



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

COMPONENT UNITS

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

	Special Districts								TOTALS
	EMERGENCY SERVICES DISTRICT #1	EMERGENCY SERVICES DISTRICT #2	EMERGENCY SERVICES DISTRICT #3	EMERGENCY SERVICES DISTRICT #4	EMERGENCY SERVICES DISTRICT #5	EMERGENCY SERVICES DISTRICT #6	EMERGENCY SERVICES DISTRICT #7	WATER ORIENTED RECREATION DISTRICT	
ASSETS									
Cash:									
Cash and cash equivalents	\$ 1,156,388	\$ 570,333	\$ 2,273,717	\$ 1,147,423	\$ 764,259	\$ 1,141,067	\$ 1,777,926	\$ 894,930	\$ 9,726,043
Investments	-	-	700,000	-	-	1,176,730	210,319	-	2,087,049
With fiscal agent	1,319,077	837,823	940,867	540,610	644,737	-	386,686	-	4,669,800
Receivables (net):									
Ad valorem taxes	1,188,640	930,856	1,184,918	473,474	602,528	-	930,948	-	5,311,364
Delinquent ad valorem taxes	61,061	-	69,086	21,165	42,762	-	-	-	194,074
Use taxes	-	-	-	-	-	73,791	-	-	73,791
Miscellaneous receivables	-	-	-	-	-	-	-	115,304	115,304
Prepaid items	-	-	-	-	-	12,867	791	-	13,658
Due from other governments	-	-	-	196,797	-	-	-	-	196,797
Capital assets (net of accumulated depreciation)									
Land	510,291	11,950	63,194	766,650	-	-	-	192,836	1,544,921
Buildings	3,095,449	85,461	4,024,456	-	14,888	-	-	-	7,220,254
Property improvements	-	-	-	-	-	-	-	32,532	32,532
Furniture, fixtures and equipment	263,649	500,933	1,479,447	398,917	463,710	512,619	-	-	3,619,275
Construction in process	-	-	-	645,627	-	-	-	-	645,627
TOTAL ASSETS	7,594,555	2,937,356	10,735,685	4,190,663	2,532,884	2,917,074	3,306,670	1,235,602	35,450,489
DEFERRED OUTFLOWS OF RESOURCES									
Deferred outflows of resources-TCDRS	-	-	333,488	-	-	-	-	-	333,488
Total deferred outflow of resources	-	-	333,488	-	-	-	-	-	333,488
LIABILITIES									
Accounts payable	-	1,986	50,004	-	2,513	-	283,437	-	337,940
Accrued expenses	29,063	-	242,552	-	4,326	-	-	322	276,263
Unearned revenue - property taxes	1,506,727	-	1,390,240	619,684	732,095	-	-	-	4,248,746
Due to other agencies	-	-	11,664	-	-	-	-	-	11,664
Noncurrent liabilities:									
Due within one year	246,519	-	649,528	44,511	100,402	-	-	-	1,040,960
Due in more than one year	2,111,541	-	3,443,993	95,019	222,248	-	-	-	5,872,801
Total Liabilities	3,893,850	1,986	5,787,981	759,214	1,061,584	-	283,437	322	11,788,374
DEFERRED INFLOWS OF RESOURCES									
Current property taxes levied for subsequent period	1,188,640	1,879,236	1,184,918	473,474	602,528	1,244,783	1,351,137	-	7,924,716
Total deferred inflow of resources	1,188,640	1,879,236	1,184,918	473,474	602,528	1,244,783	1,351,137	-	7,924,716
NET POSITION									
Net investment in capital assets	1,511,329	598,344	2,360,038	1,671,664	155,948	512,619	-	225,368	7,035,310
Unrestricted	1,000,736	457,790	1,736,236	1,286,311	712,824	1,159,672	1,672,096	1,009,912	9,035,577
Total net position	\$ 2,512,065	\$ 1,056,134	\$ 4,096,274	\$ 2,957,975	\$ 868,772	\$ 1,672,291	\$ 1,672,096	\$ 1,235,280	\$ 16,070,887

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

	Special Districts								TOTALS
	EMERGENCY SERVICES DISTRICT #1	EMERGENCY SERVICES DISTRICT #2	EMERGENCY SERVICES DISTRICT #3	EMERGENCY SERVICES DISTRICT #4	EMERGENCY SERVICES DISTRICT #5	EMERGENCY SERVICES DISTRICT #6	EMERGENCY SERVICES DISTRICT #7	WATER ORIENTED RECREATION DISTRICT	
Expenses									
General government	\$ 38,651	\$ 224,727	\$ 469,935	\$ 31,991	\$ 56,423	\$ 23,724	\$ 22,603	\$ 261,870	\$ 1,129,924
Public safety	2,084,328	-	4,142,810	1,150,069	1,130,732	1,150,785	961,687	238,112	10,858,523
Health and human services	-	1,859,000	-	-	-	-	-	270,192	2,129,192
Community and economic development	-	-	-	-	-	-	-	246,997	246,997
Loss on disposal of asset	-	-	-	-	-	-	-	-	-
Interest and fees	101,092	-	165,604	5,248	20,053	5,424	-	-	297,421
Total component unit	(2,224,071)	(2,083,727)	(4,778,349)	(1,187,308)	(1,207,208)	(1,179,933)	(984,290)	(1,017,171)	(14,662,057)
Program Revenues									
Charges for services	-	652,574	88,865	-	-	-	-	-	741,439
Operating grants and contributions	-	38,127	38,137	510	-	178,885	-	-	255,659
Capital grants and contributions	-	-	-	-	-	-	-	-	-
Intergovernmental payments	-	-	1,859,000	-	-	-	-	-	1,859,000
Total program revenues	-	690,701	1,986,002	510	-	178,885	-	-	2,856,098
General Revenues									
Ad valorem taxes	2,533,808	1,762,854	2,345,596	1,026,223	1,256,073	952,734	1,307,698	-	11,184,986
Sales and use tax	-	-	1,266,653	840,017	250,338	505,733	-	1,072,724	3,935,465
Interest on deposits	5,384	274	4,140	1,410	3,240	2,856	2,057	986	20,347
Miscellaneous revenues	-	4,548	-	-	3,199	-	-	-	7,747
Gain (loss) on sale of capital asset	-	-	76,923	-	(45,212)	-	-	-	31,711
Total general revenues	2,539,192	1,767,676	3,693,312	1,867,650	1,467,638	1,461,323	1,309,755	1,073,710	15,180,256
Change in net position	315,121	374,650	900,965	680,852	260,430	460,275	325,465	56,539	3,374,297
Net position - beginning	2,196,944	681,484	3,624,442	2,192,123	608,342	1,212,016	1,572,715	1,178,741	13,266,807
Prior period adjustment	-	-	(429,133)	85,000	-	-	(226,084)	-	(570,217)
Net position - ending	\$ 2,512,065	\$ 1,056,134	\$ 4,096,274	\$ 2,957,975	\$ 868,772	\$ 1,672,291	\$ 1,672,096	\$ 1,235,280	\$ 16,070,887

