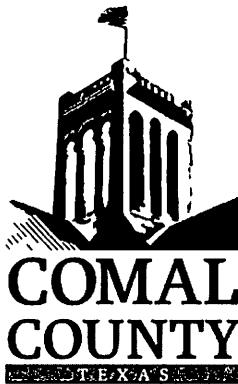


2015

**COMPREHENSIVE
ANNUAL FINANCIAL REPORT**



**Fiscal Year Ended
December 31, 2015**



**COMAL COUNTY, TEXAS
COMPREHENSIVE
ANNUAL FINANCIAL REPORT
2015**

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

**For the Fiscal Year Ended
December 31, 2015**

COMAL COUNTY, TEXAS
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 For the Year Ended December 31, 2015

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**COMAL COUNTY, TEXAS
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**COMAL COUNTY, TEXAS
COMPREHENSIVE
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2015**

INTRODUCTORY SECTION





OFFICE OF THE COUNTY AUDITOR

150 North Seguin Avenue, Suite 201
New Braunfels, Texas 78130
830-221-1200
Fax: 830-620-5592

David D. Renken, C.P.A.
County Auditor
renked@co.comal.tx.us

Jessie Rahe
First Assistant County Auditor
raheje@co.comal.tx.us

June 16, 2016

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, 2015. 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, 2015, 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 2015 estimated population of 129,048 with the City of New Braunfels having an estimated population of 70,543. There are six other cities within Comal County, the City of Garden Ridge, the City of Schertz, the City of Selma, the City of Fair Oaks Ranch, the City of Bulverde and the City of Spring Branch. 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 2015, 362 new home sites became available in subdivisions in the unincorporated areas of Comal County.

Comal County's total civilian labor force grew by 1,516 from 59,056 in 2014 to 60,572 in 2015. Total employment increased from 56,921 to 58,487 in 2015. The unemployment rate in Comal County was 3.4% at the end of 2015.

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 2014 General Fund balance was \$20,167,297. At the end of 2015 the County's General Fund balance was \$20,798,885, an increase of \$631,588.

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.

In June of 2015 Comal County issued \$3,300,000 in Tax Anticipation Notes to fund three projects. Part of the issue was used to acquire a building two blocks from the County Annex to be converted into the next Elections Office, with other funds used to purchase new voting and tabulating machines and funds to pay preliminary architecture fees in order to reasonably project the cost of a new jail and Sheriff's Office renovation.

In November of 2015, Comal County voters successfully passed a bond election authorizing the issuance of up to \$76,000,000 in order to construct a new jail and renovate the old jail thereafter to be used as Sheriff's Office Administration. In 2016, Comal County will be engaging an architect to complete final jail and Sheriff's office design, Program Managers to oversee construction and a Construction Manager at Risk to build the two projects. These projects will be phased with the Jail built first and then the old jail converted to office space thereafter. It is anticipated that construction will begin late 2016 to early 2017.

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, 2014. This was the twenty third 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 being that of Ms. Jessie D. Rahe and the efforts of our outside auditor, Ms. Janet A. Pitman, 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

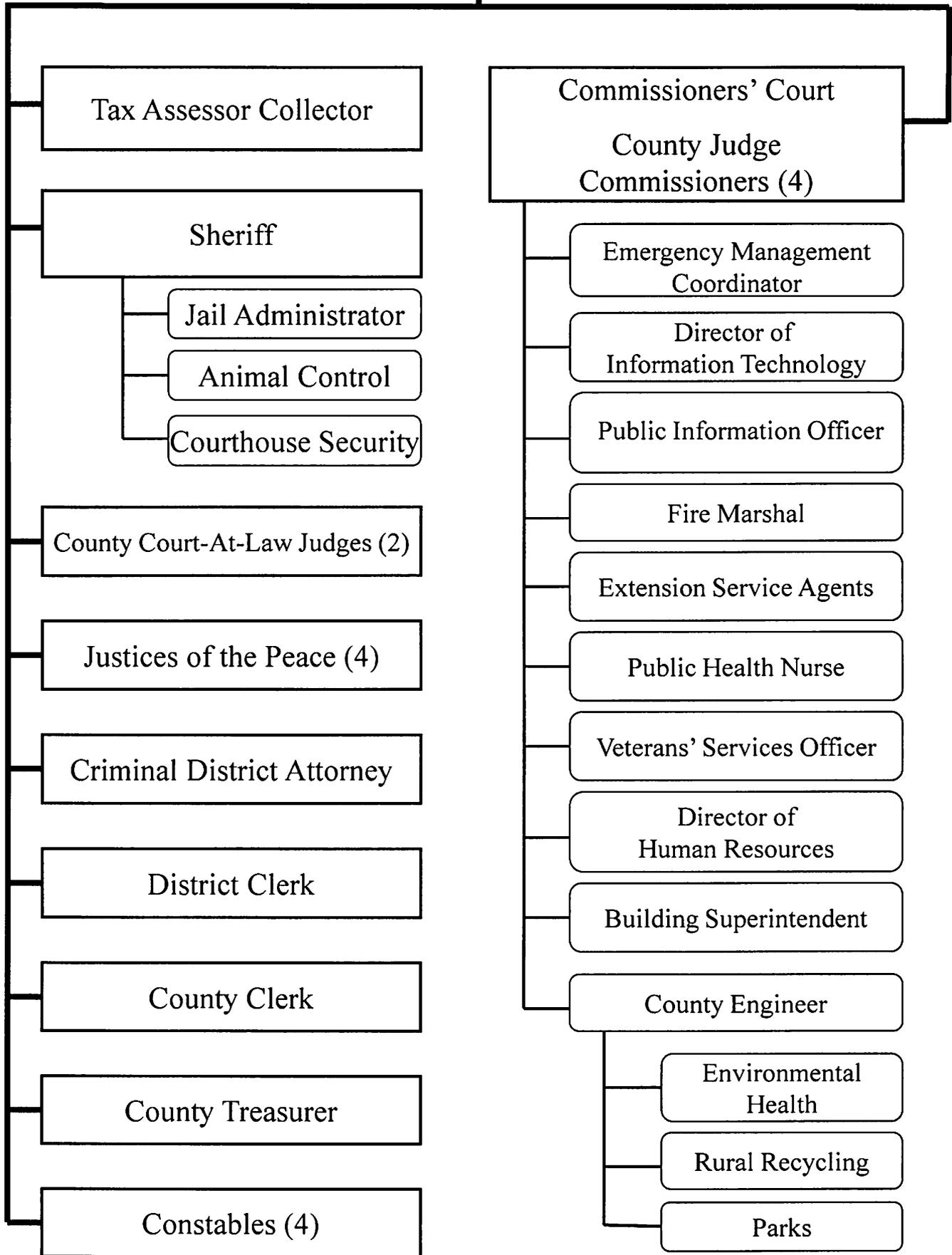
Comal County
Texas

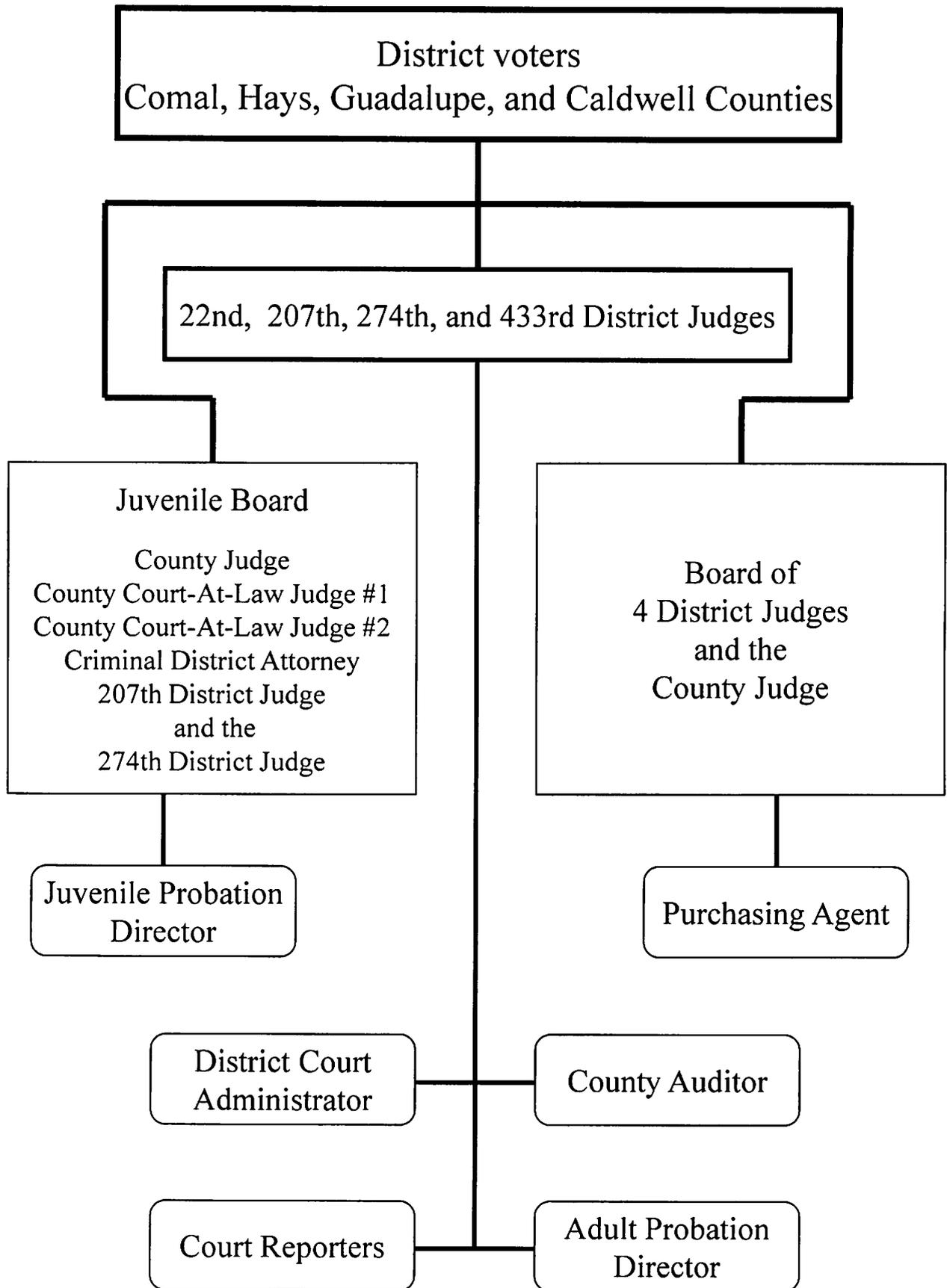
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2014

Executive Director/CEO

Comal County Voters





**COMAL COUNTY, TEXAS
DIRECTORY OF OFFICIALS
December 31, 2015**

		Area Code <u>Phone #</u>
<u>DISTRICT COURT</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	HEATHER KELLAR 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, 2015**

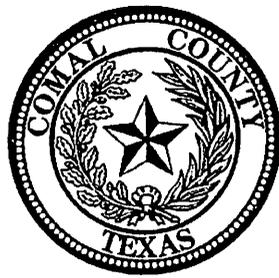
		Area Code <u>Phone #</u>
<u>COUNTY COURTS AT LAW</u>		
JUDGE, COUNTY COURT-AT-LAW #1	RANDAL C. GRAY Comal County Commissioners' Court Building 199 Main Plaza New Braunfels, Texas 78130	(830) 221-1180
JUDGE, COUNTY COURT-AT-LAW #2	CHARLES A. STEPHENS II Comal County Courthouse Annex 150 North Seguin, 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	JEN CROWNOVER Comal County Courthouse 100 Main Plaza New Braunfels, Texas 78130	(830) 221-1100
<u>JUSTICES OF THE PEACE</u>		
PRECINCT NO. 1	TOM CLARK 145 David Jonas Drive New Braunfels, Texas 78132	(830) 608-2025
PRECINCT NO. 2	LARRY SHALLCROSS 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

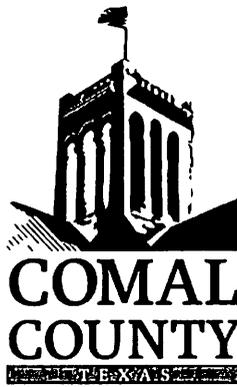
COMAL COUNTY, TEXAS
DIRECTORY OF OFFICIALS
December 31, 2015

		Area Code
<u>OTHER ELECTED COUNTY OFFICIALS</u>		<u>Phone #</u>
TAX ASSESSOR-COLLECTOR	CATHY TALCOTT 205 North Seguin Avenue New Braunfels, Texas 78130	(830) 221-1353
COUNTY CLERK	BOBBIE KOEPP 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	JEFF KELLEY 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, 2015**

<u>OTHER COUNTY OFFICIALS</u>		<u>Area Code</u> <u>Phone #</u>
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	TROY LUEPKE 325 Resource Drive New Braunfels, Texas 78130	(830) 620-3440
COUNTY EXTENSION AGENT - FAMILY & CONSUMER SCIENCES	CONSTANCE SHEPPARD 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	KORY KLABUNDE 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	JERRI HETTINGER 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
2015**

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, 2015, 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 8%, 8%, and 9%, respectively, of the assets, 7%, 10%, and 10%, respectively, of net position, and 14%, 9%, and 7%, respectively, of 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 discretely presented 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, 2015, 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.

Change in Accounting Principle

As described in Note 1 to the financial statements, in 2015, the County adopted new accounting guidance, GASB Statement #68, *Accounting and Financial Reporting for Pensions - an Amendment of GASB Statement #27*. Our opinion is not modified with respect to this matter.

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 4-12, budgetary comparison information on pages 52-53, schedule of changes in net pension liability and related ratios on page 54, schedule of employer contributions on page 55, and related notes on page 56, 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 16, 2016, 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 16, 2016

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, 2015. Please read it in conjunction with the County’s financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

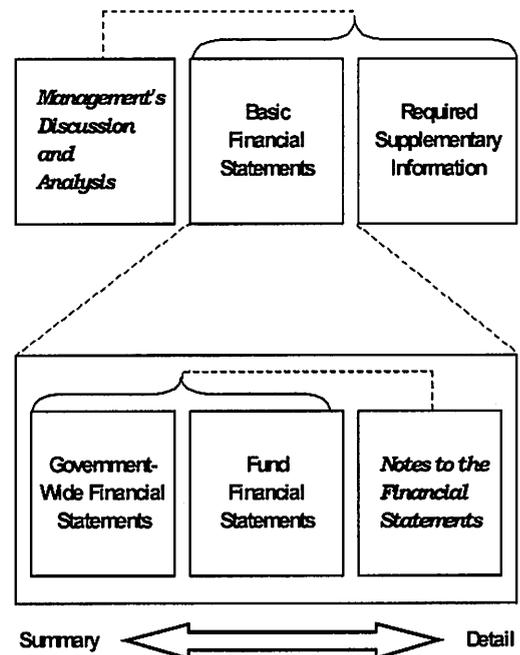
- The County’s total combined net position exceeded its liabilities by \$150,385,481 at December 31, 2015. Of this amount, \$9,781,857 is available to meet the County’s ongoing obligations.
- The County’s total net position decreased by \$12,665,304 over the prior year due to the implementation of GASB 68 requirements for the reporting of pension liabilities.
- The general fund’s fund balance increased to \$20,798,885 at the end of 2015, an increase of \$631,588 over 2014.

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 position 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 sixty-one 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 23-51.

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 52-56.

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 90-165.

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 \$150,385,481 at December 31, 2015. (See Table A-1).

Table A-1

Comal County Net Position December 31		2015	2014
	Governmental Activities	Governmental Activities	Governmental Activities
Current assets	\$ 157,498,650	\$ 91,338,502	
Non-current assets	16,581,070	24,000,000	
Capital assets	157,553,474	158,381,011	
Total assets	<u>331,633,194</u>	<u>273,719,513</u>	
Deferred outflows of resources	4,659,365	-	
Other liabilities	91,405,896	11,567,318	
Long-term liabilities	70,803,294	58,067,966	
Total liabilities	<u>162,209,190</u>	<u>69,635,284</u>	
Deferred inflows of resources - property taxes	23,697,888	38,364,001	
Net position:			
Net investment in capital assets	126,904,499	158,798,518	
Restricted	13,699,125	8,677,648	
Unrestricted	9,781,857	(4,425,381)	
Total net position	<u>\$ 150,385,481</u>	<u>\$ 163,050,785</u>	

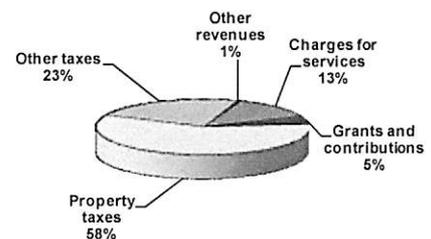
Change in net position. The primary reason the County's net position decreased is from the implementation of GASB 68 which resulted in an increase of the net pension liability of \$18,534,586. The County would have had an increase in net position of \$5,569,282 if we had not had to restate the net pension liability.

The County's total revenues were \$66,970,484. A significant portion, 81% (\$54,565,233) of the County's revenue comes from taxes. (See Table A-2.) Charges for services make up 13% (\$8,639,656) of revenues. The remaining 6% of revenues (\$3,765,595) comes from other sources such as grants and other revenues and reimbursements.

- Property values increased by 10% over 2014, resulting in an increase in property tax revenue.
- Sales tax revenues increased by 5.5%.
- Charges for services increased by 1.7%.

The total cost of all programs and services was \$65,987,353; of these costs \$15,342,521 (23%) was for public safety, \$11,196,825 (17%) for corrections and rehabilitation, \$11,925,744 (18%) for general government, \$14,104,664 (21%) for infrastructure and \$8,856,770 (13%) for justice system. Other programs

Figure A-3
County Sources of Revenue - Governmental Activities



account for the remaining 8%. All programs had increases in their operations in 2015. The overall increase was primarily due to a cost of living pay increase for all employees.

- There was an overall increase in expenditures of \$1,358,533 or 2.10%.

Figure A-4
County Expenses by Function
Governmental Activities

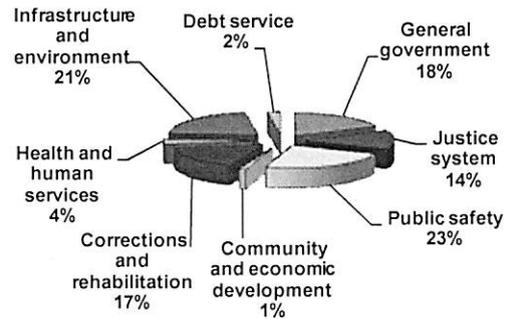
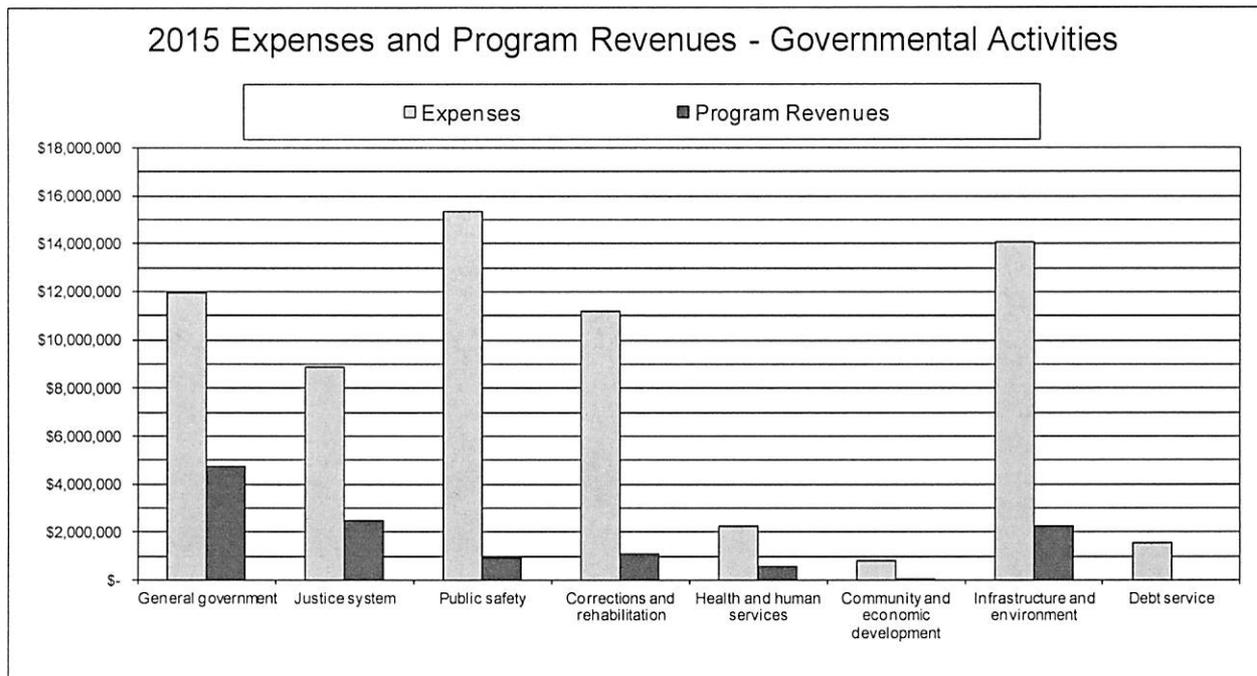


Table A-2

Comal County
Changes in Net Position
December 31

	2015 Governmental Activities	2014 Governmental Activities
REVENUES:		
Program revenues:		
Charges for services	\$ 8,639,656	\$ 8,495,061
Operating grants and contributions	1,475,482	1,484,802
Capital grants and contributions	1,996,312	2,473,906
General revenues:		
Taxes:		
Property taxes	39,059,483	37,286,971
Other taxes	15,505,750	14,591,927
Other	293,801	920,464
Total revenues	<u>66,970,484</u>	<u>65,253,131</u>
EXPENSES:		
General government	11,925,744	14,683,771
Justice system	8,856,770	7,896,286
Public safety	15,342,521	14,115,830
Corrections and rehabilitation	11,196,825	10,093,882
Health and human services	2,237,489	2,386,769
Community and economic development	775,693	617,160
Infrastructure and environment	14,104,664	13,084,264
Debt service	1,547,647	1,750,858
Total expenses	<u>65,987,353</u>	<u>64,628,820</u>
Change in net position	983,131	624,311
Beginning net position	163,050,785	162,426,474
Restatement of net position	(13,648,435)	-
Ending net position	<u>\$ 150,385,481</u>	<u>\$ 163,050,785</u>



The above 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.

At December 31, 2015, the County's governmental funds reported combined fund balances of \$49,845,945, an increase of \$7,314,345 in comparison with the prior year. Approximately 41% of the combined fund balances constitutes unassigned fund balance, which is available to meet the County's current and future needs. Approximately 27% 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, 2015, the General Fund reported revenues of \$45,616,345, an increase of \$989,789 or about 2% over the prior year. The County was under budget in revenues in several categories in the General Fund. Ad valorem taxes, sales taxes, and fines were the primary categories where revenues did not reach budgeted levels. Ad valorem taxes increased by approximately 3% or \$862,385 above 2014. Mixed drink taxes exceeded budgeted revenues by \$174,553 or about 43.6%.

Expenditures in the General Fund increased by \$2,994,130 over 2014. 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 \$631,588 during the current fiscal year. Key factors in this increase were as follows:

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

The Road and Bridge Fund is the County's second major fund. At December 31, 2015, the Road and Bridge fund reported revenues of \$9,740,195, an increase of \$1,361,822 or 16% more than the prior year. The increase is due to increases in ad valorem taxes, and auto registrations.

Expenditures in the Road and Bridge Fund decreased \$673,508 from 2014. The decrease was due primarily to lower expenditures for fuel and paving and road building materials in 2015.

The fund balance in the Road and Bridge fund increased by \$2,165,600 during the current fiscal year.

The key factors were as follows:

- Higher property tax collections.
- Higher auto registration fees.
- Lower expenditures for fuel and 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, 2015, the fund balance decreased \$493,436 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, 2015, the fund balance increased \$5,021,477 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, 2015, the net position increased \$115,672 or 5% from the prior year.

General Fund Budgetary Highlights

Actual revenues were \$2,038,576 under the budget. The most significant variances between the budget and actual revenues were decreases in ad valorem taxes, sales taxes, interest, and charges for services and increases in mixed drink taxes.

Since the County budgets by line-item, there were 69 budget amendments and line-item transfers during the year which resulted in a \$2,936,480 increase in the budgeted expenditures for all budgeted funds with \$1,324,944 of the increase in the general fund. Amendments were made to move encumbered amounts forward from the prior year, and new positions and for the purchase of equipment that could not be postponed until the next budget cycle. Line-item transfers were made to cover additional costs that arose in a number of lines. The actual expenditures in the general fund for 2015 were \$3,109,291 below the final amended budget.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2015, the County had invested \$157,553,474 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)	
	2015	2014
	Governmental Activities	Governmental Activities
Land	\$ 11,106,726	\$ 10,898,838
Buildings	23,048,058	22,435,693
Improvements other than buildings	1,966,428	1,775,170
Furniture, fixtures and equipment	6,249,277	5,091,294
Intangibles	1,541,798	1,661,261
Infrastructure	109,235,043	112,492,146
Construction in process	4,406,144	4,026,609
Net capital assets	<u>\$ 157,553,474</u>	<u>\$ 158,381,011</u>

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

- The County purchased \$1,670,745 in vehicles and other capital assets for public safety.
- The County acquired \$399,202 in vehicles for recycling programs.
- The County purchased \$1,157,870 in voting and tabulating machines.
- The County spent \$219,399 on architects fees for preliminary design of a new jail and Sheriff's Office.
- The County spent \$1,150,338 for a building two blocks from the Annex to be converted to the new Elections Office.

Additional information on Comal County's capital assets can be found in note 1.D.4. on page 29 and in note 3.C. on page 35.

Long Term Debt

At year-end the County had \$80,964,517 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 37 – 42.

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

	2015 Governmental Activities	2014 Governmental Activities
Bonds and notes payable	\$ 58,156,350	\$ 60,154,423
Capital leases	339,992	534,712
Compensated absences payable	995,631	966,107
Net pension obligation	18,917,214	382,628
Net post employment benefit obligation	2,555,330	2,235,261
	<u>\$ 80,964,517</u>	<u>\$ 64,273,131</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 \$2,555,330 for these current and future benefits in the government-wide financial statements. More information can be found in note 4.E on pages 48 - 51.

ECONOMIC FACTORS

Comal County's unemployment rate decreased to 3.4% at year-end, down from 3.6% at the end of 2014. This is more favorable than the state's average of 4.2% and the national average rate of 4.8%.

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
2015**

BASIC FINANCIAL STATEMENTS

COMAL COUNTY, TEXAS
STATEMENT OF NET POSITION
December 31, 2015

	Primary Government Governmental Activities	Component Units
ASSETS		
Cash and cash equivalents	\$ 106,700,367	\$ 9,726,043
Investments	23,275,157	2,087,049
With fiscal agents	-	4,669,800
Receivables (net of allowance for uncollectables):		
Current ad valorem taxes	23,697,888	5,311,364
Delinquent ad valorem taxes	722,795	194,074
Sales and use taxes	2,221,618	73,791
Miscellaneous	562,368	115,304
Due from fiduciary funds	47,427	-
Due from other governments	-	196,797
Prepaid Items	-	13,658
Materials & supplies inventory, at cost	271,030	-
Other non-current assets	16,581,070	-
Capital assets (net of accumulated depreciation):		
Land	11,106,726	1,544,921
Buildings	23,048,058	7,220,254
Improvements other than buildings	1,966,428	32,532
Furniture, fixtures and equipment	6,249,277	3,619,275
Intangibles	1,541,798	-
Infrastructure	109,235,043	-
Construction in process	4,406,144	645,627
Total assets	331,633,194	35,450,489
DEFERRED OUTFLOWS OF RESOURCES		
Deferred charge on refunding	465,099	
Deferred pension charges	4,194,266	333,488
Total deferred outflow of resources	4,659,365	333,488
LIABILITIES		
Accounts payable	1,790,417	337,940
Accrued wages payable	1,078,339	276,263
Accrued interest payable	652,208	-
Due to other agencies	55,807,172	11,664
Unearned revenues	21,916,537	4,248,746
Noncurrent liabilities:		
Due within one year	10,161,223	1,040,960
Due in more than one year	70,803,294	5,872,801
Total liabilities	162,209,190	11,788,374
DEFERRED INFLOWS OF RESOURCES		
Current property taxes levied for subsequent period	23,697,888	7,924,716
Total deferred outflow of resources	23,697,888	7,924,716
NET POSITION		
Net investment in capital assets	126,904,499	7,035,310
Restricted for:		
Debt service	13,699,125	-
Unrestricted	9,781,857	9,035,577
Total net position	\$ 150,385,481	\$ 16,070,887

The accompanying notes are an integral part of this statement.

COMAL COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2015

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	\$ 11,925,744	\$ 4,736,376	\$ -	\$ -	\$ (7,189,368)	\$ -
Justice system	8,856,770	2,105,072	385,677	-	(6,366,021)	-
Public safety	15,342,521	794,571	99,910	-	(14,448,040)	-
Corrections and rehabilitation	11,196,825	430,918	673,963	-	(10,091,944)	-
Health and human services	2,237,489	322,478	241,085	-	(1,673,926)	-
Community and economic development	775,693	78,503	-	-	(697,190)	-
Infrastructure and environment	14,104,664	171,738	74,847	1,996,312	(11,861,767)	-
Debt service	1,547,647	-	-	-	(1,547,647)	-
Total governmental activities	<u>65,987,353</u>	<u>8,639,656</u>	<u>1,475,482</u>	<u>1,996,312</u>	<u>(53,875,903)</u>	<u>-</u>
Total primary government	<u>\$ 65,987,353</u>	<u>\$ 8,639,656</u>	<u>\$ 1,475,482</u>	<u>\$ 1,996,312</u>	<u>(53,875,903)</u>	<u>-</u>
Component units:						
Emergency Services District #1	\$ 2,224,071	\$ -	\$ -	\$ -	-	(2,224,071)
Emergency Services District #2	2,083,727	652,574	38,127	-	-	(1,393,026)
Emergency Services District #3	4,778,349	88,865	38,137	-	-	(4,651,347)
Emergency Services District #4	1,187,308	-	510	-	-	(1,186,798)
Emergency Services District #5	1,207,208	-	-	-	-	(1,207,208)
Emergency Services District #6	1,179,933	-	178,885	-	-	(1,001,048)
Emergency Services District #7	984,290	-	-	-	-	(984,290)
W.O.R.D.	1,017,171	-	-	-	-	(1,017,171)
Total Component Units	<u>\$ 14,662,057</u>	<u>\$ 741,439</u>	<u>\$ 255,659</u>	<u>\$ -</u>	<u>-</u>	<u>(13,664,959)</u>
General revenues:						
Ad valorem taxes					39,059,483	11,184,986
Sales and use tax					11,193,094	3,935,465
Auto registration and title					3,674,576	-
Mixed drink taxes					574,553	-
Bingo taxes					7,255	-
Other Taxes					56,272	-
Intergovernmental / unrestricted					-	1,859,000
Interest on deposits					112,362	20,347
Miscellaneous revenue					167,496	7,747
Gain on sale of capital assets					13,943	31,711
Total general revenues					<u>54,859,034</u>	<u>17,039,256</u>
Change in net position					983,131	3,374,297
Net position - beginning					163,050,785	13,266,807
Restatement of net position					(13,648,435)	(570,217)
Net position - ending					<u>\$ 150,385,481</u>	<u>\$ 16,070,887</u>

The accompanying notes are an integral part of this statement.

**COMAL COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2015**

	General Fund	Road and Bridge	Capital Projects	Debt Service	Other Governmental Funds	Total Governmental Funds
ASSETS						
Cash and cash equivalents	\$ 72,018,952	\$ 5,458,456	\$ 2,175,703	\$ 15,683,562	\$ 8,699,141	\$ 104,035,814
Investments	17,889,179	2,916,324	-	2,218,769	250,885	23,275,157
Receivables (net of allowance for uncollectables)						
Current ad valorem taxes	16,117,257	3,429,411	-	3,695,079	456,141	23,697,888
Delinquent ad valorem taxes	453,194	121,457	-	123,225	24,919	722,795
Sales and use taxes	2,221,618	-	-	-	-	2,221,618
Miscellaneous	258,112	27,968	125,000	-	151,288	562,368
Due from other funds	300,000	-	-	-	-	300,000
Due from fiduciary funds	47,427	-	-	-	-	47,427
Inventory, at cost	19,581	251,449	-	-	-	271,030
Total assets	\$ 109,325,320	\$ 12,205,065	\$ 2,300,703	\$ 21,720,635	\$ 9,582,374	\$ 155,134,097
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable - trade	\$ 943,499	\$ 263,037	\$ 243,328	\$ -	\$ 177,317	\$ 1,627,181
Accrued wages payable	944,553	123,767	-	-	10,019	1,078,339
Deferred revenues - ad valorem taxes	87,658	15,465	-	16,925	3,421	123,469
Deferred revenues	14,881,165	3,130,295	-	3,402,395	439,944	21,853,799
Due to other agencies	55,005,564	-	-	800,811	797	55,807,172
Due to other funds	3,672	-	-	-	300,000	303,672
Estimated liability for compensated absences	177,531	19,775	-	-	-	197,306
Total liabilities	72,043,642	3,552,339	243,328	4,220,131	931,498	80,990,938
Deferred inflows of resources:						
Current property taxes levied for subsequent period	16,117,257	3,429,411	-	3,695,079	456,141	23,697,888
Delinquent ad valorem taxes	365,536	105,992	-	106,300	21,498	599,326
Total deferred inflows of resources	16,482,793	3,535,403	-	3,801,379	477,639	24,297,214
Fund balances:						
Non-spendable	19,581	251,449	-	-	-	271,030
Restricted - debt service	-	-	-	13,699,125	-	13,699,125
Restricted - road and bridge	-	4,865,874	-	-	-	4,865,874
Restricted - general government	-	-	-	-	1,142,759	1,142,759
Restricted - community services and programs	-	-	-	-	460,139	460,139
Restricted - construction projects	-	-	1,257,824	-	-	1,257,824
Restricted - corrections and rehabilitation	-	-	-	-	822,638	822,638
Restricted - elections	-	-	739,029	-	-	739,029
Restricted - environmental preservation	-	-	-	-	473,020	473,020
Restricted - health and human services	-	-	-	-	1,940,393	1,940,393
Restricted - judicial	-	-	-	-	794,396	794,396
Restricted - public safety	-	-	-	-	763,110	763,110
Restricted - technology	-	-	60,522	-	-	60,522
Committed - general government	351,268	-	-	-	1,180,836	1,532,104
Committed - public safety	-	-	-	-	3,000	3,000
Committed - health and human services	-	-	-	-	545,423	545,423
Committed - judicial	-	-	-	-	35,269	35,269
Committed - environmental preservation	-	-	-	-	12,254	12,254
Unassigned	20,428,036	-	-	-	-	20,428,036
Total fund balances	20,798,885	5,117,323	2,057,375	13,699,125	8,173,237	49,845,945
Total liabilities and fund balances	\$ 109,325,320	\$ 12,205,065	\$ 2,300,703	\$ 21,720,635	\$ 9,582,374	\$ 155,134,097

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, 2015

Total fund balances - governmental funds		\$ 49,845,945
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		157,553,474
Payables for bond principal and capital leases which are not due in the current period are not reported in the funds		(57,069,992)
Bond premiums are an other resource in the funds		(1,426,350)
Long-term receivables from TXDOT that are not due in the current period are not reported in the funds		16,581,070
Payables for bond interest which are not due in the current period are not reported in the funds		(652,208)
Compensated absences which are not due in the current period are not reported in the funds		(798,325)
Recognition of the County's net pension liability required by GASB Statement No. 68 and the changes in deferred outflows of resources related to the TCDRS liability is not reported in the funds		
	Net pension liability	(18,917,214)
	Deferred outflows of resources - TCDRS	<u>4,194,266</u>
		(14,722,948)
Net post employment benefit obligation is not reported in the funds		(2,555,330)
Deferred amounts on refunding are deferred outflows of resources and, therefore, are not reported in the funds		465,099
Internal service funds assets and liabilities are included in the governmental activities in the statement of net position		2,504,990
Property tax receivable unavailable to pay current year expenditures is deferred in the funds		<u>660,056</u>
Net position of governmental activities - statement of net position		<u>\$ 150,385,481</u>

COMAL COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2015

	General Fund	Road and Bridge	Capital Projects	Debt Service	Other Governmental Funds	Total Governmental Funds
REVENUES						
Taxes:						
Ad valorem	\$ 27,067,462	\$ 5,723,809	\$ -	\$ 5,235,617	\$ 1,049,097	\$ 39,075,985
Sales and use	11,193,094	-	-	-	-	11,193,094
Auto registration and title	-	3,674,576	-	-	-	3,674,576
Mixed drink	574,553	-	-	-	-	574,553
Bingo	7,255	-	-	-	-	7,255
Other	56,272	-	-	-	-	56,272
Fees of office	3,622,940	-	-	-	1,482,268	5,105,208
Reimbursements	-	-	-	-	145	145
Charges for services	2,495,730	330,784	-	-	671,266	3,497,780
Intergovernmental	-	-	-	7,418,930	-	7,418,930
Interest on deposits	77,659	(10,747)	1,070	38,539	5,104	111,624
Operating grants and contributions	379,222	-	-	-	1,096,260	1,475,482
Capital grants and contributions	-	-	-	-	10,237	10,237
Miscellaneous revenue	142,158	21,773	-	-	3,420	167,351
Asset forfeitures	-	-	-	-	36,668	36,668
Total revenues	<u>45,616,345</u>	<u>9,740,195</u>	<u>1,070</u>	<u>12,693,088</u>	<u>4,354,465</u>	<u>72,405,161</u>
EXPENDITURES						
Current:						
General government	8,495,428	-	1,134,213	-	1,391,385	11,021,026
Justice system	7,593,823	-	219,400	-	842,250	8,655,473
Public safety	13,863,158	-	-	-	190,544	14,053,702
Corrections and rehabilitation	9,805,450	-	-	-	1,008,191	10,813,641
Health and human services	1,435,260	-	-	-	744,076	2,179,336
Community and economic development	549,844	-	-	-	60,677	610,521
Infrastructure and environment	705,423	7,197,336	-	-	40,118	7,942,877
Debt service:						
Fiscal charges	-	-	-	2,593	-	2,593
Interest	-	-	-	1,874,194	-	1,874,194
Principal retirement	-	-	-	5,749,720	-	5,749,720
Bond issuance costs	-	-	33,600	88,509	-	122,109
Capital outlay:	2,506,730	377,259	2,442,293	-	96,692	5,422,974
Total expenditures	<u>44,955,116</u>	<u>7,574,595</u>	<u>3,829,506</u>	<u>7,715,016</u>	<u>4,373,933</u>	<u>68,448,166</u>
Excess (deficiency) of revenues over expenditures	<u>661,229</u>	<u>2,165,600</u>	<u>(3,828,436)</u>	<u>4,978,070</u>	<u>(19,468)</u>	<u>3,956,995</u>
OTHER FINANCING SOURCES (USES)						
Sale of capital assets	13,943	-	-	-	-	13,943
Transfers to other funds	(49,660)	-	-	-	(6,076)	(55,736)
Transfers from other funds	6,076	-	35,000	-	14,660	55,736
Issuance of debt, gross	-	-	3,300,000	15,485,000	-	18,785,000
Issuance of debt, premium	-	-	-	184,180	-	184,180
Payment to refunded bond escrow agent	-	-	-	(15,625,773)	-	(15,625,773)
Total other financing sources and uses	<u>(29,641)</u>	<u>-</u>	<u>3,335,000</u>	<u>43,407</u>	<u>8,584</u>	<u>3,357,350</u>
Net change in fund balances	631,588	2,165,600	(493,436)	5,021,477	(10,884)	7,314,345
Fund balances -- beginning	20,167,297	2,951,723	2,550,811	8,677,648	8,184,121	42,531,600
Fund balances -- ending	<u>\$ 20,798,885</u>	<u>\$ 5,117,323</u>	<u>\$ 2,057,375</u>	<u>\$ 13,699,125</u>	<u>\$ 8,173,237</u>	<u>\$ 49,845,945</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, 2015

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

Net change in fund balances -- total governmental funds	\$	7,314,345
Capital outlays are not reported as expenses in the statement of activities		5,422,974
Contributed capital assets are not reported as an expense in the statement of activities		1,986,075
Depreciation of capital assets is not recorded in the funds		(8,236,586)
Repayment of bond principal and capital lease is an expenditure in the funds but a reduction of the liability in the statement of net position		20,899,720
Bond issues are recorded as a current resource in the funds, but as a liability in the statement of net position		(18,785,000)
Bond premiums are amortized in the statement of net position - new debt issue		(184,180)
Bond premiums are amortized in the statement of net position		262,252
Refunding bond gains/losses are capitalized and amortized in the statement of net position		465,099
Payments from TXDOT are recorded as an intergovernmental revenue in the funds but reduced the receivable in the government wide statements		(7,418,930)
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		(29,524)
Property taxes unearned in the funds are recognized as revenue in the statement of activities		(16,502)
Interest payable is not recorded in the funds. This is the change in the payable to the end of the period		199,670
Net expenses in the internal service funds are reported in the governmental activities		115,672
The change in net pension liability and deferred outflows related to the County's net pension liability is not expensed in the funds. This is the change in this amount this year.		(691,885)
Net post employment benefit expense is not reported in the funds		<u>(320,069)</u>
Change in net position of governmental activities - statement of activities	<u>\$</u>	<u>983,131</u>

**COMAL COUNTY, TEXAS
STATEMENT OF FUND NET POSITION
PROPRIETARY FUNDS
December 31, 2015**

	<u>Internal Service Fund</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 2,664,553
Due from other funds	<u>3,672</u>
Total current assets:	<u>2,668,225</u>
Total assets	<u>2,668,225</u>
LIABILITIES AND FUND BALANCES	
Current liabilities:	
Accounts payable - trade	<u>163,235</u>
Total current liabilities:	<u>163,235</u>
Total liabilities	<u>163,235</u>
NET POSITION	
Restricted for future claims	<u>2,504,990</u>
Total net position	<u>\$ 2,504,990</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, 2015

	<u>Internal Service Fund</u>
OPERATING REVENUES:	
Charges for services	\$ 5,700,988
Reimbursements	<u>1,238,230</u>
Total operating revenue	<u>6,939,218</u>
OPERATING EXPENSES:	
Medical claims	<u>6,824,284</u>
Total operating expenses	<u>6,824,284</u>
Operating income (loss)	<u>114,934</u>
NONOPERATING REVENUES:	
Interest on deposits	<u>738</u>
Total nonoperating revenue	<u>738</u>
Change in net position	115,672
Total net position -- beginning	<u>2,389,318</u>
Total net position -- ending	<u><u>\$ 2,504,990</u></u>

**COMAL COUNTY, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended December 31, 2015**

	Internal Service Fund
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash receipts from interfund services provided and used	\$ 5,729,841
Reimbursements	1,238,230
Payments for claims	<u>(6,887,026)</u>
Net cash (used) by operating activities	<u>81,045</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	<u>738</u>
Net cash provided by investing activities	738
Net increase (decrease) in cash and cash equivalents	<u>81,783</u>
Balances - beginning of year	<u>2,582,770</u>
Balances - end of the year	<u><u>\$ 2,664,553</u></u>
Reconciliation of operating income (loss) to	
net cash provided (used) by operating activities:	
Operating income (loss)	\$ 114,934
Changes in assets and liabilities:	
Miscellaneous receivables	32,428
Interfund receivables	(3,575)
Accounts payable - other	<u>(62,742)</u>
Net cash (used) by operating activities	<u><u>\$ 81,045</u></u>

The accompanying notes are an integral part of this statement.

**COMAL COUNTY, TEXAS
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
DECEMBER 31, 2015**

	<u>Agency Funds</u>
ASSETS	
Cash and cash equivalents	\$ 31,682,373
Investments	743,472
Receivables - miscellaneous	2,438
Total assets	\$ 32,428,283
 LIABILITIES	
Accounts payable - trade	736,772
Miscellaneous payables	553,243
Due to participants	68,423
Due to other funds	47,427
Due to other agencies	27,232,565
Cash bond deposits	3,046,381
Trust accounts payable	743,472
Total liabilities	\$ 32,428,283

The accompanying notes are an integral part of this statement.

COMAL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
December 31, 2015

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, 2015, the County has \$23,697,888 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 also has \$4,659,365 deferred outflows of resources on the statement of net position, relating to pension charges and a charge related to the General Obligation Refunding Bond, Series 2015. The County's financial reporting has been changed in conformity with the statement.

During 2015, the County changed accounting policies related to reporting of net pension liability and deferred outflows of resources in the statement of financial position by adopting GASB Statement No. 68 "Accounting and Financial Reporting for Pensions – an Amendment of GASB Statement No. 27." Accordingly, the effect of the accounting change is reported on the statement of net position and the statement of activities for the current year.

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.

**COMAL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
December 31, 2015**

Emergency Services Districts #3, #4, #5, #6 and #7 were originally formed by the County, and approved by the County citizens by majority vote in local elections, under Chapter 794 of the Health and Safety Code as Rural Fire Prevention Districts. The districts converted to Emergency Services Districts operating 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, 2015**

	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	\$ 1,156,388	\$ 570,333	\$ 2,273,717	\$ 1,147,423	\$ 764,259	\$ 1,141,067	\$ 1,777,926	\$ 894,930	\$ 9,726,043
Investments	-	-	700,000	-	-	1,176,730	210,319	-	2,087,049
With fiscal agent	1,319,077	837,823	940,867	540,610	644,737	-	386,686	-	4,669,800
Receivables (net):									
Ad valorem taxes	1,249,701	930,856	1,254,004	494,639	645,290	-	930,948	-	5,505,438
Sales and use taxes	-	-	-	-	-	73,791	-	-	73,791
Miscellaneous receivables	-	-	-	-	-	-	-	115,304	115,304
Prepaid items	-	-	-	-	-	12,867	791	-	13,658
Due from other governments	-	-	-	196,797	-	-	-	-	196,797
Capital assets (net of accumulated depreciation)									
Land	510,291	11,950	63,194	766,650	-	-	-	192,836	1,544,921
Buildings	3,095,449	85,461	4,024,456	-	14,888	-	-	-	7,220,254
Property improvements	-	-	-	-	-	-	-	32,532	32,532
Furniture, fixtures and equipment	263,649	500,933	1,479,447	398,917	463,710	512,619	-	-	3,619,275
Construction in process	-	-	-	645,627	-	-	-	-	645,627
TOTAL ASSETS	7,594,555	2,937,356	10,735,685	4,190,663	2,532,884	2,917,074	3,306,670	1,235,602	35,450,489
DEFERRED OUTFLOWS OF RESOURCES									
Deferred outflows - TCDRS	-	-	333,488	-	-	-	-	-	333,488
Total deferred outflows of resources	-	-	333,488	-	-	-	-	-	333,488
LIABILITIES									
Miscellaneous payables	-	1,986	50,004	-	2,513	-	283,437	-	337,940
Accrued expenditures	29,063	-	242,552	-	4,326	-	-	322	276,263
Unearned revenue-property taxes	1,506,727	-	1,390,240	619,684	732,095	-	-	-	4,248,746
Due to other agencies	-	-	11,664	-	-	-	-	-	11,664
Noncurrent liabilities									
Due within one year	246,519	-	649,528	44,511	100,402	-	-	-	1,040,960
Due in more than one year	2,111,541	-	3,443,993	95,019	222,248	-	-	-	5,872,801
Total liabilities	3,893,850	1,986	5,787,981	759,214	1,061,584	-	283,437	322	11,788,374
DEFERRED INFLOWS OF RESOURCES									
Current property taxes levied for subsequent period									
	1,188,640	1,879,236	1,184,918	473,474	602,528	1,244,783	1,351,137	-	7,924,716
Deferred resources inflow	1,188,640	1,879,236	1,184,918	473,474	602,528	1,244,783	1,351,137	-	7,924,716
NET POSITION									
Net investment in capital assets	1,511,329	598,344	2,360,038	1,671,664	155,948	512,619	-	225,368	7,035,310
Unrestricted	1,000,736	457,790	1,736,236	1,286,311	712,824	1,159,672	1,672,096	1,009,912	9,035,577
Total net position	\$ 2,512,065	\$ 1,056,134	\$ 4,096,274	\$ 2,957,975	\$ 868,772	\$ 1,672,291	\$ 1,672,096	\$ 1,235,280	\$16,070,887

**COMAL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
December 31, 2015**

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, 2015**

	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	\$ 38,651	\$ 224,727	\$ 469,935	\$ 31,991	\$ 56,423	\$ 23,724	\$ 22,603	\$ 261,870	\$ 1,129,924
Public safety	2,084,328	-	4,142,810	1,150,069	1,130,732	1,150,785	961,687	238,112	10,858,523
Health and human services	-	1,859,000	-	-	-	-	-	270,192	2,129,192
Community and economic development	-	-	-	-	-	-	-	246,997	246,997
Interest and fees	101,092	-	165,604	5,248	20,053	5,424	-	-	297,421
Total component unit	(2,224,071)	(2,083,727)	(4,778,349)	(1,187,308)	(1,207,208)	(1,179,933)	(984,290)	(1,017,171)	(14,662,057)
Program revenues									
Charges for services	-	652,574	88,865	-	-	-	-	-	741,439
Operating grants and contributions	-	38,127	38,137	510	-	178,885	-	-	255,659
Capital grants and contributions	-	-	-	-	-	-	-	-	-
Intergovernmental payments	-	-	1,859,000	-	-	-	-	-	1,859,000
Total program revenues	-	690,701	1,986,002	510	-	178,885	-	-	2,856,098
General revenues									
Ad valorem taxes	2,533,808	1,762,854	2,345,596	1,026,223	1,256,073	952,734	1,307,698	-	11,184,986
Sales and use tax	-	-	1,266,653	840,017	250,338	505,733	-	1,072,724	3,935,465
Interest on deposits	5,384	274	4,140	1,410	3,240	2,856	2,057	986	20,347
Miscellaneous revenues	-	4,548	-	-	3,199	-	-	-	7,747
Gain on sale of capital assets	-	-	76,923	-	(45,212)	-	-	-	31,711
Total general revenues	2,539,192	1,767,676	3,693,312	1,867,650	1,467,638	1,461,323	1,309,755	1,073,710	15,180,256
Change in Net position	315,121	374,650	900,965	680,852	260,430	460,275	325,465	56,539	3,374,297
Net position - beginning	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
Prior period adjustment	-	-	(429,133)	85,000	-	-	(226,084)	-	(570,217)
Net position - ending	\$ 2,512,065	\$ 1,056,134	\$ 4,096,274	\$ 2,957,975	\$ 868,772	\$ 1,672,291	\$ 1,672,096	\$ 1,235,280	\$16,070,887

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
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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 claims and judgments are recorded only when payment is due. Expenditures for compensated absences are recorded when they are recognized as expenditures to the extent they have matured.

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.

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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 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 and 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, 2015 which are not available for 2015 operations.

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The portion of uncollected delinquent property tax receivables at December 31, 2015 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.

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
Alternative Dispute Resolution	

B. Deficit Fund Equity

As of December 31, 2015 the Jury Fund had a deficit fund balance of \$219,354 and the DSHS Emergency Preparedness Grant had a deficit fund balance of \$494 due to accrual of accounts payable invoices through December 31, 2015. These deficits will be liquidated in 2016.

C. Encumbrance Accounting

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

	General Fund	Road and Bridge	Capital Projects	Nonmajor Government al Funds	Total
Outstanding encumbrances:					
General government	\$ 128,720	\$ -	\$ -	\$ 197,343	\$ 326,063
Justice system	1,118	-	-	28,239	29,357
Public safety	55,585	-	-	140,441	196,026
Corrections and rehabilitation	67,563	-	-	-	67,563
Health and human services	893	-	-	67	960
Community and economic developmen	6,869	-	-	672	7,541
Infrastructure and environment	2,903	295,737	137,405	-	436,045
Capital equipment	112,034	382,796	1,077,633	-	1,572,463
	\$ 375,685	\$ 678,533	\$ 1,215,038	\$ 366,762	\$ 2,636,018
Total encumbrances	\$ 375,685	\$ 678,533	\$ 1,215,038	\$ 366,762	\$ 2,636,018

COMAL COUNTY, TEXAS
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Note 3. Detailed Notes on All Funds

A. Deposits and Investments

County

Investments:

As of December 31, 2015, Comal County had the following investments:

	Moody's/S&P	Fair Market Value			Weighted Average Maturity (In Years)
		Cash Equivalents	Short- Term	Long- Term	
Money Market Accounts		\$ 91,296,767	\$ -	\$ -	N/A
Certificates of Deposit		-	743,472	1,991,354	2.03
FHLMC	Aaa / AAAs	-	-	350,519	2.03
Local Governments		-	-	20,933,284	2.46
Total investments		91,296,767	\$ 743,472	\$ 23,275,157	
Cash in banks and on hand, book		47,085,973			
		<u>\$ 138,382,740</u>			

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

Credit Risk:

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

Custodial Credit Risk

Deposits – This is the risk that in the event of a bank failure, the County's deposits may not be returned to it. Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the County's name. The County's policy requires that the depository provide sufficient collateral to cover the County's deposits and that the collateral be held by the Federal Reserve Bank in Comal County's name. As of December 31, 2015, Frost Bank had \$169,732,095 in U. S. Bonds and Agencies which were held by the Federal Reserve in Comal County's name.

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

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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, 2015 is summarized in the above table as the days to maturity.

Component Units' Cash and Investments

Deposits: At December 31, 2015, the carrying amount of the Component Units' demand deposits was \$9,726,043. 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, 2015 consisted of the following:

<u>Investment Type</u>	<u>Fair Value</u>
U. S. Government Securities	\$ 2,087,049
	<u>\$ 2,087,049</u>

B. Receivables/Unearned Revenue/Deferred Inflows

Receivables at December 31, 2015 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	\$ 16,755,451	\$ 3,550,868	\$ -	\$ 3,818,304	\$ 481,060	\$ 24,605,683
Allowance for doubtful accounts	(185,000)	-	-	-	-	(185,000)
Sales taxes	2,221,618	-	-	-	-	2,221,618
Miscellaneous	258,112	27,968	125,000	-	151,288	562,368
Total receivables	<u>\$ 19,050,181</u>	<u>\$ 3,578,836</u>	<u>\$ 125,000</u>	<u>\$ 3,818,304</u>	<u>\$ 632,348</u>	<u>\$ 27,204,669</u>

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

	Fund	Unearned Amount
Net tax revenue	General	\$ 87,658
Other	"	14,881,165
"	Road and Bridge	3,130,295
Net tax revenue	"	15,465
"	Special Revenue	3,421
Other	"	439,944
Net tax revenue	Debt Service	16,925
Other	"	3,402,395
Total unearned revenue		\$ 21,977,268

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

	Fund	Deferred Inflow Amount
Net tax revenue	General	\$ 16,482,793
Net tax revenue	Road and Bridge	3,535,403
Net tax revenue	Special Revenue	477,639
Net tax revenue	Debt Service	3,801,379
Total deferred inflows - property tax		\$ 24,297,214

C. Capital Assets

Capital asset activity for the year ended December 31, 2015 was as follows:

Primary Government	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 10,898,838	\$ 207,888	\$ -	\$ 11,106,726
Construction in process	4,026,609	379,535	-	4,406,144
Total capital assets, not being depreciated	14,925,447	587,423	-	15,512,870
Capital assets, being depreciated:				
Buildings	33,325,065	1,498,446	-	34,823,511
Improvements other than buildings	2,724,815	335,152	-	3,059,967
Furniture, fixtures, and equipment	22,553,268	3,001,953	-	25,555,221
Intangibles	1,893,683	-	-	1,893,683
Infrastructure	225,294,904	1,986,075	-	227,280,979
Total capital assets, being depreciated	285,791,735	6,821,626	-	292,613,361
Less accumulated depreciation for:				
Buildings	(10,889,372)	(886,081)	-	(11,775,453)
Improvements other than buildings	(949,645)	(143,894)	-	(1,093,539)
Furniture, fixtures, and equipment	(17,461,974)	(1,843,970)	-	(19,305,944)
Intangibles	(232,422)	(119,463)	-	(351,885)
Infrastructure	(112,802,758)	(5,243,178)	-	(118,045,936)
Total accumulated depreciation	(142,336,171)	(8,236,586)	-	(150,572,757)
Total capital assets, being depreciated, net	143,455,564	(1,414,960)	-	142,040,604
Governmental activities capital assets, net	\$ 158,381,011	\$ (827,537)	\$ -	\$ 157,553,474

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

Governmental activities:	
General government	\$ 775,791
Justice system	35,803
Public safety	1,035,269
Corrections and rehabilitation	194,579
Health and human services	12,385
Community and economic development	156,933
Infrastructure and environmental services	<u>6,025,826</u>
Total depreciation expense - governmental activities	<u>\$ 8,236,586</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, 2015:

Due To Fund	Due From Fund	Amount	Purpose
General Fund	Other Governmental Funds- Jury Fund	<u>300,000</u> 300,000	Advancement of funds to cover expenditures
Agency-Escrow Fund	General Fund	47,427	Charges for services not transferred at year-end
Internal Service Fund	General Fund	<u>3,672</u>	Payroll deductions not transferred at year-end
Total		<u>\$ 351,099</u>	

Interfund transfers:

The following is a summary of the County's transfers for the year ended December 31, 2015:

Transfer From	Transfer To	Amount	Purpose
General Fund	Other governmental Special Revenue CDA Bond Commission	\$ 8,600	Fund additional non-capital equipment costs.
	Special Revenue DSHS Emergency Preparedness	6,060	Fund additional liability for program.
	Capital Projects	35,000	Fund cost of building remediation
		<u>49,660</u>	
Other governmental Special Revenue-Child Safety Fund	General Fund	6,076	Fund new personnel
		<u>6,076</u>	
Total		<u>\$ 55,736</u>	

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E. Long-term Debt

General Obligation Bonds, Certificates of Obligation and Tax 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%	\$ 1,175,000
		\$ 1,175,000

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

Year Ending December 31	Principal	Interest
2016	\$ 950,000	\$ 29,750
2017	225,000	4,781
Total	\$ 1,175,000	\$ 34,531

General Obligation Refunding Bonds.

In September 2015, General Obligation Refunding Bonds, Series 2015 in the amount of \$15,485,000 were issued. Comal County, Texas Combination Tax and Revenue Certificates of Obligation, Series 2007 dated August 1, 2007 in the original principal amount of \$15,500,000 and stated to mature on February 1 in each of the years 2017 through 2023 and February 1, 2028 in the principal amount of \$15,150,000 will be redeemed on February 1, 2016. This refunding produced a gross savings of \$2,321,255, including the County's cash contribution of \$46,406 and a Net Present Value benefit of \$1,952,745.

The 2015 General obligation refunding bonds currently outstanding are as follows:

Purpose	Interest Rate	Amount
General government	1.00% - 3.00%	\$ 15,485,000
		\$ 15,485,000

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Annual debt service requirements to maturity for Series 2015 general obligation refunding bonds are as follows:

<u>Year Ending December 31</u>	<u>Principal</u>	<u>Interest</u>
2016	\$ 160,000	\$ 370,450
2017	920,000	360,450
2018	1,170,000	339,550
2019	1,200,000	315,850
2020	1,220,000	291,650
2021 - 2025	6,490,000	1,049,125
2026 - 2028	4,325,000	197,175
Total	<u>\$ 15,485,000</u>	<u>\$ 2,924,250</u>

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.

The 2009 bonds currently outstanding are as follows:

<u>Purpose</u>	<u>Interest Rate</u>	<u>Amount</u>
General government	3.00% - 5.25%	\$ 10,720,000
		<u>\$ 10,720,000</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>
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>\$ 10,720,000</u>	<u>\$ 980,880</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.

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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>
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	2,475,000	190,500
2021	2,475,000	91,500
Total	<u>\$ 14,855,000</u>	<u>\$ 1,786,650</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.

The 2011 tax notes currently outstanding are as follows:

<u>Purpose</u>	<u>Interest Rate</u>	<u>Amount</u>
General government	2.00% - 4.00%	\$ 6,645,000
		<u>\$ 6,645,000</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>
2016	\$ 2,090,000	\$ 170,025
2017	2,205,000	121,563
2018	2,350,000	47,000
Total	<u>\$ 6,645,000</u>	<u>\$ 338,588</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.

**COMAL COUNTY, TEXAS
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The 2014 tax notes currently outstanding are as follows:

<u>Purpose</u>	<u>Interest Rate</u>	<u>Amount</u>
General government	0.35% - 1.65%	\$ 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>
2016	\$ 700,000	\$ 44,690
2017	735,000	41,444
2018	750,000	36,235
2019	770,000	28,774
2020	790,000	18,892
2021	805,000	6,641
Total	<u>\$ 4,550,000</u>	<u>\$ 176,676</u>

On June 18, 2015 the Commissioners' Court passed an order authorizing the issuance of 'Comal County, Texas, Tax Notes, Series 2015 in the amount of \$3,300,000. These notes, dated June 1, 2015 were issued July 16, 2015. The proceeds of the notes will be used for the purpose of purchasing voting equipment, land, buildings, renovations of County-owned facilities and professional services related to the aforementioned projects.

The 2015 tax notes currently outstanding are as follows:

<u>Purpose</u>	<u>Interest Rate</u>	<u>Amount</u>
General government	1.89%	\$ 3,300,000
		<u>\$ 3,300,000</u>

Annual debt service requirements to maturity for Series 2015 tax notes are as follows:

<u>Year Ending December 31</u>	<u>Principal</u>	<u>Interest</u>
2016	\$ 430,000	\$ 60,905
2017	450,000	49,991
2018	465,000	41,344
2019	470,000	32,508
2020	485,000	23,483
2021 - 2022	1,000,000	18,995
Total	<u>\$ 3,300,000</u>	<u>\$ 227,225</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.

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Commitments under capitalized lease agreements for facilities provide for minimum future lease payments as of December 31, 2015, as follows:

Year Ending December 31	Principal
2016	\$ 210,333
2017	140,222
Total lease payments	350,555
Less amount representing interest	(10,563)
Net present value	\$ 339,992

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 \$170,064 at December 31, 2015.

Changes in Bonded Debt and Other Long-Term Obligations.

Long-term liability activity for the year ended December 31, 2015, 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	\$ 17,225,000	\$ -	\$ 16,050,000	\$ 1,175,000	\$ 950,000
General obligation refunding bonds, Series 2015	-	15,485,000	-	15,485,000	\$ 160,000
Combined limited tax and revenue bonds, Series 2009	13,395,000	-	2,675,000	10,720,000	2,680,000
Combined limited tax and revenue bonds, Series 2012	14,855,000	-	-	14,855,000	2,480,000
Tax Notes					
Series 2011	8,625,000	-	1,980,000	6,645,000	2,090,000
Series 2014	4,550,000	-	-	4,550,000	700,000
Series 2015	-	3,300,000	-	3,300,000	430,000
Bond premiums	1,504,423	184,180	262,253	1,426,350	272,288
Total bonds payable	60,154,423	18,969,180	20,967,253	58,156,350	9,762,288
Capital leases	534,712		194,720	339,992	201,629
Compensated absences payable	966,107	204,589	175,065	995,631	197,306
Net pension liability	18,225,329	691,885	-	18,917,214	-
Net post employment benefit obligation	2,235,261	320,069	-	2,555,330	-
Governmental activity long-term liabilities	\$ 82,115,832	\$ 20,185,723	\$ 21,337,038	\$ 80,964,517	\$ 10,161,223

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.

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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, 2015 were \$2,560,000 and mature September 1, 2022 for the Bulverde Area Rural Library District and \$2,825,000 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.

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In addition, the County is a defendant in various outstanding lawsuits that have not been resolved as of December 31, 2015. 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 \$716.50 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 \$616.55 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 four retirees on the County's insurance and twenty-one 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 \$6,081,964 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, 2015, the fee would have been \$1,095,855.

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

	2015	2014
Claims payable, January 1	\$ 225,977	\$ 107,603
Claims incurred	6,598,307	5,695,793
Claims paid	6,661,049	5,577,419
Claims payable, December 31	\$ 163,235	\$ 225,977

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

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(TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 677 additional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034.

Benefits Provided

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.

Employees Covered by Benefit Terms:

At the December 31, 2014 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	247
Inactive employees entitled to but not yet receiving benefits	263
Active employees	593
Total	1,103

Contributions

The contributions rates for employees in TCDRS are either 4%, 5%, 6% or 7% of employees gross earnings, as adopted by the employer's governing body. Participating employers are required to contribute at actuarially determined rates to ensure adequate funding for each employer's plan. Employer contribution rates are determined annually and approved by the TCDRS Board of Trustees. The employee deposit rate and the employer contribution rate may be changed by the governing body of the employer within the options available to the TCDRS Act.

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 10.81% for the calendar year 2015. 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.

For the County's accounting year ending December 31, 2015, the annual pension cost for the TCDRS Plan for its employees was \$2,936,980 and the actual contributions were \$2,936,980.

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Net Pension Liability

Comal County's Net Pension Liability (NPL) was measured as of December 31, 2014, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The December 31, 2014 actuarial valuation is the most recent valuation.

Actuarial Valuation Information

The Total Pension Liability in the December 31, 2014 actuarial valuations was determined using the following actuarial methods and assumptions:

Actuarial Valuation Information

Actuarial valuation date	12/31/2014
Actuarial method	entry age normal
Amortization method	level percentage of payroll, closed
Amortization period	13.9
Asset valuation method	SAF: 5-yr smoothed value ESF: Fund value
Actuarial Assumptions:	
Investment return ¹	8.00%
Projected salary increases ¹	4.9%
Inflation	3.0%
Cost-of-livings adjustments	0.0%

¹ Includes inflation at the stated rate

The annual salary increase rates assumed for individual members vary by length of service and by entry-age group. The annual rates consist of a general wage inflation component of 3.5% (made up of 3.0% inflation and 0.5% productivity increase assumptions) and a merit, promotion and longevity component that on average approximates 1.4% per year for a career employee. Mortality rates for active members were based on gender-distinct RP2000 Active Employee Mortality Table, with a projection scale AA, a two year set-forward for males, and a four-year set-back for females. Mortality rates for retirees, beneficiaries, and non-active members were based on the gender-distinct RP2000 Combined Healthy Mortality Table, with the projection scale AA, with a one year set-forward for males and no age adjustment for females. For disabled annuitants, the gender-distinct RP2000 Disabled Retiree Mortality Table is used, with the projection scale AA, no age adjustment for males, and a two year set-forward for females.

The long-term expected rate of return on pension plan investments is 8.1%. The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the TCDRS Board of Trustees. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income, in order to satisfy the short-term and long-term funding needs of TCDRS.

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCRS's investment consultants and are based on January 2015 information for a 7-10 year time horizon.

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Asset Class	Target Allocation	Geometric Real Rate of Return (Expected Inflation)
US Equities	16.50%	5.35%
Private Equity	12.00%	8.35%
Global Equities	1.50%	5.65%
International Equities - Developed	11.00%	5.35%
International Equities - Emerging	9.00%	6.35%
Investment-Grade Bonds	3.00%	0.55%
High-Yield Bonds	3.00%	3.75%
Opportunistic Credit	5.00%	5.54%
Direct Lending	2.00%	5.80%
Distressed Debt	3.00%	6.75%
REIT Equities	2.00%	4.00%
Commodities	2.00%	-0.20%
Master Limited Partnerships (MLPs)	2.00%	5.30%
Private Real Estate Partnerships	3.00%	7.20%
Hedge Funds	25.00%	5.15%
Total	100.00%	

Discount Rate

The discount rate used to measure the Total Pension Liability was 8.1%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability.

Changes in Net Pension Liability

	Total Pension Liability (a)	Increase (Decrease) Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances as of December 31, 2013	\$ 96,174,464	\$ 79,301,171	\$ 16,873,293
Changes for the year:			
Service cost	3,822,981	-	3,822,981
Interest on total pension liability ¹	7,813,082	-	7,813,082
Effect of plan changes	-	-	-
Effect of economic/demographic gains or losses	413,946	-	413,946
Effect of assumptions changes or inputs	-	-	-
Refund of contributions	(299,259)	(299,259)	-
Benefit payments	(2,945,792)	(2,945,792)	-
Administrative expenses	-	(63,733)	63,733
Member contributions	-	1,808,691	(1,808,691)
Net investment income	-	5,400,735	(5,400,735)
Employer contributions	-	2,842,229	(2,842,229)
Other ²	-	18,166	(18,166)
Balances as of December 31, 2014	\$ 104,979,422	\$ 86,062,208	\$ 18,917,214

¹ Reflects the change in the liability due to the time value of money. TCDRS does not charge fees or interest.

² Relates to allocation of system-wide items.

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Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the County, calculated using the discount rate of 8.10%, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1 percent point lower (7.10%) or 1 percent point higher (9.10%) than the current rate:

	1% Decrease 7.10%	Current Discount Rate 8.10%	1% Increase 9.10%
Total pension liability	\$ 119,436,297	\$ 104,979,422	\$ 93,103,962
Fiduciary net position	86,062,208	86,062,208	86,062,208
Net pension liability / (asset)	\$ 33,374,089	\$ 18,917,214	\$ 7,041,754

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's Fiduciary Net Position is available in the separately-issued TCDRS financial report. That report may be obtained on the Internet at www.tcdrs.org.

Pension Expense and Deferred Outflows of Resources Related to Pensions

For the year ended December 31, 2015, Comal County recognized pension expense of \$3,628,865.

At December 31, 2014, Comal County reported deferred outflows of resources related to pensions from the following resources:

	Deferred Outflows of Resources
Difference between expected and actual economic experience	\$ 344,956
Changes of assumptions	-
Net difference between projected and actual earnings	912,330
Contributions made subsequent to measurement date	2,936,980
Total	\$ 4,194,266

Comal County reported \$2,936,980 as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability for the year ending December 31, 2015. Other amounts reported as deferred outflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31:			
2015	\$	297,074	
2016		297,074	
2017		297,074	
2018		297,074	
2019		68,990	
Thereafter		-	
Total	\$	1,257,286	

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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 OGTLF 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 OGTLF. 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 OGTLF 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 OGTLF for the years ended December 31, 2015, 2014, and 2013, were \$86,941, \$80,099 and \$76,515 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 four (4) 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 twenty-one (21) retirees over age 65.

COMAL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
December 31, 2015

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, 2015 were \$21,804 and the County paid \$23,100 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.

	2013	2014	2015
Annual required contributions (ARC)	\$ 311,835	\$ 266,665	\$ 289,765
Interest on net OPEB obligation	70,490	101,275	93,933
Adjustment to ARC	(35,301)	(356,158)	(40,529)
Annual pension cost	347,024	11,782	343,169
Contributions made	(18,700)	(27,069)	(23,100)
Increase (decrease) in NPO	328,324	(15,287)	320,069
Net OPEB obligation beginning of year	1,922,224	2,250,548	2,235,261
Net OPEB obligation end of year	<u>\$ 2,250,548</u>	<u>\$ 2,235,261</u>	<u>\$ 2,555,330</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, 2015 and the preceding two years were as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation Beginning	Change to Net OPEB Obligation	Net OPEB Obligation Ending
12/31/2013	\$ 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
12/31/2015	343,169	6.7%	2,235,261	320,069	2,555,330

**COMAL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
December 31, 2015**

Funded Status and Funding Progress

The funding status of the County's retiree health care plan, under GASB Statement No. 45, 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, 2015

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.

F. Restatement of Net Position

During the year ended December 31, 2015, the County adopted GASB Statement No. 68 "Accounting and Financial Reporting for Pensions - an Amendment of GASB Statement No. 27." With the adoption of this standard, the County is required to recognize their specific pension amounts, which include net pension liability (NPL), deferred outflows of resources, and pension expense. Adoption of GASB Statement No. 68 required a prior period adjustment of (\$13,648,435). The restated net position for the County is \$149,402,350 for the year ended December 31, 2014. This adoption also resulted in a decrease of the County's pension expense by \$691,885 during the fiscal year.



**COMAL COUNTY, TEXAS
COMPREHENSIVE
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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, 2015**

	<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	\$ 28,381,733	\$ 28,381,733	\$ 27,067,462	\$ (1,314,271)
Sales and use	11,400,000	11,400,000	11,193,094	(206,906)
Mixed drink	400,000	400,000	574,553	174,553
Bingo	10,000	10,000	7,255	(2,745)
Other	50,000	50,000	56,272	6,272
Interest on deposits	460,000	460,000	77,659	(382,341)
Miscellaneous revenue	102,000	102,000	142,158	40,158
<u>TOTAL GENERAL REVENUES</u>	<u>40,803,733</u>	<u>40,803,733</u>	<u>39,118,453</u>	<u>(1,685,280)</u>
<u>PROGRAM REVENUES:</u>				
Fees of office	3,549,000	3,549,000	3,622,940	73,940
Charges for services	2,877,759	2,947,688	2,495,730	(451,958)
Operating grants and contributions	339,000	354,500	379,222	24,722
<u>TOTAL PROGRAM REVENUES</u>	<u>6,765,759</u>	<u>6,851,188</u>	<u>6,497,892</u>	<u>(353,296)</u>
<u>TOTAL REVENUES</u>	<u>47,569,492</u>	<u>47,654,921</u>	<u>45,616,345</u>	<u>(2,038,576)</u>
<u>EXPENDITURES:</u>				
Current:				
General government	9,035,158	9,217,261	8,495,428	721,833
Justice system	7,502,520	7,755,107	7,593,823	161,284
Public safety	14,831,043	15,047,444	13,863,158	1,184,286
Corrections and rehabilitation	10,168,495	10,354,757	9,805,450	549,307
Health and human services	1,484,911	1,505,508	1,435,260	70,248
Community and economic development	548,302	635,122	549,844	85,278
Infrastructure and environment	639,170	859,010	705,423	153,587
	<u>44,209,599</u>	<u>45,374,209</u>	<u>42,448,386</u>	<u>2,925,823</u>
Capital outlay	2,955,208	3,065,883	2,506,730	559,153
<u>TOTAL EXPENDITURES</u>	<u>47,164,807</u>	<u>48,440,092</u>	<u>44,955,116</u>	<u>3,484,976</u>
Excess (deficiency) of revenues over (under) expenditures	<u>404,685</u>	<u>(785,171)</u>	<u>661,229</u>	<u>1,446,400</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers from other funds	-	6,076	6,076	-
Gain/(loss) on sale of capital assets	30,000	30,000	13,943	(16,057)
Transfers to other funds	-	(49,660)	(49,660)	-
<u>TOTAL OTHER FINANCING SOURCES AND (USES)</u>	<u>30,000</u>	<u>(13,584)</u>	<u>(29,641)</u>	<u>(16,057)</u>
Net change in fund balances	434,685	(798,755)	631,588	1,430,343
FUND BALANCES -- beginning	<u>20,167,297</u>	<u>20,167,297</u>	<u>20,167,297</u>	<u>-</u>
FUND BALANCES -- ending	<u>\$ 20,601,982</u>	<u>\$ 19,368,542</u>	<u>\$ 20,798,885</u>	<u>\$ 1,430,343</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, 2015**

	<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	\$ 5,796,489	\$ 5,796,489	\$ 5,723,809	\$ (72,680)
Auto registration and title	2,840,000	2,840,000	3,674,576	834,576
Interest on deposits	20,000	20,000	(10,747)	(30,747)
Miscellaneous revenue	26,000	26,000	21,773	(4,227)
<u>TOTAL GENERAL REVENUES</u>	<u>8,682,489</u>	<u>8,682,489</u>	<u>9,409,411</u>	<u>726,922</u>
<u>PROGRAM REVENUES:</u>				
Charges for services	244,600	244,600	330,784	86,184
Total revenues	244,600	244,600	330,784	86,184
<u>TOTAL PROGRAM REVENUES</u>	<u>244,600</u>	<u>244,600</u>	<u>330,784</u>	<u>86,184</u>
<u>TOTAL REVENUES</u>	<u>8,927,089</u>	<u>8,927,089</u>	<u>9,740,195</u>	<u>813,106</u>
<u>EXPENDITURES:</u>				
Current:				
Infrastructure and environment	9,531,602	9,580,865	7,197,336	2,383,529
Capital outlay	5,000	23,883	377,259	(353,376)
<u>TOTAL EXPENDITURES</u>	<u>9,536,602</u>	<u>9,604,748</u>	<u>7,574,595</u>	<u>2,030,153</u>
Excess (deficiency) of revenues over (under) expenditures	(609,513)	(677,659)	2,165,600	2,843,259
<u>OTHER FINANCING SOURCES (USES)</u>				
Sale of capital assets	7,000	7,000	-	(7,000)
Transfers to other funds	-	-	-	-
<u>TOTAL OTHER FINANCING SOURCES AND (USES)</u>	<u>7,000</u>	<u>7,000</u>	<u>-</u>	<u>(7,000)</u>
Net change in fund balances	(602,513)	(670,659)	2,165,600	2,836,259
FUND BALANCES -- beginning	<u>2,951,723</u>	<u>2,951,723</u>	<u>2,951,723</u>	<u>-</u>
FUND BALANCES -- ending	<u>\$ 2,349,210</u>	<u>\$ 2,281,064</u>	<u>\$ 5,117,323</u>	<u>\$ 2,836,259</u>

COMAL COUNTY, TEXAS
SCHEDULE OF CHANGES IN NET PENSION LIABILITY
AND RELATED RATIOS
LAST 10 FISCAL YEARS*
For the Year Ended December 31, 2015

	<u>Year Ended December 31, 2014</u>
TOTAL PENSION LIABILITY	
Service cost	\$ 3,822,981
Interest on total pension liability	7,813,082
Effect of plan changes	-
Effect of assumption changes or inputs	-
Effect of economic/demographic (gains) or losses	413,947
Benefit payments/refunds of contributions	<u>(3,245,051)</u>
Net change in total pension liability	8,804,959
Total pension liability, beginning	<u>96,174,464</u>
Total pension liability, ending (a)	<u>\$ 104,979,422</u>
FIDUCIARY NET POSITION	
Employer contributions	\$ 2,842,229
Member contributions	1,808,691
Investment income net of investment expenses	5,400,735
Benefit payments/refunds of contributions	(3,245,051)
Administrative expenses	(63,733)
Other	18,166
Net change in fiduciary net position	<u>\$ 6,761,037</u>
Fiduciary net position, beginning	<u>79,301,171</u>
Fiduciary net position, ending (b)	<u>\$ 86,062,208</u>
Net pension liability / (asset), ending = (a) - (b)	<u>\$ 18,917,214</u>
Fiduciary net position as a % of total pension liability	81.98%
Pensionable covered payroll	\$ 25,838,443
Net pension liability as a % of covered payroll	73.21%

* Measurement period (fiscal year 2015) was the 1st year of implementation, therefore, only one year is shown.

Source: Texas County & District Retirement System

**COMAL COUNTY, TEXAS
SCHEDULE OF EMPLOYER CONTRIBUTIONS
LAST 10 FISCAL YEARS**

Year Ending December 31,	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pension Covered Payroll (1)	Actual Contribution as a % of Covered Payroll
2005	Not Available	Not Available	Not Available	Not Available	Not Available
2006	\$ 1,445,398	\$ 1,445,398	\$ -	\$ 17,626,803	8.20%
2007	1,687,087	1,687,087	-	19,041,609	8.90%
2008	1,882,784	1,882,784	-	21,131,129	8.90%
2009	2,177,429	2,177,429	-	23,849,166	9.10%
2010	2,246,624	2,246,624	-	23,426,738	9.60%
2011	2,318,775	2,318,775	-	24,053,682	9.60%
2012	2,400,477	2,400,477	-	23,980,758	10.00%
2013	2,566,034	2,599,034	-	24,682,183	10.50%
2014	2,842,229	2,842,229	-	25,838,443	11.00%

⁽¹⁾ Payroll is calculated based on contributions as reported to TCDRS.

Source: Texas County & District Retirement System

COMAL COUNTY, TEXAS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
December 31, 2015

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.

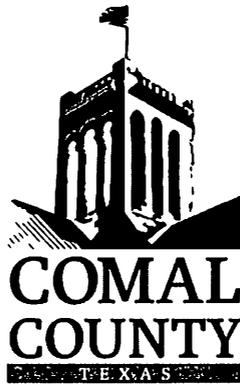
Schedule of Contributions

Valuation Date

Actuarially determine contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.

Methods and Assumptions Used to Determine Contribution Rates

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	13.9 Years
Asset Valuation Method	5 Year Smoothed Value
Inflation	3.00%
Salary Increases	4.90% including inflation
Investment Rate of Return	8.00%
Retirement Age	Experience-based table of rates that are specific to the County's plan of benefits.
Mortality	RP2000 Combined Mortality Table, with the projection scale AA, with a one year set-forward for males and no age adjustment for females.



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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, 2015**

REVENUES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
GENERAL REVENUES				
Ad Valorem Taxes:				
Current	\$ 27,806,733	\$ 27,806,733	\$ 26,519,908	\$ (1,286,825)
Delinquent	325,000	325,000	334,051	9,051
Penalty and interest	250,000	250,000	213,503	(36,497)
TOTAL AD VALOREM TAXES	28,381,733	28,381,733	27,067,462	(1,314,271)
Sales and use tax	11,400,000	11,400,000	11,193,094	(206,906)
Mixed drinks tax	400,000	400,000	574,553	174,553
Bingo tax	10,000	10,000	7,255	(2,745)
Other taxes	50,000	50,000	56,272	6,272
Interest on deposits	460,000	460,000	77,659	(382,341)
Miscellaneous	102,000	102,000	142,158	40,158
TOTAL GENERAL REVENUES	40,803,733	40,803,733	39,118,453	(1,685,280)
PROGRAM REVENUES:				
Fees of Office:				
District Clerk	280,000	280,000	269,078	(10,922)
County Court-at-Law	180,000	180,000	151,983	(28,017)
County Judge	500	500	150	(350)
County Clerk	1,200,000	1,200,000	1,245,085	45,085
County Attorney	25,000	25,000	18,439	(6,561)
Sheriff	207,500	207,500	160,874	(46,626)
Tax Assessor-Collector	1,300,000	1,300,000	1,431,304	131,304
Justices of the Peace	350,000	350,000	340,056	(9,944)
Constables	6,000	6,000	5,971	(29)
TOTAL FEES OF OFFICE	3,549,000	3,549,000	3,622,940	73,940
Charges for services				
Alcoholic beverage licenses	42,000	42,000	16,926	(25,074)
Flood zone permits	35,000	35,000	1,840	(33,160)
Criminal Justice fees	93,000	93,000	86,186	(6,814)
County fee for the support of the judiciary	6,000	6,000	5,083	(917)
Courthouse security fees	95,000	95,000	91,350	(3,650)
Arrest fees	110,000	110,000	89,138	(20,862)
Fines	1,100,000	1,100,000	708,557	(391,443)
Legal fees	90,000	90,000	83,003	(6,997)
Court initiated guardianship fee	5,000	5,000	10,260	5,260
Pay phone commission	150,000	150,000	138,447	(11,553)
NISI fees	70,000	70,000	100,746	30,746
Comal I.S.D.	238,000	238,000	191,884	(46,116)
Auto Theft Task Force	67,000	136,929	69,448	(67,481)
Social Security Administration	5,000	5,000	1,400	(3,600)
D. E. A. and U. S. M. reimbursements	34,000	34,000	23,287	(10,713)
Inmate housing - federal, state and other counties	-	-	12,925	12,925
Public health fees	-	-	-	-
Environmental health fees	150,000	150,000	192,715	42,715
W.O.R.D. and C.O.E. contracts	301,259	301,259	240,725	(60,534)
Animal control fees	7,500	7,500	10,660	3,160
District Attorney	35,000	35,000	38,344	3,344
District Court Administration - Hays and Caldwell Counties	70,000	70,000	73,875	3,875
Bond supervision fees	8,000	8,000	(2,370)	(10,370)
Recycling fees	98,000	98,000	131,441	33,441
Other reimbursements	68,000	68,000	179,860	111,860
TOTAL CHARGES FOR SERVICES	2,877,759	2,947,688	2,495,730	(451,958)

**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, 2015**

REVENUES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<u>PROGRAM REVENUES:</u> (Continued)				
Operating grants and contributions				
Judicial supplements	\$ 165,000	\$ 165,000	\$ 187,251	\$ 22,251
State Criminal Alien Assistance	50,000	50,000	21,989	(28,011)
Indigent Defense	75,000	75,000	88,287	13,287
Bureau of Justice	3,000	3,000	2,806	(194)
DPS Emergency Management grant	46,000	46,000	59,348	13,348
Contract services operating grant	-	-	4,042	4,042
Coma Appraisal District	-	15,500	15,499	(1)
TOTAL OPERATING GRANTS AND CONTRIBUTIONS	339,000	354,500	379,222	24,722
<u>TOTAL PROGRAM REVENUES</u>	6,765,759	6,851,188	6,497,892	(353,296)
TOTAL REVENUES	47,569,492	47,654,921	45,616,345	(2,038,576)
EXPENDITURES:				
<u>GENERAL GOVERNMENT:</u>				
COUNTY JUDGE				
Salaries:				
Officials	90,554	96,491	96,491	-
Executive assistant	41,734	41,897	41,897	-
Auto allowance	6,000	6,000	6,000	-
Fringe benefits	42,960	43,981	43,980	1
Office supplies	500	290	289	1
Continuing education and travel	2,500	2,350	2,346	4
Judicial insurance	1,500	-	-	-
Non-capital equipment	-	-	-	-
TOTAL COUNTY JUDGE	185,748	191,009	191,003	6
COMMISSIONERS' COURT				
Salaries:				
Officials	236,900	236,900	236,900	-
Executive assistant	40,984	41,122	41,121	1
Secretary	34,236	34,308	34,307	1
Public information officer	-	46,491	35,308	11,183
Auto and cell phone allowance	25,920	25,920	25,237	683
Fringe benefits	114,151	130,367	119,964	10,403
Office supplies	4,000	5,560	5,203	357
Copier lease and maintenance	2,100	2,705	2,340	365
Books and publications	1,000	1,000	262	738
Telephone	1,850	2,498	2,497	1
Continuing education and travel	11,650	11,650	8,813	2,837
Dues	13,900	13,900	9,807	4,093
Public meetings	1,000	-	-	-
Computer components	1,326	1,746	1,239	507
Courthouse history tours	4,000	3,500	513	2,987
Non-capital equipment	1,100	2,380	2,169	211
TOTAL COMMISSIONERS' COURT	494,117	560,047	525,680	34,367

**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, 2015**

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
GENERAL GOVERNMENT: (Continued)				
COUNTY AUDITOR				
Salaries:				
Officials	\$ 140,528	\$ 141,215	\$ 141,215	\$ -
Assistants	262,963	254,554	237,139	17,415
Overtime	6,000	9,815	9,813	2
Fringe benefits	129,627	129,629	117,153	12,476
Office supplies	9,500	9,608	7,359	2,249
Copier lease and maintenance	4,855	5,260	5,259	1
Books and publications	1,800	1,800	994	806
Telephone	120	120	59	61
Continuing education and travel	9,000	9,000	7,377	1,623
Recurring contracts	10,875	5,375	4,484	891
Dues	2,200	2,200	1,500	700
Non-capital equipment	5,500	14,500	12,984	1,516
TOTAL COUNTY AUDITOR	582,968	583,076	545,336	37,740
COUNTY TREASURER				
Salaries:				
Officials	64,071	64,071	64,071	-
Senior cash management administrator	52,124	52,314	52,313	1
Clerk	37,165	37,165	37,165	-
Fringe benefits	54,446	54,151	53,971	180
Office supplies	2,500	3,229	2,856	373
Copier lease and maintenance	1,830	1,960	1,802	158
Books and publications	125	125	105	20
Telephone	25	50	36	14
Continuing education and travel	4,630	4,105	2,334	1,771
Dues	170	170	150	20
TOTAL COUNTY TREASURER	217,086	217,340	214,803	2,537
TAX ASSESSOR \ COLLECTOR				
Salaries:				
Officials	78,705	78,705	78,705	-
Clerks	691,597	703,497	703,463	34
Overtime	1,000	1,000	-	1,000
Auto and cell phone allowance	3,360	3,360	3,360	-
Fringe benefits	342,166	330,098	308,866	21,232
Office supplies	16,600	16,600	10,170	6,430
Copier lease and maintenance	5,171	5,171	4,926	245
Books and publications	520	520	100	420
Telephone	4,000	4,168	4,166	2
Continuing education and travel	6,985	6,985	5,838	1,147
Dues	440	440	335	105
Data processing services	69,900	69,900	59,737	10,163
Leased equipment	5,400	5,400	-	5,400
Non-capital equipment	-	11,000	10,998	2
Capital expenditures:				
Furniture and equipment	15,000	20,000	20,000	-
TOTAL TAX ASSESSOR \ COLLECTOR	1,240,844	1,256,844	1,210,664	46,180
DAMAGE CONTROL				
Vehicle damage, county vehicles	35,000	31,000	29,867	1,133
Public official liability	30,000	-	-	-
TOTAL MAINTENANCE OF VEHICLES	65,000	31,000	29,867	1,133

**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, 2015**

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
GENERAL GOVERNMENT: (Continued)				
COUNTY CLERK				
Salaries:				
Officials	\$ 64,071	\$ 64,071	\$ 64,071	\$ -
Clerks	340,407	340,407	335,681	4,726
Elections coordinator	49,997	49,997	49,278	719
Elections first assistant	39,446	39,591	39,589	2
Election clerks	50,000	55,100	55,020	80
Overtime	2,500	2,500	1,204	1,296
Fringe benefits	216,836	211,426	194,927	16,499
Office supplies	21,000	21,000	18,345	2,655
Copier lease and maintenance	20,700	20,767	15,035	5,732
Books and publications	550	550	545	5
Telephone & mobile phones	840	1,005	1,003	2
Continuing education and travel	3,800	3,800	2,849	951
Dues	600	600	445	155
Remote certificates	5,500	5,500	5,291	209
Election postage	35,000	35,000	21,829	13,171
Election costs	8,000	8,000	5,746	2,254
Voting equipment maintenance	60,000	60,000	59,648	352
Voting supplies / printing	20,000	20,000	16,059	3,941
TOTAL COUNTY CLERK	939,247	939,314	886,565	52,749
INFORMATION TECHNOLOGY				
Salaries:				
Personnel	686,673	686,518	664,045	22,473
Cell phone allowance	6,840	6,840	4,920	1,920
Fringe benefits	226,549	226,549	213,846	12,703
Office supplies	600	1,181	1,081	100
Copier lease and maintenance	1,900	2,055	2,054	1
Books and publications	100	100	60	40
Computer supplies	500	500	485	15
Continuing education and travel	27,000	27,000	17,274	9,726
Hardware maintenance/service	36,792	43,392	32,225	11,167
Computer training and education	7,000	7,023	7,023	-
Recurring contracts	689,635	801,264	680,234	121,030
Software	170,808	110,204	90,602	19,602
Non-capital equipment	31,700	51,700	42,851	8,849
Capital expenditures:				
Capital equipment	48,964	48,964	-	48,964
TOTAL INFORMATION TECHNOLOGY	1,935,061	2,013,290	1,756,700	256,590
HUMAN RESOURCES				
Salaries:				
Personnel manager	\$ 78,280	\$ 78,280	\$ 74,653	\$ 3,627
Clerks	163,211	161,234	158,966	2,268
Overtime	1,000	1,000	293	707
Fringe benefits	88,866	91,382	87,396	3,986
Office supplies	5,000	5,000	3,887	1,113
Copier lease and maintenance	1,950	2,100	2,098	2
Books and publications	2,000	2,000	921	1,079
Employee recognition	7,000	8,800	7,531	1,269
Pre-employment background checks and w/c drug screens	13,700	17,640	17,147	493
Telephone	500	3,045	2,811	234
Continuing education and travel	6,256	3,070	2,591	479
Recurring contracts	7,335	7,335	6,860	475
Dues	665	665	235	430
Training and education	6,956	6,956	6,525	431
Non-capital equipment	7,800	7,800	7,165	635
Computer components and software	500	2,500	-	2,500
TOTAL HUMAN RESOURCES	391,019	398,807	379,079	19,728

**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, 2015**

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
GENERAL GOVERNMENT: (Continued)				
MAINTENANCE OF BUILDINGS				
Salaries				
Maintenance personnel	332,328	332,328	299,592	32,736
Overtime	1,500	1,725	1,721	4
Cell phone allowance	3,120	3,120	2,580	540
Fringe benefits	165,593	168,328	152,279	16,049
Copier lease and maintenance	800	867	810	57
Gas and oil	8,500	8,500	5,677	2,823
Electrical supplies	13,200	13,289	6,089	7,200
Janitorial supplies	30,000	30,251	21,346	8,905
Building repairs:				
Courthouse \ annex	15,000	15,000	8,999	6,001
Major	25,179	25,179	228	24,951
Landa offices	35,245	13,095	674	12,421
Others	26,131	40,853	32,857	7,996
Telephone and paging equipment	500	500	494	6
Air conditioning maint.	94,218	94,944	44,422	50,522
Elevator maintenance	35,000	35,100	15,518	19,582
Generator maintenance	36,200	36,400	3,622	32,778
Fire alarm maintenance	18,600	19,000	13,200	5,800
Misc. equipment repairs	1,001	1,001	-	1,001
Pest control services	12,000	12,000	9,005	2,995
Plumbing costs	7,084	7,084	4,484	2,600
Utilities	405,000	421,690	402,315	19,375
Lighting costs	8,000	10,100	8,768	1,332
Uniforms	7,500	7,500	3,859	3,641
Miscellaneous	14,115	14,115	1,638	12,477
Capital expenditures:				
Buildings	160,000	148,721	87,269	61,452
Equipment	121,544	121,544	-	121,544
TOTAL MAINTENANCE OF BUILDINGS	1,577,358	1,582,234	1,127,446	454,788
PURCHASING				
Salaries:				
Agent	\$ 78,893	\$ 79,193	\$ 79,179	\$ 14
Assistants	173,428	173,428	164,213	9,215
Carpenter and electrician	112,433	112,633	104,590	8,043
Overtime	2,500	2,500	266	2,234
Tool and cell phone allowance	4,080	4,080	3,671	409
Fringe benefits	132,217	131,717	124,246	7,471
Office supplies	3,000	3,000	2,754	246
Copier lease and maintenance	22,000	22,000	21,367	633
Printer maintenance and supplies	3,000	3,000	793	2,207
Books and publications	500	500	-	500
Gas and oil	500	500	300	200
Telephone	200	200	62	138
Continuing education and travel	6,000	6,000	4,742	1,258
Recurring contracts	11,000	11,000	76	10,924
Dues	900	900	880	20
Building supplies	4,500	4,500	1,195	3,305
Non-capital equipment	10,400	10,400	10,077	323
Computer components	1,326	1,326	1,316	10
TOTAL PURCHASING	566,877	566,877	519,727	47,150

**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, 2015**

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
GENERAL GOVERNMENT: (Continued)				
OTHER COSTS				
Accrued vacation pay				\$ -
Sick leave buy down	35,000	32,500	32,275	225
Short-term disability	75,000	83,600	83,587	13
Fringe benefits	16,360	7,860	7,600	260
Postage	160,000	185,291	185,220	71
Actuary expense	10,000	8,200	8,150	50
Annual audit	28,000	28,960	28,960	-
Telephone non-departmental	46,000	18,700	18,676	24
Advertising and notices	42,000	63,500	63,488	12
Office equipment repairs	3,600	700	637	63
EZ check charges	2,200	700	693	7
Miscellaneous insurance	380,000	382,500	382,458	42
Bail bond board training	1,000	1,065	1,065	-
Texas Association of Counties - dues	1,765	1,765	1,765	-
Alamo Area Council of Governments - dues	7,854	54	-	54
National Association of Counties - dues	1,562	1,562	1,562	-
Comal Appraisal District	375,000	399,695	399,691	4
TOTAL OTHER COSTS	1,185,341	1,216,652	1,215,827	825
TOTAL GENERAL GOVERNMENT				
Current	9,035,158	9,217,261	8,495,428	721,833
Capital expenditures	345,508	339,229	107,269	231,960
TOTAL GENERAL GOVERNMENT	9,380,666	9,556,490	8,602,697	953,793
JUSTICE SYSTEM:				
CRIMINAL DISTRICT ATTORNEY				
Salaries:				
C.D.A. Supplement	\$ 5,900	\$ 7,300	\$ 7,160	\$ 140
Assistant district attorneys	1,205,429	1,192,649	1,192,651	(2)
Secretaries	529,446	556,576	556,572	4
Investigator	208,922	211,622	211,608	14
Investigator overtime	500	-	-	-
Fringe benefits	680,617	661,784	661,604	180
Office supplies	18,500	18,500	18,422	78
Copier lease and maintenance	6,900	7,400	7,399	1
Books and publications	2,811	1,286	1,261	25
Gas and oil	1,750	1,805	1,800	5
Laboratory testing and witness costs	12,000	22,450	22,433	17
Telephone (office and mobile)	2,000	2,065	2,060	5
Continuing education and travel	19,000	26,670	26,665	5
Dues	5,225	6,875	6,868	7
Training and education	4,000	4,000	4,000	-
T.C.O.L.E. training	-	785	785	-
Computer components and software	14,820	13,420	13,394	26
Non-capital equipment	720	720	695	25
TOTAL DISTRICT ATTORNEY	2,718,540	2,735,907	2,735,377	530

**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, 2015**

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
JUSTICE SYSTEM: (Continued)				
DISTRICT COURT				
Salaries:				
District judge supplements	23,600	18,100	17,528	572
Bailiffs	113,068	113,490	113,483	7
Court coordinator	54,132	54,328	54,328	-
Asst. court coordinator	35,141	35,269	35,269	-
Court reporters	199,276	199,991	199,990	1
Magistrates	34,000	29,800	29,728	72
Bailiffs overtime	1,000	-	-	-
Uniform and cell phone allowance	1,200	1,200	1,200	-
Fringe benefits	128,725	134,250	134,060	190
Office supplies	6,000	9,300	9,206	94
Copier lease and maintenance	3,000	3,000	2,548	452
Books and publications	500	500	91	409
Telephone	900	988	988	-
Continuing education and travel	12,000	4,700	4,054	646
Judicial assessment	8,000	7,300	7,288	12
Judicial insurance	3,000	3,000	3,000	-
433rd drug court program	8,000	1,750	1,512	238
Public defense attorneys	430,000	684,060	684,059	1
Psychological evaluations	20,000	26,000	25,592	408
Interpreter	10,000	4,000	3,675	325
Visiting judges	2,500	1,600	1,586	14
Miscellaneous court costs	2,000	245	241	4
Capital expenditures:				
Furniture and equipment	60,000	60,000	60,000	-
TOTAL DISTRICT COURT	1,156,042	1,392,871	1,389,426	3,445
DISTRICT COURT ADMINISTRATOR				
Salaries:				
Court administrator	82,097	82,097	82,097	-
Cell phone allowance	960	960	960	-
Fringe benefits	24,476	24,541	23,906	635
Office supplies	1,000	480	474	6
Telephone	300	1,300	1,160	140
Continuing education and travel	11,200	10,655	8,762	1,893
TOTAL DISTRICT COURT ADMINISTRATOR	120,033	120,033	117,359	2,674
DISTRICT CLERK				
Salaries:				
Officials	\$ 64,071	\$ 64,071	\$ 64,071	\$ -
Clerks	422,279	422,279	406,896	15,383
Overtime	3,500	3,500	461	3,039
Fringe benefits	220,101	217,035	197,222	19,813
Office supplies	15,000	17,000	16,529	471
Copier lease and maintenance	4,950	5,260	5,259	1
Books and publications	400	-	-	-
Telephone	200	841	840	1
Continuing education and travel	3,000	3,400	3,388	12
Dues	160	275	275	-
TOTAL DISTRICT CLERK	733,661	733,661	694,941	38,720

**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, 2015**

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
JUSTICE SYSTEM: (Continued)				
COUNTY COURT-AT-LAW #1				
Salaries:				
Officials	\$ 150,100	\$ 150,100	\$ 150,100	\$ -
Court personnel	138,388	138,899	138,343	556
Fringe benefits	88,493	84,325	81,323	3,002
Office supplies	3,300	3,300	2,647	653
Copier lease and maintenance	3,800	3,800	2,249	1,551
Books and publications	100	100	-	100
Telephone	325	343	342	1
Continuing education and travel	4,750	4,750	1,823	2,927
Dues	1,000	1,000	450	550
Recurring contracts	2,600	2,600	637	1,963
Judicial insurance	1,500	1,500	1,500	-
Public defense attorney	125,000	143,700	143,659	41
Special investigators	1,000	1,000	-	1,000
Psychiatric evaluations	4,500	4,500	2,763	1,737
Mental commitments	27,500	22,500	22,190	310
Interpreter	2,000	2,000	602	1,398
Visiting judges	1,500	1,500	1,427	73
Non-capital equipment	1,400	1,400	1,150	250
Capital expenditures:				
Equipment	-	53,490	53,490	-
TOTAL COUNTY COURT-AT-LAW #1	557,256	620,807	604,695	16,112
COUNTY COURT-AT-LAW #2				
Salaries:				
Officials	150,100	150,100	150,100	-
Court personnel	148,648	133,691	133,239	452
Fringe benefits	90,484	86,726	81,898	4,828
Office supplies	3,300	3,300	1,354	1,946
Copier lease and maintenance	4,000	4,070	4,069	1
Books and publications	100	100	80	20
Telephone	325	1,525	1,259	266
Continuing education and travel	4,750	4,750	279	4,471
Dues	1,000	1,000	390	610
Recurring contracts	2,600	2,600	619	1,981
Judicial insurance	1,500	1,500	1,500	-
Public defense attorney	125,000	119,971	115,361	4,610
Special investigators	1,000	400	-	400
Psychiatric evaluations	4,500	4,500	850	3,650
Mental Commitments	27,500	37,845	37,845	-
Interpreter	2,000	2,000	1,150	850
Visiting judges	1,500	2,200	2,187	13
Non-capital equipment	2,023	2,223	701	1,522
TOTAL COUNTY COURT-AT-LAW #2	570,330	558,501	532,881	25,620
COUNTY COURT-AT-LAW CLERKS				
Salaries:				
Clerks	498,004	498,004	480,309	17,695
Overtime	3,000	3,000	326	2,674
Fringe benefits	222,660	222,665	213,456	9,209
Office supplies	14,000	13,585	10,116	3,469
Copier lease and maintenance	6,500	6,500	6,309	191
Collection costs	7,500	7,500	1,141	6,359
Books and publications	350	350	237	113
Telephone	200	610	603	7
Continuing education and travel	3,500	3,500	1,366	2,134
TOTAL COUNTY COURT-AT-LAW CLERKS	755,714	755,714	713,863	41,851

**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, 2015**

EXPENDITURES:	Budgeted Amounts		Actual	Variance with
<u>JUSTICE SYSTEM:</u> (Continued)	Original	Final	Amounts	Final Budget - Positive (Negative)
JUSTICE OF THE PEACE #1				
Salaries:				
Officials	52,442	52,442	52,442	-
Clerks	89,654	89,996	89,995	1
Overtime	200	200	-	200
Auto and cell phone allowance	6,540	6,540	6,540	-
Fringe benefits	61,968	61,474	59,636	1,838
Office supplies	2,000	2,000	1,853	147
Copier lease and maintenance	1,925	2,077	2,076	1
Books and publications	400	400	397	3
Telephone	200	700	656	44
Recurring contracts	14,112	12,112	-	12,112
Continuing education and travel	1,500	3,000	2,452	548
TOTAL JUSTICE OF THE PEACE #1	230,941	230,941	216,047	14,894
JUSTICE OF THE PEACE #2				
Salaries:				
Officials	52,442	52,442	52,442	-
Clerks	69,974	66,974	65,113	1,861
Auto and cell phone allowance	6,000	6,000	6,000	-
Fringe benefits	49,644	49,644	46,144	3,500
Office supplies	2,800	2,800	2,584	216
Copier lease and maintenance	1,850	2,009	1,867	142
Continuing education and travel	1,500	4,500	3,712	788
Interpreter	50	50	-	50
Dues	250	250	149	101
TOTAL JUSTICE OF THE PEACE #2	184,510	184,669	178,011	6,658
JUSTICE OF THE PEACE #3				
Salaries:				
Officials	52,442	52,442	52,442	-
Clerks	146,944	148,444	148,431	13
Overtime	300	300	-	300
Auto and cell phone allowance	7,920	7,996	7,996	-
Fringe benefits	90,102	88,526	82,033	6,493
Office supplies	6,000	5,400	5,338	62
Copier lease and maintenance	2,150	2,150	1,896	254
Books and publications	400	400	-	400
Telephone	500	1,100	867	233
Continuing education and travel	3,100	3,100	1,150	1,950
Dues	200	200	135	65
TOTAL JUSTICE OF THE PEACE #3	310,058	310,058	300,288	9,770
JUSTICE OF THE PEACE #4				
Salaries:				
Officials	\$ 52,442	\$ 52,442	\$ 52,442	\$ -
Clerks	97,027	97,577	97,574	3
Auto allowance	6,000	6,000	6,000	-
Fringe benefits	63,256	63,001	62,991	10
Office supplies	3,000	2,512	2,112	400
Copier lease and maintenance	2,010	2,171	2,170	1
Books and publications	600	600	277	323
Continuing education and travel	1,000	1,000	727	273
Dues	100	132	132	-
TOTAL JUSTICE OF THE PEACE #4	225,435	225,435	224,425	1,010
<u>TOTAL JUSTICE SYSTEM:</u>				
Current	7,502,520	7,755,107	7,593,823	161,284
Capital expenditures	60,000	113,490	113,490	-
TOTAL JUSTICE SYSTEM	7,562,520	7,868,597	7,707,313	161,284

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, 2015

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
PUBLIC SAFETY:				
SHERIFF'S OFFICE				
Salaries:				
Officials	\$ 98,014	\$ 98,014	\$ 98,014	\$ -
Deputies	5,741,475	5,741,474	5,624,910	116,564
Communications officers	544,400	561,300	561,211	89
Clerks	746,472	693,362	621,800	71,562
Overtime \ holiday pay	206,000	228,200	209,319	18,881
Uniform and cell phone allowance	55,420	55,420	50,728	4,692
Fringe benefits	2,763,290	2,769,640	2,537,939	231,701
Office supplies	30,000	30,000	21,893	8,107
Copier lease and maintenance	9,000	10,136	10,124	12
Gas and oil	525,000	515,000	355,552	159,448
Police supplies	113,500	104,875	63,212	41,663
Laboratory testing	15,000	15,000	9,308	5,692
Telephone (office and mobile)	11,000	13,300	11,371	1,929
Radio tower lines	52,000	52,000	51,159	841
Mobile data terminals	60,000	77,954	70,474	7,480
Continuing education and travel	27,000	27,000	27,000	-
Maintenance agreements	267,000	271,500	268,513	2,987
Equipment repairs	8,500	8,500	8,012	488
Mobile comm. equipment \ repairs	120,000	126,637	43,797	82,840
Training and education	75,551	77,866	72,086	5,780
T.C.O.L.E. training	-	45,242	13,691	31,551
Dues	1,500	1,500	825	675
Uniforms	55,000	63,447	32,182	31,265
Crime prevention programs	15,900	16,050	14,250	1,800
Canine maintainane	12,000	12,000	5,492	6,508
Miscellaneous	28,500	31,700	20,510	11,190
Non-capital equipment	269,325	269,325	265,373	3,952
Capital expenditures:				
Furniture and equipment	1,581,800	1,741,800	1,540,111	201,689
TOTAL SHERIFF'S OFFICE	13,432,647	13,658,242	12,608,856	1,049,386
COURTHOUSE SECURITY				
Salaries:				
Deputies	648,233	648,343	644,869	3,474
Clerk	3,833	3,848	3,847	1
Overtime	2,000	2,000	-	2,000
Uniform allowance	6,240	6,240	5,704	536
Fringe benefits	246,837	234,722	216,697	18,025
Copier lease and maintenance	850	850	400	450
Supplies	2,000	2,010	2,008	2
Mobile phone	540	540	429	111
Access system maintenance	5,000	6,345	-	6,345
TOTAL COURTHOUSE SECURITY	915,533	904,898	873,954	30,944
EMERGENCY MANAGEMENT				
Salaries:				
Local emergency program coordinator	64,612	64,612	63,121	1,491
Cell phone allowance	960	960	905	55
Fringe benefits	21,079	21,079	18,781	2,298
Office supplies	1,000	1,000	563	437
Gas and oil	2,500	2,500	986	1,514
Telephone (office and mobile)	1,598	1,598	-	1,598
Consulting and professional fees	-	3,000	-	3,000
Continuing education and travel	3,300	3,300	1,188	2,112
Dues	300	300	-	300
Non-capital equipment	12,500	9,500	8,081	1,419
Household hazardous waste program	50,147	50,147	33,016	17,131
Capital expenditures:				
Equipment	105,000	105,000	-	105,000
TOTAL EMERGENCY MANAGEMENT	262,996	262,996	126,641	136,355

**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, 2015**

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
PUBLIC SAFETY: (Continued)				
DEPARTMENT OF PUBLIC SAFETY				
Salaries:				
Secretaries	116,431	116,861	116,858	3
Fringe benefits	47,681	47,354	47,344	10
Office supplies	5,500	5,500	5,451	49
Copier lease and maintenance	2,875	2,985	2,517	468
Film	1,000	1,000	759	241
Laboratory testing and witness costs	100	100	-	100
Telephone (office and mobile)	600	600	362	238
Travel and reimbursed mileage	1,000	1,000	574	426
Non-capital equipment	12,550	12,550	12,288	262
TOTAL DEPARTMENT OF PUBLIC SAFETY	187,737	187,950	186,153	1,797
FIRE MARSHAL				
Salaries:				
Fire Marshal	71,778	75,978	75,976	2
Deputies	128,618	124,238	111,895	12,343
Overtime \ holiday pay	2,000	2,000	-	2,000
Uniform and cell phone allowance	4,320	4,320	4,190	130
Fringe benefits	68,458	68,638	59,448	9,190
Office supplies	1,000	1,000	353	647
Copier lease and maintenance	2,100	2,100	1,896	204
Gas and oil	10,000	10,000	4,813	5,187
Police supplies	1,500	1,500	1,241	259
Lab and witness expense	1,725	1,725	815	910
Telephone (office and mobile)	1,200	1,200	1,032	168
Continuing education and travel	5,000	5,000	4,079	921
Dues	600	600	296	304
Uniforms	500	500	386	114
Training and education	5,000	5,317	3,140	2,177
Non-capital equipment				-
TOTAL FIRE MARSHAL	303,799	304,116	269,560	34,556
MAINTENANCE OF VEHICLES				
Vehicle repairs	\$ 300,000	\$ 370,000	\$ 360,682	\$ 9,318
Towing	2,000	2,000	1,935	65
TOTAL MAINTENANCE OF VEHICLES	302,000	372,000	362,617	9,383
CONSTABLE #1				
Salaries:				
Official	41,290	41,290	41,290	-
Deputies	31,028	31,028	30,681	347
Uniform and cell phone allowance	1,500	1,500	1,500	-
Fringe benefits	14,624	14,639	14,382	257
Office supplies	500	540	517	23
Gas and oil	11,200	11,135	5,395	5,740
Police supplies	1,829	6,360	6,346	14
Telephone (office and mobile)	30	30	-	30
Continuing education and travel	900	900	694	206
Dues	170	170	144	26
T.C.O.L.E. training	-	5,435	326	5,109
Capital expenditures:				
Furniture and equipment	10,600	6,095	6,094	1
TOTAL CONSTABLE #1	113,671	119,122	107,369	11,753

**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, 2015**

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
PUBLIC SAFETY: (Continued)				
CONSTABLE #2				
Salaries:				
Official	41,290	41,290	41,290	-
Deputies	31,028	31,028	30,655	373
Uniform allowance	960	960	960	-
Fringe benefits	23,328	23,328	23,219	109
Office supplies	600	600	273	327
Gas and oil	9,000	9,000	5,911	3,089
Police supplies	4,000	3,250	2,827	423
Telephone (office and mobile)	1,450	1,450	1,406	44
Continuing education and travel	1,200	400	342	58
T.C.O.L.E. training	-	1,309	200	1,109
Non-capital equipment	12,775	14,635	11,108	3,527
TOTAL CONSTABLE #2	125,631	127,250	118,191	9,059
CONSTABLE #3				
Salaries:				
Official	41,290	41,290	41,290	-
Deputies	74,740	74,804	74,804	-
Uniform allowance	960	1,405	1,403	2
Fringe benefits	40,273	39,759	32,962	6,797
Office supplies	800	805	802	3
Gas and oil	7,000	7,000	6,198	802
Police supplies	4,795	12,043	11,810	233
Telephone (office and mobile)	1,500	2,050	1,977	73
Continuing education and travel	2,000	2,000	1,886	114
T.C.O.L.E. training	-	2,341	2,142	199
Computer components and software	2,300	1,697	866	831
Non-capital equipment	5,635	15,495	15,494	1
Capital expenditures:				
Furniture and equipment	14,000	-	-	-
TOTAL CONSTABLE #3	195,293	200,689	191,634	9,055
CONSTABLE #4				
Salaries:				
Official	\$ 41,290	\$ 41,290	\$ 41,290	\$ -
Deputies	31,028	31,283	31,279	4
Uniform allowance	960	960	960	-
Fringe benefits	22,674	22,794	22,591	203
Office supplies	150	-	-	-
Gas and oil	8,000	7,625	6,725	900
Police supplies	500	366	256	110
Telephone (office and mobile)	2,150	2,150	281	1,869
Continuing education and travel	500	500	156	344
T.C.O.L.E. training	-	4,849	1,028	3,821
Computer components and software	8,925	6,550	1,592	4,958
Non-capital equipment	1,700	12,850	8,134	4,716
TOTAL CONSTABLE #4	117,877	131,217	114,292	16,925
OTHER LAW ENFORCEMENT COSTS				
Contracts reimbursed	301,259	301,259	224,576	76,683
Autopsy costs	179,000	225,600	225,520	80
TOTAL OTHER LAW ENFORCEMENT COSTS	480,259	526,859	450,096	76,763
TOTAL PUBLIC SAFETY				
Current	14,726,043	14,942,444	13,863,158	1,079,286
Capital expenditures	1,711,400	1,852,895	1,546,205	306,690
TOTAL PUBLIC SAFETY	16,437,443	16,795,339	15,409,363	1,385,976

**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, 2015**

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<u>CORRECTIONS AND REHABILITATION</u>				
JAIL				
Salaries:				
Jail administrator	\$ 90,125	\$ 90,455	\$ 90,451	\$ 4
Corrections officers \ nurses	4,371,991	4,371,991	4,264,471	107,520
Clerks	185,489	187,189	187,154	35
Cooks	205,649	205,649	202,057	3,592
Custodians	113,184	113,184	95,470	17,714
Overtime \ holiday pay	240,000	245,000	244,718	282
Uniform and cell phone allowance	49,500	49,500	45,282	4,218
Fringe benefits	2,102,076	2,006,046	1,906,424	99,622
Office supplies	35,000	36,318	33,312	3,006
Copier lease and maintenance	12,000	12,000	10,617	1,383
Records storage	8,000	8,000	6,711	1,289
Police supplies	62,000	62,000	38,321	23,679
Uniforms (corrections officers)	26,000	26,000	13,036	12,964
Medical \ physician costs	360,400	540,900	534,192	6,708
Housing prisoners out of county	100,000	100,000	75,700	24,300
Extradition costs	28,000	28,000	17,524	10,476
Continuing education and travel	20,000	20,000	7,679	12,321
Alarm maintenance	15,000	15,000	11,071	3,929
Equipment maintenance	47,500	50,025	18,805	31,220
Facility maintenance	220,000	264,543	148,220	116,323
Utilities	240,000	246,500	246,410	90
Feeding prisoners	450,000	472,000	471,473	527
Cleaning and laundry supplies	60,000	60,000	34,110	25,890
Prisoner supplies	35,000	35,000	33,818	1,182
Training and education	12,000	12,000	10,697	1,303
Other jail costs	1,200	1,200	-	1,200
Dues	720	720	-	720
Miscellaneous	4,350	4,350	31	4,319
Non-capital equipment	53,300	53,300	52,568	732
State criminal alien assistance commission	10,500	4,900	4,838	62
Capital expenditures:				
Building improvements	160,000	40,000	-	40,000
Furniture and equipment	-	31,828	13,539	18,289
TOTAL JAIL	9,318,984	9,393,598	8,818,699	574,899
JUVENILE PROBATION				
Salaries:				
Juvenile judges \ board	46,361	46,361	44,787	1,574
Officers	291,365	288,732	282,758	5,974
Secretary	26,459	31,159	31,100	59
Overtime	2,000	2,000	520	1,480
Fringe benefits	137,954	139,543	128,783	10,760
Office supplies	4,000	4,000	3,779	221
Copier lease and maintenance	2,775	2,995	2,992	3
Audit expense	3,300	3,300	3,225	75
Gas and oil	10,000	10,000	6,146	3,854
Telephone (office and mobile)	7,390	8,890	8,381	509
Continuing education and travel	8,000	8,000	7,996	4
Youth services	363,380	364,080	359,380	4,700
Software maintenance	-	17,400	17,400	-
Program expense	28,475	28,475	26,316	2,159
Capital expenditures:				
Furniture and equipment	-	20,446	20,446	-
TOTAL JUVENILE PROBATION	931,459	975,381	944,009	31,372

COMAL COUNTY, TEXAS
GENERAL FUND
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CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2015

EXPENDITURES:	<u>Budgeted Amounts</u>		Actual	Variance with
CORRECTIONS AND REHABILITATION: (Continued)	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget - Positive (Negative)</u>
ADULT PROBATION				
District adult probation costs	25,200	25,200	25,200	-
Pre-trial release supervision program	50,152	50,152	50,152	-
Telephone	2,700	2,700	1,375	1,325
TOTAL ADULT PROBATION	78,052	78,052	76,727	1,325
TOTAL CORRECTIONS AND REHABILITATION				
Current	10,168,495	10,354,757	9,805,450	549,307
Capital expenditures	160,000	92,274	33,985	58,289
TOTAL CORRECTIONS AND REHABILITATION	10,328,495	10,447,031	9,839,435	607,596
HEALTH AND HUMAN SERVICES:				
PUBLIC HEALTH				
Salaries:				
Nurses	\$ 185,735	\$ 215,635	\$ 215,796	\$ (161)
Clerks	104,279	74,174	65,708	8,466
Auto allowance	1,200	1,200	1,200	-
Fringe benefits	105,886	105,961	100,834	5,127
Office supplies	4,500	6,500	5,157	1,343
Copier lease and maintenance	2,750	2,977	2,972	5
Gas and oil	1,000	1,000	354	646
Medical supplies	8,000	6,700	3,553	3,147
Physicians \ pharmacist contracts	13,200	13,300	13,300	-
Telephone (office and mobile)	1,810	3,310	2,914	396
Continuing education and travel	3,000	3,000	1,725	1,275
Medical waste disposal	4,000	4,000	3,301	699
Employee Immunization	15,000	15,000	10,380	4,620
Education materials	500	565	564	1
Non-capital equipment	10,500	8,235	8,225	10
TOTAL PUBLIC HEALTH	461,360	461,557	435,983	25,574
ENVIRONMENTAL HEALTH				
Salaries:				
Health inspectors	167,300	166,410	160,735	5,675
Coordinator	55,207	55,407	55,406	1
Enforcement Coordinator	46,617	46,787	46,786	1
Intern (part-time)	5,873	5,873	2,274	3,599
Cell phone allowance	1,620	1,620	1,142	478
Fringe benefits	103,832	104,252	101,303	2,949
Office supplies	3,720	3,720	3,091	629
Copier lease and maintenance	2,000	2,060	2,054	6
Gas and oil	6,250	6,250	5,734	516
License fees	1,000	1,000	86	914
Telephone	100	140	138	2
Continuing education and travel	1,000	1,000	285	715
Software maintenance	1,800	1,800	-	1,800
Miscellaneous	100	100	-	100
TOTAL ENVIRONMENTAL HEALTH	396,419	396,419	379,034	17,385

**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, 2015**

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
HEALTH AND HUMAN SERVICES: (Continued)				
VETERANS' SERVICES				
Salaries:				
Officials	84,655	88,182	88,177	5
Auto allowance	3,000	3,000	3,000	-
Fringe benefits	33,734	33,517	25,782	7,735
Office supplies	1,000	1,000	976	24
Copier lease and maintenance	900	940	938	2
Telephone	120	170	165	5
Continuing education and travel	1,550	1,550	835	715
Veterans' transportation	3,000	3,000	1,389	1,611
Non-capital equipment	350	350	251	99
TOTAL VETERANS' SERVICES	128,309	131,709	121,513	10,196
ANIMAL CONTROL				
Salaries:				
Officers	180,433	184,893	184,821	72
Secretaries	29,222	29,222	28,430	792
Overtime	1,500	2,600	2,596	4
Fringe benefits	91,665	91,906	91,332	574
Office supplies	1,150	1,150	510	640
Gas and oil	45,000	26,000	25,820	180
Police supplies	3,550	1,599	555	1,044
Telephone (office and mobile)	3,800	3,800	2,320	1,480
Continuing education and travel	4,500	4,500	1,342	3,158
Uniforms	1,040	1,040	467	573
Tending \ boarding \ disposal	81,500	113,650	112,136	1,514
Non-capital equipment	2,325	2,325	1,942	383
Capital expenditures:				
Furniture and equipment	51,300	34,300	34,170	130
TOTAL ANIMAL CONTROL	496,985	496,985	486,441	10,544
OTHER HEALTH AND HUMAN SERVICES				
Indigent burial	\$ 7,000	\$ 7,000	\$ 6,890	\$ 110
Community Council of South Texas	3,269	3,269	3,269	-
Comal County Senior Citizen's Foundation	3,269	3,269	-	3,269
TX Wildlife Control Program	39,600	39,600	36,300	3,300
TOTAL OTHER HEALTH AND HUMAN SERVICES	53,138	53,138	46,459	6,679
TOTAL HEALTH AND HUMAN SERVICES				
Current	1,484,911	1,505,508	1,435,260	70,248
Capital expenditures	51,300	34,300	34,170	130
TOTAL HEALTH AND HUMAN SERVICES	1,536,211	1,539,808	1,469,430	70,378

**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, 2015**

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
COMMUNITY AND ECONOMIC DEVELOPMENT				
AGRICULTURAL EXTENSION SERVICE				
Salaries:				
Agricultural agent	28,269	28,269	16,847	11,422
FCS agent	28,269	28,269	23,696	4,573
4-H agent	28,269	28,269	18,484	9,785
Health educator	28,269	28,274	28,372	(98)
Program assistant	35,710	35,285	27,994	7,291
Secretaries	67,978	68,223	68,220	3
Auto allowances	17,200	17,360	13,032	4,328
Fringe benefits	55,668	55,673	49,702	5,971
Office supplies	5,318	5,968	5,967	1
Copier lease and maintenance	4,950	8,000	8,261	(261)
Demonstration supplies	4,000	3,350	2,860	490
Facilities maintenance	7,440	7,440	3,839	3,601
Telephone	700	710	706	4
Continuing education and travel:				
Health educator	3,500	3,500	2,518	982
Agricultural agent	3,500	3,075	706	2,369
FCS agent	3,500	3,500	3,457	43
4-H agent	3,500	3,500	1,196	2,304
Program assistant	1,900	2,250	2,248	2
Livestock show	4,000	4,075	2,070	2,005
Non-capital equipment	5,550	5,820	5,225	595
TOTAL AGRICULTURAL EXTENSION SERVICE	337,490	340,810	285,400	55,410
PARKS				
Salaries:				
Supervisor	10,624	10,624	10,624	-
Intern	5,873	5,873	2,275	3,598
Fringe benefits	3,157	3,157	2,135	1,022
Park maintenance / operations				
Operations	160,000	243,500	230,368	13,132
Capital expenditures:				
Property improvements	300,000	310,245	272,409	37,836
TOTAL PARKS	479,654	573,399	517,811	55,588
COMMUNITY PROMOTION				
El Camino Real signage agreement	\$ 3,658	\$ 3,658	\$ -	\$ 3,658
Chamber of Commerce economic development	12,500	12,500	12,500	-
Comal Co. Historical Commission	15,000	15,000	6,542	8,458
TOTAL COMMUNITY PROMOTION	31,158	31,158	19,042	12,116
TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT				
Current	548,302	635,122	549,844	85,278
Capital expenditures	300,000	310,245	272,409	37,836
TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	848,302	945,367	822,253	123,114

**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, 2015**

EXPENDITURES:	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<u>INFRASTRUCTURE AND ENVIRONMENTAL SERVICES</u>				
RECYCLING				
Salaries	262,724	263,524	263,477	47
Overtime	3,500	1,795	569	1,226
Cell phone allowance	540	540	540	-
Fringe benefits	127,781	128,251	123,904	4,347
Uniforms	2,800	2,920	2,698	222
Office supplies	1,500	1,500	1,112	388
Telephone (office and mobile)	75	75	126	(51)
Utilities	2,500	2,750	2,726	24
Dues and licenses	250	315	313	2
Continuing education and travel:	1,500	1,500	38	1,462
Building maintenance	6,000	6,000	2,723	3,277
Gas and oil	70,000	70,000	37,430	32,570
Equipment maintenance	40,000	40,030	33,536	6,494
Vehicle maintenance	30,000	66,960	57,492	9,468
Disposal costs	5,000	5,000	-	5,000
Contract services	-	140,000	69,915	70,085
Equipment supplies	12,000	12,000	11,161	839
Non-capital equipment	-	3,550	3,550	-
Capital expenditures:				
Furniture and equipment	432,000	428,450	399,202	29,248
TOTAL RECYCLING	998,170	1,175,160	1,010,512	164,648
ENVIRONMENTAL SERVICES				
Soil Conservation Service	3,000	3,000	3,000	-
Nuisance abatement / hazardous materials remediation	-	14,300	5,100	9,200
Comal Trinity Ground Water	-	25,000	16,013	8,987
GBRA Phase II flood control study	-	-	-	-
TOTAL ENVIRONMENTAL SERVICES	3,000	42,300	24,113	18,187
TRANSPORTATION SERVICES				
Comal County Public Transportation	70,000	70,000	70,000	-
TOTAL TRANSPORTATION SERVICES	70,000	70,000	70,000	-
<u>TOTAL INFRASTRUCTURE AND ENVIRONMENTAL SERVICES</u>				
Current	639,170	859,010	705,423	153,587
Capital expenditures	432,000	428,450	399,202	29,248
TOTAL INFRASTRUCTURE AND ENVIRONMENTAL SERVICES	1,071,170	1,287,460	1,104,625	182,835
<u>GENERAL FUND EXPENDITURES</u>				
Current	\$ 44,104,599	\$ 45,269,209	\$ 42,448,386	\$ 2,820,823
Capital expenditures	3,060,208	3,170,883	2,506,730	664,153
TOTAL GENERAL FUND EXPENDITURES	47,164,807	48,440,092	44,955,116	3,484,976

**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, 2015**

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<u>GENERAL FUND EXPENDITURES</u>				
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	404,685	(785,171)	661,229	1,446,400
OTHER FINANCING SOURCES (USES):				
Transfers from other funds	-	6,076	6,076	-
Sale of capital assets	30,000	30,000	13,943	(16,057)
Transfers to other funds	-	(49,660)	(49,660)	-
TOTAL OTHER FINANCING SOURCES AND (USES)	30,000	(13,584)	(29,641)	(16,057)
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	434,685	(798,755)	631,588	1,430,343
FUND BALANCES, January 1	20,167,297	20,167,297	20,167,297	-
FUND BALANCES, December 31	\$ 20,601,982	\$ 19,368,542	\$ 20,798,885	\$ 1,430,343

(Continued)

**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, 2015**

REVENUES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
GENERAL REVENUES:				
Ad valorem taxes:				
Current	\$ 5,691,489	\$ 5,691,489	\$ 5,630,236	\$ (61,253)
Delinquent	55,000	55,000	57,714	2,714
Penalty and interest	50,000	50,000	35,859	(14,141)
TOTAL AD VALOREM TAXES	5,796,489	5,796,489	5,723,809	(72,680)
Auto Registration and Title:				
Auto registration - State	1,400,000	1,400,000	1,860,112	460,112
Auto registration - County	1,200,000	1,200,000	1,508,132	308,132
Certificate of title	165,000	165,000	186,058	21,058
Gross axle and weight fees	75,000	75,000	120,274	45,274
TOTAL AUTO REGISTRATION AND TITLE	2,840,000	2,840,000	3,674,576	834,576
Interest on deposits	20,000	20,000	(10,747)	(30,747)
Miscellaneous revenues	26,000	26,000	21,773	(4,227)
TOTAL GENERAL REVENUES	8,682,489	8,682,489	9,409,411	726,922
PROGRAM REVENUES:				
Charges for services:				
Subdivision platting fees	36,000	36,000	44,840	8,840
Road assessments	31,100	31,100	25,807	(5,293)
Road crossing fees	4,500	4,500	4,069	(431)
P.I.P.R.O.W permit fees	10,000	10,000	15,970	5,970
Signage fees	3,000	3,000	6,655	3,655
Mechanic reimbursements	100,000	100,000	176,343	76,343
Dark skie permits	-	-	25	25
State surplus	60,000	60,000	57,075	(2,925)
TOTAL CHARGES FOR SERVICES	244,600	244,600	330,784	86,184
Operating grant				
TOTAL CAPITAL GRANTS AND CONTRIBUTIONS	-	-	-	-
TOTAL PROGRAM REVENUES	244,600	244,600	330,784	86,184
TOTAL REVENUES	8,927,089	8,927,089	9,740,195	813,106

**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, 2015**

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
INFRASTRUCTURE AND ENVIRONMENTAL SERVICES:				
ADMINISTRATIVE:				
Salaries:				
Engineer	\$ 140,216	\$ 140,726	\$ 140,724	\$ 2
Assistant engineers	168,914	168,914	96,332	72,582
Road superintendent	70,936	70,936	66,774	4,162
GIS coordinator / web administrator	179,719	179,719	123,378	56,341
Administrative	190,244	190,244	183,873	6,371
Overtime/sick pay buy down/accrued vacation	10,950	10,950	136	10,814
Auto and cell phone allowance	10,140	10,140	8,270	1,870
Fringe benefits	252,088	252,088	194,896	57,192
Office supplies	10,000	10,000	6,882	3,118
Copier lease and maintenance	2,000	2,055	2,054	1
Dues and publications	1,700	1,700	492	1,208
Surveyor / engineering fees	40,000	36,761	27,791	8,970
Laboratory testing	3,000	3,000	1,579	1,421
Telephones (office and mobile) and pagers	4,800	5,510	4,682	828
License renewals	2,000	2,000	982	1,018
Continuing education and travel	12,000	10,480	7,783	2,697
Computer components and maintenance	218,000	219,815	66,174	153,641
Utilities	20,000	20,130	20,129	1
Miscellaneous	2,000	2,000	37	1,963
Building maintenance	15,500	10,500	6,900	3,600
Non-capital equipment	18,100	40,767	40,767	-
Capital expenditures:				
Building improvements	5,000	15,000	14,945	55
Furniture and equipment	-	8,883	5,620	3,263
TOTAL ADMINISTRATIVE	1,377,307	1,412,318	1,021,200	391,118
MAINTENANCE AND OPERATIONS:				
Salaries:				
Wages	2,457,191	2,458,106	2,326,641	131,465
Overtime	35,000	35,000	27,562	7,438
Cell phone allowance	4,380	4,830	4,816	14
Fringe benefits	1,149,559	1,149,559	1,062,612	86,947
Work uniforms	28,000	28,000	22,817	5,183
Training and education	14,000	14,000	11,947	2,053
TOTAL PERSONNEL	3,688,130	3,689,495	3,456,395	233,100
Materials and supplies:				
Paving and road building materials	2,500,000	2,489,656	1,756,001	733,655
Traffic control devices	120,000	124,477	122,595	1,882
Herbicide	28,000	28,000	7,898	20,102
Waste disposal	23,000	24,400	21,763	2,637
Contract services	80,000	100,821	97,902	2,919
Miscellaneous supplies	2,500	7,890	2,797	5,093
County boat ramp repairs	5,000	5,000	2,050	2,950
TOTAL MATERIALS AND SUPPLIES	2,758,500	2,780,244	2,011,006	769,238

**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, 2015**

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	\$ 350,000	\$ 350,000	\$ 245,330	\$ 104,670
Tires and tubes	45,000	45,000	26,263	18,737
Parts and repairs	375,000	383,674	339,662	44,012
Radio maint. and repairs	5,500	5,500	865	4,635
Insurance - equipment	30,000	30,000	15,228	14,772
Radio tower rental	2,600	2,623	2,622	1
Low water crossing equipment maintenance	20,000	21,328	2,082	19,246
Non-capital equipment	108,350	108,351	97,248	11,103
Capital expenditures:				
Equipment	776,215	776,215	356,694	419,521
TOTAL EQUIPMENT OPERATIONS	1,712,665	1,722,691	1,085,994	636,697
TOTAL MAINTENANCE AND OPERATIONS	8,159,295	8,192,430	6,553,395	1,639,035
TOTAL INFRASTRUCTURE AND ENVIRONMENTAL EXPENDITURES	9,536,602	9,604,748	7,574,595	2,030,153
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(609,513)	(677,659)	2,165,600	2,843,259
OTHER FINANCING SOURCES (USES):				
Sale of capital assets	7,000	7,000	-	(7,000)
TOTAL OTHER FINANCING SOURCES AND (USES)	7,000	7,000	-	(7,000)
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	(602,513)	(670,659)	2,165,600	2,836,259
FUND BALANCE, January 1	2,951,723	2,951,723	2,951,723	-
FUND BALANCE, December 31	\$ 2,349,210	\$ 2,281,064	\$ 5,117,323	\$ 2,836,259

COMAL COUNTY, TEXAS
CAPITAL PROJECTS FUND
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
For the Year Ended December 31, 2015

	2011 CAPITAL PROJECTS FUND	2014 CAPITAL PROJECTS FUND	2015 CAPITAL PROJECTS FUND	CURRENT YEAR TOTALS
REVENUES				
Interest on deposits	\$ -	\$ 833	\$ 237	\$ 1,070
Operating grants and contributions	-	-	-	-
Capital grants and contributions	-	-	-	-
Miscellaneous revenue	-	-	-	-
Total revenues	<u>-</u>	<u>833</u>	<u>237</u>	<u>1,070</u>
EXPENDITURES				
Operations:				
General government	-	-	1,134,213	1,134,213
Justice system	-	-	219,400	219,400
General government	-	954,255	1,173,995	2,128,250
Health and human services	-	314,043	-	314,043
Debt service:				
Bond issuance costs	-	-	33,600	33,600
Total expenditures	<u>-</u>	<u>1,268,298</u>	<u>2,561,208</u>	<u>3,829,506</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(1,267,465)</u>	<u>(2,560,971)</u>	<u>(3,828,436)</u>
OTHER FINANCING SOURCES (USES)				
Gain/(loss) on sale of capital assets	-	-	-	-
Transfers to other funds	-	-	-	-
Transfers from other funds	-	35,000	-	35,000
Bond proceeds	-	-	3,300,000	3,300,000
Total other financing sources and (uses)	<u>-</u>	<u>35,000</u>	<u>3,300,000</u>	<u>3,335,000</u>
Net change in fund balances	<u>-</u>	<u>(1,232,465)</u>	<u>739,029</u>	<u>(493,436)</u>
Fund balances -- beginning	<u>-</u>	<u>2,550,811</u>	<u>-</u>	<u>2,550,811</u>
Fund balances -- ending	<u>\$ -</u>	<u>\$ 1,318,346</u>	<u>\$ 739,029</u>	<u>\$ 2,057,375</u>

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, 2015

	PROJECT AUTHORIZATION	PRIOR YEARS	CURRENT YEAR	TOTAL TO DATE
REVENUES:				
GENERAL REVENUES				
Miscellaneous revenues	\$ -	\$ 444,984	\$ -	\$ 444,984
TOTAL GENERAL REVENUES	-	444,984	-	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	-	16,467,198
Interest on deposits	-	750,055	-	750,055
TOTAL PROGRAM REVENUES	9,340,312	17,217,253	-	17,217,253
TOTAL REVENUES	9,340,312	17,662,237	-	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	2,359,833	-	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	52,923,636	-	52,923,636
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(36,586,003)	(35,261,399)	-	(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)	579,736	-	579,736
TOTAL OTHER FINANCING SOURCES (USES)	36,586,003	36,106,482	-	36,106,482
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ 845,083	-	\$ 845,083
FUND BALANCE, January 1			-	
FUND BALANCE, December 31			<u>\$ -</u>	

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, 2015

	PROJECT <u>AUTHORIZATION</u>	PRIOR <u>YEARS</u>	CURRENT <u>YEAR</u>	TOTAL TO <u>DATE</u>
REVENUES:				
Interest on Deposits	\$ -	\$ -	\$ 833	\$ 833
TOTAL REVENUES	\$ -	\$ -	\$ 833	\$ 833
EXPENDITURES:				
Capital Outlay:				
Bulverde offices	1,854,900	2,437	703,405	705,842
Goodwin repairs	400,000	-	314,043	314,043
Financial software	550,000	273,965	215,513	489,478
Land	1,700,000	1,677,687		1,677,687
Building remediation	-	-	35,337	35,337
Bond/legal fees	45,100	45,100		45,100
TOTAL EXPENDITURES	4,550,000	1,999,189	1,268,298	3,267,487
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(4,550,000)	(1,999,189)	(1,267,465)	(3,266,654)
OTHER FINANCING SOURCES (USES):				
Bond proceeds	4,550,000	4,550,000	-	4,550,000
Transfers from other funds	-	-	35,000	35,000
TOTAL OTHER FINANCING SOURCES (USES)	4,550,000	4,550,000	35,000	4,585,000
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ 2,550,811	(1,232,465)	\$ 1,318,346
FUND BALANCE, January 1			2,550,811	
FUND BALANCE, December 31			\$ 1,318,346	

**COMAL COUNTY, TEXAS
2015 CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended December 31, 2015**

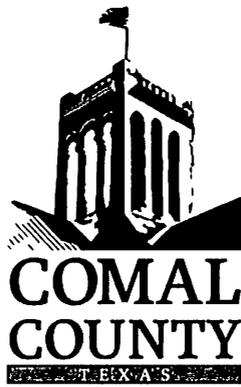
	PROJECT <u>AUTHORIZATION</u>	PRIOR <u>YEARS</u>	CURRENT <u>YEAR</u>	TOTAL TO <u>DATE</u>
REVENUES:				
Interest on Deposits	\$ -	\$ -	\$ 237	\$ 237
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 237</u>	<u>\$ 237</u>
EXPENDITURES:				
Non-Capital Outlay:				
Professional fees for the jail	182,700	-	219,400	219,400
Non-capital equipment	-	-	1,134,213	1,134,213
Bond Costs				
Bond issue costs	-	-	33,600	33,600
Capital Outlay:				
County Clerk voting equipment	1,300,000	-	23,657	23,657
Building, future Elections	2,000,000	-	1,150,338	1,150,338
TOTAL EXPENDITURES	<u>3,482,700</u>	<u>-</u>	<u>2,561,208</u>	<u>2,561,208</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(3,482,700)	-	(2,560,971)	(2,560,971)
OTHER FINANCING SOURCES (USES):				
Bond proceeds	-	-	3,300,000	3,300,000
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>3,300,000</u>	<u>3,300,000</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>\$ (3,482,700)</u>	<u>\$ -</u>	739,029	<u>\$ 739,029</u>
FUND BALANCE, January 1			-	
FUND BALANCE, December 31			<u>\$ 739,029</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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
GENERAL REVENUES:				
Ad valorem taxes:				
Current	\$ 5,358,978	\$ 5,358,978	\$ 5,123,060	\$ (235,918)
Delinquent	52,000	52,000	67,629	15,629
Penalty and interest	40,000	40,000	44,928	4,928
TOTAL AD VALOREM TAXES	5,450,978	5,450,978	5,235,617	(215,361)
Intergovernmental	-	7,418,931	7,418,930	(1)
Interest on deposits	1,000	1,000	38,539	37,539
TOTAL GENERAL REVENUES	5,451,978	12,870,909	12,693,086	(177,823)
TOTAL REVENUES	5,451,978	12,870,909	12,693,086	(177,823)
EXPENDITURES:				
PRINCIPAL RETIREMENT				
Tax Notes, Series 2011	1,980,000	1,980,000	1,980,000	-
Certificates of Obligation, Series 2007	900,000	900,000	900,000	-
Combined Limited Tax and Revenue Bonds, Series 2009	2,675,000	2,675,000	2,675,000	-
TOTAL PRINCIPAL RETIREMENT	5,555,000	5,555,000	5,555,000	-
INTEREST				
Tax Notes, Series 2011	230,525	230,525	230,525	-
Tax Notes, Series 2014	-	32,906	32,906	-
Certificates of Obligation, Series 2007	786,809	786,809	786,809	-
Combined Limited Tax and Revenue Bonds, Series 2009	320,691	320,691	320,691	-
Combined Limited Tax and Revenue Bonds, Series 2012	487,650	487,650	487,650	-
TOTAL INTEREST	1,825,675	1,858,581	1,858,581	-
FISCAL CHARGES				
Tax Notes, Series 2011	875	875	806	69
Certificates of Obligation, Series 2007	875	875	806	69
General Obligation Refunding Bonds, Series 2014	-	-	25	(25)
Combined Limited Tax and Revenue Bonds, Series 2009	875	875	150	725
Combined Limited Tax and Revenue Bonds, Series 2012	875	875	806	69
TOTAL FISCAL CHARGES	3,500	3,500	2,593	907
ISSUANCE COSTS				
General Obligation Refunding Bonds, Series 2015	-	219,813	88,509	131,304
TOTAL ISSUANCE COSTS	-	219,813	88,509	131,304
TOTAL TAX EXEMPT DEBT SERVICE EXPENDITURES	7,384,175	7,636,894	7,504,683	132,211
CAPITAL LEASES				
GOODWIN SCHOOL LEASE / PURCHASE				
Lease / purchase payments principal retirement	210,333	194,720	194,720	-
Lease / purchase payments interest	-	15,613	15,613	-
TOTAL GOODWIN SCHOOL LEASE / PURCHASE	210,333	210,333	210,333	-
TOTAL CAPITAL LEASES	210,333	210,333	210,333	-
TOTAL DEBT SERVICE EXPENDITURES	7,594,508	7,847,227	7,715,016	132,211
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(2,142,530)	5,023,682	4,978,070	(45,612)

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, 2015

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
OTHER FINANCING SOURCES (USES):				
Other resource - proceeds from TXDOT	2,675,000	2,675,000	-	2,675,000
Other resource - bond proceeds	-	-	15,485,000	(15,485,000)
Other resource - premium on refunding bonds issued	-	-	184,180	(184,180)
Other use - payment to refunded bond escrow agent	-	-	(15,625,773)	15,625,773
Transfers from other funds	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>2,675,000</u>	<u>2,675,000</u>	<u>43,407</u>	<u>2,631,593</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	532,470	7,698,682	5,021,477	5,217,574
FUND BALANCES, January 1	<u>8,677,648</u>	<u>8,677,648</u>	<u>8,677,648</u>	<u>-</u>
FUND BALANCES, December 31	<u>\$ 9,210,118</u>	<u>\$ 16,376,330</u>	<u>\$ 13,699,125</u>	<u>\$ 5,217,574</u>



**COMAL COUNTY, TEXAS
COMPREHENSIVE
ANNUAL FINANCIAL REPORT
2015**

**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**

**COMAL COUNTY, TEXAS
PURPOSES OF NONMAJOR FUNDS
December 31, 2015**

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.

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.

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.

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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.

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*.

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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.

Increasing Accountability For CCAC

This fund is used to account for funds received from the Criminal Justice Division to reduce crime and improve the criminal justice system.

Veterans Treatment Court

This fund is used to account for funds received to address the specific needs of Justice Involved Veterans and assist veterans through the criminal justice system while addressing their underlying problems.

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.

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.

Department of State Health Services CPS/Ebola Public Health Preparedness

This fund is used to account for funds received from the Department of State Health Services for Ebola preparedness and response supplemental funding seeks to support accelerated local public health preparedness planning and operational readiness for responding to Ebola virus disease.

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UNBUDGETED SPECIAL REVENUE FUNDS

Alternative Dispute Resolution

This fund is used to account for receipts and disbursements pursuant to Civil Practice and Remedies Code Chapter 152 with the principal purpose to provide the citizens of the County and surrounding counties with access to affordable, quality, effective, alternative dispute resolution ("ADR") services.

Special Drug Court Program

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

County Drug Court Program

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

County Accountability Court Program

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

Fire Code Enforcement Fund

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

Health Department Services

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

Criminal District Attorney Hot Check Fund

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

Sheriff's Federal Asset Sharing Fund

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

Jail Commissary Fund

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

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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.

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

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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.

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COMBINING BALANCE SHEET
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BUDGETED SPECIAL REVENUE FUNDS

	JURY FUND	LAND ACQUISITION	FLOOD CONTROL OPERATING	LAW LIBRARY	INDIGENT HEALTH CARE
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 365,117	\$ 12,201	\$ 110,275	\$ 472,088	\$ 2,527,215
Investments	-	-	-	-	-
Receivables:					
Current ad valorem taxes	311,383	-	6,366	-	138,392
Delinquent ad valorem taxes	8,054	-	220	-	16,645
Miscellaneous	12,614	-	-	-	-
Total current assets:	<u>697,168</u>	<u>12,201</u>	<u>116,861</u>	<u>472,088</u>	<u>2,682,252</u>
Total assets	<u>\$ 697,168</u>	<u>\$ 12,201</u>	<u>\$ 116,861</u>	<u>\$ 472,088</u>	<u>\$ 2,682,252</u>
LIABILITIES AND FUND BALANCES					
Current liabilities:					
Accounts payable - trade	\$ 8,912	\$ -	\$ -	\$ 11,800	\$ 245
Accrued wages payable	-	-	-	149	3,710
Deferred revenues - ad valorem taxes	1,106	-	29	-	2,286
Deferred revenues	287,382	-	6,774	-	130,056
Due to other agencies	791	-	-	-	-
Due to other funds	300,000	-	-	-	-
Total current liabilities:	<u>598,191</u>	<u>-</u>	<u>6,803</u>	<u>11,949</u>	<u>136,297</u>
Total liabilities	<u>598,191</u>	<u>-</u>	<u>6,803</u>	<u>11,949</u>	<u>136,297</u>
Deferred inflow of resources:					
Current ad valorem taxes - subsequent	311,383	-	6,366	-	138,392
Delinquent ad valorem taxes	6,948	-	191	-	14,359
Total deferred inflow of resources	<u>318,331</u>	<u>-</u>	<u>6,557</u>	<u>-</u>	<u>152,751</u>
Fund balances:					
Restricted	(219,354)	-	103,448	460,139	1,847,781
Committed	-	12,201	53	-	545,423
Total fund balances	<u>(219,354)</u>	<u>12,201</u>	<u>103,501</u>	<u>460,139</u>	<u>2,393,204</u>
Total liabilities and fund balances	<u>\$ 697,168</u>	<u>\$ 12,201</u>	<u>\$ 116,861</u>	<u>\$ 472,088</u>	<u>\$ 2,682,252</u>

**COMAL COUNTY, TEXAS
COMBINING BALANCE SHEET
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BUDGETED SPECIAL REVENUE FUNDS

	CHILD SAFETY FUND	COUNTY CLERK'S RECORDS PRESERVATION	COUNTY RECORDS PRESERVATION	DISTRICT CLERK'S RECORDS PRESERVATION FUND	COUNTY ARCHIVES FUND
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 465,232	\$ 710,085	\$ 436,670	\$ 61,252	\$ 1,043,259
Investments	-	-	-	-	-
Receivables:					
Current ad valorem taxes	-	-	-	-	-
Delinquent ad valorem taxes	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total current assets:	<u>465,232</u>	<u>710,085</u>	<u>436,670</u>	<u>61,252</u>	<u>1,043,259</u>
Total assets	<u>\$ 465,232</u>	<u>\$ 710,085</u>	<u>\$ 436,670</u>	<u>\$ 61,252</u>	<u>\$ 1,043,259</u>
LIABILITIES AND FUND BALANCES					
Current liabilities:					
Accounts payable - trade	\$ -	\$ 12,205	\$ -	\$ 12	\$ 1,030
Accrued wages payable	-	1,323	-	1,023	1,103
Deferred revenues - ad valorem taxes	-	-	-	-	-
Deferred revenues	-	-	-	-	-
Due to other agencies	-	-	-	-	-
Due to other funds	-	-	-	-	-
Total current liabilities:	<u>-</u>	<u>13,528</u>	<u>-</u>	<u>1,035</u>	<u>2,133</u>
Total liabilities	<u>-</u>	<u>13,528</u>	<u>-</u>	<u>1,035</u>	<u>2,133</u>
Deferred inflow of resources:					
Current ad valorem taxes - subsequent	-	-	-	-	-
Delinquent ad valorem taxes	-	-	-	-	-
Total deferred inflow of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:					
Restricted	465,232	606,195	419,277	28,334	0
Committed	-	90,362	17,393	31,883	1,041,126
Total fund balances	<u>465,232</u>	<u>696,557</u>	<u>436,670</u>	<u>60,217</u>	<u>1,041,126</u>
Total liabilities and fund balances	<u>\$ 465,232</u>	<u>\$ 710,085</u>	<u>\$ 436,670</u>	<u>\$ 61,252</u>	<u>\$ 1,043,259</u>

**COMAL COUNTY, TEXAS
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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	\$ 72	\$ 62,589	\$ 59,206	\$ 112,367	\$ 27,523
Investments	-	-	-	-	-
Receivables:					
Current ad valorem taxes	-	-	-	-	-
Delinquent ad valorem taxes	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total current assets:	<u>72</u>	<u>62,589</u>	<u>59,206</u>	<u>112,367</u>	<u>27,523</u>
Total assets	<u>\$ 72</u>	<u>\$ 62,589</u>	<u>\$ 59,206</u>	<u>\$ 112,367</u>	<u>\$ 27,523</u>
LIABILITIES AND FUND BALANCES					
Current liabilities:					
Accounts payable - trade	\$ -	\$ 112	\$ -	\$ -	\$ 121
Accrued wages payable	-	1,580	-	-	-
Deferred revenues - ad valorem taxes	-	-	-	-	-
Deferred revenues	-	-	15,732	-	-
Due to other agencies	-	-	-	6	-
Due to other funds	-	-	-	-	-
Total current liabilities:	<u>-</u>	<u>1,692</u>	<u>15,732</u>	<u>6</u>	<u>121</u>
Total liabilities	<u>-</u>	<u>1,692</u>	<u>15,732</u>	<u>6</u>	<u>121</u>
Deferred inflow of resources:					
Current ad valorem taxes - subsequent	-	-	-	-	-
Delinquent ad valorem taxes	-	-	-	-	-
Total deferred inflow of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:					
Restricted	-	40,588	43,474	97,401	27,402
Committed	72	20,309	-	14,960	-
Total fund balances	<u>72</u>	<u>60,897</u>	<u>43,474</u>	<u>112,361</u>	<u>27,402</u>
Total liabilities and fund balances	<u>\$ 72</u>	<u>\$ 62,589</u>	<u>\$ 59,206</u>	<u>\$ 112,367</u>	<u>\$ 27,523</u>

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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
ASSETS					
Current assets:					
Cash and cash equivalents	\$ -	\$ -	\$ 9,042	\$ -	\$ -
Investments	-	-	-	-	-
Receivables:					
Current ad valorem taxes	-	-	-	-	-
Delinquent ad valorem taxes	-	-	-	-	-
Miscellaneous	-	-	-	54,645	21,078
Total current assets:	<u>-</u>	<u>-</u>	<u>9,042</u>	<u>54,645</u>	<u>21,078</u>
Total assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,042</u>	<u>\$ 54,645</u>	<u>\$ 21,078</u>
LIABILITIES AND FUND BALANCES					
Current liabilities:					
Accounts payable - trade	\$ -	\$ -	\$ 18	\$ 52,024	\$ 21,572
Accrued wages payable	-	-	-	-	-
Deferred revenues - ad valorem taxes	-	-	-	-	-
Deferred revenues	-	-	-	-	-
Due to other agencies	-	-	-	-	-
Due to other funds	-	-	-	-	-
Total current liabilities:	<u>-</u>	<u>-</u>	<u>18</u>	<u>52,024</u>	<u>21,572</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>18</u>	<u>52,024</u>	<u>21,572</u>
Deferred inflow of resources:					
Current ad valorem taxes - subsequent	-	-	-	-	-
Delinquent ad valorem taxes	-	-	-	-	-
Total deferred inflow of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:					
Restricted	-	-	9,024	2,621	(494)
Committed	-	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>9,024</u>	<u>2,621</u>	<u>(494)</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,042</u>	<u>\$ 54,645</u>	<u>\$ 21,078</u>

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BUDGETED SPECIAL REVENUE FUNDS

	BUREAU OF JUSTICE LAW ENFORCEMENT ASSISTANCE GRANTS	CRIMINAL JUSTICE DIVISION FELONY DRUG COURT GRANT	INCREASING ACCOUNTABILITY FOR CCAC	VETERANS TREATMENT COURT	TIDC INDIGENT DEFENSE GRANT
ASSETS					
Current assets:					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 3,420	\$ -
Investments	-	-	-	-	-
Receivables:					
Current ad valorem taxes	-	-	-	-	-
Delinquent ad valorem taxes	-	-	-	-	-
Miscellaneous	13,649	11,983	10,065	-	14,065
Total current assets:	13,649	11,983	10,065	3,420	14,065
Total assets	\$ 13,649	\$ 11,983	\$ 10,065	\$ 3,420	\$ 14,065
LIABILITIES AND FUND BALANCES					
Current liabilities:					
Accounts payable - trade	\$ 13,649	\$ 11,983	\$ 10,065	\$ -	\$ 14,065
Accrued wages payable	-	-	-	-	-
Deferred revenues - ad valorem taxes	-	-	-	-	-
Deferred revenues	-	-	-	-	-
Due to other agencies	-	-	-	-	-
Due to other funds	-	-	-	-	-
Total current liabilities:	13,649	11,983	10,065	-	14,065
Total liabilities	13,649	11,983	10,065	-	14,065
Deferred inflow of resources:					
Current ad valorem taxes - subsequent	-	-	-	-	-
Delinquent ad valorem taxes	-	-	-	-	-
Total deferred inflow of resources	-	-	-	-	-
Fund balances:					
Restricted	-	-	-	3,420	-
Committed	-	-	-	-	-
Total fund balances	-	-	-	3,420	-
Total liabilities and fund balances	\$ 13,649	\$ 11,983	\$ 10,065	\$ 3,420	\$ 14,065

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	BUDGETED SPECIAL REVENUE FUNDS				UNBUDGETED
	ONE TIME GRANTS	REGIONAL HABITAT CONSERVATION PLAN	AACOG RECYCLING GRANT	DSHS CPS/EBOLA PUBLIC HEALTH PREPAREDNESS	ALTERNATIVE DISPUTE RESOLUTION
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 100	\$ 16,400	\$ -	\$ -	\$ 2,388
Investments	-	-	-	-	-
Receivables:					
Current ad valorem taxes	-	-	-	-	-
Delinquent ad valorem taxes	-	-	-	-	-
Miscellaneous	-	-	10,237	1,918	-
Total current assets:	100	16,400	10,237	1,918	2,388
Total assets	\$ 100	\$ 16,400	\$ 10,237	\$ 1,918	\$ 2,388
LIABILITIES AND FUND BALANCES					
Current liabilities:					
Accounts payable - trade	\$ -	\$ -	\$ -	\$ 1,918	\$ -
Accrued wages payable	-	-	-	-	-
Deferred revenues - ad valorem taxes	-	-	-	-	-
Deferred revenues	-	-	-	-	-
Due to other agencies	-	-	-	-	-
Due to other funds	-	-	-	-	-
Total current liabilities:	-	-	-	1,918	-
Total liabilities	-	-	-	1,918	-
Deferred inflow of resources:					
Current ad valorem taxes - subsequent	-	-	-	-	-
Delinquent ad valorem taxes	-	-	-	-	-
Total deferred inflow of resources	-	-	-	-	-
Fund balances:					
Restricted	100	16,400	10,237	-	2,388
Committed	-	-	-	-	-
Total fund balances	100	16,400	10,237	-	2,388
Total liabilities and fund balances	\$ 100	\$ 16,400	\$ 10,237	\$ 1,918	\$ 2,388

**COMAL COUNTY, TEXAS
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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	\$ 38,074	\$ 3,934	\$ 84,140	\$ 192,461	\$ 93,252
Investments	-	-	-	-	-
Receivables:					
Current ad valorem taxes	-	-	-	-	-
Delinquent ad valorem taxes	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total current assets:	<u>38,074</u>	<u>3,934</u>	<u>84,140</u>	<u>192,461</u>	<u>93,252</u>
Total assets	<u>\$ 38,074</u>	<u>\$ 3,934</u>	<u>\$ 84,140</u>	<u>\$ 192,461</u>	<u>\$ 93,252</u>
LIABILITIES AND FUND BALANCES					
Current liabilities:					
Accounts payable - trade	\$ -	\$ 1	\$ -	\$ 12	\$ 3,261
Accrued wages payable	-	108	-	1,023	-
Deferred revenues - ad valorem taxes	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Due to other agencies	-	-	-	-	-
Due to other funds	-	-	-	-	-
Total current liabilities:	<u>-</u>	<u>109</u>	<u>-</u>	<u>1,035</u>	<u>3,261</u>
Total liabilities	<u>-</u>	<u>109</u>	<u>-</u>	<u>1,035</u>	<u>3,261</u>
Deferred inflow of resources:					
Current ad valorem taxes - subsequent	-	-	-	-	-
Delinquent ad valorem taxes	-	-	-	-	-
Total deferred inflow of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:					
Restricted	38,074	3,825	84,140	191,426	89,991
Committed	-	-	-	-	-
Total fund balances	<u>38,074</u>	<u>3,825</u>	<u>84,140</u>	<u>191,426</u>	<u>89,991</u>
Total liabilities and fund balances	<u>\$ 38,074</u>	<u>\$ 3,934</u>	<u>\$ 84,140</u>	<u>\$ 192,461</u>	<u>\$ 93,252</u>

**COMAL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2015**

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	\$ 80,320	\$ 434,458	\$ 297,304	\$ 88,953	\$ -
Investments	-	-	-	-	-
Receivables:					
Current ad valorem taxes	-	-	-	-	-
Delinquent ad valorem taxes	-	-	-	-	-
Miscellaneous	-	-	-	-	1,034
Total current assets:	<u>80,320</u>	<u>434,458</u>	<u>297,304</u>	<u>88,953</u>	<u>1,034</u>
Total assets	<u>\$ 80,320</u>	<u>\$ 434,458</u>	<u>\$ 297,304</u>	<u>\$ 88,953</u>	<u>\$ 1,034</u>
LIABILITIES AND FUND BALANCES					
Current liabilities:					
Accounts payable - trade	\$ 2,111	\$ 7,656	\$ 1,514	\$ -	\$ 1,034
Accrued wages payable	-	-	-	-	-
Deferred revenues - ad valorem taxes	-	-	-	-	-
Deferred revenues	-	-	-	-	-
Due to other agencies	-	-	-	-	-
Due to other funds	-	-	-	-	-
Total current liabilities:	<u>2,111</u>	<u>7,656</u>	<u>1,514</u>	<u>-</u>	<u>1,034</u>
Total liabilities	<u>2,111</u>	<u>7,656</u>	<u>1,514</u>	<u>-</u>	<u>1,034</u>
Deferred inflow of resources:					
Current ad valorem taxes - subsequent	-	-	-	-	-
Delinquent ad valorem taxes	-	-	-	-	-
Total deferred inflow of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:					
Restricted	78,209	426,802	295,790	88,953	-
Committed	-	-	-	-	-
Total fund balances	<u>78,209</u>	<u>426,802</u>	<u>295,790</u>	<u>88,953</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 80,320</u>	<u>\$ 434,458</u>	<u>\$ 297,304</u>	<u>\$ 88,953</u>	<u>\$ 1,034</u>

**COMAL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2015**

UNBUDGETED 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
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 36,134	\$ 19,695	\$ 274,731	\$ 1,062	\$ 122,418
Investments	-	-	-	-	-
Receivables:					
Current ad valorem taxes	-	-	-	-	-
Delinquent ad valorem taxes	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total current assets:	<u>36,134</u>	<u>19,695</u>	<u>274,731</u>	<u>1,062</u>	<u>122,418</u>
Total assets	<u>\$ 36,134</u>	<u>\$ 19,695</u>	<u>\$ 274,731</u>	<u>\$ 1,062</u>	<u>\$ 122,418</u>
LIABILITIES AND FUND BALANCES					
Current liabilities:					
Accounts payable - trade	\$ 1,920	\$ -	\$ 77	\$ -	\$ -
Accrued wages payable	-	-	-	-	-
Deferred revenues - ad valorem taxes	-	-	-	-	-
Deferred revenues	-	-	-	-	-
Due to other agencies	-	-	-	-	-
Due to other funds	-	-	-	-	-
Total current liabilities:	<u>1,920</u>	<u>-</u>	<u>77</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>1,920</u>	<u>-</u>	<u>77</u>	<u>-</u>	<u>-</u>
Deferred inflow of resources:					
Current ad valorem taxes - subsequent	-	-	-	-	-
Delinquent ad valorem taxes	-	-	-	-	-
Total deferred inflow of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:					
Restricted	34,214	19,695	274,654	1,062	122,418
Committed	-	-	-	-	-
Total fund balances	<u>34,214</u>	<u>19,695</u>	<u>274,654</u>	<u>1,062</u>	<u>122,418</u>
Total liabilities and fund balances	<u>\$ 36,134</u>	<u>\$ 19,695</u>	<u>\$ 274,731</u>	<u>\$ 1,062</u>	<u>\$ 122,418</u>

**COMAL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2015**

UNBUDGETED 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
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 25,011	\$ 60,091	\$ 92,050	\$ 19,039	\$ 62,957
Investments	-	-	250,885	-	-
Receivables:					
Current ad valorem taxes	-	-	-	-	-
Delinquent ad valorem taxes	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total current assets:	<u>25,011</u>	<u>60,091</u>	<u>342,935</u>	<u>19,039</u>	<u>62,957</u>
Total assets	<u>\$ 25,011</u>	<u>\$ 60,091</u>	<u>\$ 342,935</u>	<u>\$ 19,039</u>	<u>\$ 62,957</u>
LIABILITIES AND FUND BALANCES					
Current liabilities:					
Accounts payable - trade	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued wages payable	-	-	-	-	-
Deferred revenues - ad valorem taxes	-	-	-	-	-
Deferred revenues	-	-	-	-	-
Due to other agencies	-	-	-	-	-
Due to other funds	-	-	-	-	-
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 inflow of resources:					
Current ad valorem taxes - subsequent	-	-	-	-	-
Delinquent ad valorem taxes	-	-	-	-	-
Total deferred inflow of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:					
Restricted	25,011	60,091	342,935	19,039	62,957
Committed	-	-	-	-	-
Total fund balances	<u>25,011</u>	<u>60,091</u>	<u>342,935</u>	<u>19,039</u>	<u>62,957</u>
Total liabilities and fund balances	<u>\$ 25,011</u>	<u>\$ 60,091</u>	<u>\$ 342,935</u>	<u>\$ 19,039</u>	<u>\$ 62,957</u>

**COMAL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2015**

	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	\$ 114,141	\$ 20,032	\$ 15,586	\$ 26,797	\$ 8,699,141
Investments	-	-	-	-	250,885
Receivables:					
Current ad valorem taxes	-	-	-	-	456,141
Delinquent ad valorem taxes	-	-	-	-	24,919
Miscellaneous	-	-	-	-	151,288
Total current assets:	<u>114,141</u>	<u>20,032</u>	<u>15,586</u>	<u>26,797</u>	<u>9,582,374</u>
Total assets	<u>\$ 114,141</u>	<u>\$ 20,032</u>	<u>\$ 15,586</u>	<u>\$ 26,797</u>	<u>\$ 9,582,374</u>
LIABILITIES AND FUND BALANCES					
Current liabilities:					
Accounts payable - trade	\$ -	\$ -	\$ -	\$ -	\$ 177,317
Accrued wages payable	-	-	-	-	10,019
Deferred revenues - ad valorem taxes	-	-	-	-	3,421
Deferred revenues	-	-	-	-	439,944
Due to other agencies	-	-	-	-	797
Due to other funds	-	-	-	-	300,000
Total current liabilities:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>931,498</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>931,498</u>
Deferred inflow of resources:					
Current ad valorem taxes - subsequent	-	-	-	-	456,141
Delinquent ad valorem taxes	-	-	-	-	21,498
Total deferred inflow of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>477,639</u>
Fund balances:					
Restricted	114,141	20,032	12,586	26,797	6,396,455
Committed	-	-	3,000	-	1,776,782
Total fund balances	<u>114,141</u>	<u>20,032</u>	<u>15,586</u>	<u>26,797</u>	<u>8,173,237</u>
Total liabilities and fund balances	<u>\$ 114,141</u>	<u>\$ 20,032</u>	<u>\$ 15,586</u>	<u>\$ 26,797</u>	<u>\$ 9,582,374</u>

COMAL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2015

BUDGETED SPECIAL REVENUE FUNDS

	JURY FUND	LAND ACQUISITION	FLOOD CONTROL OPERATING	LAW LIBRARY	INDIGENT HEALTH CARE
REVENUES					
Ad valorem taxes	\$ 337,496	\$ -	\$ 9,449	\$ -	\$ 702,152
Fees of office	-	-	-	78,503	-
Reimbursements	-	-	-	-	-
Charges for services	74,622	38,457	-	-	-
Interest on deposits	54	4	51	130	1,095
Operating grants and contributions	-	-	-	-	45,250
Capital grants and contributions	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-
Asset forfeitures	-	-	-	-	-
Total revenues	<u>412,172</u>	<u>38,461</u>	<u>9,500</u>	<u>78,633</u>	<u>748,497</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Justice system	608,541	-	-	-	-
Public safety	-	-	-	-	-
Corrections and rehabilitation	-	-	-	-	-
Health and human services	-	-	-	-	461,080
Community and economic development	-	-	-	60,677	-
Infrastructure and environment	-	30,324	7,900	-	-
Capital outlay					
Justice system	-	-	-	-	-
Public safety	-	-	-	-	-
Total expenditures	<u>608,541</u>	<u>30,324</u>	<u>7,900</u>	<u>60,677</u>	<u>461,080</u>
Excess (deficiency) of revenues over expenditures	<u>(196,369)</u>	<u>8,137</u>	<u>1,600</u>	<u>17,956</u>	<u>287,417</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>(196,369)</u>	<u>8,137</u>	<u>1,600</u>	<u>17,956</u>	<u>287,417</u>
Fund balances -- beginning	<u>(22,985)</u>	<u>4,064</u>	<u>101,901</u>	<u>442,183</u>	<u>2,105,787</u>
Fund balances -- ending	<u>\$ (219,354)</u>	<u>\$ 12,201</u>	<u>\$ 103,501</u>	<u>\$ 460,139</u>	<u>\$ 2,393,204</u>

COMAL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2015

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	-	528,142	31,255	7,284	523,470
Reimbursements	-	-	-	-	-
Charges for services	207,666	-	-	-	-
Interest on deposits	122	85	131	14	401
Operating grants and contributions	-	-	-	-	-
Capital grants and contributions	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-
Asset forfeitures	-	-	-	-	-
Total revenues	<u>207,788</u>	<u>528,227</u>	<u>31,386</u>	<u>7,298</u>	<u>523,871</u>
EXPENDITURES					
Current:					
General government	-	234,035	6,821	16,296	1,033,857
Justice system	-	-	-	-	-
Public safety	-	-	-	-	-
Corrections and rehabilitation	143,453	-	-	-	-
Health and human services	-	-	-	-	-
Community and economic development	-	-	-	-	-
Infrastructure and environment	-	-	-	-	-
Capital outlay					
Justice system	-	-	-	-	-
Public safety	-	-	-	-	-
Total expenditures	<u>143,453</u>	<u>234,035</u>	<u>6,821</u>	<u>16,296</u>	<u>1,033,857</u>
Excess (deficiency) of revenues over expenditures	<u>64,335</u>	<u>294,192</u>	<u>24,565</u>	<u>(8,998)</u>	<u>(509,986)</u>
OTHER FINANCING SOURCES (USES)					
Transfers to other funds	(6,076)	-	-	-	-
Transfers from other funds	-	-	-	-	-
Total other financing sources and (uses)	<u>(6,076)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	58,259	294,192	24,565	(8,998)	(509,986)
Fund balances -- beginning	<u>406,973</u>	<u>402,365</u>	<u>412,105</u>	<u>69,215</u>	<u>1,551,112</u>
Fund balances -- ending	<u>\$ 465,232</u>	<u>\$ 696,557</u>	<u>\$ 436,670</u>	<u>\$ 60,217</u>	<u>\$ 1,041,126</u>

COMAL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2015

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	4,530	48,078	-	-	-
Reimbursements	-	-	-	-	-
Charges for services	-	-	-	-	-
Interest on deposits	-	27	43	49	-
Operating grants and contributions	-	-	-	-	519,020
Capital grants and contributions	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-
Asset forfeitures	-	-	2,040	782	-
Total revenues	<u>4,530</u>	<u>48,105</u>	<u>2,083</u>	<u>831</u>	<u>519,020</u>
EXPENDITURES					
Current:					
General government	5,691	-	-	-	-
Justice system	-	58,473	-	10,841	-
Public safety	-	-	-	-	-
Corrections and rehabilitation	-	-	-	-	569,341
Health and human services	-	-	-	-	-
Community and economic development	-	-	-	-	-
Infrastructure and environment	-	-	-	-	-
Capital outlay					
Justice system	-	-	-	26,300	-
Public safety	-	-	-	-	-
Total expenditures	<u>5,691</u>	<u>58,473</u>	<u>-</u>	<u>37,141</u>	<u>569,341</u>
Excess (deficiency) of revenues over expenditures	<u>(1,161)</u>	<u>(10,368)</u>	<u>2,083</u>	<u>(36,310)</u>	<u>(50,321)</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>(1,161)</u>	<u>(10,368)</u>	<u>2,083</u>	<u>(36,310)</u>	<u>(50,321)</u>
Fund balances -- beginning	<u>1,233</u>	<u>71,265</u>	<u>41,391</u>	<u>148,671</u>	<u>77,723</u>
Fund balances -- ending	<u>\$ 72</u>	<u>\$ 60,897</u>	<u>\$ 43,474</u>	<u>\$ 112,361</u>	<u>\$ 27,402</u>

COMAL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2015

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	-	-	-	27,814	-
Interest on deposits	-	-	-	-	-
Operating grants and contributions	22,509	40,655	49,659	193,917	93,062
Capital grants and contributions	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-
Asset forfeitures	-	-	-	-	-
Total revenues	<u>22,509</u>	<u>40,655</u>	<u>49,659</u>	<u>221,731</u>	<u>93,062</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Justice system	-	-	-	-	-
Public safety	-	-	-	-	99,616
Corrections and rehabilitation	38,585	65,775	46,325	-	-
Health and human services	-	-	-	219,406	-
Community and economic development	-	-	-	-	-
Infrastructure and environment	-	-	-	-	-
Capital outlay					
Justice system	-	-	-	-	-
Public safety	-	-	-	-	-
Total expenditures	<u>38,585</u>	<u>65,775</u>	<u>46,325</u>	<u>219,406</u>	<u>99,616</u>
Excess (deficiency) of revenues over expenditures	<u>(16,076)</u>	<u>(25,120)</u>	<u>3,334</u>	<u>2,325</u>	<u>(6,554)</u>
OTHER FINANCING SOURCES (USES)					
Transfers to other funds	-	-	-	-	-
Transfers from other funds	-	-	-	-	6,060
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,060</u>
Net change in fund balances	<u>(16,076)</u>	<u>(25,120)</u>	<u>3,334</u>	<u>2,325</u>	<u>(494)</u>
Fund balances -- beginning	<u>16,076</u>	<u>25,120</u>	<u>5,690</u>	<u>296</u>	<u>-</u>
Fund balances -- ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,024</u>	<u>\$ 2,621</u>	<u>\$ (494)</u>

COMAL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2015

BUDGETED SPECIAL REVENUE FUNDS

	<u>BOJ LAW ENFORCEMENT ASSISTANCE GRANTS</u>	<u>CRIMINAL JUSTICE DIVISION FELONY DRUG COURT GRANT</u>	<u>INCREASING ACCOUNTABILITY FOR CCAC</u>	<u>VETERANS TREATMENT COURT</u>	<u>TIDC INDIGENT DEFENSE GRANT</u>
REVENUES					
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fees of office	-	-	-	-	-
Reimbursements	-	-	-	-	-
Charges for services	-	-	-	-	-
Interest on deposits	-	-	-	-	-
Operating grants and contributions	13,649	76,136	20,131	-	20,354
Capital grants and contributions	-	-	-	-	-
Miscellaneous revenue	-	-	-	3,420	-
Asset forfeitures	-	-	-	-	-
Total revenues	<u>13,649</u>	<u>76,136</u>	<u>20,131</u>	<u>3,420</u>	<u>20,354</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Justice system	-	76,136	-	-	20,354
Public safety	13,649	-	-	-	-
Corrections and rehabilitation	-	-	20,131	-	-
Health and human services	-	-	-	-	-
Community and economic development	-	-	-	-	-
Infrastructure and environment	-	-	-	-	-
Capital outlay					
Justice system	-	-	-	-	-
Public safety	-	-	-	-	-
Total expenditures	<u>13,649</u>	<u>76,136</u>	<u>20,131</u>	<u>-</u>	<u>20,354</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,420</u>	<u>-</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>-</u>	<u>-</u>	<u>-</u>	<u>3,420</u>	<u>-</u>
Fund balances -- beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances -- ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,420</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, 2015

	BUDGETED SPECIAL REVENUE FUNDS				UNBUDGETED
	ONE TIME GRANTS	REGIONAL HABITAT CONSERVATION PLAN	AACOG RECYCLING GRANT	DSHS CPS/EBOLA PUBLIC HEALTH PREPAREDNESS	ALTERNATIVE DISPUTE RESOLUTION
REVENUES					
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fees of office	-	-	-	-	-
Reimbursements	-	-	-	-	-
Charges for services	-	-	-	-	2,388
Interest on deposits	-	-	-	-	-
Operating grants and contributions	-	-	-	1,918	-
Capital grants and contributions	-	-	10,237	-	-
Miscellaneous revenue	-	-	-	-	-
Asset forfeitures	-	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>10,237</u>	<u>1,918</u>	<u>2,388</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Justice system	-	-	-	-	-
Public safety	-	-	-	-	-
Corrections and rehabilitation	-	-	-	-	-
Health and human services	-	-	-	1,918	-
Community and economic development	-	-	-	-	-
Infrastructure and environment	-	1,894	-	-	-
Capital outlay					
Justice system	-	-	-	-	-
Public safety	-	-	-	-	-
Total expenditures	<u>-</u>	<u>1,894</u>	<u>-</u>	<u>1,918</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(1,894)</u>	<u>10,237</u>	<u>-</u>	<u>2,388</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>-</u>	<u>(1,894)</u>	<u>10,237</u>	<u>-</u>	<u>2,388</u>
Fund balances -- beginning	<u>100</u>	<u>18,294</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances -- ending	<u>\$ 100</u>	<u>\$ 16,400</u>	<u>\$ 10,237</u>	<u>\$ -</u>	<u>\$ 2,388</u>

COMAL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2015

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	18,890	1,344	15,156	77,892	-
Reimbursements	-	-	-	-	-
Charges for services	-	-	-	-	91,289
Interest on deposits	-	-	-	33	-
Operating grants and contributions	-	-	-	-	-
Capital grants and contributions	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-
Asset forfeitures	-	-	-	-	-
Total revenues	<u>18,890</u>	<u>1,344</u>	<u>15,156</u>	<u>77,925</u>	<u>91,289</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Justice system	650	3,097	2,753	-	-
Public safety	-	-	-	47,358	-
Corrections and rehabilitation	-	-	-	-	-
Health and human services	-	-	-	-	61,672
Community and economic development	-	-	-	-	-
Infrastructure and environment	-	-	-	-	-
Capital outlay					
Justice system	-	-	-	-	-
Public safety	-	-	-	-	-
Total expenditures	<u>650</u>	<u>3,097</u>	<u>2,753</u>	<u>47,358</u>	<u>61,672</u>
Excess (deficiency) of revenues over expenditures	<u>18,240</u>	<u>(1,753)</u>	<u>12,403</u>	<u>30,567</u>	<u>29,617</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>18,240</u>	<u>(1,753)</u>	<u>12,403</u>	<u>30,567</u>	<u>29,617</u>
Fund balances -- beginning	<u>19,834</u>	<u>5,578</u>	<u>71,737</u>	<u>160,859</u>	<u>60,374</u>
Fund balances -- ending	<u>\$ 38,074</u>	<u>\$ 3,825</u>	<u>\$ 84,140</u>	<u>\$ 191,426</u>	<u>\$ 89,991</u>

COMAL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2015

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	5,411	-	72,850	135,757	9,349
Interest on deposits	11	127	65	-	-
Operating grants and contributions	-	-	-	-	-
Capital grants and contributions	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-
Asset forfeitures	-	33,846	-	-	-
Total revenues	<u>5,422</u>	<u>33,973</u>	<u>72,915</u>	<u>135,757</u>	<u>9,349</u>
EXPENDITURES					
Current:					
General government	-	-	-	85,251	9,434
Justice system	11,461	-	-	-	-
Public safety	-	28,477	-	-	-
Corrections and rehabilitation	-	-	52,431	-	-
Health and human services	-	-	-	-	-
Community and economic development	-	-	-	-	-
Infrastructure and environment	-	-	-	-	-
Capital outlay					
Justice system	-	-	-	-	-
Public safety	-	43,000	-	-	-
Total expenditures	<u>11,461</u>	<u>71,477</u>	<u>52,431</u>	<u>85,251</u>	<u>9,434</u>
Excess (deficiency) of revenues over expenditures	<u>(6,039)</u>	<u>(37,504)</u>	<u>20,484</u>	<u>50,506</u>	<u>(85)</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>(6,039)</u>	<u>(37,504)</u>	<u>20,484</u>	<u>50,506</u>	<u>(85)</u>
Fund balances -- beginning	<u>84,248</u>	<u>464,306</u>	<u>275,306</u>	<u>38,447</u>	<u>85</u>
Fund balances -- ending	<u>\$ 78,209</u>	<u>\$ 426,802</u>	<u>\$ 295,790</u>	<u>\$ 88,953</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, 2015

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	29,096	-	31,317	-	24,724
Reimbursements	145	-	-	-	-
Charges for services	5,663	-	-	-	-
Interest on deposits	4	6	68	-	-
Operating grants and contributions	-	-	-	-	-
Capital grants and contributions	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-
Asset forfeitures	-	-	-	-	-
Total revenues	<u>34,908</u>	<u>6</u>	<u>31,385</u>	<u>-</u>	<u>24,724</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Justice system	-	-	2,606	-	1,431
Public safety	-	-	-	-	-
Corrections and rehabilitation	72,150	-	-	-	-
Health and human services	-	-	-	-	-
Community and economic development	-	-	-	-	-
Infrastructure and environment	-	-	-	-	-
Capital outlay					
Justice system	-	-	-	-	-
Public safety	-	-	-	-	-
Total expenditures	<u>72,150</u>	<u>-</u>	<u>2,606</u>	<u>-</u>	<u>1,431</u>
Excess (deficiency) of revenues over expenditures	<u>(37,242)</u>	<u>6</u>	<u>28,779</u>	<u>-</u>	<u>23,293</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>(37,242)</u>	<u>6</u>	<u>28,779</u>	<u>-</u>	<u>23,293</u>
Fund balances -- beginning	<u>71,456</u>	<u>19,689</u>	<u>245,875</u>	<u>1,062</u>	<u>99,125</u>
Fund balances -- ending	<u>\$ 34,214</u>	<u>\$ 19,695</u>	<u>\$ 274,654</u>	<u>\$ 1,062</u>	<u>\$ 122,418</u>

COMAL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2015

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	1,836	7,783	-	-	15,671
Reimbursements	-	-	-	-	-
Charges for services	-	-	-	-	-
Interest on deposits	-	10	2,574	-	-
Operating grants and contributions	-	-	-	-	-
Capital grants and contributions	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-
Asset forfeitures	-	-	-	-	-
Total revenues	<u>1,836</u>	<u>7,793</u>	<u>2,574</u>	<u>-</u>	<u>15,671</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Justice system	-	-	-	-	-
Public safety	-	-	-	-	-
Corrections and rehabilitation	-	-	-	-	-
Health and human services	-	-	-	-	-
Community and economic development	-	-	-	-	-
Infrastructure and environment	-	-	-	-	-
Capital outlay					
Justice system	-	-	-	-	-
Public safety	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>1,836</u>	<u>7,793</u>	<u>2,574</u>	<u>-</u>	<u>15,671</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>1,836</u>	<u>7,793</u>	<u>2,574</u>	<u>-</u>	<u>15,671</u>
Fund balances -- beginning	<u>23,175</u>	<u>52,298</u>	<u>340,361</u>	<u>19,039</u>	<u>47,286</u>
Fund balances -- ending	<u>\$ 25,011</u>	<u>\$ 60,091</u>	<u>\$ 342,935</u>	<u>\$ 19,039</u>	<u>\$ 62,957</u>

COMAL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2015

	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	\$ -	\$ -	\$ -	\$ -	\$ 1,049,097
Fees of office	26,994	3,176	-	7,127	1,482,268
Reimbursements	-	-	-	-	145
Charges for services	-	-	-	-	671,266
Interest on deposits	-	-	-	-	5,104
Operating grants and contributions	-	-	-	-	1,096,260
Capital grants and contributions	-	-	-	-	10,237
Miscellaneous revenue	-	-	-	-	3,420
Asset forfeitures	-	-	-	-	36,668
Total revenues	<u>26,994</u>	<u>3,176</u>	<u>-</u>	<u>7,127</u>	<u>4,354,465</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	1,391,385
Justice system	45,907	-	-	-	842,250
Public safety	-	-	1,444	-	190,544
Corrections and rehabilitation	-	-	-	-	1,008,191
Health and human services	-	-	-	-	744,076
Community and economic development	-	-	-	-	60,677
Infrastructure and environment	-	-	-	-	40,118
Capital outlay					
Justice system	-	-	-	-	26,300
Public safety	-	-	27,392	-	70,392
Total expenditures	<u>45,907</u>	<u>-</u>	<u>28,836</u>	<u>-</u>	<u>4,373,933</u>
Excess (deficiency) of revenues over expenditures	<u>(18,913)</u>	<u>3,176</u>	<u>(28,836)</u>	<u>7,127</u>	<u>(19,468)</u>
OTHER FINANCING SOURCES (USES)					
Transfers to other funds	-	-	-	-	(6,076)
Transfers from other funds	-	-	-	8,600	14,660
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,600</u>	<u>8,584</u>
Net change in fund balances	<u>(18,913)</u>	<u>3,176</u>	<u>(28,836)</u>	<u>15,727</u>	<u>(10,884)</u>
Fund balances -- beginning	<u>133,054</u>	<u>16,856</u>	<u>44,422</u>	<u>11,070</u>	<u>8,184,121</u>
Fund balances -- ending	<u>\$ 114,141</u>	<u>\$ 20,032</u>	<u>\$ 15,586</u>	<u>\$ 26,797</u>	<u>\$ 8,173,237</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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
GENERAL REVENUES:				
Ad valorem taxes:				
Current	\$ 351,175	\$ 351,175	\$ 330,762	\$ (20,413)
Delinquent	6,000	6,000	4,135	(1,865)
Penalty and interest	6,000	6,000	2,599	(3,401)
TOTAL AD VALOREM TAXES	363,175	363,175	337,496	(25,679)
Interest on deposits	200	200	54	(146)
TOTAL GENERAL REVENUES	363,375	363,375	337,550	(25,825)
PROGRAM REVENUES:				
Charges for services:				
Jury deposits	4,000	4,000	5,330	1,330
State juror reimbursements	44,000	44,000	69,292	25,292
TOTAL CHARGES FOR SERVICES	48,000	48,000	74,622	26,622
TOTAL PROGRAM REVENUES	48,000	48,000	74,622	26,622
TOTAL REVENUES	411,375	411,375	412,172	797
EXPENDITURES:				
JUSTICE SYSTEM:				
District Court:				
Office supplies	1,000	500	479	21
Forms	5,000	8,200	8,060	140
Public defenders	337,000	327,330	327,328	2
Court reporter fees	68,000	133,400	133,295	105
Grand jurors	5,000	5,000	4,780	220
Petit jurors	60,000	111,100	111,004	96
Miscellaneous	2,500	2,720	1,592	1,128
TOTAL DISTRICT COURT	478,500	588,250	586,538	1,712
Other Courts:				
Court reporter fees	10,000	5,800	5,755	45
County Court at Law - petit jurors	20,000	12,100	12,036	64
Justice courts - petit jurors	5,000	3,200	3,140	60
Miscellaneous	2,500	1,100	1,072	28
TOTAL OTHER COURTS	37,500	22,200	22,003	197
TOTAL JUSTICE SYSTEM EXPENDITURES	516,000	610,450	608,541	1,909
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(104,625)	(199,075)	(196,369)	2,706
FUND BALANCE, January 1	(22,985)	(22,985)	(22,985)	-
PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE, December 31	\$ (127,610)	\$ (222,060)	\$ (219,354)	\$ 2,706

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, 2015

	<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:				
GENERAL REVENUES:				
Interest on deposits	\$ 5	\$ 5	\$ 4	\$ (1)
TOTAL GENERAL REVENUES	<u>5</u>	<u>5</u>	<u>4</u>	<u>(1)</u>
PROGRAM REVENUES:				
Charges for services:				
Recovery of expenditures	-	-	38,457	38,457
TOTAL CHARGES FOR SERVICES	<u>-</u>	<u>-</u>	<u>38,457</u>	<u>38,457</u>
TOTAL PROGRAM REVENUES	<u>-</u>	<u>-</u>	<u>38,457</u>	<u>38,457</u>
TOTAL REVENUES	<u>5</u>	<u>5</u>	<u>38,461</u>	<u>38,456</u>
EXPENDITURES:				
MAINTENANCE AND OPERATIONS:				
Right-of-way purchase	25,000	-	3,000	(3,000)
SH281 right-of-way purchase	-	27,325	27,324	1
TOTAL MAINTENANCE AND OPERATIONS	<u>25,000</u>	<u>27,325</u>	<u>30,324</u>	<u>(2,999)</u>
TOTAL INFRASTRUCTURE AND ENVIRONMENTAL EXPENDITURES	<u>25,000</u>	<u>27,325</u>	<u>30,324</u>	<u>(2,999)</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	<u>(24,995)</u>	<u>(27,320)</u>	<u>8,137</u>	<u>35,457</u>
FUND BALANCE, January 1	<u>4,064</u>	<u>4,064</u>	<u>4,064</u>	<u>-</u>
FUND BALANCE, December 31	<u>\$ (20,931)</u>	<u>\$ (23,256)</u>	<u>\$ 12,201</u>	<u>\$ 35,457</u>

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, 2015

	<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	\$ 10,441	\$ 10,441	\$ 9,255	\$ (1,186)
Delinquent	250	250	116	(134)
Penalty and interest	100	100	78	(22)
TOTAL AD VALOREM TAXES	10,791	10,791	9,449	(1,342)
Interest on deposits	30	30	51	21
TOTAL GENERAL REVENUES	10,821	10,821	9,500	(1,321)
TOTAL REVENUES	10,821	10,821	9,500	(1,321)
EXPENDITURES:				
MAINTENANCE AND OPERATIONS:				
Maintenance	12,000	12,000	7,900	4,100
TOTAL MAINTENANCE AND OPERATIONS	12,000	12,000	7,900	4,100
TOTAL INFRASTRUCTURE AND ENVIRONMENTAL EXPENDITURES	12,000	12,000	7,900	4,100
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(1,179)	(1,179)	1,600	2,779
FUND BALANCE, January 1	101,901	101,901	101,901	-
FUND BALANCE, December 31	\$ 100,722	\$ 100,722	\$ 103,501	\$ 2,779

**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, 2015**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
GENERAL REVENUES:				
Interest on deposits	\$ 100	\$ 100	\$ 130	\$ 30
TOTAL GENERAL REVENUES	100	100	130	30
PROGRAM REVENUES:				
Fees of office	82,000	82,000	78,503	(3,497)
TOTAL PROGRAM REVENUES	82,000	82,000	78,503	(3,497)
TOTAL REVENUES	82,100	82,100	78,633	(3,467)
EXPENDITURES:				
COMMUNITY AND ECONOMIC DEVELOPMENT:				
Salary	3,653	3,666	3,666	-
Fringe benefits	709	709	701	8
Copier maintenance and supplies	500	-	-	-
Books and publications	46,902	56,984	56,310	674
Equipment repairs	500	-	-	-
TOTAL OPERATIONS EXPENDITURES	52,264	61,359	60,677	682
TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	52,264	61,359	60,677	682
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	29,836	20,741	17,956	(2,785)
FUND BALANCE, January 1	442,183	442,183	442,183	-
FUND BALANCE, December 31	\$ 472,019	\$ 462,924	\$ 460,139	\$ (2,785)

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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
GENERAL REVENUES:				
Ad valorem taxes:				
Current	\$ 725,761	\$ 725,761	\$ 688,234	\$ (37,527)
Delinquent	20,000	20,000	8,546	(11,454)
Penalty and interest	20,000	20,000	5,372	(14,628)
TOTAL AD VALOREM TAXES	765,761	765,761	702,152	(63,609)
Interest on deposits	300	300	1,095	795
Miscellaneous revenues	6,000	6,000	-	(6,000)
TOTAL GENERAL REVENUES	772,061	772,061	703,247	(68,814)
PROGRAM REVENUES:				
Operating Grants and Contributions:				
Tobacco settlement	35,000	35,000	45,250	10,250
TOTAL OPERATING GRANTS AND CONTRIBUTIONS	35,000	35,000	45,250	10,250
TOTAL PROGRAM REVENUES	35,000	35,000	45,250	10,250
TOTAL REVENUES	807,061	807,061	748,497	(58,564)
EXPENDITURES:				
HEALTH:				
PROGRAM				
Intergovernmental transfers	\$ 1,380,000	\$ 1,380,000	\$ 347,000	\$ 1,033,000
TOTAL PROGRAM	1,380,000	1,380,000	347,000	1,033,000
ADMINISTRATIVE				
Salaries:				
Assistants	89,542	89,542	77,758	11,784
Overtime	400	400	-	400
Fringe benefits	34,180	34,180	30,438	3,742
Office supplies	2,400	2,400	2,197	203
Copier lease and maintenance	1,200	1,267	886	381
Books and publications	1,500	1,500	769	731
Continuing education and travel	3,500	3,500	1,813	1,687
Mileage reimbursement - local	2,400	2,400	219	2,181
Non-capital equipment	-	-	-	-
TOTAL ADMINISTRATIVE	135,122	135,189	114,080	21,109
TOTAL HEALTH AND HUMAN SERVICES	1,515,122	1,515,189	461,080	1,054,109
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(708,061)	(708,128)	287,417	995,545
FUND BALANCE, January 1	2,105,787	2,105,787	2,105,787	-
FUND BALANCE, December 31	\$ 1,397,726	\$ 1,397,659	\$ 2,393,204	\$ 995,545

**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, 2015**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
GENERAL REVENUES:				
Interest on deposits	\$ 100	\$ 100	\$ 122	\$ 22
TOTAL GENERAL REVENUES	100	100	122	22
PROGRAM REVENUES:				
Fees of office	210,000	210,000	207,666	(2,334)
TOTAL PROGRAM REVENUES	210,000	210,000	207,666	(2,334)
TOTAL REVENUES	210,100	210,100	207,788	(2,312)
EXPENDITURES:				
CORRECTIONS:				
Intergovernmental	136,100	155,609	143,453	12,156
TOTAL CORRECTIONS EXPENDITURES	136,100	155,609	143,453	12,156
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	74,000	54,491	64,335	9,844
OTHER FINANCING SOURCES (USES):				
Transfers to other funds	-	(6,076)	(6,076)	-
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	74,000	48,415	58,259	9,844
FUND BALANCE, January 1	406,973	406,973	406,973	-
FUND BALANCE, December 31	\$ 480,973	\$ 455,388	\$ 465,232	\$ 9,844

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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
GENERAL REVENUES:				
Interest on deposits	\$ 100	\$ 100	\$ 85	\$ (15)
TOTAL GENERAL REVENUES	100	100	85	(15)
PROGRAM REVENUES:				
Fees of office	275,000	275,000	528,142	253,142
TOTAL PROGRAM REVENUES	275,000	275,000	528,142	253,142
TOTAL REVENUES	275,100	275,100	528,227	253,127
EXPENDITURES:				
ADMINISTRATIVE:				
Salaries:				
County Clerk's supplement	8,741	8,741	8,741	-
Clerks	59,259	56,259	47,819	8,440
Overtime	2,000	2,000	-	2,000
Fringe benefits	30,256	33,256	30,292	2,964
Stationery and office supplies	5,000	5,000	-	5,000
Continuing education and travel	9,000	9,000	2,043	6,957
Dues and publications	400	400	100	300
Data software	7,500	7,500	4,100	3,400
Records maintenance	15,500	15,500	780	14,720
Record book repairs	20,000	20,000	109	19,891
Data processing services	260,000	408,833	140,051	268,782
TOTAL ADMINISTRATIVE	417,656	566,489	234,035	332,454
TOTAL GENERAL GOVERNMENT	417,656	566,489	234,035	332,454
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(142,556)	(291,389)	294,192	585,581
FUND BALANCE, January 1	402,365	402,365	402,365	-
FUND BALANCE, December 31	\$ 259,809	\$ 110,976	\$ 696,557	\$ 585,581

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, 2015

	<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	\$ 131	\$ 31
TOTAL GENERAL REVENUES	<u>100</u>	<u>100</u>	<u>131</u>	<u>31</u>
PROGRAM REVENUES:				
Fees of office	40,000	40,000	31,255	(8,745)
TOTAL PROGRAM REVENUES	<u>40,000</u>	<u>40,000</u>	<u>31,255</u>	<u>(8,745)</u>
TOTAL REVENUES	<u>40,100</u>	<u>40,100</u>	<u>31,386</u>	<u>(8,714)</u>
EXPENDITURES:				
ADMINISTRATIVE:				
Salaries:				
Clerks	11,742	11,742	2,780	8,962
Fringe benefits	2,278	2,278	264	2,014
Stationery and office supplies	5,000	5,000	3,777	1,223
Records maintenance	10,000	10,000	-	10,000
Computer components	5,000	5,000	-	5,000
TOTAL ADMINISTRATIVE	<u>34,020</u>	<u>34,020</u>	<u>6,821</u>	<u>27,199</u>
TOTAL GENERAL GOVERNMENT	<u>34,020</u>	<u>34,020</u>	<u>6,821</u>	<u>27,199</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	<u>6,080</u>	<u>6,080</u>	<u>24,565</u>	<u>18,485</u>
FUND BALANCE, January 1	<u>412,105</u>	<u>412,105</u>	<u>412,105</u>	<u>-</u>
FUND BALANCE, December 31	<u>\$ 418,185</u>	<u>\$ 418,185</u>	<u>\$ 436,670</u>	<u>\$ 18,485</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, 2015

	<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	\$ 14	\$ (11)
TOTAL GENERAL REVENUES	<u>25</u>	<u>25</u>	<u>14</u>	<u>(11)</u>
PROGRAM REVENUES:				
Fees of office	<u>8,000</u>	<u>8,000</u>	<u>7,284</u>	<u>(716)</u>
TOTAL OPERATING GRANTS AND CONTRIBUTIONS	<u>8,000</u>	<u>8,000</u>	<u>7,284</u>	<u>(716)</u>
TOTAL PROGRAM REVENUES	<u>8,000</u>	<u>8,000</u>	<u>7,284</u>	<u>(716)</u>
TOTAL REVENUES	<u>8,025</u>	<u>8,025</u>	<u>7,298</u>	<u>(727)</u>
EXPENDITURES:				
ADMINISTRATIVE				
Salaries:				
Clerks	-	11,940	11,904	36
Fringe benefits	-	<u>4,479</u>	<u>4,392</u>	<u>87</u>
TOTAL ADMINISTRATIVE EXPENDITURES	<u>-</u>	<u>16,419</u>	<u>16,296</u>	<u>123</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	<u>8,025</u>	<u>(8,394)</u>	<u>(8,998)</u>	<u>(604)</u>
FUND BALANCE, January 1	<u>69,215</u>	<u>69,215</u>	<u>69,215</u>	<u>-</u>
FUND BALANCE, December 31	<u>\$ 77,240</u>	<u>\$ 60,821</u>	<u>\$ 60,217</u>	<u>\$ (604)</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, 2015**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
GENERAL REVENUES:				
Interest on deposits	\$ 300	\$ 300	\$ 401	\$ 101
TOTAL GENERAL REVENUES	300	300	401	101
PROGRAM REVENUES:				
Fees of office	275,000	275,000	523,470	248,470
TOTAL PROGRAM REVENUES	275,000	275,000	523,470	248,470
TOTAL REVENUES	275,300	275,300	523,871	248,571
EXPENDITURES:				
ADMINISTRATIVE:				
Salaries:				
Clerks	53,982	53,982	27,093	26,889
Overtime	3,000	3,000	-	3,000
Fringe benefits	27,785	27,785	12,835	14,950
Books and publications	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	500,000	950,184	456,384	493,800
Record book repairs	20,000	20,000	-	20,000
Data processing services	160,000	687,912	528,010	159,902
Non-capital equipment	20,000	20,000	9,535	10,465
TOTAL ADMINISTRATIVE	795,767	1,773,863	1,033,857	740,006
TOTAL GENERAL GOVERNMENT	795,767	1,773,863	1,033,857	740,006
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(520,467)	(1,498,563)	(509,986)	988,577
FUND BALANCE, January 1	1,551,112	1,551,112	1,551,112	-
FUND BALANCE, December 31	\$ 1,030,645	\$ 52,549	\$ 1,041,126	\$ 988,577

**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, 2015**

	<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	\$ 4,530	\$ (270)
TOTAL PROGRAM REVENUES	<u>4,800</u>	<u>4,800</u>	<u>4,530</u>	<u>(270)</u>
TOTAL REVENUES	<u>4,800</u>	<u>4,800</u>	<u>4,530</u>	<u>(270)</u>
EXPENDITURES:				
ADMINISTRATIVE:				
Stationery and office supplies	12,000	13,060	4,566	8,494
Continuing education and travel	2,000	2,000	1,125	875
TOTAL ADMINISTRATIVE	<u>14,000</u>	<u>15,060</u>	<u>5,691</u>	<u>9,369</u>
TOTAL GENERAL GOVERNMENT	<u>14,000</u>	<u>15,060</u>	<u>5,691</u>	<u>9,369</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(9,200)	(10,260)	(1,161)	9,099
FUND BALANCE, January 1	<u>1,233</u>	<u>1,233</u>	<u>1,233</u>	<u>-</u>
FUND BALANCE, December 31	<u>\$ (7,967)</u>	<u>\$ (9,027)</u>	<u>\$ 72</u>	<u>\$ 9,099</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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
GENERAL REVENUES:				
Interest on deposits	\$ 30	\$ 30	\$ 27	\$ (3)
TOTAL GENERAL REVENUES	30	30	27	(3)
PROGRAM REVENUES:				
Case manager fees	45,000	45,000	39,008	(5,992)
Juvenile truancy prevention fees	-	-	8,974	8,974
Drug testing fees	500	500	96	(404)
TOTAL PROGRAM REVENUES	45,500	45,500	48,078	2,578
TOTAL REVENUES	45,530	45,530	48,105	2,575
EXPENDITURES:				
JUSTICE SYSTEM:				
Salaries	38,563	38,703	38,703	-
Overtime	500	500	-	500
Cell phone allowance	960	960	540	420
Benefits	16,012	15,872	15,479	393
Office supplies	950	950	754	196
Drug test supplies	1,200	1,200	-	1,200
Gas and oil	1,300	1,300	924	376
Continuing education and travel	2,100	2,100	2,073	27
TOTAL JUSTICE SYSTEM EXPENDITURES	61,585	61,585	58,473	3,112
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(16,055)	(16,055)	(10,368)	5,687
FUND BALANCE, January 1	71,265	71,265	71,265	-
FUND BALANCE, December 31	\$ 55,210	\$ 55,210	\$ 60,897	\$ 5,687

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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
GENERAL REVENUES:				
Interest on deposits	\$ 400	\$ 400	\$ 43	\$ (357)
TOTAL GENERAL REVENUES	400	400	43	(357)
PROGRAM REVENUES:				
Asset forfeitures	8,000	8,000	2,040	(5,960)
TOTAL PROGRAM REVENUES	8,000	8,000	2,040	(5,960)
TOTAL REVENUES	8,400	8,400	2,083	(6,317)
EXPENDITURES:				
PUBLIC SAFETY				
TOTAL PUBLIC SAFETY EXPENDITURES	-	-	-	-
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	8,400	8,400	2,083	(6,317)
FUND BALANCE, January 1	41,391	41,391	41,391	-
FUND BALANCE, December 31	\$ 49,791	\$ 49,791	\$ 43,474	\$ (6,317)

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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
GENERAL REVENUES:				
Interest on deposits	\$ 40	\$ 40	\$ 49	9
TOTAL GENERAL REVENUES	40	40	49	9
PROGRAM REVENUES:				
Charges for services:				
Asset forfeitures	13,000	13,000	782	(12,218)
TOTAL CHARGES FOR SERVICES	13,000	13,000	782	(12,218)
TOTAL PROGRAM REVENUES	13,000	13,000	782	(12,218)
TOTAL REVENUES	13,040	13,040	831	(12,209)
EXPENDITURES:				
JUSTICE SYSTEM:				
Office supplies	2,500	2,500	-	2,500
Witness / appeal and lab exp.	10,000	10,000	1,600	8,400
Continuing education / travel	7,500	7,500	4,167	3,333
Crime prevention/community relations	5,000	5,000	5,074	(74)
Non-capital equipment	5,000	5,000	-	5,000
Capital expenditures:				
Furniture and equipment	-	26,300	26,300	-
TOTAL JUSTICE SYSTEM EXPENDITURES	30,000	56,300	37,141	19,159
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(16,960)	(43,260)	(36,310)	6,950
FUND BALANCE, January 1	148,671	148,671	148,671	-
FUND BALANCE, December 31	\$ 131,711	\$ 105,411	\$ 112,361	\$ 6,950

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, 2015

	<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	\$ 856,947	\$ 856,947	\$ 519,020	\$ (337,927)
TOTAL OPERATING GRANTS AND				
CONTRIBUTIONS	<u>856,947</u>	<u>856,947</u>	<u>519,020</u>	<u>(337,927)</u>
TOTAL PROGRAM REVENUES	<u>856,947</u>	<u>856,947</u>	<u>519,020</u>	<u>(337,927)</u>
TOTAL REVENUES	<u>856,947</u>	<u>856,947</u>	<u>519,020</u>	<u>(337,927)</u>
EXPENDITURES:				
CORRECTIONS:				
Salaries	461,232	461,232	247,423	213,809
Fringe benefits	173,433	173,433	90,747	82,686
Operating costs	1,589	1,589	-	1,589
Inter-county contracts	50,000	50,000	45,552	4,448
External costs	97,846	97,846	50,823	47,023
Continuing education / travel	750	750	673	77
Residential services	127,736	127,736	122,780	4,956
Non-residential services	22,260	22,260	11,343	10,917
TOTAL CORRECTIONS EXPENDITURES	<u>934,846</u>	<u>934,846</u>	<u>569,341</u>	<u>365,505</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(77,899)	(77,899)	(50,321)	27,578
FUND BALANCE, January 1	<u>77,723</u>	<u>77,723</u>	<u>77,723</u>	<u>-</u>
FUND BALANCE, December 31	<u>\$ (176)</u>	<u>\$ (176)</u>	<u>\$ 27,402</u>	<u>\$ 27,578</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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Operating grants and contributions:				
TJJD grant	\$ 22,509	\$ 22,509	\$ 22,509	\$ -
TOTAL OPERATING GRANTS AND CONTRIBUTIONS	<u>22,509</u>	<u>22,509</u>	<u>22,509</u>	<u>-</u>
TOTAL PROGRAM REVENUES	<u>22,509</u>	<u>22,509</u>	<u>22,509</u>	<u>-</u>
TOTAL REVENUES	<u>22,509</u>	<u>22,509</u>	<u>22,509</u>	<u>-</u>
EXPENDITURES:				
CORRECTIONS:				
Residential services	38,585	38,585	38,585	-
TOTAL CORRECTIONS EXPENDITURES	<u>38,585</u>	<u>38,585</u>	<u>38,585</u>	<u>-</u>
EXCESS (DEFICIT) OF REVENUES				
OVER EXPENDITURES	(16,076)	(16,076)	(16,076)	-
FUND BALANCE, January 1	<u>16,076</u>	<u>16,076</u>	<u>16,076</u>	<u>-</u>
FUND BALANCE, December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2015

	<u>Budgeted Amounts</u>		Actual	Final Budget - Positive (Negative)
PROGRAM REVENUES:				
Operating grants and contributions:				
TJJD grant	<u>\$ 40,657</u>	<u>\$ 40,657</u>	<u>\$ 40,655</u>	<u>\$ (2)</u>
TOTAL OPERATING GRANTS AND				
CONTRIBUTIONS	<u>40,657</u>	<u>40,657</u>	<u>40,655</u>	<u>(2)</u>
TOTAL PROGRAM REVENUES				
	<u>40,657</u>	<u>40,657</u>	<u>40,655</u>	<u>(2)</u>
TOTAL REVENUES				
	<u>40,657</u>	<u>40,657</u>	<u>40,655</u>	<u>(2)</u>
EXPENDITURES:				
CORRECTIONS				
Residential services	60,595	54,895	54,895	-
Non-residential services	<u>5,182</u>	<u>10,882</u>	<u>10,880</u>	<u>2</u>
TOTAL CORRECTIONS EXPENDITURES	<u>65,777</u>	<u>65,777</u>	<u>65,775</u>	<u>2</u>
EXCESS (DEFICIT) OF REVENUES				
OVER EXPENDITURES	(25,120)	(25,120)	(25,120)	-
FUND BALANCE, January 1				
	<u>25,120</u>	<u>25,120</u>	<u>25,120</u>	<u>-</u>
FUND BALANCE, December 31				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2015

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>		
REVENUES:				
PROGRAM REVENUES:				
Operating grants and contributions:				
TJJD grant	\$ 86,685	\$ 86,685	\$ 49,659	\$ 37,026
TOTAL OPERATING GRANTS AND CONTRIBUTIONS	86,685	86,685	49,659	37,026
TOTAL PROGRAM REVENUES	<u>86,685</u>	<u>86,685</u>	<u>49,659</u>	<u>37,026</u>
TOTAL REVENUES	<u>86,685</u>	<u>86,685</u>	<u>49,659</u>	<u>37,026</u>
EXPENDITURES:				
PUBLIC SAFETY				
Salaries	62,144	62,144	31,809	30,335
Fringe benefits	26,427	26,427	11,691	14,736
Travel	3,926	3,926	2,825	1,101
TOTAL PUBLIC SAFETY EXPENDITURES	<u>92,497</u>	<u>92,497</u>	<u>46,325</u>	<u>46,172</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(5,812)	(5,812)	3,334	(9,146)
FUND BALANCE, January 1	<u>5,690</u>	<u>5,690</u>	<u>5,690</u>	<u>-</u>
FUND BALANCE, December 31	<u>\$ (122)</u>	<u>\$ (122)</u>	<u>\$ 9,024</u>	<u>\$ (9,146)</u>

COMAL COUNTY, TEXAS
DEPARTMENT OF STATE HEALTH SERVICES (DSHS) IMMUNIZATION GRANT
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2015

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>		
REVENUES:				
PROGRAM REVENUES:				
Charges for services:				
Immunization fees	\$ 46,639	\$ 46,639	\$ 27,814	\$ (18,825)
TOTAL CHARGES FOR SERVICES	46,639	46,639	27,814	(18,825)
Operating grants and contributions:				
DSHS grant	362,461	362,461	193,917	(168,544)
TOTAL OPERATING GRANTS AND CONTRIBUTIONS	362,461	362,461	193,917	(168,544)
TOTAL PROGRAM REVENUES	409,100	409,100	221,731	(187,369)
TOTAL REVENUES	409,100	409,100	221,731	(187,369)
EXPENDITURES:				
HEALTH:				
Salaries	259,072	259,072	137,974	121,098
Fringe benefits	83,934	83,934	55,847	28,087
Medical supplies	25,664	25,664	25,364	300
Other expense	286	286	221	65
TOTAL HEALTH EXPENDITURES	368,956	368,956	219,406	149,550
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	40,144	40,144	2,325	(37,819)
FUND BALANCE, January 1	296	296	296	-
FUND BALANCE, December 31	\$ 40,440	\$ 40,440	\$ 2,621	\$ (37,819)

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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
PROGRAM REVENUES:				
DSHS Grant	\$ 165,405	\$ 165,405	\$ 93,062	\$ (72,343)
TOTAL OPERATING GRANTS AND CONTRIBUTIONS	<u>165,405</u>	<u>165,405</u>	<u>93,062</u>	<u>(72,343)</u>
TOTAL PROGRAM REVENUES	<u>165,405</u>	<u>165,405</u>	<u>93,062</u>	<u>(72,343)</u>
TOTAL REVENUES	<u>165,405</u>	<u>165,405</u>	<u>93,062</u>	<u>(72,343)</u>
EXPENDITURES:				
Public Safety:				
Salaries	79,821	79,821	50,619	29,202
Benefits	27,688	27,688	17,309	10,379
Supplies	11,826	11,826	5,918	5,908
County health authority / contractual	36,800	36,800	15,600	21,200
Continuing education and travel	10,688	10,688	3,835	6,853
Other expenditures	<u>9,381</u>	<u>9,381</u>	<u>6,335</u>	<u>3,046</u>
TOTAL PUBLIC SAFETY EXPENDITURES	<u>176,204</u>	<u>176,204</u>	<u>99,616</u>	<u>76,588</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(10,799)	(10,799)	(6,554)	4,245
OTHER FINANCING SOURCES (USES):				
Transfers from other funds	-	-	6,060	6,060
TOTAL OTHER FINANCING SOURCES AND (USES)	-	-	6,060	6,060
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	(10,799)	(10,799)	(494)	10,305
FUND BALANCE, January 1	-	-	-	-
FUND BALANCE, December 31	<u>\$ (10,799)</u>	<u>\$ (10,799)</u>	<u>\$ (494)</u>	<u>\$ 10,305</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, 2015

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>		
REVENUES:				
PROGRAM REVENUES:				
Operating grants and contributions:				
BOJ grant	\$ 84,570	\$ 84,570	\$ 13,649	\$ (70,921)
TOTAL OPERATING GRANTS AND CONTRIBUTIONS	<u>84,570</u>	<u>84,570</u>	<u>13,649</u>	<u>(70,921)</u>
TOTAL PROGRAM REVENUES	<u>84,570</u>	<u>84,570</u>	<u>13,649</u>	<u>(70,921)</u>
TOTAL REVENUES	<u>84,570</u>	<u>84,570</u>	<u>13,649</u>	<u>(70,921)</u>
EXPENDITURES:				
PUBLIC SAFETY:				
Non-capital equipment	13,682	13,682	13,649	33
Capital expenditures:				
Furniture and equipment	<u>336</u>	<u>336</u>	<u>-</u>	<u>336</u>
TOTAL PUBLIC SAFETY EXPENDITURES	<u>14,018</u>	<u>14,018</u>	<u>13,649</u>	<u>369</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	<u>70,552</u>	<u>70,552</u>	<u>-</u>	<u>(70,552)</u>
FUND BALANCE, January 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, December 31	<u>\$ 70,552</u>	<u>\$ 70,552</u>	<u>\$ -</u>	<u>\$ (70,552)</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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
PROGRAM REVENUES:				
Operating grants and contributions:				
C.J.D. grant	\$ 128,386	\$ 128,386	\$ 76,136	\$ (52,250)
TOTAL CAPITAL GRANTS AND CONTRIBUTIONS	-	-	-	-
TOTAL PROGRAM REVENUES	128,386	128,386	76,136	(52,250)
TOTAL REVENUES	128,386	128,386	76,136	(52,250)
EXPENDITURES:				
JUSTICE SYSTEM:				
Salaries and benefits	121,067	121,067	74,324	46,743
Supplies	1,369	1,369	803	566
Continuing education and travel	4,750	4,750	1,009	3,741
Counseling / professional service	1,200	1,200	-	1,200
TOTAL JUSTICE SYSTEM EXPENDITURES	128,386	128,386	76,136	52,250
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	-	-	-	-
FUND BALANCE, January 1	-	-	-	-
FUND BALANCE, December 31	\$ -	\$ -	\$ -	\$ -

**COMAL COUNTY, TEXAS
 INCREASING ACCOUNTABILITY FOR CCAC
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
 For the Year Ended December 31, 2015**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>		
REVENUES:				
PROGRAM REVENUES:				
Operating grants and contributions:				
CJD grant revenues	\$ 146,904	\$ 146,904	\$ 20,131	\$ (126,773)
TOTAL PROGRAM REVENUES	<u>146,904</u>	<u>146,904</u>	<u>20,131</u>	<u>(126,773)</u>
TOTAL REVENUES	<u>146,904</u>	<u>146,904</u>	<u>20,131</u>	<u>(126,773)</u>
 EXPENDITURES:				
CORRECTIONS:				
Continuing education and travel	1,500	1,500	-	1,500
Grant personnel	69,952	69,952	20,131	49,821
Non-capital equipment	<u>2,000</u>	<u>2,000</u>	-	<u>2,000</u>
TOTAL CORRECTIONS EXPENDITURES	<u>73,452</u>	<u>73,452</u>	<u>20,131</u>	<u>53,321</u>
 EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	<u>73,452</u>	<u>73,452</u>	<u>-</u>	<u>(73,452)</u>
 FUND BALANCE, January 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 FUND BALANCE, December 31	<u>\$ 73,452</u>	<u>\$ 73,452</u>	<u>\$ -</u>	<u>\$ (73,452)</u>

**COMAL COUNTY, TEXAS
VETERANS TREATMENT COURT
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2015**

	<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 revenues	\$ 1,940	\$ 1,940	\$ 3,420	\$ 1,480
TOTAL GENERAL REVENUES	<u>1,940</u>	<u>1,940</u>	<u>3,420</u>	<u>1,480</u>
TOTAL REVENUES	<u>1,940</u>	<u>1,940</u>	<u>3,420</u>	<u>1,480</u>
EXPENDITURES:				
TOTAL HEALTH AND HUMAN SERVICES	-	-	-	-
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	1,940	1,940	3,420	1,480
FUND BALANCE, January 1	-	-	-	-
FUND BALANCE, December 31	<u>\$ 1,940</u>	<u>\$ 1,940</u>	<u>\$ 3,420</u>	<u>\$ 1,480</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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
PROGRAM REVENUES:				
Operating grants and contributions:				
TIDC TX Indigent Defense Grant	\$ 176,775	\$ 176,775	\$ 20,354	\$ (156,421)
TOTAL OPERATING GRANTS AND CONTRIBUTIONS			20,354	(156,421)
TOTAL PROGRAM REVENUES	-	-	20,354	(156,421)
TOTAL REVENUES	-	-	20,354	(156,421)
 EXPENDITURES:				
PUBLIC SAFETY				
Project design consultant	35,000	35,000	19,304	15,696
Research consultant	65,000	65,000	-	65,000
Mentoring program attorney fees	70,000	70,000	-	70,000
Travel team members	6,775	6,775	1,050	5,725
TOTAL PUBLIC SAFETY EXPENDITURES	176,775	176,775	20,354	156,421
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(176,775)	(176,775)	-	-
FUND BALANCE, January 1	-	-	-	-
FUND BALANCE, December 31	\$ (176,775)	\$ (176,775)	\$ -	\$ -

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, 2015

	<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:				
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Capital expenditures:				
Furniture and equipment				<u>-</u>
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
REGIONAL HABITAT CONSERVATION PLAN
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2015

	<u>Budgeted Amounts</u>		Actual	Final Budget - Positive (Negative)
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES:				
INFRASTRUCTURE AND ENVIRONMENTAL				
Professional services	<u>-</u>	<u>-</u>	<u>1,894</u>	<u>(1,894)</u>
TOTAL INFRASTRUCTURE AND ENVIRONMENTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>1,894</u>	<u>(1,894)</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>(1,894)</u>	<u>(1,894)</u>
FUND BALANCE, January 1	<u>18,294</u>	<u>18,294</u>	<u>18,294</u>	<u>-</u>
FUND BALANCE, December 31	<u>\$ 18,294</u>	<u>\$ 18,294</u>	<u>\$ 16,400</u>	<u>\$ (1,894)</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, 2015

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>		
REVENUES:				
PROGRAM REVENUES:				
Capital grants and contributions:				
AACOG Grant	\$ -	\$ -	\$ 10,237	\$ 10,237
TOTAL CAPITAL GRANTS AND CONTRIBUTIONS	<u>-</u>	<u>-</u>	<u>10,237</u>	<u>10,237</u>
TOTAL PROGRAM REVENUES	<u>-</u>	<u>-</u>	<u>10,237</u>	<u>10,237</u>
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>10,237</u>	<u>10,237</u>
EXPENDITURES:				
INFRASTRUCTURE AND ENVIROMENT				
TOTAL INFRASTRUCTURE AND ENVIRONMENT EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>10,237</u>	<u>10,237</u>
FUND BALANCE, January 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,237</u>	<u>\$ 10,237</u>

COMAL COUNTY, TEXAS
DSHS CPS/EBOLA PUBLIC HEALTH PREPAREDNESS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
PROGRAM REVENUES:				
Operating Grants and Contributions:				
DSHS CPS/EBOLA Grant	\$ 29,490	\$ 29,490	\$ 1,918	\$ (27,572)
TOTAL OPERATING GRANTS AND CONTRIBUTIONS	<u>29,490</u>	<u>29,490</u>	<u>1,918</u>	<u>(27,572)</u>
TOTAL PROGRAM REVENUES	<u>29,490</u>	<u>29,490</u>	<u>1,918</u>	<u>(27,572)</u>
TOTAL REVENUES	<u>29,490</u>	<u>29,490</u>	<u>1,918</u>	<u>(27,572)</u>
EXPENDITURES:				
HEALTH:				
ADMINISTRATIVE				
Supplies	15,250	15,250	-	15,250
Other expenses	5,060	5,060	1,918	3,142
Continuing education and travel	9,180	9,180	-	9,180
TOTAL ADMINISTRATIVE	<u>29,490</u>	<u>29,490</u>	<u>1,918</u>	<u>27,572</u>
TOTAL HEALTH AND HUMAN SERVICES	<u>29,490</u>	<u>29,490</u>	<u>1,918</u>	<u>27,572</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
SPECIAL DRUG COURT PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2015**

REVENUES:

PROGRAM REVENUES:

Fees of office:

 Special drug court fees 18890

TOTAL FEES OF OFFICE 18890

TOTAL PROGRAM REVENUES 18890

TOTAL REVENUES 18890

EXPENDITURES:

JUSTICE SYSTEM:

 Program supplies 638

 Continuing education and travel 12

TOTAL JUSTICE SYSTEM EXPENDITURES 650

EXCESS (DEFICIT) OF REVENUES
OVER EXPENDITURES 18240

FUND BALANCE, January 1 19834

FUND BALANCE, December 31 38074

**COMAL COUNTY, TEXAS
COUNTY DRUG COURT PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2015**

REVENUES:

PROGRAM REVENUES:

Fees of office:

County drug court fees

1344

TOTAL FEES OF OFFICE

1344

TOTAL PROGRAM REVENUES

1344

TOTAL REVENUES

1344

EXPENDITURES:

JUSTICE SYSTEM:

Salaries

2610

Fringe benefits

487

TOTAL JUSTICE SYSTEM EXPENDITURES

3097

EXCESS (DEFICIT) OF REVENUES
OVER EXPENDITURES

-1753

FUND BALANCE, January 1

5578

FUND BALANCE, December 31

3825

**COMAL COUNTY, TEXAS
COUNTY ACCOUNTABILITY COURT PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2015**

REVENUES:

PROGRAM REVENUES:

Fees of office:

County accountability court fees 15156

TOTAL FEES OF OFFICE 15156

TOTAL PROGRAM REVENUES 15156

TOTAL REVENUES 15156

EXPENDITURES:

JUSTICE SYSTEM:

Office supplies 2405

Program supplies 262

Continuing education and travel 86

TOTAL JUSTICE SYSTEM EXPENDITURES 2753

**EXCESS (DEFICIT) OF REVENUES
OVER EXPENDITURES** 12403

FUND BALANCE, January 1 71737

FUND BALANCE, December 31 84140

**COMAL COUNTY, TEXAS
 FIRE CODE ENFORCEMENT FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 For the Year Ended December 31, 2015**

REVENUES:

GENERAL REVENUES:

Interest on deposits	33
TOTAL GENERAL REVENUES	33

PROGRAM REVENUES:

PROGRAM REVENUES:

Fees of office:	
Inspection fees	77892
TOTAL FEES OF OFFICE	77892
TOTAL PROGRAM REVENUES	77892

TOTAL REVENUES	77925
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EXPENDITURES:

PUBLIC SAFETY:

Salaries	27978
Fringe benefits	9677
Gas and oil	2514
Police supplies	4204
Mobile communications	911
Training and education	2074

TOTAL PUBLIC SAFETY EXPENDITURES	47358
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EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	30567
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FUND BALANCE, January 1	160859
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FUND BALANCE, December 31	191426
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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, 2015**

REVENUES:

PROGRAM REVENUES:

Charges for services:

Health services	91269
Recovery of expenditures	<u>20</u>

TOTAL CHARGES FOR SERVICES	<u>91289</u>
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TOTAL PROGRAM REVENUES	<u>91289</u>
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TOTAL REVENUES	<u>91289</u>
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EXPENDITURES:

HEALTH:

Office supplies	16
Medical supplies	<u>61656</u>

TOTAL HEALTH EXPENDITURES	<u>61672</u>
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EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	29617
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FUND BALANCE, January 1	<u>60374</u>
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FUND BALANCE, December 31	<u><u>89991</u></u>
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COMAL COUNTY, TEXAS
CRIMINAL DISTRICT ATTORNEY HOT CHECK FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2015

REVENUES:

GENERAL REVENUES:

Interest on deposits	11
TOTAL GENERAL REVENUES	11

PROGRAM REVENUES:

Charges for services:

Service / collection fees	5411
TOTAL CHARGES FOR SERVICES	5411
TOTAL PROGRAM REVENUES	5411

TOTAL REVENUES	5422
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EXPENDITURES:

JUSTICE SYSTEM:

Office supplies	8282
Gas and oil	135
Laboratory testing and witness costs	55
Continuing education and travel	1346
Crime prevention/community relations	1643

TOTAL JUSTICE SYSTEM EXPENDITURES	11461
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EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	-6039
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FUND BALANCE, January 1	84248
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FUND BALANCE, December 31	78209
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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, 2015

REVENUES:

GENERAL REVENUES:

Interest on deposits	<u>127</u>
TOTAL GENERAL REVENUES	<u>127</u>

PROGRAM REVENUES:

Asset forfeitures	<u>33846</u>
TOTAL PROGRAM REVENUES	<u>33846</u>

TOTAL REVENUES	<u>33973</u>
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EXPENDITURES:

PUBLIC SAFETY:

Non-capital equipment	28477
Furniture and equipment	<u>43000</u>

TOTAL PUBLIC SAFETY EXPENDITURES	<u>71477</u>
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EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	-37504
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FUND BALANCE, January 1	<u>464306</u>
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FUND BALANCE, December 31	<u><u>426802</u></u>
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**COMAL COUNTY, TEXAS
JAIL COMMISSARY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2015**

REVENUES:

GENERAL REVENUES:

Interest on deposits 65

TOTAL GENERAL REVENUES 65

PROGRAM REVENUES:

Charges for services:

 Commissions 70145

 Reimbursements 2705

TOTAL CHARGES FOR SERVICES 72850

TOTAL PROGRAM REVENUES 72850

TOTAL REVENUES 72915

EXPENDITURES:

CORRECTIONS:

 Commissary phone line 789

 Supplies 51642

TOTAL CORRECTIONS EXPENDITURES 52431

EXCESS (DEFICIT) OF REVENUES
OVER EXPENDITURES 20484

FUND BALANCE, January 1 275306

FUND BALANCE, December 31 295790

**COMAL COUNTY, TEXAS
ELECTION SERVICES CONTRACTS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2015**

REVENUES:

PROGRAM REVENUES:

Charges for services:

Reimbursements	135757
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TOTAL CHARGES FOR SERVICES	135757
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TOTAL PROGRAM REVENUES	135757
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TOTAL REVENUES	135757
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EXPENDITURES:

GENERAL GOVERNMENT:

Salaries	63099
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Fringe benefits	771
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Continuing education and travel	1442
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Office Supplies	232
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Mobile phones	1535
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Election costs	16674
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Coding & ballots	1498
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TOTAL GENERAL GOVERNMENT EXPENDITURES	85251
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EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	50506
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FUND BALANCE, January 1	38447
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FUND BALANCE, December 31	88953
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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, 2015**

REVENUES:

PROGRAM REVENUES:

Charges for services:

Reimbursements	<u>9349</u>
TOTAL CHARGES FOR SERVICES	<u>9349</u>
TOTAL PROGRAM REVENUES	<u>9349</u>
TOTAL REVENUES	<u>9349</u>

EXPENDITURES:

GENERAL GOVERNMENT:

Continuing education and travel	2179
Office supplies	692
Recurring contracts	3750
Non-capital equipment	<u>2813</u>
TOTAL GENERAL GOVERNMENT EXPENDITURES	<u>9434</u>

**EXCESS (DEFICIT) OF REVENUES
OVER EXPENDITURES** **-85**

FUND BALANCE, January 1 85

FUND BALANCE, December 31 0

**COMAL COUNTY, TEXAS
 JUVENILE PROBATION SPECIAL FEES
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 For the Year Ended December 31, 2015**

REVENUES:

GENERAL REVENUES:

Interest on deposits	4
TOTAL GENERAL REVENUES	4

PROGRAM REVENUES:

Fees of office:

Juvenile fees	29096
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TOTAL FEES OF OFFICE	29096
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Charges for services:

Probation fees	5663
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Other reimbursements	145
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TOTAL CHARGES FOR SERVICES	5808
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TOTAL PROGRAM REVENUES	34904
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TOTAL REVENUES	34908
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EXPENDITURES:

CORRECTIONS:

Office supplies	5194
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Continuing education and travel	1834
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Inter-county contracts	8600
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Operating expenses	5322
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External costs / contracts	8611
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Residential services	42589
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TOTAL CORRECTIONS EXPENDITURES	72150
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EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	-37242
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FUND BALANCE, January 1	71456
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FUND BALANCE, December 31	34214
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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, 2015

REVENUES:

GENERAL REVENUES

Interest on deposits 6

TOTAL GENERAL REVENUES 6

TOTAL REVENUES 6

EXPENDITURES:

JUSTICE SYSTEM:

TOTAL JUSTICE SYSTEM EXPENDITURES 0

EXCESS (DEFICIT) OF REVENUES
OVER EXPENDITURES 6

FUND BALANCE, January 1 19689

FUND BALANCE, December 31 19695

**COMAL COUNTY, TEXAS
JUSTICE COURT TECHNOLOGY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2015**

REVENUES:

GENERAL REVENUES

Interest on deposits 68

TOTAL GENERAL REVENUES 68

PROGRAM REVENUES:

Fees of office:

 Technology fees 31317

TOTAL FEES OF OFFICE 31317

TOTAL PROGRAM REVENUES 31317

TOTAL REVENUES 31385

EXPENDITURES:

JUSTICE SYSTEM:

 Telephone 1029

 Non-capital equipment 1577

TOTAL JUSTICE SYSTEM EXPENDITURES 2606

EXCESS (DEFICIT) OF REVENUES
OVER EXPENDITURES 28779

FUND BALANCE, January 1 245875

FUND BALANCE, December 31 274654

**COMAL COUNTY, TEXAS
CONSTABLES' FORFEITURE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2015**

REVENUES:

PROGRAM REVENUES:

TOTAL PROGRAM REVENUES 0

TOTAL REVENUES 0

EXPENDITURES:

PUBLIC SAFETY:

TOTAL PUBLIC SAFETY EXPENDITURES 0

EXCESS (DEFICIT) OF REVENUES
OVER EXPENDITURES 0

FUND BALANCE, January 1 1062

FUND BALANCE, December 31 1062

**COMAL COUNTY, TEXAS
PROBATE EDUCATION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2015**

REVENUES:

PROGRAM REVENUES:

Fees of office:

Education fees	<u>24724</u>
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TOTAL FEES OF OFFICE	<u>24724</u>
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TOTAL PROGRAM REVENUES	<u>24724</u>
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TOTAL REVENUES	<u>24724</u>
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EXPENDITURES:

JUSTICE SYSTEM:

Training and education	<u>1431</u>
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TOTAL JUSTICE SYSTEM EXPENDITURES	<u>1431</u>
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EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	23293
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FUND BALANCE, January 1	<u>99125</u>
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FUND BALANCE, December 31	<u><u>122418</u></u>
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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, 2015

REVENUES:

PROGRAM REVENUES:

Fees of office	<u>1836</u>
TOTAL CHARGES FOR SERVICES	<u>1836</u>
TOTAL PROGRAM REVENUES	<u>1836</u>
TOTAL REVENUES	<u>1836</u>

EXPENDITURES:

TOTAL JUSTICE SYSTEM EXPENDITURES	<u>0</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	1836
FUND BALANCE, January 1	<u>23175</u>
FUND BALANCE, December 31	<u><u>25011</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, 2015

REVENUES:

GENERAL REVENUES:

Interest on deposits 10

TOTAL GENERAL REVENUES 10

PROGRAM REVENUES:

Fees of office 7783

TOTAL PROGRAM REVENUES 7783

TOTAL REVENUES 7793

EXPENDITURES:

PUBLIC SAFETY

TOTAL PUBLIC SAFETY EXPENDITURES 0

EXCESS (DEFICIT) OF REVENUES
OVER EXPENDITURES 7793

FUND BALANCE, January 1 52298

FUND BALANCE, December 31 60091

**COMAL COUNTY, TEXAS
HABITAT CONSERVATION PROJECTS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2015**

REVENUES:

GENERAL REVENUES:

Interest on deposits	<u>2574</u>
TOTAL GENERAL REVENUES	<u>2574</u>
TOTAL REVENUES	<u>2574</u>

EXPENDITURES:

TOTAL INFRASTRUCTURE AND ENVIRONMENTAL EXPENDITURES	<u>0</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	2574
FUND BALANCE, January 1	<u>340361</u>
FUND BALANCE, December 31	<u><u>342935</u></u>

**COMAL COUNTY, TEXAS
DISASTER RECOVERY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2015**

REVENUES:

TOTAL REVENUES 0

EXPENDITURES:

TOTAL PUBLIC SAFETY EXPENDITURES 0

EXCESS (DEFICIT) OF REVENUES
OVER EXPENDITURES 0

FUND BALANCE, January 1 19039

FUND BALANCE, December 31 19039

**COMAL COUNTY, TEXAS
DISTRICT COURT ARCHIVE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2015**

REVENUES:

PROGRAM REVENUES:

Fees of office:

Technology fees

15671

TOTAL FEES OF OFFICE

15671

TOTAL PROGRAM REVENUES

15671

TOTAL REVENUES

15671

EXPENDITURES:

TOTAL JUSTICE SYSTEM EXPENDITURES

0

EXCESS (DEFICIT) OF REVENUES
OVER EXPENDITURES

15671

FUND BALANCE, January 1

47286

FUND BALANCE, December 31

62957

COMAL COUNTY, TEXAS
COURT RECORDS PRESERVATION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2015

REVENUES:

PROGRAM REVENUES:

Fees of office:

Technology fees	<u>26994</u>
TOTAL FEES OF OFFICE	<u>26994</u>
TOTAL PROGRAM REVENUES	<u>26994</u>
TOTAL REVENUES	<u>26994</u>

EXPENDITURES:

JUSTICE SYSTEM:

Records maintenance / preservation	<u>45907</u>
TOTAL JUSTICE SYSTEM EXPENDITURES	<u>45907</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	-18913
FUND BALANCE, January 1	<u>133054</u>
FUND BALANCE, December 31	<u><u>114141</u></u>

**COMAL COUNTY, TEXAS
COUNTY AND DISTRICT COURT TECHNOLOGY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2015**

REVENUES:

PROGRAM REVENUES:

Fees of office:

Technology fees

3176

TOTAL FEES OF OFFICE

3176

TOTAL PROGRAM REVENUES

3176

TOTAL REVENUES

3176

EXPENDITURES:

TOTAL JUSTICE SYSTEM EXPENDITURES

0

EXCESS (DEFICIT) OF REVENUES
OVER EXPENDITURES

3176

FUND BALANCE, January 1

16856

FUND BALANCE, December 31

20032

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, 2015

REVENUES:

PROGRAM REVENUES:	<u>0</u>
TOTAL REVENUES	<u>0</u>

EXPENDITURES:

PUBLIC SAFETY:	
Training and education	1444
Capital expenditures:	
Furniture and equipment	<u>27392</u>
TOTAL PUBLIC SAFETY EXPENDITURES	<u>28836</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	-28836
FUND BALANCE, January 1	<u>44422</u>
FUND BALANCE, December 31	<u><u>15586</u></u>

/

COMAL COUNTY, TEXAS
CRIMINAL DISTRICT ATTORNEY BOND COMMISSION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2015

REVENUES:	
PROGRAM REVENUES:	
Fees of office:	
NISI Commission	<u>7127</u>
TOTAL FEES OF OFFICE	<u>7127</u>
TOTAL PROGRAM REVENUES	<u>7127</u>
TOTAL REVENUES	<u>7127</u>
EXPENDITURES:	
TOTAL JUSTICE SYSTEM EXPENDITURES	<u>0</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	7127
OTHER FINANCING SOURCES (USES):	
Transfers from other funds	<u>8600</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	15727
FUND BALANCE, January 1	<u>11070</u>
FUND BALANCE, December 31	<u><u>26797</u></u>

COMAL COUNTY, TEXAS
ALTERNATIVE DISPUTE RESOLUTION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2015

REVENUES:

PROGRAM REVENUES:

Charges for services:

 Mediation fees

2388

TOTAL CHARGES FOR SERVICES

2388

TOTAL PROGRAM REVENUES

2388

TOTAL REVENUES

2388

EXPENDITURES:

TOTAL JUSTICE SYSTEM EXPENDITURES

0

EXCESS (DEFICIT) OF REVENUES
 OVER EXPENDITURES

2388

FUND BALANCE, January 1

0

FUND BALANCE, December 31

2388





**COMAL COUNTY, TEXAS
COMPREHENSIVE
ANNUAL FINANCIAL REPORT
2015**

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, 2015**

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

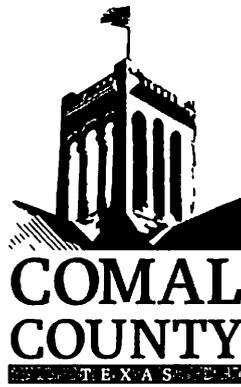
This fund is used to account for funds seized by the Criminal District Attorney or Constables during drug arrests. The funds are held until a court order directing the disbursement is received.

**COMAL COUNTY, TEXAS
AGENCY FUNDS
COMBINING BALANCE SHEET
December 31, 2015**

	<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	\$ 27,692,391	\$ 849,342	\$ 7,590	\$ 71,957	\$ 3,061,093	\$ -	\$ 31,682,373
Investments	-	-	-	-	743,472	-	743,472
Receivables (net)							
Miscellaneous	-	-	-	-	2,438	-	2,438
Total assets	<u>\$ 27,692,391</u>	<u>\$ 849,342</u>	<u>\$ 7,590</u>	<u>\$ 71,957</u>	<u>\$ 3,807,003</u>	<u>\$ -</u>	<u>\$ 32,428,283</u>
LIABILITIES AND FUND BALANCES:							
LIABILITIES:							
Accounts payables - trade	\$ 587,409	\$ 145,829	\$ -	\$ -	\$ -	\$ 3,534	\$ 736,772
Miscellaneous payables	-	537,185	-	-	16,058	-	553,243
Due to participants	-	-	-	71,957	-	(3,534)	68,423
Due to other funds	-	47,427	-	-	-	-	47,427
Due to other agencies	27,104,982	118,901	7,590	-	1,092	-	27,232,565
Cash bond deposits	-	-	-	-	3,046,381	-	3,046,381
Trust account payable	-	-	-	-	743,472	-	743,472
Total liabilities	<u>\$ 27,692,391</u>	<u>\$ 849,342</u>	<u>\$ 7,590</u>	<u>\$ 71,957</u>	<u>\$ 3,807,003</u>	<u>\$ -</u>	<u>\$ 32,428,283</u>

COMAL COUNTY, TEXAS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN AGENCY ASSETS AND LIABILITIES
For the Fiscal Year Ended December 31, 2015

	<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>
ADDITIONS:							
Property taxes	\$ 431,561,923	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 431,561,923
Auto registrations	1,157,679	-	-	-	-	-	1,157,679
Criminal fees	-	253,854	-	-	1,481,969	-	1,735,823
Civil fees	-	1,558,742	7,635	-	104,702	-	1,671,079
Restitution	-	264,368	-	-	38,570	-	302,938
Seizures	-	-	-	5,537	-	1,639	7,176
Trust funds	-	-	-	-	291,403	-	291,403
Bond and registry accounts	-	-	-	-	3,185,756	-	3,185,756
Miscellaneous fees	-	106,527	-	-	1,293,995	-	1,400,522
Total	<u>432,719,602</u>	<u>2,183,491</u>	<u>7,635</u>	<u>5,537</u>	<u>6,396,395</u>	<u>1,639</u>	<u>441,314,299</u>
Investment earnings:							
Interest	-	-	-	11	-	1	12
Total investment earnings	<u>-</u>	<u>-</u>	<u>-</u>	<u>11</u>	<u>-</u>	<u>1</u>	<u>12</u>
Total additions	<u>432,719,602</u>	<u>2,183,491</u>	<u>7,635</u>	<u>5,548</u>	<u>6,396,395</u>	<u>1,640</u>	<u>441,314,311</u>
DEDUCTIONS:							
Property taxes	421,887,781	-	-	-	-	-	421,887,781
Auto registrations	1,055,401	-	-	-	-	-	1,055,401
Disbursements to other funds	-	-	-	-	864,905	-	864,905
Restitution	-	163,000	-	-	43,992	-	206,992
State fees	-	430,194	-	-	709,486	-	1,139,680
Trust funds	-	-	-	-	225,791	-	225,791
Bond and registry accounts	-	-	-	-	3,229,886	-	3,229,886
Miscellaneous payables	-	1,399,129	8,376	4,810	1,310,063	1,640	2,724,018
Total deductions	<u>422,943,182</u>	<u>1,992,323</u>	<u>8,376</u>	<u>4,810</u>	<u>6,384,123</u>	<u>1,640</u>	<u>431,334,454</u>
Change in liabilities	<u>9,776,420</u>	<u>191,168</u>	<u>(741)</u>	<u>738</u>	<u>12,272</u>	<u>-</u>	<u>9,979,857</u>
Liabilities - beginning	17,915,971	658,174	8,331	71,219	3,794,731	-	22,448,426
Liabilities - ending	<u>\$ 27,692,391</u>	<u>\$ 849,342</u>	<u>\$ 7,590</u>	<u>\$ 71,957</u>	<u>\$ 3,807,003</u>	<u>\$ -</u>	<u>\$ 32,428,283</u>



**COMAL COUNTY, TEXAS
COMPREHENSIVE
ANNUAL FINANCIAL REPORT
2015**

COMPONENT UNITS

**COMAL COUNTY, TEXAS
COMPONENT UNITS
COMBINING STATEMENT OF NET POSITION
December 31, 2015**

	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	\$ 1,156,388	\$ 570,333	\$ 2,273,717	\$ 1,147,423	\$ 764,259	\$ 1,141,067	\$ 1,777,926	\$ 894,930	\$ 9,726,043
Investments	-	-	700,000	-	-	1,176,730	210,319	-	2,087,049
With fiscal agent	1,319,077	837,823	940,867	540,610	644,737	-	386,686	-	4,669,800
Receivables (net):									
Ad valorem taxes	1,188,640	930,856	1,184,918	473,474	602,528	-	930,948	-	5,311,364
Delinquent ad valorem taxes	61,061	-	69,086	21,165	42,762	-	-	-	194,074
Use taxes	-	-	-	-	-	73,791	-	-	73,791
Miscellaneous receivables	-	-	-	-	-	-	-	115,304	115,304
Prepaid items	-	-	-	-	-	12,867	791	-	13,658
Due from other governments	-	-	-	196,797	-	-	-	-	196,797
Capital assets (net of accumulated depreciation)									
Land	510,291	11,950	63,194	766,650	-	-	-	192,836	1,544,921
Buildings	3,095,449	85,461	4,024,456	-	14,888	-	-	-	7,220,254
Property improvements	-	-	-	-	-	-	-	32,532	32,532
Furniture, fixtures and equipment	263,649	500,933	1,479,447	398,917	463,710	512,619	-	-	3,619,275
Construction in process	-	-	-	645,627	-	-	-	-	645,627
TOTAL ASSETS	7,594,555	2,937,356	10,735,685	4,190,663	2,532,884	2,917,074	3,306,670	1,235,602	35,450,489
DEFERRED OUTFLOWS OF RESOURCES									
Deferred outflows of resources-TCDRS	-	-	333,488	-	-	-	-	-	333,488
Total deferred outflow of resources	-	-	333,488	-	-	-	-	-	333,488
LIABILITIES									
Accounts payable	-	1,986	50,004	-	2,513	-	283,437	-	337,940
Accrued expenses	29,063	-	242,552	-	4,326	-	-	322	276,263
Unearned revenue - property taxes	1,506,727	-	1,390,240	619,684	732,095	-	-	-	4,248,746
Due to other agencies	-	-	11,664	-	-	-	-	-	11,664
Noncurrent liabilities:									
Due within one year	246,519	-	649,528	44,511	100,402	-	-	-	1,040,960
Due in more than one year	2,111,541	-	3,443,993	95,019	222,248	-	-	-	5,872,801
Total Liabilities	3,893,850	1,986	5,787,981	759,214	1,061,584	-	283,437	322	11,788,374
DEFERRED INFLOWS OF RESOURCES									
Current property taxes levied for subsequent period									
	1,188,640	1,879,236	1,184,918	473,474	602,528	1,244,783	1,351,137	-	7,924,716
Total deferred inflow of resources	1,188,640	1,879,236	1,184,918	473,474	602,528	1,244,783	1,351,137	-	7,924,716
NET POSITION									
Net investment in capital assets	1,511,329	598,344	2,360,038	1,671,664	155,948	512,619	-	225,368	7,035,310
Unrestricted	1,000,736	457,790	1,736,236	1,286,311	712,824	1,159,672	1,672,096	1,009,912	9,035,577
Total net position	\$ 2,512,065	\$ 1,056,134	\$ 4,096,274	\$ 2,957,975	\$ 868,772	\$ 1,672,291	\$ 1,672,096	\$ 1,235,280	\$ 16,070,887

COMAL COUNTY, TEXAS
COMPONENT UNITS
COMBINING STATEMENT OF ACTIVITIES
For the Fiscal Year Ended December 31, 2015

	Special Districts								TOTALS
	EMERGENCY SERVICES DISTRICT #1	EMERGENCY SERVICES DISTRICT #2	EMERGENCY SERVICES DISTRICT #3	EMERGENCY SERVICES DISTRICT #4	EMERGENCY SERVICES DISTRICT #5	EMERGENCY SERVICES DISTRICT #6	EMERGENCY SERVICES DISTRICT #7	WATER ORIENTED RECREATION DISTRICT	
Expenses									
General government	\$ 38,651	\$ 224,727	\$ 469,935	\$ 31,991	\$ 56,423	\$ 23,724	\$ 22,603	\$ 261,870	\$ 1,129,924
Public safety	2,084,328	-	4,142,810	1,150,069	1,130,732	1,150,785	961,687	238,112	10,858,523
Health and human services	-	1,859,000	-	-	-	-	-	270,192	2,129,192
Community and economic development	-	-	-	-	-	-	-	246,997	246,997
Loss on disposal of asset	-	-	-	-	-	-	-	-	-
Interest and fees	101,092	-	165,604	5,248	20,053	5,424	-	-	297,421
Total component unit	(2,224,071)	(2,083,727)	(4,778,349)	(1,187,308)	(1,207,208)	(1,179,933)	(984,290)	(1,017,171)	(14,662,057)
Program Revenues									
Charges for services	-	652,574	88,865	-	-	-	-	-	741,439
Operating grants and contributions	-	38,127	38,137	510	-	178,885	-	-	255,659
Capital grants and contributions	-	-	-	-	-	-	-	-	-
Intergovernmental payments	-	-	1,859,000	-	-	-	-	-	1,859,000
Total program revenues	-	690,701	1,986,002	510	-	178,885	-	-	2,856,098
General Revenues									
Ad valorem taxes	2,533,808	1,762,854	2,345,596	1,026,223	1,256,073	952,734	1,307,698	-	11,184,986
Sales and use tax	-	-	1,266,653	840,017	250,338	505,733	-	1,072,724	3,935,465
Interest on deposits	5,384	274	4,140	1,410	3,240	2,856	2,057	986	20,347
Miscellaneous revenues	-	4,548	-	-	3,199	-	-	-	7,747
Gain (loss) on sale of capital asset	-	-	76,923	-	(45,212)	-	-	-	31,711
Total general revenues	2,539,192	1,767,676	3,693,312	1,867,650	1,467,638	1,461,323	1,309,755	1,073,710	15,180,256
Change in net position	315,121	374,650	900,965	680,852	260,430	460,275	325,465	56,539	3,374,297
Net position - beginning	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
Prior period adjustment	-	-	(429,133)	85,000	-	-	(226,084)	-	(570,217)
Net position - ending	\$ 2,512,065	\$ 1,056,134	\$ 4,096,274	\$ 2,957,975	\$ 868,772	\$ 1,672,291	\$ 1,672,096	\$ 1,235,280	\$ 16,070,887





COMAL COUNTY, TEXAS COMPREHENSIVE ANNUAL FINANCIAL REPORT 2015

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.	171
Revenue Capacity These schedules contain trend information to help the reader understand how the County's most significant local revenue source, the property tax.	177
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.	181
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.	184
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.	186

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Expenses										
Governmental activities:										
General government	\$ 7,246	\$ 6,928	\$ 7,834	\$ 8,426	\$ 8,314	\$ 8,665	\$ 8,740	\$ 9,286	\$ 14,684	\$ 11,926
Justice system	4,746	4,943	5,670	6,176	6,704	6,457	6,908	7,252	7,896	8,857
Public safety	8,650	10,031	11,269	12,219	12,829	13,245	13,098	13,771	14,116	15,342
Corrections and rehabilitation	7,038	7,526	8,153	9,098	9,084	9,437	9,809	9,519	10,094	11,196
Health and human services	2,715	2,953	3,477	3,563	3,637	3,848	3,398	2,190	2,387	2,237
Community and economic development	330	389	426	318	592	589	601	651	617	776
Infrastructure and environmental services	8,894	8,007	6,108	7,869	10,087	10,459	14,328	13,050	13,084	14,105
Interest on long-term debt	252	620	1,569	1,223	1,342	1,585	1,774	1,851	1,751	1,548
Total governmental activities expenses	<u>39,871</u>	<u>41,397</u>	<u>44,506</u>	<u>48,892</u>	<u>52,589</u>	<u>54,285</u>	<u>58,656</u>	<u>57,570</u>	<u>64,629</u>	<u>65,987</u>
Total primary government expenses	<u>\$ 39,871</u>	<u>\$ 41,397</u>	<u>\$ 44,506</u>	<u>\$ 48,892</u>	<u>\$ 52,589</u>	<u>\$ 54,285</u>	<u>\$ 58,656</u>	<u>\$ 57,570</u>	<u>\$ 64,629</u>	<u>\$ 65,987</u>
Program Revenues										
Governmental activities:										
Charges for services:										
General government	\$ 3,522	\$ 3,256	\$ 3,046	\$ 3,128	\$ 3,034	\$ 3,055	\$ 3,252	\$ 3,541	\$ 4,137	\$ 4,736
Justice system	3,248	2,870	2,686	2,665	2,645	2,314	2,490	2,398	2,207	2,105
Public safety	836	756	913	926	982	1,186	878	1,078	881	795
Corrections and rehabilitation	1,115	624	542	347	386	371	379	542	466	431
Health and human services	563	472	362	391	297	274	322	515	298	322
Community and economic development	75	80	75	76	76	80	81	82	77	79
Infrastructure and environmental services	503	365	357	289	356	340	333	393	429	172
Operating grants and contributions	2,254	2,105	1,447	2,000	2,335	1,522	1,618	1,271	1,485	1,475
Capital grants and contributions	6,365	2,774	4,618	5,420	1,416	8,337	6,268	701	2,474	1,996
Total governmental activities program revenues	<u>18,481</u>	<u>13,302</u>	<u>14,046</u>	<u>15,242</u>	<u>11,527</u>	<u>17,479</u>	<u>15,621</u>	<u>10,521</u>	<u>12,454</u>	<u>12,111</u>
Total primary government program revenues	<u>\$ 18,481</u>	<u>\$ 13,302</u>	<u>\$ 14,046</u>	<u>\$ 15,242</u>	<u>\$ 11,527</u>	<u>\$ 17,479</u>	<u>\$ 15,621</u>	<u>\$ 10,521</u>	<u>\$ 12,454</u>	<u>\$ 12,111</u>
Net (expense) / revenue										
Governmental activities:	<u>\$ (21,390)</u>	<u>\$ (28,095)</u>	<u>\$ (30,460)</u>	<u>\$ (33,650)</u>	<u>\$ (41,062)</u>	<u>\$ (36,806)</u>	<u>\$ (43,035)</u>	<u>\$ (47,049)</u>	<u>\$ (52,175)</u>	<u>\$ (53,876)</u>
Total primary government net expense	<u>\$ (21,390)</u>	<u>\$ (28,095)</u>	<u>\$ (30,460)</u>	<u>\$ (33,650)</u>	<u>\$ (41,062)</u>	<u>\$ (36,806)</u>	<u>\$ (43,035)</u>	<u>\$ (47,049)</u>	<u>\$ (52,175)</u>	<u>\$ (53,876)</u>
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes:										
Property taxes (ad valorem taxes)	\$ 21,984	\$ 23,291	\$ 27,527	\$ 30,176	\$ 32,025	\$ 36,659	\$ 34,752	\$ 36,020	\$ 37,287	\$ 39,059
Sales and use taxes	6,224	6,810	7,159	6,621	7,088	7,675	8,436	9,724	10,612	11,193
Auto registration and title	2,332	2,414	2,537	2,111	2,733	2,407	2,751	3,028	3,407	3,675
Mixed drink taxes	158	187	264	239	285	280	283	397	509	575
Bingo taxes	18	18	18	23	18	13	9	10	11	7
Other taxes	560	388	749	525	348	597	453	341	53	56
Reimbursements	37	264	107	124	16	47	12	6	3	-
Interest on deposits	1,017	1,710	1,269	337	130	132	43	242	172	112
Miscellaneous revenues	218	106	196	170	177	266	667	827	696	168
Gain / (loss on sale of capital assets)	8	(19)	36	53	36	32	(19)	38	50	14
Total governmental activities	<u>32,556</u>	<u>35,169</u>	<u>39,862</u>	<u>40,379</u>	<u>42,856</u>	<u>48,108</u>	<u>47,387</u>	<u>50,633</u>	<u>52,800</u>	<u>54,859</u>
Total primary government	<u>\$ 32,556</u>	<u>\$ 35,169</u>	<u>\$ 39,862</u>	<u>\$ 40,379</u>	<u>\$ 42,856</u>	<u>\$ 48,108</u>	<u>\$ 47,387</u>	<u>\$ 50,633</u>	<u>\$ 52,800</u>	<u>\$ 54,859</u>
Change in Net Position										
Governmental activities	<u>\$ 11,166</u>	<u>\$ 7,074</u>	<u>\$ 9,402</u>	<u>\$ 6,729</u>	<u>\$ 1,794</u>	<u>\$ 11,302</u>	<u>\$ 4,352</u>	<u>\$ 3,584</u>	<u>\$ 625</u>	<u>\$ 983</u>
Total primary government	<u>\$ 11,166</u>	<u>\$ 7,074</u>	<u>\$ 9,402</u>	<u>\$ 6,729</u>	<u>\$ 1,794</u>	<u>\$ 11,302</u>	<u>\$ 4,352</u>	<u>\$ 3,584</u>	<u>\$ 625</u>	<u>\$ 983</u>

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

Year	Property Tax (Ad Valorem Tax)	Sales and Use Tax	Auto Registration and Title	Mixed Drink Tax	Bingo Tax	Other Taxes	Total
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
2015	39,059	11,193	3,675	575	7	56	54,565

COMAL COUNTY, TEXAS
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN YEARS

(modified accrual basis of accounting)
(amounts expressed in thousands)

	2006	2007	2008	2009	2010	2011 ¹	2012	2013	2014	2015
General fund										
Non-spending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20	\$ 18	\$ 18	\$ 21	\$ 20
Restricted	-	-	-	-	-	-	-	-	567	351
Unassigned	-	-	-	-	-	16,356	15,176	18,307	19,579	20,428
Total general fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,376	\$ 15,193	\$ 18,325	\$ 20,167	\$ 20,799
All other governmental funds										
Non-spending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14	\$ 14	\$ 83	\$ 200	\$ 251
Restricted	-	-	-	-	-	30,667	15,231	20,457	20,767	27,019
Committed	-	-	-	-	-	549	1,348	836	1,397	1,777
Total all other governmental funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,229	\$ 16,593	\$ 21,376	\$ 22,364	\$ 29,047

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)

	2006	2007	2008	2009	2010
General fund					
Reserved	32	62	155	197	403
Unreserved	6,619	10,442	11,866	12,661	12,680
Total general fund	\$ 6,651	\$ 10,504	\$ 12,021	\$ 12,857	\$ 13,083
All other governmental funds					
Reserved	1,432	19,832	17,131	14,309	12,364
Unreserved, reported in: Special revenue funds	5,279	7,872	9,107	10,386	9,584
Total all other governmental funds	\$ 6,711	\$ 27,704	\$ 26,238	\$ 24,694	\$ 21,948

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Revenues										
Taxes	\$ 31,365	\$ 33,099	\$ 38,237	\$ 40,131	\$ 42,404	\$ 47,577	\$ 46,508	\$ 49,393	\$ 51,972	\$ 54,582
Fees of office	4,038	4,056	3,632	3,889	3,797	3,896	4,215	4,412	4,854	5,105
Charges for services	5,596	4,277	4,228	3,853	3,822	3,357	3,492	3,894	3,536	3,498
Intergovernmental	-	-	-	-	-	-	-	-	-	7,419
Interest on deposits	924	1,618	1,226	333	123	130	43	241	171	112
Grants and contributions	2,290	2,793	3,162	3,903	3,674	8,502	7,887	1,710	1,780	1,486
Miscellaneous	484	313	424	372	350	682	705	1,075	803	204
Total revenues	44,697	46,155	50,909	52,480	54,170	64,144	62,850	60,725	63,117	72,405
Expenditures										
General government	6,890	6,673	7,435	7,998	8,082	8,346	8,401	8,253	13,977	11,022
Justice system	4,712	4,850	5,464	6,023	6,230	6,449	6,821	7,163	7,927	8,655
Public safety	8,009	9,190	10,209	10,916	11,611	12,100	11,942	12,671	13,187	14,054
Corrections and rehabilitation	6,882	7,370	7,815	8,737	8,779	9,338	9,608	9,357	9,968	10,814
Health and human services	2,699	2,893	3,389	3,480	3,557	3,832	3,366	2,167	2,383	2,178
Community and economic development	286	311	342	407	480	469	484	515	477	611
Infrastructure and environmental services	5,338	5,599	6,802	7,540	8,064	8,676	9,519	8,300	8,249	7,943
Capital outlay	1,423	3,456	7,109	5,895	7,341	13,907	22,181	3,522	5,000	5,423
Debt service										
Principal	1,110	1,125	1,220	1,255	1,285	1,150	2,399	2,742	5,618	5,750
Interest	309	221	1,140	995	1,354	1,388	1,780	2,156	2,055	1,874
Administrative charges	2	3	2	2	2	97	133	2	1	3
Bond issuance costs	2	3	2	2	2	97	133	2	45	122
Total expenditures	37,662	41,694	50,929	53,250	56,787	65,849	76,767	56,850	68,887	68,449
Excess of revenues over (under) expenditures	7,035	4,461	(20)	(770)	(2,617)	(1,705)	(13,784)	3,877	(5,770)	3,956
Other financing sources (uses)										
Transfers in	563	207	338	54	199	58	135	22	1,002	56
Transfers out	(686)	(60)	(338)	(54)	(199)	(58)	(135)	(22)	(1,002)	(56)
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	18,785
Debt issuance costs	46	-	-	60	-	662	1,281	-	-	184
Payment to refunded bonds issued	-	-	-	-	-	-	-	-	-	(15,626)
Other resource - proceeds from TXDOT	-	-	-	-	-	-	-	4,000	4,000	-
Sale of capital assets	60	32	70	58	93	85	48	38	50	14
Total other financing sources (uses)	(17)	20,380	70	188	93	14,182	1,148	4,038	8,600	3,357
Prior period adjustments	-	-	-	-	-	-	(3,183)	-	-	-
Net change in fund balances	\$ 7,018	\$ 24,841	\$ 50	\$ (582)	\$ (2,523)	\$ 12,477	\$ (12,636)	\$ 7,915	\$ 2,830	\$ 7,314
Debt service as a percentage of non-capital expenditures	3.9%	3.5%	5.4%	4.8%	5.3%	4.9%	7.7%	9.2%	12.0%	12.1%

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

<u>Fiscal Year</u>	<u>Property Tax (Ad Valorem Tax)</u>	<u>Sales and Use Tax</u>	<u>Auto Registration and Title</u>	<u>Mixed Drink Tax</u>	<u>Bingo Tax</u>	<u>Other Taxes</u>	<u>Total</u>
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
2015	39,076	11,193	3,675	575	7	56	54,582

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>
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%
2015	11,517,245	3,156,351	2,240,739	1,424,680	6,471,769	11,867,246	0.342921	18,339,015	64.71%

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Comal County										
Operating	0.296224	0.262893	0.282661	0.282661	0.304763	0.304763	0.298121	0.298121	0.297021	0.292821
Debt Service	0.018977	0.055100	0.025362	0.030294	0.029237	0.045658	0.052300	0.052300	0.045900	0.050100
Total Comal County	0.315201	0.317993	0.308023	0.312955	0.334000	0.350421	0.350421	0.350421	0.342921	0.342921
School Districts:										
New Braunfels ISD	1.820000	1.652500	1.338800	1.339100	1.339100	1.339100	1.339100	1.339100	1.339100	1.339100
Comal ISD	1.640000	1.310000	1.310000	1.310000	1.370000	1.430000	1.430000	1.430000	1.390000	1.390000
Boerne ISD	1.620000	1.330000	1.330000	1.330000	1.314000	1.314000	1.294000	1.294000	1.294000	1.290000
Wimberly ISD	-	-	1.212700	1.232700	1.232700	1.232700	1.252700	1.297700	1.297700	1.297700
Cities:										
City of New Braunfels	0.409862	0.409826	0.409862	0.409862	0.409862	0.448362	0.467344	0.498230	0.498230	0.498230
City of Schertz	0.431700	0.409000	0.409000	0.434200	0.449300	0.484300	0.499900	0.497400	0.497400	0.491100
City of Garden Ridge	0.232460	0.221024	0.209537	0.254808	0.262972	0.268796	0.283246	0.283246	0.275700	0.300200
City of Selma	0.286500	0.286500	0.249800	0.265000	0.279300	0.279300	0.279300	0.234200	0.222300	0.206500
City of Fair Oaks Ranch	0.250000	0.244000	0.241500	0.241500	0.241500	0.246100	0.266300	0.266300	0.266300	0.261500
City of Bulverde East ¹	-	-	-	-	-	-	-	-	-	-
City of Bulverde South ¹	-	-	-	-	-	-	-	-	-	-
City of Bulverde	0.178090	0.154181	0.146800	0.146800	0.139153	0.126063	0.126063	0.126063	0.135700	0.135700
Special Districts:										
Emergency Services District #1	0.020000	0.057500	0.057141	0.062412	0.069363	0.079082	0.081667	0.085100	0.085100	0.085100
Emergency Services District #2	0.018098	0.020000	0.020000	0.045000	0.045000	0.045000	0.045000	0.045000	0.060000	0.060000
Emergency Services District #3 ²	0.030000	0.055000	0.080000	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	0.053900	0.079000	0.079080	0.092000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000
Emergency Services District #6 ²	0.028029	0.027482	0.030000	0.030000	0.030000	0.072500	0.072500	0.072500	0.071900	0.086000
Emergency Services District #7 ³	-	-	0.100000	0.098000	0.098000	0.098000	0.093585	0.087800	0.081500	0.077700
York Creek Improvement District	0.003800	0.003800	0.003800	0.003800	0.003800	0.003800	0.004100	0.004400	0.004200	0.004800
Johnson Ranch MUD	-	-	-	-	-	-	-	0.850000	0.850000	0.850000
Rebecca Creed MUD	0.858800	0.846300	0.846300	0.830000	0.850000	0.850000	0.850000	0.550000	0.000000	0.000000
Comal County Water Control and Improvement District #7	-	-	-	-	-	-	-	-	-	0.850000

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.

Sources: Comal County Tax Assessor Collector

City of Schertz

City of Fair Oaks Ranch

Boerne I.S.D.

Wimberly I.S.D.

COMAL COUNTY, TEXAS
 PRINCIPAL PROPERTY TAXPAYERS
 December 31, 2015
 (amounts expressed in thousands)

TAXPAYER	2015			2006		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
TXI Cement Company	\$ 294,082	1	2.478%	43,955	3	0.49%
Cemex Cement of Texas LP	267,725	2	2.256%	44,103	2	0.49%
Caterpillar Inc	148,836	3	1.254%			
Central Texas Corridor Hospital Co LLC	105,052	4	0.885%			
Sysco San Antonio Inc	98,607	5	0.831%			
Walmart Inc. #6016	84,715	6	0.714%	161,994	1	1.81%
Rush Truck Leasing	73,726	7	0.621%			
Republic Beverage Company	47,547	8	0.401%	41,068	4	0.46%
A L 95 Creekside Town Center LP	40,796	9	0.344%			
Union Pacific RR Co	34,685	10	0.292%			
Guadalupe Valley Telephone Co-op				35,503	5	0.40%
Hanson Aggregates				31,237	6	0.35%
Chemical Lime				28,618	7	0.32%
H. E. Butt Grocery Company				23,051	8	0.26%
Weisman Equipment Co				22,486	9	0.25%
Pedernales Electric Co-op, Inc				22,101	10	0.25%

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
2006	\$ 23,488	\$ 8,753	37.3%	\$ 14,690	\$ 23,443	99.81%
2007	27,581	12,432	45.1%	15,130	27,562	99.93%
2008	30,928	8,341	27.0%	22,562	30,903	99.92%
2009	32,257	11,295	35.0%	20,912	32,207	99.84%
2010	33,676	10,147	30.1%	23,470	33,618	99.83%
2011	35,097	10,804	30.8%	24,101	34,905	99.45%
2012	36,308	16,474	45.4%	19,542	36,016	99.20%
2013	38,413	17,567	45.7%	20,470	38,037	99.02%
2014	41,497	19,711	47.5%	21,326	41,037	98.89%
2015	45,531	21,833	48.0%	(0)	21,833	47.95%

Sources: Comal County Tax Assessor-Collector

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

	Governmental Activities					Total Primary Government	Percentage of Personal Income ¹	Per Capita ¹
	Capital Leases	Notes Payable	General Obligation Refunding	Certificates of Obligation	Combined Limited Tax and Revenue Bonds			
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	1.127%	517
2014	535	13,514	-	17,417	29,223	60,689	1.012%	491
2015	340	14,495	15,485	1,175	25,575	57,070	n/a	442

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 184 for personal income and population data.

COMAL COUNTY, TEXAS
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
As of December 31, 2015
(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	\$ 135,655	86.76%	\$ 117,690
City of Schertz	75,706	19.30%	14,610
City of Garden Ridge	14,892	100.00%	14,892
City of Selma	19,725	0.60%	119
City of Bulverde	-	100.00%	-
City of Fair Oaks Ranch	7,790	7.49%	584
School districts:			
New Braunfels ISD	126,308	81.34%	102,740
Comal ISD	476,128	81.89%	389,890
Boerne ISD	181,548	1.20%	<u>2,178</u>
Subtotal, overlapping debt			642,702
Comal County direct debt	57,070	100.00%	<u>57,070</u>
Total direct and overlapping debt			<u>\$ 699,772</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)

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Debt limit	\$ 448,067	\$ 474,069	\$ 552,752	\$ 476,016	\$ 458,125	\$ 453,614	\$ 477,116	\$ 491,989	\$ 542,834	\$ 593,362
Total net debt applicable to limit	4,783	22,621	21,641	35,598	34,033	44,909	57,238	53,472	52,011	43,371
Debt margin	<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>	<u>\$ 549,991</u>
Total net debt applicable to limit as a percentage of debt limit	1.07%	4.77%	3.92%	7.48%	7.43%	9.90%	12.00%	10.87%	9.58%	7.31%

Debt Margin Calculation for Fiscal Year 2015

Assessed valuation	<u>\$ 11,867,246</u>
Debt limit (5% of assessed valuation)	593,362
Debit applicable to limit:	
Total bond and warrant indebtedness	57,070
Less: debt service fund reserved fund balance	<u>(13,699)</u>
Total net debt applicable to limit	<u>43,371</u>
Debt margin	<u>\$ 549,991</u>

COMAL COUNTY, TEXAS
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN YEARS

	Population ¹	Personal Income (amounts expressed in thousands) ¹	Per Capita Personal Income ¹	School Enrollment ²	Unemployment Rate ³
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	6,138,500	49,626	28,720	3.6%
2015	129,048	n/a	n/a	29,622	3.4%

¹ Bureau of Economic Analysis / County estimates

² Texas Education Agency

³ Texas Workforce Commission

COMAL COUNTY, TEXAS
 PRINCIPAL EMPLOYERS
 DECEMBER 31, 2015
 CURRENT AND NINE YEARS AGO

EMPLOYER	2015			2006		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Comal ISD	2,588	1	5.90%	1,716	1	3.91%
Schlitterbahn Water Park	1,689	2	3.85%			
Wal-Mart Distribution Center	1,218	3	2.78%	1,200	2	2.74%
New Braunfels ISD	1,040	4	2.37%	834	4	1.90%
Sysco	864	5	1.97%			0.00%
IBEX Corporation	750	6	1.71%			0.00%
Hunter Industries / Colorado Materials, Inc	705	7	1.61%	650	6	1.48%
Comal County	683	8	1.56%	530	7	1.21%
Resolute Health	593	9	1.35%			0.00%
City of New Braunfels	550	10	1.25%	511	8	1.16%
McKenna Health Management			0.00%	900	3	2.05%
The Scooter Store			0.00%	761	5	1.73%
Wal-Mart Super Store	-		0.00%	435	9	0.99%
Checks in the Mail, Inc.			0.00%	415	10	0.95%
	10,680		24.35%	7,952		18.13%

Source: Greater New Braunfels Chamber of Commerce

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

Function	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General government	86	87	88	92	91	90	93	92	93	94
Justice system	88	92	95	95	97	102	105	103	108	110
Public safety	133	139	151	155	167	168	168	165	168	179
Corrections and rehabilitation	116	117	120	127	127	127	129	131	132	136
Health and human services	23	28	31	31	30	30	28	27	28	30
Community and economic development	7	7	7	7	7	7	7	7	7	7
Infrastructure and environmental services	77	79	84	84	85	89	92	92	93	95
	530	549	576	591	604	613	622	617	629	651

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

Function	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
JUSTICE SYSTEM										
County courts										
Civil cases										
Filed	1,084	971	668	614	535	796	761	710	623	619
Disposed	780	936	1,142	783	599	660	708	744	642	573
Criminal cases										
Filed	2,268	2,182	1,956	1,693	1,913	1,943	1,504	1,555	1,614	1,772
Appealed	73	127	145	190	389	220	82	80	68	75
Motions to revoke	418	358	284	237	398	350	368	295	265	248
Disposed	2,923	2,784	2,443	2,190	2,313	2,346	1,960	2,098	1,622	2,034
Probate cases										
Filed	347	351	407	341	422	500	456	426	407	437
Hearings	402	398	456	407	439	556	538	503	548	630
Mental health cases										
Filed	129	116	111	121	139	176	178	161	163	190
District courts										
Civil cases										
New cases filed	1,716	1,852	1,931	2,214	2,195	2,144	2,310	2,289	2,221	2,415
Other cases reaching docket	275	272	263	118	259	3	5	-	-	1
Disposed	1,742	1,818	1,747	1,974	2,246	1,501	1,767	1,186	1,700	1,667
Criminal cases										
Filed by indictment	148	362	447	406	398	540	484	426	453	584
Filed by information	90	271	341	210	172	-	-	-	-	-
Motions to revoke	228	281	164	223	147	116	157	82	88	78
Disposed	556	915	946	871	642	628	614	494	482	500
Juvenile cases										
New petitions filed	105	115	125	53	63	93	77	51	51	40
Motions to revoke	43	40	36	28	112	21	14	20	23	13
Other cases added	15	26	8	3	22	-	62	-	-	-
Disposed	169	177	159	111	178	128	89	87	75	26
Justice of the Peace courts										
Civil cases										
New cases filed	837	1,174	1,173	1,048	956	922	1,057	1,095	1,159	1,075
Appealed	5	2	1	1	4	9	1	-	6	1
Disposed	768	893	901	1,036	765	707	1,170	958	1,044	914
Criminal cases										
Traffic cases filed	17,640	14,276	13,622	12,536	9,956	11,391	11,391	10,463	9,666	9,140
Non-traffic cases filed	4,788	4,053	4,223	3,844	4,406	4,236	3,030	2,853	3,111	2,223
Appealed	39	24	18	37	37	36	23	29	20	23
Disposed	23,368	20,216	18,992	14,541	12,167	14,502	13,290	13,520	12,672	11,208
PUBLIC SAFETY										
Arrests	7,195	6,584	5,778	5,823	6,298	5,803	5,340	5,347	5,125	5,422
Traffic violations	18,139	15,612	13,772	12,706	10,238	10,076	11,729	11,118	2,197	9,020
CORRECTIONS AND REHABILITATION										
Inmates housed (average number per day)	255	241	236	363	238	250	273	256	312	291
Juvenile referrals	476	640	627	467	338	313	276	231	300	336
HEALTH AND HUMAN SERVICES										
Public health										
Immunizations	15,794	17,731	13,777	11,382	11,027	7,291	6,897	3,527	2,791	2,997
Other services	3,064	2,266	1,784	1,587	1,181	1,105	1,215	1,616	957	1,286
Environmental health										
Septic tank permits issued	1,490	1,371	933	649	701	817	725	997	977	1,251
Animal control										
Calls for service	3,228	3,885	3,869	3,932	3,622	3,184	3,152	2,601	3,534	3,936
Citations	770	775	710	718	581	458	296	251	298	467
Animals picked up	1,983	2,311	1,700	1,602	1,791	1,130	1,539	522	1,100	1,398

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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Justice system										
Courtrooms	9	9	9	9	8	8	8	8	8	8
Public safety										
Stations	1	1	2	2	3	3	3	3	3	3
Patrol units	67	53	53	57	57	64	75	75	75	91
Other units (Administrative & C.I.D.)	24	59	61	65	65	62	65	65	65	79
Reserve units	24	9	9	12	12	16	9	9	9	20
Corrections and rehabilitation										
Correctional facilities	2	2	2	2	2	2	2	2	2	2
Transport units	8	12	12	12	12	12	12	12	12	15
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	3	4	4
Other park property (FEMA buyouts of flooded properties)	30	30	30	30	30	30	30	30	30	30
Major parks acreage	102.8	124.0	124.0	124.0	124.0	124.0	124.0	176.3	219.8	219.8
Baseball fields	11	11	11	11	11	11	11	11	11	11
Soccer fields	19	19	19	19	21	21	21	21	21	21
Football fields	2	6	6	6	6	6	6	6	6	6
Tennis courts	-	-	-	-	-	-	2	2	2	2
Extension service facilities	1	1	1	1	1	1	1	1	1	1
Buildings	3	3	3	4	5	5	5	5	5	5
Acreage	20	20	20	20	20	20	20	20	20	20
Infrastructure and environmental services										
Road (miles)	769.79	778.57	785.90	794.78	794.97	798.40	798.40	798.40	804.56	809.58
Bridges	9	9	9	9	9	9	9	9	9	9
Flood control structures	5	5	5	5	5	5	5	6	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	290.3

Sources: Various government departments

Note: Indicators are not available for the general government function

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

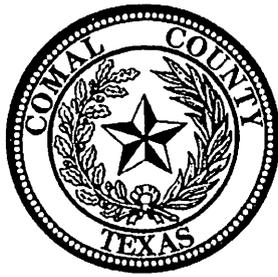
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Governmental activities										
Net investment in capital assets	\$ 106,215	\$ 107,720	\$ 114,969	\$ 104,674	\$ 123,644	\$ 127,211	\$ 139,576	\$ 128,805	\$ 126,894	\$ 126,904
Restricted	452	638	880	1,152	1,602	2,402	2,292	6,781	8,678	13,699
Unrestricted	14,756	20,139	22,051	39,242	21,614	28,553	17,469	26,841	27,479	9,782
Total governmental activities net position	<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>	<u>\$ 150,385</u>





**COMAL COUNTY, TEXAS
COMPREHENSIVE
ANNUAL FINANCIAL REPORT
2015**

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 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, 2015, 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 16, 2016. 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 16, 2016