)
Juvenile truancy prevention fees	-	-	9,943	9,943
Drug testing fees	1,000	1,000	523	(477)
TOTAL PROGRAM REVENUES	44,000	44,000	51,971	7,971
TOTAL REVENUES	44,030	44,030	51,996	7,966
EXPENDITURES:				
JUSTICE SYSTEM:				
Salaries	37,438	37,588	37,567	21
Overtime	500	350	-	350
Cell phone allowance	960	960	540	420
Benefits	15,909	15,909	15,231	678
Office supplies	850	850	774	76
Drug test supplies	1,200	1,200	925	275
Telephone	-	-	-	-
Gas and oil	1,200	1,200	970	230
Continuing education and travel	2,100	2,100	1,921	179
TOTAL JUSTICE SYSTEM EXPENDITURES	60,157	60,157	57,928	2,229
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(16,127)	(16,127)	(5,932)	10,195
FUND BALANCE, January 1	77,197	77,197	77,197	-
FUND BALANCE, December 31	\$ 61,070	\$ 61,070	\$ 71,265	\$ 10,195

**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, 2014**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
GENERAL REVENUES:				
Interest on deposits	\$ -	\$ -	\$ 18	\$ 18
TOTAL GENERAL REVENUES	<u>-</u>	<u>-</u>	<u>18</u>	<u>18</u>
PROGRAM REVENUES:				
Asset forfeitures	-	-	3,049	3,049
TOTAL PROGRAM REVENUES	<u>-</u>	<u>-</u>	<u>3,049</u>	<u>3,049</u>
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>3,067</u>	<u>3,067</u>
EXPENDITURES:				
PUBLIC SAFETY				
Non-capital equipment	-	1,038	987	51
TOTAL PUBLIC SAFETY EXPENDITURES	<u>-</u>	<u>1,038</u>	<u>987</u>	<u>51</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	-	(1,038)	2,080	3,016
FUND BALANCE, January 1	<u>39,311</u>	<u>39,311</u>	<u>39,311</u>	<u>-</u>
FUND BALANCE, December 31	<u>\$ 39,311</u>	<u>\$ 38,273</u>	<u>\$ 41,391</u>	<u>\$ 3,016</u>

**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, 2014**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
GENERAL REVENUES:				
Interest on deposits	\$ 25	\$ 25	\$ 36	11
TOTAL GENERAL REVENUES	<u>25</u>	<u>25</u>	<u>36</u>	<u>11</u>
PROGRAM REVENUES:				
Charges for services:				
Asset forfeitures	22,000	22,000	22,344	344
TOTAL CHARGES FOR SERVICES	<u>22,000</u>	<u>22,000</u>	<u>22,344</u>	<u>344</u>
TOTAL PROGRAM REVENUES	<u>22,000</u>	<u>22,000</u>	<u>22,344</u>	<u>344</u>
TOTAL REVENUES	<u>22,025</u>	<u>22,025</u>	<u>22,380</u>	<u>355</u>
EXPENDITURES:				
JUSTICE SYSTEM:				
Office supplies	2,000	2,000	360	1,640
Witness / appeal and lab exp.	10,000	11,500	11,486	14
Continuing education / travel	5,000	200	110	90
Crime prevention/community relations	-	3,300	3,300	-
Non-capital equipment	5,000	5,000	-	5,000
TOTAL JUSTICE SYSTEM EXPENDITURES	<u>22,000</u>	<u>22,000</u>	<u>15,256</u>	<u>6,744</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	25	25	7,124	7,099
FUND BALANCE, January 1	<u>141,547</u>	<u>141,547</u>	<u>141,547</u>	<u>-</u>
FUND BALANCE, December 31	<u>\$ 141,572</u>	<u>\$ 141,572</u>	<u>\$ 148,671</u>	<u>\$ 7,099</u>

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, 2014

	<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:				
TJJD grant	\$ 771,900	\$ 771,900	\$ 488,199	\$ (283,701)
TOTAL OPERATING GRANTS AND CONTRIBUTIONS	<u>771,900</u>	<u>771,900</u>	<u>488,199</u>	<u>(283,701)</u>
TOTAL PROGRAM REVENUES	<u>771,900</u>	<u>771,900</u>	<u>488,199</u>	<u>(283,701)</u>
TOTAL REVENUES	<u>771,900</u>	<u>771,900</u>	<u>488,199</u>	<u>(283,701)</u>
EXPENDITURES:				
CORRECTIONS:				
Salaries	488,264	488,264	274,062	214,202
Fringe benefits	179,275	179,275	100,703	78,572
Operating costs	2,130	2,130	480	1,650
Residential services	162,089	162,089	100,611	61,478
Non-residential services	<u>16,520</u>	<u>16,520</u>	<u>10,997</u>	<u>5,523</u>
TOTAL CORRECTIONS EXPENDITURES	<u>848,278</u>	<u>848,278</u>	<u>486,853</u>	<u>361,425</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	<u>(76,378)</u>	<u>(76,378)</u>	<u>1,346</u>	<u>77,724</u>
FUND BALANCE, January 1	<u>76,377</u>	<u>76,377</u>	<u>76,377</u>	<u>-</u>
FUND BALANCE, December 31	<u>\$ (1)</u>	<u>\$ (1)</u>	<u>\$ 77,723</u>	<u>\$ 77,724</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, 2014

	<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:				
TJJD grant	\$ 61,093	\$ 61,093	\$ 38,584	\$ (22,509)
TOTAL OPERATING GRANTS AND CONTRIBUTIONS	<u>61,093</u>	<u>61,093</u>	<u>38,584</u>	<u>(22,509)</u>
TOTAL PROGRAM REVENUES	<u>61,093</u>	<u>61,093</u>	<u>38,584</u>	<u>(22,509)</u>
TOTAL REVENUES	<u>61,093</u>	<u>61,093</u>	<u>38,584</u>	<u>(22,509)</u>
EXPENDITURES:				
CORRECTIONS:				
Residential services	<u>77,170</u>	<u>77,170</u>	<u>38,585</u>	<u>38,585</u>
TOTAL CORRECTIONS EXPENDITURES	<u>77,170</u>	<u>77,170</u>	<u>38,585</u>	<u>38,585</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	<u>(16,077)</u>	<u>(16,077)</u>	<u>(1)</u>	<u>16,076</u>
FUND BALANCE, January 1	<u>16,077</u>	<u>16,077</u>	<u>16,077</u>	<u>-</u>
FUND BALANCE, December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,076</u>	<u>\$ 16,076</u>

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, 2014

	<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:				
TJJD grant	\$ 110,355	\$ 110,355	\$ 29,774	\$ (80,581)
TOTAL OPERATING GRANTS AND CONTRIBUTIONS	<u>110,355</u>	<u>110,355</u>	<u>29,774</u>	<u>(80,581)</u>
TOTAL PROGRAM REVENUES	<u>110,355</u>	<u>110,355</u>	<u>29,774</u>	<u>(80,581)</u>
TOTAL REVENUES	<u>110,355</u>	<u>110,355</u>	<u>29,774</u>	<u>(80,581)</u>
EXPENDITURES:				
CORRECTIONS				
Tier 1	23,970	23,970	18,493	5,477
Tier 2	45,727	45,727	11,281	34,446
Residential services	62,697	62,697	-	62,697
Non-residential services	<u>7,000</u>	<u>7,000</u>	<u>3,920</u>	<u>3,080</u>
TOTAL CORRECTIONS EXPENDITURES	<u>139,394</u>	<u>139,394</u>	<u>33,694</u>	<u>105,700</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(29,039)	(29,039)	(3,920)	25,119
FUND BALANCE, January 1	<u>29,040</u>	<u>29,040</u>	<u>29,040</u>	<u>-</u>
FUND BALANCE, December 31	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 25,120</u>	<u>\$ 25,119</u>

COMAL COUNTY, TEXAS
TEXAS JUVENILE JUSTICE DEPARTMENT (TJJD) JUVENILE GRANT "T"
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2014

	<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:				
TJJD grant	\$ 92,274	\$ 92,247	\$ 48,512	\$ 43,735
TOTAL OPERATING GRANTS AND CONTRIBUTIONS	92,274	92,247	48,512	43,735
TOTAL PROGRAM REVENUES	92,274	92,247	48,512	43,735
TOTAL REVENUES	92,274	92,247	48,512	43,735
EXPENDITURES:				
PUBLIC SAFETY				
Salaries	61,903	61,903	30,923	30,980
Fringe benefits	25,840	25,840	10,829	15,011
Supplies	400	400	189	211
Travel	2,333	2,333	881	1,452
TOTAL PUBLIC SAFETY EXPENDITURES	90,476	90,476	42,822	47,654
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	1,798	1,771	5,690	(3,919)
FUND BALANCE, January 1	-	-	-	-
FUND BALANCE, December 31	\$ 1,798	\$ 1,771	\$ 5,690	\$ (3,919)

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, 2014

	<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:				
Charges for services:				
Immunization fees	\$ 34,183	\$ 34,183	\$ 30,141	\$ (4,042)
TOTAL CHARGES FOR SERVICES	34,183	34,183	30,141	(4,042)
Operating grants and contributions:				
DSHS grant	386,145	386,145	180,996	(205,149)
TOTAL OPERATING GRANTS AND CONTRIBUTIONS	386,145	386,145	180,996	(205,149)
TOTAL PROGRAM REVENUES	420,328	420,328	211,137	(209,191)
TOTAL REVENUES	420,328	420,328	211,137	(209,191)
EXPENDITURES:				
HEALTH:				
Salaries	258,506	258,506	140,135	118,371
Fringe benefits	106,545	106,545	55,864	50,681
Medical supplies	14,428	14,428	12,827	1,601
Continuing education and travel	3,000	3,000	966	2,034
Other expense	1,567	1,567	866	701
TOTAL HEALTH EXPENDITURES	384,046	384,046	210,658	173,388
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	36,282	36,282	479	(35,803)
FUND BALANCE, January 1	(183)	(183)	(183)	-
FUND BALANCE, December 31	\$ 36,099	\$ 36,099	\$ 296	\$ (35,803)

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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u> Amounts	Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>		
REVENUES:				
PROGRAM REVENUES:				
Operating grants and contributions:				
DSHS Grant	\$ 187,014	\$ 187,014	\$ 111,249	\$ (75,765)
TOTAL OPERATING GRANTS AND CONTRIBUTIONS	<u>187,014</u>	<u>187,014</u>	<u>111,249</u>	<u>(75,765)</u>
TOTAL PROGRAM REVENUES	<u>187,014</u>	<u>187,014</u>	<u>111,249</u>	<u>(75,765)</u>
TOTAL REVENUES	<u>187,014</u>	<u>187,014</u>	<u>111,249</u>	<u>(75,765)</u>
EXPENDITURES:				
Public Safety:				
Salaries	88,504	88,504	49,282	39,222
Benefits	30,639	30,639	17,795	12,844
Supplies	22,280	22,280	24,572	(2,292)
County health authority / contractual	26,000	26,000	15,600	10,400
Continuing education and travel	11,960	11,960	3,837	8,123
Other expenditures	7,632	7,632	2,108	5,524
TOTAL PUBLIC SAFETY EXPENDITURES	<u>187,015</u>	<u>187,015</u>	<u>113,194</u>	<u>73,821</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(1)	(1)	(1,945)	(1,944)
FUND BALANCE, January 1	<u>1,945</u>	<u>1,945</u>	<u>1,945</u>	<u>-</u>
FUND BALANCE, December 31	<u>\$ 1,944</u>	<u>\$ 1,944</u>	<u>\$ -</u>	<u>\$ (1,944)</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, 2014

	<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:				
Capital grants and contributions:				
BOJ grant	\$ 17,408	\$ 17,408	\$ 17,072	(336)
TOTAL CAPITAL GRANTS AND CONTRIBUTIONS	<u>17,408</u>	<u>17,408</u>	<u>17,072</u>	<u>(336)</u>
TOTAL PROGRAM REVENUES	<u>17,408</u>	<u>17,408</u>	<u>17,072</u>	<u>(336)</u>
TOTAL REVENUES	<u>17,408</u>	<u>17,408</u>	<u>17,072</u>	<u>(336)</u>
EXPENDITURES:				
PUBLIC SAFETY:				
Capital expenditures:				
Furniture and equipment	17,408	17,408	17,072	336
TOTAL PUBLIC SAFETY EXPENDITURES	<u>17,408</u>	<u>17,408</u>	<u>17,072</u>	<u>336</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, 2014

	<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:				
C.J.D. grant	\$ 131,001	\$ 131,001	\$ 72,312	\$ (58,689)
TOTAL OPERATING GRANTS AND CONTRIBUTIONS	<u>131,001</u>	<u>131,001</u>	<u>72,312</u>	<u>(58,689)</u>
TOTAL PROGRAM REVENUES	<u>131,001</u>	<u>131,001</u>	<u>72,312</u>	<u>(58,689)</u>
TOTAL REVENUES	<u>131,001</u>	<u>131,001</u>	<u>72,312</u>	<u>(58,689)</u>
EXPENDITURES:				
JUSTICE SYSTEM:				
Salaries and benefits	121,615	121,615	66,397	55,218
Supplies	2,938	2,938	2,572	366
Continuing education and travel	1,588	1,588	1,145	443
Counseling / professional service	1,500	1,500	825	675
Training / travel	3,000	3,000	94	2,906
Non-capital equipment	200	200	-	200
TOTAL JUSTICE SYSTEM EXPENDITURES	<u>130,841</u>	<u>130,841</u>	<u>71,033</u>	<u>59,808</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	160	160	1,279	1,119
FUND BALANCE, January 1	<u>(1,279)</u>	<u>(1,279)</u>	<u>(1,279)</u>	<u>-</u>
FUND BALANCE, December 31	<u>\$ (1,119)</u>	<u>\$ (1,119)</u>	<u>\$ -</u>	<u>\$ 1,119</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, 2014

	<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:				
D.O.J. grant	\$ 101,321	\$ 101,321	\$ 7,828	\$ (93,493)
TOTAL OPERATING GRANTS AND CONTRIBUTIONS	<u>101,321</u>	<u>101,321</u>	<u>7,828</u>	<u>(93,493)</u>
TOTAL PROGRAM REVENUES	<u>101,321</u>	<u>101,321</u>	<u>7,828</u>	<u>(93,493)</u>
TOTAL REVENUES	<u>101,321</u>	<u>101,321</u>	<u>7,828</u>	<u>(93,493)</u>
EXPENDITURES:				
JUSTICE SYSTEM:				
Continuing education and travel	37,743	37,743	7,828	29,915
Non-capital equipment	<u>63,578</u>	<u>63,578</u>	<u>-</u>	<u>63,578</u>
TOTAL JUSTICE SYSTEM EXPENDITURES	<u>101,321</u>	<u>101,321</u>	<u>7,828</u>	<u>93,493</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, January 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2014

	<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:				
SAMHSA grant	\$ 15,997	\$ 15,997	\$ 10,868	\$ (5,129)
TOTAL OPERATING GRANTS AND CONTRIBUTIONS	<u>15,997</u>	<u>15,997</u>	<u>10,868</u>	<u>(5,129)</u>
TOTAL PROGRAM REVENUES	<u>15,997</u>	<u>15,997</u>	<u>10,868</u>	<u>(5,129)</u>
TOTAL REVENUES	<u>15,997</u>	<u>15,997</u>	<u>10,868</u>	<u>(5,129)</u>
EXPENDITURES:				
JUSTICE SYSTEM:				
Continuing education and travel	5,797	5,797	2,568	3,229
Contractual	<u>10,200</u>	<u>10,200</u>	<u>8,300</u>	<u>1,900</u>
TOTAL JUSTICE SYSTEM EXPENDITURES	<u>15,997</u>	<u>15,997</u>	<u>10,868</u>	<u>5,129</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget -</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
PROGRAM REVENUES:				
Operating grants and contributions:	\$ 173,819	\$ 173,819	\$ 18,939	\$ (154,880)
TOTAL OPERATING GRANTS AND CONTRIBUTIONS	<u>191,819</u>	<u>191,819</u>	<u>18,939</u>	<u>(154,880)</u>
TOTAL PROGRAM REVENUES	<u>191,819</u>	<u>191,819</u>	<u>18,939</u>	<u>(154,880)</u>
TOTAL REVENUES	<u>191,819</u>	<u>191,819</u>	<u>18,939</u>	<u>(154,880)</u>
EXPENDITURES:				
PUBLIC SAFETY				
Project design consultant	35,000	35,000	-	35,000
Research consultant	57,043	57,043	12,261	44,782
Mentoring program attorney fees	70,000	70,000	450	69,550
Travel team members	11,776	11,776	6,228	5,548
Project meetings and training	18,000	18,000	-	18,000
TOTAL PUBLIC SAFETY EXPENDITURES	<u>191,819</u>	<u>191,819</u>	<u>18,939</u>	<u>172,880</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	-	-	-	18,000
FUND BALANCE, January 1	-	-	-	-
FUND BALANCE, December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,000</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, 2014

	<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:				
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES:				
PUBLIC SAFETY				
TOTAL PUBLIC SAFETY EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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, 2014**

	<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	\$ 12,250	\$ 12,250	\$ 12,250	\$ -
TOTAL OPERATING GRANTS AND CONTRIBUTIONS	<u>12,250</u>	<u>12,250</u>	<u>12,250</u>	<u>-</u>
TOTAL PROGRAM REVENUES	<u>12,250</u>	<u>12,250</u>	<u>12,250</u>	<u>-</u>
TOTAL REVENUES	<u>12,250</u>	<u>12,250</u>	<u>12,250</u>	<u>-</u>
EXPENDITURES:				
COMMUNITY AND ECONOMIC DEVELOPMENT:				
Professional services	24,500	24,500	24,500	-
TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	<u>24,500</u>	<u>24,500</u>	<u>24,500</u>	<u>-</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(12,250)	(12,250)	(12,250)	-
OTHER FINANCING SOURCES (USES):				
Transfers from other funds	12,250	12,250	12,250	-
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	-	-	-	-
FUND BALANCE, January 1	-	-	-	-
FUND BALANCE, December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMAL COUNTY, TEXAS
REGIONAL HABITAT CONSERVATION PLAN
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2014**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES:				
INFRASTRUCTURE AND ENVIRONMENTAL				
Professional services	-	30,077	11,783	18,294
TOTAL INFRASTRUCTURE AND ENVIRONMENTAL EXPENDITURES	-	30,077	11,783	18,294
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	-	(30,077)	(11,783)	18,294
OTHER FINANCING SOURCES (USES):				
Transfers from other funds	-	30,077	30,077	-
TOTAL OTHER FINANCING SOURCES AND (USES)	-	30,077	30,077	-
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	-	-	18,294	18,294
FUND BALANCE, January 1	-	-	-	-
FUND BALANCE, December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,294</u>	<u>\$ 18,294</u>

COMAL COUNTY, TEXAS
ALAMO AREA COUNCIL OF GOVERNMENTS (AACOG) RECYCLING GRANT
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2014

	<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:				
Capital grants and contributions:				
AACOG Grant	<u>\$ 17,269</u>	<u>\$ 17,269</u>	<u>\$ 17,269</u>	<u>\$ -</u>
TOTAL CAPITAL GRANTS AND CONTRIBUTIONS	<u>17,269</u>	<u>17,269</u>	<u>17,269</u>	<u>-</u>
TOTAL PROGRAM REVENUES	<u>17,269</u>	<u>17,269</u>	<u>17,269</u>	<u>-</u>
TOTAL REVENUES	<u>17,269</u>	<u>17,269</u>	<u>17,269</u>	<u>-</u>
 EXPENDITURES:				
INFRASTRUCTURE AND ENVIROMENT				
Capital expenditures:				
Furniture and equipment	<u>17,269</u>	<u>17,269</u>	<u>17,269</u>	<u>-</u>
TOTAL INFRASTRUCTURE AND ENVIRONMENT EXPENDITURES	<u>17,269</u>	<u>17,269</u>	<u>17,269</u>	<u>-</u>
 EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 FUND BALANCE, January 1	<u>-</u>	<u>4</u>	<u>-</u>	<u>-</u>
 FUND BALANCE, December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COMAL COUNTY, TEXAS
TX TRANSPORTATION INFRASTRUCTURE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
GENERAL REVENUES:				
Miscellaneous income	\$ -	\$ 2,760	\$ 2,760	\$ -
TOTAL GENERAL REVENUES	-	2,760	2,760	-
PROGRAM REVENUES:				
Operating grants and contributions:				
Grant revenues	247,409	247,409	11,040	(236,369)
TOTAL OPERATING GRANTS AND CONTRIBUTIONS	247,409	247,409	11,040	(236,369)
TOTAL PROGRAM REVENUES	247,409	247,409	11,040	(236,369)
TOTAL REVENUES	247,409	250,169	13,800	(236,369)
EXPENDITURES:				
INFRASTRUCTURE AND ENVIRONMENTAL SERVICES:				
Contract services	247,409	247,409	13,800	233,609
TOTAL INFRASTRUCTURE AND ENVIRONMENTAL SERVICES	247,409	247,409	13,800	233,609
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	-	2,760	-	(2,760)
FUND BALANCE, January 1	-	-	-	-
FUND BALANCE, December 31	\$ -	\$ 2,760	\$ -	\$ (2,760)

**COMAL COUNTY, TEXAS
SPECIAL DRUG COURT PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2014**

REVENUES:

PROGRAM REVENUES:

Fees of office:

Special drug court fees	<u>\$ 120</u>
TOTAL FEES OF OFFICE	<u> 120</u>
TOTAL PROGRAM REVENUES	<u> 120</u>
TOTAL REVENUES	<u> 120</u>

EXPENDITURES:

JUSTICE SYSTEM:

Program supplies	<u> 226</u>
TOTAL JUSTICE SYSTEM EXPENDITURES	<u> 226</u>

**EXCESS (DEFICIT) OF REVENUES
OVER EXPENDITURES** (106)

FUND BALANCE, January 1 19,940

FUND BALANCE, December 31 \$ 19,834

**COMAL COUNTY, TEXAS
COUNTY DRUG COURT PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2014**

REVENUES:

PROGRAM REVENUES:

Fees of office:

County drug court fees

\$ 1,668

TOTAL FEES OF OFFICE

1,668

TOTAL PROGRAM REVENUES

1,668

TOTAL REVENUES

1,668

EXPENDITURES:

JUSTICE SYSTEM:

Salaries

2,610

Fringe benefits

492

Professional services

1,800

TOTAL JUSTICE SYSTEM EXPENDITURES

4,902

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

(3,234)

FUND BALANCE, January 1

8,812

FUND BALANCE, December 31

\$ 5,578

**COMAL COUNTY, TEXAS
COUNTY ACCOUNTABILITY COURT PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2014**

REVENUES:

PROGRAM REVENUES:

Fees of office:

County accountability court fees

\$ 9,820

TOTAL FEES OF OFFICE

9,820

TOTAL PROGRAM REVENUES

9,820

TOTAL REVENUES

9,820

EXPENDITURES:

JUSTICE SYSTEM:

Office supplies

1,483

Program supplies

1,708

TOTAL JUSTICE SYSTEM EXPENDITURES

3,191

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

6,629

FUND BALANCE, January 1

65,108

FUND BALANCE, December 31

\$ 71,737

**COMAL COUNTY, TEXAS
 FIRE CODE ENFORCEMENT FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 For the Year Ended December 31, 2014**

REVENUES:

GENERAL REVENUES:

Interest on deposits	<u>\$ 25</u>
TOTAL GENERAL REVENUES	<u>25</u>

PROGRAM REVENUES:

PROGRAM REVENUES:

Fees of office:	
Inspection fees	<u>82,740</u>
TOTAL FEES OF OFFICE	<u>82,740</u>
TOTAL PROGRAM REVENUES	<u>82,740</u>

TOTAL REVENUES	<u>82,765</u>
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EXPENDITURES:

PUBLIC SAFETY:

Salaries	30,211
Fringe benefits	5,794
Gas and oil	2,755
Police supplies	5,278
Training and education	<u>3,264</u>

TOTAL PUBLIC SAFETY EXPENDITURES	<u>47,302</u>
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EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	35,463
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FUND BALANCE, January 1	<u>125,396</u>
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FUND BALANCE, December 31	<u>\$ 160,859</u>
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**COMAL COUNTY, TEXAS
HEALTH DEPARTMENT SERVICES
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2014**

REVENUES:

PROGRAM REVENUES:

Charges for services:	
Health services	\$ 96,919
Recovery of expenditures	<u>164</u>
TOTAL CHARGES FOR SERVICES	<u>97,083</u>
TOTAL PROGRAM REVENUES	<u>97,083</u>
TOTAL REVENUES	<u>97,083</u>

EXPENDITURES:

HEALTH:

Office supplies	473
Medical supplies	91,585
Continuing education and travel	<u>556</u>
TOTAL HEALTH EXPENDITURES	<u>92,614</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	4,469
FUND BALANCE, January 1	<u>55,905</u>
FUND BALANCE, December 31	<u><u>\$ 60,374</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, 2014**

REVENUES:

GENERAL REVENUES:

Interest on deposits	\$	<u>8</u>
TOTAL GENERAL REVENUES		<u>8</u>

PROGRAM REVENUES:

Charges for services:

Service / collection fees		<u>7,878</u>
TOTAL CHARGES FOR SERVICES		<u>7,878</u>
TOTAL PROGRAM REVENUES		<u>7,878</u>

TOTAL REVENUES		<u>7,886</u>
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EXPENDITURES:

JUSTICE SYSTEM:

Office supplies		5,353
Continuing education and travel		650
Dues and subscriptions		1,034
Crime prevention/community relations		2,584
Non-capital equipment		<u>599</u>

TOTAL JUSTICE SYSTEM EXPENDITURES		<u>10,220</u>
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EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES		(2,334)
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FUND BALANCE, January 1		<u>86,582</u>
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FUND BALANCE, December 31	\$	<u>84,248</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, 2014**

REVENUES:

GENERAL REVENUES:

Interest on deposits	\$ 94
TOTAL GENERAL REVENUES	<u>94</u>

PROGRAM REVENUES:

Asset forfeitures	79,631
TOTAL PROGRAM REVENUES	<u>79,631</u>

TOTAL REVENUES	<u>79,725</u>
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EXPENDITURES:

PUBLIC SAFETY:

Vehicle maintenance	5,663
Training & education	434
Non-capital equipment	23,352
Capital expenditures:	
Furniture and equipment	<u>119,240</u>

TOTAL PUBLIC SAFETY EXPENDITURES	<u>148,689</u>
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EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(68,964)
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FUND BALANCE, January 1	<u>533,270</u>
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FUND BALANCE, December 31	<u>\$ 464,306</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, 2014**

REVENUES:

GENERAL REVENUES:

Interest on deposits	\$ 35
TOTAL GENERAL REVENUES	<u>35</u>

PROGRAM REVENUES:

Charges for services:

Commissions	2,641
Reimbursements	<u>63,435</u>

TOTAL CHARGES FOR SERVICES	<u>66,076</u>
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TOTAL PROGRAM REVENUES	<u>66,076</u>
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TOTAL REVENUES	<u>66,111</u>
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EXPENDITURES:

CORRECTIONS:

Commissary phone line	776
Supplies	<u>42,297</u>

TOTAL CORRECTIONS EXPENDITURES	<u>43,073</u>
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EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	23,038
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FUND BALANCE, January 1	<u>252,268</u>
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FUND BALANCE, December 31	<u><u>\$ 275,306</u></u>
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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, 2014**

REVENUES:

PROGRAM REVENUES:

Charges for services:

Reimbursements	\$ 66,921
TOTAL CHARGES FOR SERVICES	66,921
TOTAL PROGRAM REVENUES	66,921
TOTAL REVENUES	66,921

EXPENDITURES:

GENERAL GOVERNMENT:

Salaries	17,987
Fringe benefits	43
Continuing education and travel	361
Office Supplies	2,410
Mobile phones	3,623
Software	22
Election costs	76,141
Coding & ballots	15,976

TOTAL GENERAL GOVERNMENT EXPENDITURES	116,563
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EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(49,642)
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FUND BALANCE, January 1	88,089
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FUND BALANCE, December 31	\$ 38,447
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**COMAL COUNTY, TEXAS
ELECTIONS CHAPTER 19 FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2014**

REVENUES:

PROGRAM REVENUES:

Charges for services:	
Reimbursements	<u>\$ 24,899</u>
TOTAL CHARGES FOR SERVICES	<u>24,899</u>
TOTAL PROGRAM REVENUES	<u>24,899</u>
TOTAL REVENUES	<u>24,899</u>

EXPENDITURES:

GENERAL GOVERNMENT:

Salaries	
Fringe benefits	
Continuing education and travel	5,786
Office Supplies	2,605
Election costs	13,500
Non-capital equipment	<u>3,736</u>
TOTAL GENERAL GOVERNMENT EXPENDITURES	<u>25,627</u>

EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(728)
FUND BALANCE, January 1	<u>813</u>
FUND BALANCE, December 31	<u><u>\$ 85</u></u>

**COMAL COUNTY, TEXAS
 JUVENILE PROBATION SPECIAL FEES
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 For the Year Ended December 31, 2014**

REVENUES:

GENERAL REVENUES:

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

PROGRAM REVENUES:

Fees of office:	
Juvenile fees	<u>28,925</u>

TOTAL FEES OF OFFICE	<u>28,925</u>
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Charges for services:

Probation fees	5,969
Other reimbursements	<u>430</u>

TOTAL CHARGES FOR SERVICES	<u>6,399</u>
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TOTAL PROGRAM REVENUES	<u>35,324</u>
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TOTAL REVENUES	<u>35,327</u>
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EXPENDITURES:

CORRECTIONS:

Office supplies	1,586
Continuing education and travel	1,744
Probation fees / expenditures	74
Residential services	<u>1,783</u>

TOTAL CORRECTIONS EXPENDITURES	<u>5,187</u>
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EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	30,140
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FUND BALANCE, January 1	<u>41,316</u>
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FUND BALANCE, December 31	<u><u>\$ 71,456</u></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, 2014**

REVENUES:

GENERAL REVENUES

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

PROGRAM REVENUES:

Fees of office:

Clerk's fees		<u>1,090</u>
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TOTAL FEES OF OFFICE		<u>1,090</u>
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TOTAL PROGRAM REVENUES		<u>1,090</u>
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TOTAL REVENUES		<u>1,094</u>
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EXPENDITURES:

JUSTICE SYSTEM:

TOTAL JUSTICE SYSTEM EXPENDITURES		<u>-</u>
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EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES		1,094
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FUND BALANCE, January 1		<u>18,595</u>
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FUND BALANCE, December 31	<u>\$</u>	<u>19,689</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, 2014**

REVENUES:

GENERAL REVENUES

Interest on deposits	\$	51
TOTAL GENERAL REVENUES		51

PROGRAM REVENUES:

Fees of office:

Technology fees		33,054
TOTAL FEES OF OFFICE		33,054
TOTAL PROGRAM REVENUES		33,054
TOTAL REVENUES		33,105

EXPENDITURES:

JUSTICE SYSTEM:

Telephone		251
Non-capital equipment		13,571
TOTAL JUSTICE SYSTEM EXPENDITURES		13,822

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

		19,283
FUND BALANCE, January 1		226,592
FUND BALANCE, December 31	\$	245,875

**COMAL COUNTY, TEXAS
CONSTABLES' FORFEITURE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2014**

REVENUES:

PROGRAM REVENUES:

TOTAL PROGRAM REVENUES \$ -

TOTAL REVENUES -

EXPENDITURES:

PUBLIC SAFETY:

TOTAL PUBLIC SAFETY EXPENDITURES -

EXCESS (DEFICIT) OF REVENUES
OVER EXPENDITURES -

FUND BALANCE, January 1 1,062

FUND BALANCE, December 31 \$ 1,062

**COMAL COUNTY, TEXAS
PROBATE EDUCATION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2014**

REVENUES:

PROGRAM REVENUES:

Fees of office:

Education fees

\$ 26,801

TOTAL FEES OF OFFICE

26,801

TOTAL PROGRAM REVENUES

26,801

TOTAL REVENUES

26,801

EXPENDITURES:

JUSTICE SYSTEM:

Training and education

2,402

TOTAL JUSTICE SYSTEM EXPENDITURES

2,402

EXCESS (DEFICIT) OF REVENUES
OVER EXPENDITURES

24,399

FUND BALANCE, January 1

74,726

FUND BALANCE, December 31

\$ 99,125

**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, 2014**

REVENUES:

PROGRAM REVENUES:

Fees of office	<u>\$ 1,697</u>
TOTAL CHARGES FOR SERVICES	<u>1,697</u>
TOTAL PROGRAM REVENUES	<u>1,697</u>
TOTAL REVENUES	<u>1,697</u>

EXPENDITURES:

TOTAL JUSTICE SYSTEM EXPENDITURES	<u>-</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	1,697
FUND BALANCE, January 1	<u>21,478</u>
FUND BALANCE, December 31	<u><u>\$ 23,175</u></u>

**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, 2014**

REVENUES:

GENERAL REVENUES:

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

PROGRAM REVENUES:

Fees of office	<u>8,258</u>
TOTAL CHARGES FOR SERVICES	<u>8,258</u>
TOTAL PROGRAM REVENUES	<u>8,258</u>
TOTAL REVENUES	<u>8,265</u>

EXPENDITURES:

PUBLIC SAFETY

Non-capital equipment	<u>5,661</u>
TOTAL PUBLIC SAFETY EXPENDITURES	<u>5,661</u>

EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	2,604
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FUND BALANCE, January 1	<u>49,694</u>
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FUND BALANCE, December 31	<u><u>\$ 52,298</u></u>
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**COMAL COUNTY, TEXAS
HABITAT CONSERVATION PROJECTS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2014**

REVENUES:

GENERAL REVENUES:

Interest on deposits	<u>\$ 1,371</u>
TOTAL GENERAL REVENUES	<u>1,371</u>
TOTAL REVENUES	<u>1,371</u>

EXPENDITURES:

TOTAL INFRASTRUCTURE AND ENVIRONMENTAL EXPENDITURES	<u>-</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	1,371
FUND BALANCE, January 1	<u>338,990</u>
FUND BALANCE, December 31	<u><u>\$ 340,361</u></u>

**COMAL COUNTY, TEXAS
DISASTER RECOVERY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2014**

REVENUES:

TOTAL REVENUES \$ -

EXPENDITURES:

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, 2014**

REVENUES:

PROGRAM REVENUES:

Fees of office:

Technology fees	<u>\$ 15,812</u>
TOTAL FEES OF OFFICE	<u>15,812</u>
TOTAL PROGRAM REVENUES	<u>15,812</u>
TOTAL REVENUES	<u>15,812</u>

EXPENDITURES:

TOTAL JUSTICE SYSTEM EXPENDITURES	<u>-</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	15,812
FUND BALANCE, January 1	<u>31,474</u>
FUND BALANCE, December 31	<u><u>\$ 47,286</u></u>

**COMAL COUNTY, TEXAS
COURT RECORDS PRESERVATION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2014**

REVENUES:

PROGRAM REVENUES:

Fees of office:

Technology fees	<u>\$ 27,490</u>
TOTAL FEES OF OFFICE	<u>27,490</u>
TOTAL PROGRAM REVENUES	<u>27,490</u>
TOTAL REVENUES	<u>27,490</u>

EXPENDITURES:

JUSTICE SYSTEM:

TOTAL JUSTICE SYSTEM EXPENDITURES	<u>-</u>
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EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	27,490
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FUND BALANCE, January 1	<u>105,564</u>
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FUND BALANCE, December 31	<u><u>\$ 133,054</u></u>
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**COMAL COUNTY, TEXAS
COUNTY AND DISTRICT COURT TECHNOLOGY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2014**

REVENUES:

PROGRAM REVENUES:

Fees of office:

Technology fees	\$ 3,285
TOTAL FEES OF OFFICE	3,285
TOTAL PROGRAM REVENUES	3,285
TOTAL REVENUES	3,285

EXPENDITURES:

TOTAL JUSTICE SYSTEM EXPENDITURES	-
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	3,285
FUND BALANCE, January 1	13,571
FUND BALANCE, December 31	\$ 16,856

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, 2014

REVENUES:

PROGRAM REVENUES: \$ -

TOTAL REVENUES -

EXPENDITURES:

TOTAL PUBLIC SAFETY EXPENDITURES -

EXCESS (DEFICIT) OF REVENUES
OVER EXPENDITURES -

FUND BALANCE, January 1 44,422

FUND BALANCE, December 31 \$ 44,422

COMAL COUNTY, TEXAS
CRIMINAL DISTRICT ATTORNEY BOND COMMISSION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2014

REVENUES:

PROGRAM REVENUES:

Fees of office:

NISI Commission	<u>\$ 11,070</u>
TOTAL FEES OF OFFICE	<u>11,070</u>
TOTAL PROGRAM REVENUES	<u>11,070</u>
TOTAL REVENUES	<u>11,070</u>

EXPENDITURES:

JUSTICE SYSTEM:

TOTAL JUSTICE SYSTEM EXPENDITURES	<u>-</u>
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EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	11,070
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FUND BALANCE, January 1	<u>-</u>
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FUND BALANCE, December 31	<u>\$ 11,070</u>
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COMAL COUNTY, TEXAS COMPREHENSIVE ANNUAL FINANCIAL REPORT 2014

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, 2014**

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, 2014**

	<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	\$ 17,915,971	\$ 658,174	\$ 8,331	\$ 71,219	\$ 3,114,870	\$ -	\$ 21,768,565
Investments	-	-	-	-	677,861	-	677,861
Receivables (net)							
Miscellaneous	-	-	-	-	2,000	-	2,000
Total assets	<u>\$ 17,915,971</u>	<u>\$ 658,174</u>	<u>\$ 8,331</u>	<u>\$ 71,219</u>	<u>\$ 3,794,731</u>	<u>\$ -</u>	<u>\$ 22,448,426</u>
LIABILITIES AND FUND BALANCES:							
LIABILITIES:							
Accounts payables - trade	\$ 753,133	\$ 10,096	\$ -	\$ -	\$ -	\$ 3,908	\$ 767,137
Miscellaneous payables	-	555,850	-	-	20,613	-	576,463
Due to participants	-	-	-	71,212	-	(3,908)	67,304
Due to other agencies	17,162,838	92,228	8,331	7	818	-	17,264,222
Cash bond deposits	-	-	-	-	3,095,439	-	3,095,439
Trust account payable	-	-	-	-	677,861	-	677,861
Total liabilities	<u>\$ 17,915,971</u>	<u>\$ 658,174</u>	<u>\$ 8,331</u>	<u>\$ 71,219</u>	<u>\$ 3,794,731</u>	<u>\$ -</u>	<u>\$ 22,448,426</u>

COMAL COUNTY, TEXAS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN AGENCY ASSETS AND LIABILITIES
For the Fiscal Year Ended December 31, 2014

	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	\$ 403,845,615	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 403,845,615
Auto registrations	1,097,097	-	-	-	-	-	1,097,097
Criminal fees	-	539,905	-	-	1,701,529	-	2,241,434
Civil fees	-	256,536	8,451	-	72,421	-	337,408
Restitution	-	199,066	-	-	43,051	-	242,117
Seizures	-	-	-	445	-	2,883	3,328
Trust funds	-	-	-	-	207,803	-	207,803
Bond and registry accounts	-	-	-	-	2,558,371	-	2,558,371
Miscellaneous fees	-	725,623	-	8	838,639	-	1,564,270
Total	404,942,712	1,721,130	8,451	453	5,421,814	2,883	412,097,443
Investment earnings:							
Interest	-	-	-	-	-	-	-
Total investment earnings	-	-	-	-	-	-	-
Total additions	404,942,712	1,721,130	8,451	453	5,421,814	2,883	412,097,443
DEDUCTIONS:							
Property taxes	405,514,685	-	-	-	-	-	405,514,685
Auto registrations	1,005,529	-	-	-	-	-	1,005,529
Disbursements to other funds	-	-	-	-	961,406	-	961,406
Restitution	-	201,296	-	-	36,334	-	237,630
State fees	-	656,342	-	-	772,685	-	1,429,027
Trust funds	-	-	-	-	45,261	-	45,261
Bond and registry accounts	-	-	-	-	2,700,429	-	2,700,429
Miscellaneous payables	-	1,175,696	7,937	8,365	867,589	2,883	2,062,470
Total deductions	406,520,214	2,033,334	7,937	8,365	5,383,704	2,883	413,956,437
Change in liabilities	(1,577,502)	(312,204)	514	(7,912)	38,110	-	(1,858,994)
Liabilities - beginning	19,493,473	970,378	7,817	79,131	3,756,621	-	24,307,420
Liabilities - ending	\$ 17,915,971	\$ 658,174	\$ 8,331	\$ 71,219	\$ 3,794,731	\$ -	\$ 22,448,426



**COMAL COUNTY, TEXAS
COMPREHENSIVE
ANNUAL FINANCIAL REPORT
2014**

COMPONENT UNITS

**COMAL COUNTY, TEXAS
COMPONENT UNITS
COMBINING STATEMENT OF NET POSITION
December 31, 2014**

	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	\$ 1,090,167	\$ 299,091	\$ 3,335,282	\$ 1,052,991	\$ 557,699	\$ 646,776	\$ 1,410,401	\$ 945,461	\$ 9,337,868
Investments	-	-	1,100,000	-	-	203,174	208,787	-	1,511,961
With fiscal agent	1,166,234	730,385	-	608,058	557,938	-	340,946	-	3,403,561
Receivables (net):									
Ad valorem taxes	1,178,645	869,564	2,078,448	461,744	618,652	866,254	909,191	-	6,982,498
Miscellaneous receivables	-	-	1,522	-	-	79,148	824	-	81,494
Capital assets (net of accumulated depreciation)									
Land	510,291	11,950	63,194	766,650	-	-	-	192,836	1,544,921
Buildings	848,936	91,589	4,161,514	-	120,927	-	-	-	5,222,966
Property improvements	-	-	-	-	-	-	-	39,667	39,667
Furniture, fixtures and equipment	256,213	463,231	1,585,983	522,847	415,555	608,136	-	777	3,852,742
Construction in process	1,808,129	-	-	-	-	-	-	-	1,808,129
TOTAL ASSETS	6,858,615	2,465,810	12,325,943	3,412,290	2,270,771	2,403,488	2,870,149	1,178,741	33,785,807
LIABILITIES									
Miscellaneous payables	268,149	1,987	265,521	19,476	6,060	-	-	-	561,193
Accrued interest on long term debt	7,355	-	-	-	-	4,042	-	-	11,397
Due to other agencies	-	34,826	34,992	-	-	-	-	-	69,818
Compensated absences	-	-	60,243	-	-	-	-	-	60,243
Noncurrent liabilities:									
Due within one year	181,571	-	2,383,785	43,269	97,333	79,951	-	-	2,785,909
Due in more than one year	1,700,133	-	3,491,359	139,530	322,650	165,949	-	-	5,819,621
Total Liabilities	2,157,208	36,813	6,235,900	202,275	426,043	249,942	-	-	9,308,181
Deferred resources inflow	2,504,463	1,747,513	2,465,601	1,017,892	1,236,386	941,530	1,297,434	-	11,210,819
NET POSITION									
Net investment in capital assets	1,541,865	566,770	1,644,536	1,106,698	116,499	362,236	-	233,280	5,571,884
Unrestricted	655,079	114,714	1,979,906	1,085,425	491,843	849,780	1,572,715	945,461	7,694,923
Total net position	\$ 2,196,944	\$ 681,484	\$ 3,624,442	\$ 2,192,123	\$ 608,342	\$ 1,212,016	\$ 1,572,715	\$ 1,178,741	\$ 13,266,807

**COMAL COUNTY, TEXAS
COMPONENT UNITS
COMBINING STATEMENT OF ACTIVITIES
For the Fiscal Year Ended December 31, 2014**

	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	\$ 12,726	\$ 223,998	\$ 453,325	\$ 243,983	\$ 64,728	\$ 21,732	\$ 24,375	\$ 249,118	\$ 1,293,985
Public safety	1,985,676	-	-	1,187,912	1,248,090	1,067,888	904,334	238,352	6,632,252
Health and human services	-	1,100,000	3,925,729	-	-	-	-	238,416	5,264,145
Community and economic development	-	-	-	-	-	-	-	106,225	106,225
Interest and fees	35,112	-	210,252	6,453	34,695	6,815	-	-	293,327
Total component unit	(2,033,514)	(1,323,998)	(4,589,306)	(1,438,348)	(1,347,513)	(1,096,435)	(928,709)	(832,111)	(13,589,934)
Program Revenues									
Charges for services	-	-	637,423	7,026	1,631	-	-	-	646,080
Operating grants and contributions	-	-	1,137,004	22,763	4,000	-	-	-	1,163,767
Capital grants and contributions	-	-	-	-	-	77,602	-	-	77,602
Total program revenues	-	-	1,774,427	29,789	5,631	77,602	-	-	1,887,449
General Revenues									
Ad valorem taxes	2,334,094	1,192,917	2,051,614	889,733	1,174,017	878,858	1,271,948	-	9,793,181
Sales and use tax	-	-	1,156,809	691,113	290,646	396,923	-	967,729	3,503,220
Interest on deposits	3,983	361	3,789	1,319	2,096	3,732	1,791	873	17,944
Miscellaneous revenues	-	40,953	-	-	5,325	-	-	-	46,278
Gain (loss) on sale of capital assets	-	(7,488)	(1,390)	-	-	-	-	-	(8,878)
Total general revenues	2,338,077	1,226,743	3,210,822	1,582,165	1,472,084	1,279,513	1,273,739	968,602	13,351,745
Change in net position	304,563	(97,255)	395,943	173,606	130,202	260,680	345,030	136,491	1,649,260
Net position - beginning	1,892,381	778,739	3,222,683	2,018,517	478,140	951,336	1,227,685	1,042,250	11,611,731
Prior period adjustment	-	-	5,816	-	-	-	-	-	5,816
Net position - ending	\$ 2,196,944	\$ 681,484	\$ 3,624,442	\$ 2,192,123	\$ 608,342	\$ 1,212,016	\$ 1,572,715	\$ 1,178,741	\$ 13,266,807





COMAL COUNTY, TEXAS COMPREHENSIVE ANNUAL FINANCIAL REPORT 2014

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.	163
Revenue Capacity These schedules contain trend information to help the reader understand how the County's most significant local revenue source, the property tax.	169
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.	173
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.	176
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.	178

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Governmental activities										
Net investment in capital assets	\$ 102,187	\$ 106,215	\$ 107,720	\$ 114,969	\$ 104,674	\$ 123,644	\$ 127,211	\$ 139,576	\$ 128,805	\$ 126,894
Restricted	248	452	638	880	1,152	1,602	2,402	2,292	6,781	8,678
Unrestricted	7,821	14,756	20,139	22,051	39,242	21,614	28,553	17,469	26,841	27,479
Total governmental activities net position	<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>\$ 162,427</u>	<u>\$ 163,051</u>

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Expenses										
Governmental activities:										
General government	\$ 6,549	\$ 7,246	\$ 6,928	\$ 7,834	\$ 8,426	\$ 8,314	\$ 8,665	\$ 8,740	\$ 9,286	\$ 14,684
Justice system	4,676	4,746	4,943	5,670	6,176	6,704	6,457	6,908	7,252	7,896
Public safety	8,473	8,650	10,031	11,269	12,219	12,829	13,245	13,098	13,771	14,116
Corrections and rehabilitation	6,674	7,038	7,526	8,153	9,098	9,084	9,437	9,809	9,519	10,094
Health and human services	2,388	2,715	2,953	3,477	3,563	3,637	3,848	3,398	2,190	2,367
Community and economic development	358	330	389	426	318	592	589	601	651	617
Infrastructure and environmental services	8,792	8,894	8,007	6,108	7,869	10,087	10,459	14,328	13,050	13,084
Interest on long-term debt	278	252	620	1,589	1,223	1,342	1,585	1,774	1,851	1,751
Total governmental activities expenses	38,187	39,871	41,397	44,506	48,892	52,589	54,285	58,656	57,570	64,629
Total primary government expenses	\$ 38,187	\$ 39,871	\$ 41,397	\$ 44,506	\$ 48,892	\$ 52,589	\$ 54,285	\$ 58,656	\$ 57,570	\$ 64,629
Program Revenues										
Governmental activities:										
Charges for services:										
General government	\$ 2,331	\$ 3,522	\$ 3,256	\$ 3,046	\$ 3,128	\$ 3,034	\$ 3,055	\$ 3,252	\$ 3,541	\$ 4,137
Justice system	3,013	3,248	2,870	2,686	2,665	2,645	2,314	2,490	2,398	2,207
Public safety	865	836	756	913	926	982	1,186	878	1,078	881
Corrections and rehabilitation	1,123	1,115	624	542	347	386	371	379	542	466
Health and human services	450	563	472	362	391	297	274	322	515	298
Community and economic development	68	75	80	75	76	76	80	81	82	77
Infrastructure and environmental services	953	503	365	357	289	356	340	333	393	429
Operating grants and contributions	1,487	2,254	2,105	1,447	2,000	2,335	1,522	1,618	1,271	1,485
Capital grants and contributions	1,672	6,365	2,774	4,618	5,420	1,416	8,337	6,268	701	2,474
Total governmental activities program revenues	11,983	18,481	13,302	14,046	15,242	11,527	17,479	15,621	10,521	12,454
Total primary government program revenues	\$ 11,983	\$ 18,481	\$ 13,302	\$ 14,046	\$ 15,242	\$ 11,527	\$ 17,479	\$ 15,621	\$ 10,521	\$ 12,454
Net (expense) / revenue										
Governmental activities:										
Total primary government net expense	\$ (26,225)	\$ (21,390)	\$ (28,095)	\$ (30,460)	\$ (33,650)	\$ (41,062)	\$ (36,806)	\$ (43,035)	\$ (47,049)	\$ (52,175)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes:										
Property taxes (ad valorem taxes)	\$ 19,176	\$ 21,984	\$ 23,291	\$ 27,527	\$ 30,176	\$ 32,025	\$ 36,659	\$ 34,752	\$ 36,020	\$ 37,287
Sales and use taxes	4,918	6,224	6,810	7,159	6,621	7,088	7,675	8,436	9,724	10,612
Auto registration and title	2,068	2,332	2,414	2,537	2,111	2,733	2,407	2,751	3,028	3,407
Mixed drink taxes	138	158	187	264	239	285	280	283	397	509
Bingo taxes	19	18	18	18	23	18	13	9	10	11
Other taxes	328	560	388	749	525	348	597	453	341	53
Reimbursements	21	37	264	107	124	16	47	12	6	3
Interest on deposits	398	1,017	1,710	1,269	337	130	132	43	242	172
Miscellaneous revenues	164	218	106	196	170	177	266	667	827	686
Gain / (loss on sale of capital assets)	45	8	(19)	36	53	36	32	(19)	38	50
Total governmental activities	27,275	32,556	35,169	39,862	40,379	42,856	48,108	47,387	50,633	52,800
Total primary government	\$ 27,275	\$ 32,556	\$ 35,169	\$ 39,862	\$ 40,379	\$ 42,856	\$ 48,108	\$ 47,387	\$ 50,633	\$ 52,800
Change in Net Position										
Governmental activities:										
Total primary government	\$ 1,050	\$ 11,166	\$ 7,074	\$ 9,402	\$ 6,729	\$ 1,794	\$ 11,302	\$ 4,352	\$ 3,584	\$ 625
Total primary government	\$ 1,050	\$ 11,166	\$ 7,074	\$ 9,402	\$ 6,729	\$ 1,794	\$ 11,302	\$ 4,352	\$ 3,584	\$ 625

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
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
2014	37,287	10,612	3,407	509	11	54	51,879

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

	2005	2006	2007	2008	2009	2010	2011 ¹	2012	2013	2014
General fund										
Non-spendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20	\$ 18	\$ 18	\$ 21
Restricted	-	-	-	-	-	-	-	-	-	567
Unassigned	-	-	-	-	-	-	16,356	15,176	18,307	19,579
Total general fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,167</u>						
All other governmental funds										
Non-spendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14	\$ 14	\$ 83	\$ 200
Restricted	-	-	-	-	-	-	30,667	15,231	20,457	20,767
Committed	-	-	-	-	-	-	549	1,348	836	1,397
Total all other governmental funds	<u>\$ -</u>	<u>\$ 31,229</u>	<u>\$ 16,593</u>	<u>\$ 21,376</u>	<u>\$ 22,364</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)

	2005	2006	2007	2008	2009	2010
General fund						
Reserved	38	32	62	155	197	403
Unreserved	1,345	6,619	10,442	11,866	12,661	12,680
Total general fund	<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	1,036	1,432	19,832	17,131	14,309	12,364
Unreserved, reported in:						
Special revenue funds	3,923	5,279	7,872	9,107	10,386	9,584
Total all other governmental funds	<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)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Revenues										
Taxes	\$ 26,647	\$ 31,365	\$ 33,099	\$ 38,237	\$ 40,131	\$ 42,404	\$ 47,577	\$ 46,508	\$ 49,393	\$ 51,972
Fees of office	3,331	4,038	4,056	3,632	3,889	3,797	3,896	4,215	4,412	4,854
Charges for services	5,356	5,596	4,277	4,228	3,853	3,822	3,357	3,492	3,894	3,536
Interest on deposits	354	924	1,618	1,226	333	123	130	43	241	171
Grants and contributions	1,877	2,290	2,793	3,162	3,903	3,674	8,502	7,887	1,710	1,780
Miscellaneous	302	484	313	424	372	350	682	705	1,075	803
Total revenues	37,866	44,697	46,155	50,909	52,480	54,170	64,144	62,850	60,725	63,117
Expenditures										
General government	6,134	6,890	6,673	7,435	7,998	8,082	8,346	8,401	8,253	13,977
Justice system	4,639	4,712	4,850	5,464	6,023	6,230	6,449	6,821	7,163	7,927
Public safety	7,865	8,009	9,190	10,209	10,916	11,611	12,100	11,942	12,671	13,187
Corrections and rehabilitation	6,503	6,882	7,370	7,815	8,737	8,779	9,338	9,608	9,357	9,968
Health and human services	2,356	2,699	2,893	3,389	3,480	3,557	3,832	3,366	2,167	2,383
Community and economic development	309	286	311	342	407	480	469	484	515	477
Infrastructure and environmental services	5,149	5,338	5,599	6,802	7,540	8,064	8,676	9,519	8,300	8,249
Capital outlay	2,728	1,423	3,456	7,109	5,895	7,341	13,907	22,181	3,522	5,000
Debt service										
Principal	1,070	1,110	1,125	1,220	1,255	1,285	1,150	2,399	2,742	5,618
Interest	322	309	221	1,140	995	1,354	1,388	1,780	2,156	2,055
Administrative charges	2	2	3	2	2	2	97	133	2	1
Bond issuance costs	2	2	3	2	2	2	97	133	2	45
Total expenditures	37,080	37,662	41,694	50,929	53,250	56,787	65,849	76,767	56,850	68,887
Excess of revenues over (under) expenditures	786	7,035	4,461	(20)	(770)	(2,617)	(1,705)	(13,784)	3,877	(5,770)
Other financing sources (uses)										
Transfers in	1,678	563	207	338	54	199	58	135	22	1,002
Transfers out	(1,831)	(686)	(60)	(338)	(54)	(199)	(58)	(135)	(22)	(1,002)
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	-	4,550
Debt issuance costs	21	46	-	-	60	-	662	1,281	-	-
Other resource - proceeds from TXDOT	-	-	-	-	-	-	-	-	4,000	4,000
Sale of capital assets	45	60	32	70	58	93	85	48	38	50
Total other financing sources (uses)	(87)	(17)	20,380	70	188	93	14,182	1,148	4,038	8,600
Prior period adjustments	-	-	-	-	-	-	-	(3,183)	-	-
Net change in fund balances	\$ 699	\$ 7,018	\$ 24,841	\$ 50	\$ (582)	\$ (2,523)	\$ 12,477	\$ (12,636)	\$ 7,915	\$ 2,830
Debt service as a percentage of non-capital expenditures	4.1%	3.9%	3.5%	5.4%	4.8%	5.3%	4.9%	7.7%	9.2%	12.0%

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
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
2014	37,380	10,612	3,407	509	11	54	51,972

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>
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	65.46%
2014	10,485,750	3,031,708	2,193,466	1,203,326	6,057,562	10,856,688	0.342921	16,914,250	64.19%

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Comal County										
Operating	0.329332	0.296224	0.262893	0.282661	0.282661	0.304763	0.304763	0.298121	0.298121	0.297021
Debt Service	0.024415	0.018977	0.055100	0.025362	0.030294	0.029237	0.045658	0.052300	0.052300	0.045900
Total Comal County	0.353747	0.315201	0.317993	0.308023	0.312955	0.334000	0.350421	0.350421	0.350421	0.342921
School Districts:										
New Braunfels ISD	1.820000	1.820000	1.652500	1.338800	1.339100	1.339100	1.339100	1.339100	1.339100	1.339100
Comal ISD	1.800000	1.640000	1.310000	1.310000	1.310000	1.370000	1.430000	1.430000	1.430000	1.390000
Boerne ISD	1.740000	1.620000	1.330000	1.330000	1.330000	1.314000	1.314000	1.294000	1.294000	1.294000
Wimberly ISD	-	-	-	1.212700	1.232700	1.232700	1.232700	1.252700	1.297700	1.297700
Cities:										
City of New Braunfels	0.425614	0.409862	0.409826	0.409862	0.409862	0.409862	0.448362	0.467344	0.498230	0.498230
City of Schertz	0.397700	0.431700	0.409000	0.409000	0.434200	0.449300	0.484300	0.499900	0.497400	0.497400
City of Garden Ridge	0.232460	0.232460	0.221024	0.209537	0.254808	0.262972	0.268796	0.283246	0.283246	0.275700
City of Selma	0.319300	0.286500	0.286500	0.249800	0.265000	0.279300	0.279300	0.279300	0.234200	0.222300
City of Fair Oaks Ranch	0.250000	0.250000	0.244000	0.241500	0.241500	0.241500	0.246100	0.266300	0.266300	0.266300
City of Bulverde	0.187645	0.178090	0.154181	0.146800	0.146800	0.139153	0.126063	0.126063	0.126063	0.135700
Special Districts:										
Emergency Services District #1	0.020000	0.020000	0.057500	0.057141	0.062412	0.069363	0.079082	0.081667	0.085100	0.085100
Emergency Services District #2	0.020000	0.018098	0.020000	0.020000	0.045000	0.045000	0.045000	0.045000	0.045000	0.060000
Emergency Services District #3 ²	0.020000	0.030000	0.055000	0.080000	0.080000	0.080000	0.080000	0.080000	0.080000	0.080000
Emergency Services District #4 ²	0.060000	0.060000	0.060000	0.060000	0.060000	0.060000	0.060000	0.060000	0.060000	0.060000
Emergency Services District #5 ¹	0.055000	0.053900	0.079000	0.079080	0.092000	0.100000	0.100000	0.100000	0.100000	0.100000
Emergency Services District #6 ²	0.030000	0.028029	0.027482	0.030000	0.030000	0.030000	0.072500	0.072500	0.072500	0.071900
Emergency Services District #7 ³	-	-	-	0.100000	0.098000	0.098000	0.098000	0.093585	0.087800	0.081500
York Creek Improvement District	0.003400	0.003800	0.003800	0.003800	0.003800	0.003800	0.003800	0.004100	0.004400	0.004200
Johnson Ranch MUD	-	-	-	-	-	-	-	-	0.850000	0.850000
Rebecca Creed MUD	0.948400	0.858800	0.846300	0.846300	0.830000	0.850000	0.850000	0.850000	0.550000	0.000000

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, 2014
 (amounts expressed in thousands)

TAXPAYER	2014			2005		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
TXI Cement Company	\$ 289,525	1	2.667%	\$ 43,516	3	0.79%
Cemex Cement of Texas LP	251,301	2	2.315%	44,848	2	0.82%
Caterpillar Inc	157,733	3	1.453%			
Sysco San Antonio Inc	100,587	4	0.927%			
Central Texas Corridor Hospital Co LLC	84,260	5	0.776%			
Walmart Inc. #6016	73,093	6	0.673%	117,258	1	2.14%
Republic Beverage Company	48,082	7	0.443%	34,998	5	0.64%
A L 95 Creekside Town Center LP	42,422	8	0.391%			
Rush Truck Leasing	39,177	9	0.361%			
Pedernales Electric Co-op, Inc	31,492	10	0.290%	20,581	8	0.38%
Master Cont Card				35,787	4	0.65%
Hanson Aggregates				34,472	6	0.63%
Guadalupe Valley Telephone Co-op				31,825	7	0.58%
Weisman Equipment Co				18,457	9	0.34%
Chemical Lime				17,736	10	0.32%

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
2005	\$ 22,495	\$ 8,110	36.1%	\$ 14,343	\$ 22,453	99.81%
2006	23,488	8,753	37.3%	14,690	23,443	99.81%
2007	27,581	12,432	45.1%	15,129	27,561	99.93%
2008	30,928	8,341	27.0%	22,557	30,898	99.90%
2009	32,189	11,295	35.1%	20,892	32,187	99.99%
2010	33,619	10,147	30.2%	23,429	33,576	99.87%
2011	35,097	10,804	30.8%	24,045	34,849	99.29%
2012	36,308	16,474	45.4%	19,468	35,942	98.99%
2013	38,413	17,567	45.7%	20,296	37,863	98.57%
2014	41,497	19,711	47.5%	-	19,711	47.50%

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)

	<u>Governmental Activities</u>				<u>Total Primary Government</u>	<u>Percentage of Personal Income¹</u>	<u>Per Capita¹</u>
	<u>Capital Leases</u>	<u>Notes Payable</u>	<u>Certificates of Obligation</u>	<u>Combined Limited Tax and Revenue Bonds</u>			
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	1.067%	517
2014	535	13,514	17,417	29,223	60,689	n/a	491

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, 2014
(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	\$ 153,696	86.93%	\$ 133,602
City of Schertz	70,890	5.43%	3,851
City of Garden Ridge	57,429	100.00%	57,429
City of Selma	11,560	0.57%	65
City of Bulverde	-	100.00%	-
City of Fair Oaks Ranch	1,160	6.78%	79
School districts:			
New Braunfels ISD	130,092	80.12%	104,232
Comal ISD	482,493	80.81%	389,924
Boerne ISD	349,612	1.26%	4,407
Subtotal, overlapping debt			693,589
Comal County direct debt	60,689	100.00%	60,689
Total direct and overlapping debt			<u>\$ 754,278</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)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Debt limit	\$ 287,832	\$ 448,067	\$ 474,069	\$ 552,752	\$ 476,016	\$ 458,125	\$ 453,614	\$ 477,116	\$ 491,989	\$ 542,834
Total net debt applicable to limit	<u>6,676</u>	<u>4,783</u>	<u>22,621</u>	<u>21,641</u>	<u>35,598</u>	<u>34,033</u>	<u>44,909</u>	<u>57,238</u>	<u>53,472</u>	<u>52,011</u>
Debt margin	<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>	<u>\$ 490,823</u>
Total net debt applicable to limit as a percentage of debt limit	2.32%	1.07%	4.77%	3.92%	7.48%	7.43%	9.90%	12.00%	10.87%	9.58%

Debt Margin Calculation for Fiscal Year 2014

Assessed valuation	<u>\$ 10,856,688</u>
Debt limit (5% of assessed valuation)	542,834
Debit applicable to limit:	
Total bond and warrant indebtedness	60,689
Less: debt service fund reserved fund balance	<u>(8,678)</u>
Total net debt applicable to limit	<u>52,011</u>
Debt margin	<u>\$ 490,823</u>

**COMAL COUNTY, TEXAS
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN YEARS**

	<u>Population¹</u>	<u>Personal Income (amounts expressed in thousands)¹</u>	<u>Per Capita Personal Income¹</u>	<u>School Enrollment²</u>	<u>Unemployment Rate³</u>
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	5,742,217	48,466	26,677	4.8%
2014	123,694	n/a	n/a	28,720	3.6%

¹ Bureau of Economic Analysis / County estimates

² Texas Education Agency

³ Texas Workforce Commission

COMAL COUNTY, TEXAS
 PRINCIPAL EMPLOYERS
 DECEMBER 31, 2014
 CURRENT AND NINE YEARS AGO

EMPLOYER	2014			2005		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Comal ISD	2,400	1	4.51%	1,630	1	3.72%
Schlitterbahn Water Park	1,863	2	3.50%			
Wal-Mart Distribution Center	1,035	3	1.95%	1,200	2	2.74%
New Braunfels ISD	1,050	4	1.97%	791	4	1.80%
Comal County	613	5	1.15%	523	7	1.19%
Hunter Industries / Colorado Materials, Inc	586	6	1.10%	650	6	1.48%
City of New Braunfels	538	7	1.01%	450	8	1.03%
Christus Santa Rosa Hospital	534	8	1.00%			
HD Supply	520	9	0.98%			
Checks in the Mail, Inc.	305	10	0.56%	433	9	0.99%
McKenna Health Management	-		0.00%	900	3	2.05%
The Scooter Store	-		0.00%	704	5	1.60%
Dean Word Construction	-		0.00%	350	10	0.80%
	9,444		17.74%	7,631		17.40%

Source: Greater New Braunfels Chamber of Commerce

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

Function	<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>	<u>2014</u>
General government	86	86	87	88	92	91	90	93	92	93
Justice system	87	88	92	95	95	97	102	105	103	108
Public safety	129	133	139	151	155	167	168	168	165	168
Corrections and rehabilitation	116	116	117	120	127	127	127	129	131	132
Health and human services	21	23	28	31	31	30	30	28	27	28
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>79</u>	<u>84</u>	<u>84</u>	<u>85</u>	<u>89</u>	<u>92</u>	<u>92</u>	<u>93</u>
	523	530	549	576	591	604	613	622	617	629

**COMAL COUNTY, TEXAS
OPERATING INDICATORS BY FUNCTION
LAST TEN YEARS**

Function	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
JUSTICE SYSTEM										
County courts										
Civil cases										
Filed	912	1,084	971	668	614	535	796	761	710	623
Disposed	606	780	936	1,142	783	599	660	708	744	642
Criminal cases										
Filed	2,382	2,268	2,182	1,956	1,693	1,913	1,943	1,504	1,555	1,614
Appealed	57	73	127	145	190	389	220	82	80	68
Motions to revoke	443	418	358	284	237	398	350	368	295	265
Disposed	2,632	2,923	2,784	2,443	2,190	2,313	2,346	1,960	2,098	1,622
Probate cases										
Filed	380	347	351	407	341	422	500	456	426	407
Hearings	434	402	398	456	407	439	556	538	503	548
Mental health cases										
Filed	110	129	116	111	121	139	176	178	161	163
District courts										
Civil cases										
New cases filed	1,730	1,716	1,852	1,931	2,214	2,195	2,144	2,310	2,289	2,221
Other cases reaching docket	266	275	272	263	118	259	3	5	-	-
Disposed	1,816	1,742	1,818	1,747	1,974	2,246	1,501	1,767	1,186	1,700
Criminal cases										
Filed by indictment	307	148	362	447	406	398	540	484	426	453
Filed by information	54	90	271	341	210	172	-	-	-	-
Motions to revoke	225	228	281	164	223	147	116	157	82	88
Disposed	557	556	915	946	871	642	628	614	494	482
Juvenile cases										
New petitions filed	99	105	115	125	53	63	93	77	51	51
Motions to revoke	42	43	40	36	28	112	21	14	20	23
Other cases added	2	15	26	8	3	22	-	62	-	-
Disposed	168	169	177	159	111	178	128	89	87	75
Justice of the Peace courts										
Civil cases										
New cases filed	769	837	1,174	1,173	1,048	956	922	1,057	1,095	1,159
Appealed	4	5	2	1	1	4	9	1	-	6
Disposed	623	768	893	901	1,036	765	707	1,170	958	1,044
Criminal cases										
Traffic cases filed	21,782	17,640	14,276	13,622	12,536	9,956	11,391	11,391	10,463	9,666
Non-traffic cases filed	5,130	4,788	4,053	4,223	3,844	4,406	4,236	3,030	2,853	3,111
Appealed	29	39	24	18	37	37	36	23	29	20
Disposed	24,464	23,368	20,216	18,992	14,541	12,167	14,502	13,290	13,520	12,672
PUBLIC SAFETY										
Arrests	7,669	7,195	6,584	5,778	5,823	6,298	5,803	5,340	5,347	5,125
Traffic violations	15,725	18,139	15,612	13,772	12,706	10,238	10,076	11,729	11,118	2,197
CORRECTIONS AND REHABILITATION										
Inmates housed (average number per day)	237	255	241	236	363	238	250	273	256	312
Juvenile referrals	411	476	640	627	467	338	313	276	231	300
HEALTH AND HUMAN SERVICES										
Public health										
Immunizations	18,893	15,794	17,731	13,777	11,382	11,027	7,291	6,897	3,527	2,791
Other services	3,594	3,064	2,266	1,784	1,587	1,181	1,105	1,215	1,616	957
Environmental health										
Septic tank permits issued	1,318	1,490	1,371	933	649	701	817	725	997	977
Animal control										
Calls for service	2,569	3,228	3,885	3,869	3,932	3,622	3,184	3,152	2,601	3,534
Citations	689	770	775	710	718	581	458	296	251	298
Animals picked up	2,075	1,983	2,311	1,700	1,602	1,791	1,130	1,539	522	1,100

Sources: Various County departments

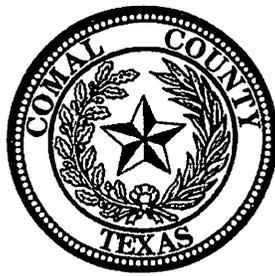
Note: Indicators are not available for the general government function

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

Function	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Justice system										
Courtrooms	9	9	9	9	9	8	8	8	8	8
Public safety										
Stations	1	1	1	2	2	3	3	3	3	3
Patrol units	67	67	53	53	57	57	64	75	75	75
Other units (Administrative & C.I.D.)	23	24	59	61	65	65	62	65	65	65
Reserve units	24	24	9	9	12	12	16	9	9	9
Corrections and rehabilitation										
Correctional facilities	2	2	2	2	2	2	2	2	2	2
Transport units	8	8	12	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	3	4
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	124.0	124.0	124.0	124.0	124.0	124.0	176.3	219.8
Baseball fields	11	11	11	11	11	11	11	11	11	11
Soccer fields	19	19	19	19	19	21	21	21	21	21
Football fields	2	2	6	6	6	6	6	6	6	6
Tennis courts	-	-	-	-	-	-	-	2	2	2
Extension service facilities	1	1	1	1	1	1	1	1	1	1
Buildings	3	3	3	3	4	5	5	5	5	5
Acreage	20	20	20	20	20	20	20	20	20	20
Infrastructure and environmental services										
Road (miles)	743.16	769.79	778.57	785.90	794.78	794.97	798.40	798.40	798.40	804.56
Bridges	9	9	9	9	9	9	9	9	9	9
Flood control structures	5	5	5	5	5	5	5	5	6	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	290.3

Sources: Various government departments

Note: Indicators are not available for the general government function





**COMAL COUNTY, TEXAS
COMPREHENSIVE
ANNUAL FINANCIAL REPORT
2014**

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 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 aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Comal County, as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise Comal County's basic financial statements, and have issued our report thereon dated June 25, 2015. Our report includes a reference to other auditors who audited the financial statements of Comal County Emergency Services Districts #2, #6, and #7, as described in our report on Comal County, Texas' financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Comal County, Texas' 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, Texas' internal control. Accordingly, we do not express an opinion on the effectiveness of Comal County, Texas' 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, Texas' 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

June 25, 2015