



**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>