



**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
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2015**

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
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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>

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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>

**COMAL COUNTY, TEXAS
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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

**COMAL COUNTY, TEXAS
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NONMAJOR GOVERNMENTAL FUNDS
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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:	<u>100</u>	<u>16,400</u>	<u>10,237</u>	<u>1,918</u>	<u>2,388</u>
Total assets	<u>\$ 100</u>	<u>\$ 16,400</u>	<u>\$ 10,237</u>	<u>\$ 1,918</u>	<u>\$ 2,388</u>
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:	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,918</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,918</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	100	16,400	10,237	-	2,388
Committed	-	-	-	-	-
Total fund balances	<u>100</u>	<u>16,400</u>	<u>10,237</u>	<u>-</u>	<u>2,388</u>
Total liabilities and fund balances	<u>\$ 100</u>	<u>\$ 16,400</u>	<u>\$ 10,237</u>	<u>\$ 1,918</u>	<u>\$ 2,388</u>

**COMAL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
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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	100	18,294	-	-	-
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	<u>10,791</u>	<u>10,791</u>	<u>9,449</u>	<u>(1,342)</u>
Interest on deposits	30	30	51	21
TOTAL GENERAL REVENUES	<u>10,821</u>	<u>10,821</u>	<u>9,500</u>	<u>(1,321)</u>
TOTAL REVENUES	<u>10,821</u>	<u>10,821</u>	<u>9,500</u>	<u>(1,321)</u>
EXPENDITURES:				
MAINTENANCE AND OPERATIONS:				
Maintenance	12,000	12,000	7,900	4,100
TOTAL MAINTENANCE AND OPERATIONS	<u>12,000</u>	<u>12,000</u>	<u>7,900</u>	<u>4,100</u>
TOTAL INFRASTRUCTURE AND ENVIRONMENTAL EXPENDITURES	<u>12,000</u>	<u>12,000</u>	<u>7,900</u>	<u>4,100</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(1,179)	(1,179)	1,600	2,779
FUND BALANCE, January 1	<u>101,901</u>	<u>101,901</u>	<u>101,901</u>	<u>-</u>
FUND BALANCE, December 31	<u>\$ 100,722</u>	<u>\$ 100,722</u>	<u>\$ 103,501</u>	<u>\$ 2,779</u>

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

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
GENERAL REVENUES:				
Interest on deposits	\$ 25	\$ 25	\$ 14	\$ (11)
TOTAL GENERAL REVENUES	25	25	14	(11)
PROGRAM REVENUES:				
Fees of office	8,000	8,000	7,284	(716)
TOTAL OPERATING GRANTS AND CONTRIBUTIONS	8,000	8,000	7,284	(716)
TOTAL PROGRAM REVENUES	8,000	8,000	7,284	(716)
TOTAL REVENUES	8,025	8,025	7,298	(727)
EXPENDITURES:				
ADMINISTRATIVE				
Salaries:				
Clerks	-	11,940	11,904	36
Fringe benefits	-	4,479	4,392	87
TOTAL ADMINISTRATIVE EXPENDITURES	-	16,419	16,296	123
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	8,025	(8,394)	(8,998)	(604)
FUND BALANCE, January 1	69,215	69,215	69,215	-
FUND BALANCE, December 31	\$ 77,240	\$ 60,821	\$ 60,217	\$ (604)

**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	4,800	4,800	4,530	(270)
TOTAL REVENUES	4,800	4,800	4,530	(270)
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	14,000	15,060	5,691	9,369
TOTAL GENERAL GOVERNMENT	14,000	15,060	5,691	9,369
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(9,200)	(10,260)	(1,161)	9,099
FUND BALANCE, January 1	1,233	1,233	1,233	-
FUND BALANCE, December 31	\$ (7,967)	\$ (9,027)	\$ 72	\$ 9,099

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

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>		
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	<u>46,639</u>	<u>46,639</u>	<u>27,814</u>	<u>(18,825)</u>
Operating grants and contributions:				
DSHS grant	362,461	362,461	193,917	(168,544)
TOTAL OPERATING GRANTS AND CONTRIBUTIONS	<u>362,461</u>	<u>362,461</u>	<u>193,917</u>	<u>(168,544)</u>
TOTAL PROGRAM REVENUES	<u>409,100</u>	<u>409,100</u>	<u>221,731</u>	<u>(187,369)</u>
TOTAL REVENUES	<u>409,100</u>	<u>409,100</u>	<u>221,731</u>	<u>(187,369)</u>
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	<u>368,956</u>	<u>368,956</u>	<u>219,406</u>	<u>149,550</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	40,144	40,144	2,325	(37,819)
FUND BALANCE, January 1	<u>296</u>	<u>296</u>	<u>296</u>	<u>-</u>
FUND BALANCE, December 31	<u>\$ 40,440</u>	<u>\$ 40,440</u>	<u>\$ 2,621</u>	<u>\$ (37,819)</u>

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	<u>-</u>	<u>-</u>	<u>6,060</u>	<u>6,060</u>
TOTAL OTHER FINANCING SOURCES AND (USES)	<u>-</u>	<u>-</u>	<u>6,060</u>	<u>6,060</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	(10,799)	(10,799)	(494)	10,305
FUND BALANCE, January 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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</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:				
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

	<u>Budgeted Amounts</u>		<u>Actual</u> Amounts	Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>		
REVENUES:				
PROGRAM REVENUES:				
Operating grants and contributions:				
TIDC TX Indigent Defense Grant	\$ 176,775	\$ 176,775	\$ 20,354	\$ (156,421)
TOTAL OPERATING GRANTS AND CONTRIBUTIONS			<u>20,354</u>	<u>(156,421)</u>
TOTAL PROGRAM REVENUES	<u>-</u>	<u>-</u>	<u>20,354</u>	<u>(156,421)</u>
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>20,354</u>	<u>(156,421)</u>
 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	<u>176,775</u>	<u>176,775</u>	<u>20,354</u>	<u>156,421</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(176,775)	(176,775)	-	-
FUND BALANCE, January 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, December 31	<u>\$ (176,775)</u>	<u>\$ (176,775)</u>	<u>\$ -</u>	<u>\$ -</u>

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

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

EXCESS (DEFICIT) OF REVENUES
OVER EXPENDITURES

-6039

FUND BALANCE, January 1

84248

FUND BALANCE, December 31

78209

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	9349
TOTAL CHARGES FOR SERVICES	9349
TOTAL PROGRAM REVENUES	9349
TOTAL REVENUES	9349

EXPENDITURES:

GENERAL GOVERNMENT:

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

EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	-85
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FUND BALANCE, January 1	85
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FUND BALANCE, December 31	0
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**COMAL COUNTY, TEXAS
 JUVENILE PROBATION SPECIAL FEES
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 For the Year Ended December 31, 2015**

REVENUES:

GENERAL REVENUES:

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

PROGRAM REVENUES:

Fees of office:

Juvenile fees	<u>29096</u>
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TOTAL FEES OF OFFICE	<u>29096</u>
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Charges for services:

Probation fees	5663
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Other reimbursements	<u>145</u>
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TOTAL CHARGES FOR SERVICES	<u>5808</u>
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TOTAL PROGRAM REVENUES	<u>34904</u>
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TOTAL REVENUES	<u>34908</u>
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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	<u>42589</u>
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TOTAL CORRECTIONS EXPENDITURES	<u>72150</u>
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EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	-37242
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FUND BALANCE, January 1	<u>71456</u>
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FUND BALANCE, December 31	<u><u>34214</u></u>
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COMAL COUNTY, TEXAS
DISTRICT CLERK'S A. G. CHILD SUPPORT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 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 24724

TOTAL FEES OF OFFICE 24724

TOTAL PROGRAM REVENUES 24724

TOTAL REVENUES 24724

EXPENDITURES:

JUSTICE SYSTEM:

 Training and education 1431

TOTAL JUSTICE SYSTEM EXPENDITURES 1431

EXCESS (DEFICIT) OF REVENUES
 OVER EXPENDITURES 23293

FUND BALANCE, January 1 99125

FUND BALANCE, December 31 122418

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>

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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

