

**COMANCHE COUNTY, TEXAS**  
**BASIC FINANCIAL STATEMENTS – CASH BASIS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

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Comanche County, Texas  
 Basic Financial Statements - Cash Basis  
 For The Year Ended September 30, 2022

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# FINANCIAL SECTION

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**Independent Auditors' Report**

To the Honorable County Judge and Commissioners  
comprising the Commissioners Court of Comanche County, Texas  
Comanche, Texas

**Opinions**

We have audited the accompanying basic financial statements – cash basis of the governmental activities, each major fund and the aggregate remaining fund information of Comanche County, Texas (the “County”), for the year ended September 30, 2022 and the related notes to financial statements which collectively comprise the County’s basic financial statements – cash basis as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of Comanche County, Texas, as of September 30, 2022, and the receipts it received and the disbursements it paid for the year then ended, on the basis of accounting described in Note 1.

**Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Comanche County, Texas, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

**Emphasis of Matter – Basis of Accounting**

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

**Responsibilities of Management’s for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting described in Note 1; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditors’ Responsibility for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a

substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

## **Other Matters**

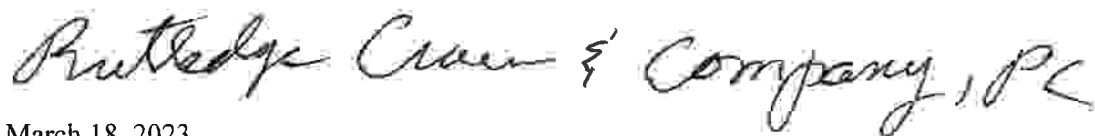
### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Comanche County, Texas' basic financial statements. The combining and individual nonmajor fund financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

### *Other Supplementary Information*

The management's discussion and analysis and other information are not a required element of cash basis accounting and, accordingly, we do not express an opinion or provide any assurance on them.



March 18, 2023



BASIC FINANCIAL STATEMENTS – CASH BASIS

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**COMANCHE COUNTY, TEXAS**  
 STATEMENT OF ACTIVITIES  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

Functions/Programs	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position
					Governmental Activities
Primary government:					
General administration	\$ 1,943,011	\$ 436,822	\$ 1,327,654	\$ -	\$ (178,535)
Administration of justice	4,092,158	761,350	83,028	-	(3,247,780)
Public welfare	852,916	184,785	119,977	-	(548,154)
Health and sanitation	-	21,670	-	-	21,670
State extension service	139,900	1,477	-	-	(138,423)
Road and bridges	3,060,452	633,147	-	282,919	(2,144,386)
Principal and interest paid on long-term debt	24,585	-	-	-	(24,585)
Total disbursements	<u>10,113,022</u>	<u>2,039,251</u>	<u>1,530,659</u>	<u>282,919</u>	<u>(6,260,193)</u>
Total Primary Government	<u>\$ 10,113,022</u>	<u>\$ 2,039,251</u>	<u>\$ 1,530,659</u>	<u>\$ 282,919</u>	<u>(6,260,193)</u>
General Receipts:					
Property taxes					7,474,876
Sales taxes					741,902
Alcoholic beverage taxes					5,958
Unrestricted investment earnings					26,088
Miscellaneous revenue					109,803
Transfers					-
Total General Receipts and Transfers					<u>8,358,627</u>
Change in Net Assets					2,098,434
Net Assets - Beginning					<u>10,192,831</u>
Net Assets - Ending					<u>\$ 12,291,265</u>

The accompanying notes are an integral part of this statement.

**COMANCHE COUNTY, TEXAS**

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	General Fund	Road and Bridge Number One	Road and Bridge Number Two
Receipts:			
Taxes	\$ 5,127,008	\$ 566,813	\$ 564,234
Sales tax	689,136	-	-
State shared revenues	5,958	130,708	130,246
Fees of office	658,728	-	-
Tax Assessor/Collector	21,070	-	-
Fines	114,045	6,715	6,425
Intergovernmental	-	162,901	56,306
Miscellaneous	169,734	3,039	7,652
Arrest fees	18,669	-	-
Interest income	2,037	5,189	478
Total receipts	<u>6,806,385</u>	<u>875,365</u>	<u>765,341</u>
Disbursements:			
Current:			
General administration	1,620,124	-	-
Administration of justice	3,563,683	-	-
Public welfare	256,212	-	-
State extension service	139,900	-	-
Road and bridges	-	656,937	640,644
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Total disbursements	<u>5,579,919</u>	<u>656,937</u>	<u>640,644</u>
Excess (deficiency) of receipts over (under) disbursements	<u>1,226,466</u>	<u>218,428</u>	<u>124,697</u>
Other financing sources (uses):			
Transfers in	-	-	-
Transfers out	<u>(470,678)</u>	<u>(22,931)</u>	<u>(22,931)</u>
Total other financing sources (uses)	<u>(470,678)</u>	<u>(22,931)</u>	<u>(22,931)</u>
Change in cash	755,788	195,497	101,766
Cash, October 1	<u>2,056,539</u>	<u>1,405,867</u>	<u>536,992</u>
Cash, September 30	<u>\$ 2,812,327</u>	<u>\$ 1,601,364</u>	<u>\$ 638,758</u>

The accompanying notes are an integral part of this statement.

Road and Bridge Number Three	Road and Bridge Number Four	American Rescue Act	Other Governmental Funds	Total Governmental Funds
\$ 629,871	\$ 583,222	\$ --	\$ 3,728	\$ 7,474,876
--	--	--	52,766	741,902
163,111	152,503	--	30,781	613,307
--	--	--	123,253	781,981
--	--	--	--	21,070
8,213	7,679	--	30,298	173,375
--	63,712	1,324,220	439,550	2,046,689
3,492	41,325	--	88,257	313,499
--	--	--	--	18,669
7,344	5,665	2,007	3,368	26,088
<u>812,031</u>	<u>854,106</u>	<u>1,326,227</u>	<u>772,001</u>	<u>12,211,456</u>
--	--	--	322,887	1,943,011
--	--	--	528,475	4,092,158
--	--	273,115	323,589	852,916
--	--	--	--	139,900
849,996	810,675	--	102,200	3,060,452
--	--	--	21,105	21,105
--	--	--	3,480	3,480
<u>849,996</u>	<u>810,675</u>	<u>273,115</u>	<u>1,301,736</u>	<u>10,113,022</u>
<u>(37,965)</u>	<u>43,431</u>	<u>1,053,112</u>	<u>(529,735)</u>	<u>2,098,434</u>
--	--	--	756,402	756,402
(22,931)	(22,931)	(100,000)	(94,000)	(756,402)
<u>(22,931)</u>	<u>(22,931)</u>	<u>(100,000)</u>	<u>662,402</u>	<u>--</u>
(60,896)	20,500	953,112	132,667	2,098,434
<u>1,473,490</u>	<u>1,268,763</u>	<u>1,324,679</u>	<u>2,128,501</u>	<u>10,192,831</u>
<u>\$ 1,412,594</u>	<u>\$ 1,287,263</u>	<u>\$ 2,277,791</u>	<u>\$ 2,261,168</u>	<u>\$ 12,291,265</u>

**COMANCHE COUNTY, TEXAS**

**EXHIBIT A-3**

GENERAL FUND  
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES  
IN CASH BALANCE - BUDGET (CASH BASIS) AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

Page 1 of 2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts:				
Taxes	\$ 5,669,556	\$ 5,669,556	\$ 5,816,144	\$ 146,588
State Shared Revenues	6,208	6,208	5,958	(250)
Fees of Office	445,858	445,858	658,728	212,870
Tax Assessor/Collector	18,667	18,667	21,070	2,403
Fines	148,910	148,910	114,045	(34,865)
Miscellaneous	159,101	159,101	169,734	10,633
Arrest fees	17,731	17,731	18,669	938
Interest income	1,982	1,982	2,037	55
Total receipts	<u>6,468,013</u>	<u>6,468,013</u>	<u>6,806,385</u>	<u>338,372</u>
Disbursements:				
Current				
General administration				
County Judge	169,615	169,615	161,173	8,442
County Clerk	356,829	356,829	303,547	53,282
Non-Departmental	553,535	517,963	389,571	128,392
County Auditor	139,743	139,743	138,471	1,272
County Treasurer	144,718	144,718	133,974	10,744
County Tax Assessor/Collector	392,897	392,897	349,759	43,138
Courthouse	243,590	227,188	143,639	83,549
Total General administration	<u>2,000,927</u>	<u>1,948,953</u>	<u>1,620,134</u>	<u>328,819</u>
Administration of justice				
County Court	32,550	32,550	20,180	12,370
Juvenile Court	71,560	71,560	21,743	49,817
District Clerk	298,367	298,367	250,021	48,346
Justice of the Peace Number One	152,704	152,704	137,950	14,754
Constable Number One	155,041	155,041	150,017	5,024
County Attorney	164,849	164,849	160,589	4,260
County Jail	1,484,872	1,484,872	1,372,340	112,532
Sheriff	1,129,552	1,129,552	934,274	195,278
Department of Public Safety	26,417	31,017	21,915	9,102
220th Judicial District	193,400	197,622	197,621	1
Probation	37,884	37,884	37,884	-
Central Dispatch	244,948	259,150	259,149	†
Total Administration of justice	<u>3,992,144</u>	<u>4,015,168</u>	<u>3,563,683</u>	<u>451,485</u>
Public welfare				
Veterans Service Officer	38,716	38,716	39,435	(719)
Social Welfare	3,000	3,000	-	3,000
Contributions	218,057	218,057	216,777	1,280
Total Public welfare	<u>259,773</u>	<u>259,773</u>	<u>256,212</u>	<u>3,561</u>
State extension service				
Agri-Health and Education	139,940	139,940	139,900	40
Total State extension service	<u>139,940</u>	<u>139,940</u>	<u>139,900</u>	<u>40</u>
Total disbursements	<u>6,393,184</u>	<u>6,364,234</u>	<u>5,579,929</u>	<u>784,305</u>
Excess (deficiency) of receipts over (under) disbursements	<u>74,829</u>	<u>103,779</u>	<u>1,226,456</u>	<u>1,122,677</u>

**COMANCHE COUNTY, TEXAS**

GENERAL FUND

STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES  
IN CASH BALANCE - BUDGET (CASH BASIS) AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-3

Page 2 of 2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Other financing sources (uses):				
Transfers in	\$ 5,000	\$ 5,000	\$ -	\$ (5,000)
Transfers out	(446,955)	(475,905)	(470,678)	5,227
Total other financing sources (uses)	(441,955)	(470,905)	(470,678)	227
Change in cash	(367,126)	(367,126)	755,778	1,122,904
Cash, October 1	2,056,549	2,056,549	2,056,549	--
Cash, September 30	\$ 1,689,423	\$ 1,689,423	\$ 2,812,327	\$ 1,122,904

The accompanying notes are an integral part of this statement.

**COMANCHE COUNTY, TEXAS**

**EXHIBIT A-4**

ROAD AND BRIDGE NUMBER ONE  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES  
 IN CASH BALANCE - BUDGET (CASH BASIS) AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts:				
Taxes	\$ 551,051	\$ 551,051	\$ 566,813	\$ 15,762
State Shared Revenues	123,118	123,118	130,708	7,590
Fines	7,141	7,141	6,715	(426)
Intergovernmental	-	-	162,901	162,901
Miscellaneous	2,500	2,500	3,039	539
Interest income	2,500	2,500	5,189	2,689
Total receipts	<u>686,310</u>	<u>686,310</u>	<u>875,365</u>	<u>189,055</u>
Disbursements:				
Current				
Road and bridges	<u>783,612</u>	<u>783,612</u>	<u>656,937</u>	<u>126,675</u>
Total disbursements	<u>783,612</u>	<u>783,612</u>	<u>656,937</u>	<u>126,675</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(97,302)</u>	<u>(97,302)</u>	<u>218,428</u>	<u>315,730</u>
Other financing sources (uses):				
Transfers out	<u>(22,931)</u>	<u>(22,931)</u>	<u>(22,931)</u>	<u>-</u>
Total other financing sources (uses)	<u>(22,931)</u>	<u>(22,931)</u>	<u>(22,931)</u>	<u>-</u>
Change in cash	(120,233)	(120,233)	195,497	315,730
Cash, October 1	<u>1,405,867</u>	<u>1,405,867</u>	<u>1,405,867</u>	<u>-</u>
Cash, September 30	<u>\$ 1,285,634</u>	<u>\$ 1,285,634</u>	<u>\$ 1,601,364</u>	<u>\$ 315,730</u>

The accompanying notes are an integral part of this statement.



**COMANCHE COUNTY, TEXAS**

**EXHIBIT A-5**

ROAD AND BRIDGE NUMBER TWO  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES  
 IN CASH BALANCE - BUDGET (CASH BASIS) AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts:				
Taxes	\$ 548,545	\$ 548,545	\$ 564,234	\$ 15,689
State Shared Revenues	122,684	122,684	130,246	7,562
Fines	7,116	7,116	6,425	(691)
Intergovernmental	-	-	56,306	56,306
Miscellaneous	2,500	2,500	7,652	5,152
Interest income	2,250	2,250	478	(1,772)
Total receipts	<u>683,095</u>	<u>683,095</u>	<u>765,341</u>	<u>82,246</u>
Disbursements:				
Current				
Road and bridges	<u>857,806</u>	<u>857,806</u>	<u>640,644</u>	<u>217,162</u>
Total disbursements	<u>857,806</u>	<u>857,806</u>	<u>640,644</u>	<u>217,162</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(174,711)</u>	<u>(174,711)</u>	<u>124,697</u>	<u>299,408</u>
Other financing sources (uses):				
Transfers out	<u>(22,931)</u>	<u>(22,931)</u>	<u>(22,931)</u>	<u>-</u>
Total other financing sources (uses)	<u>(22,931)</u>	<u>(22,931)</u>	<u>(22,931)</u>	<u>-</u>
Change in cash	<u>(197,642)</u>	<u>(197,642)</u>	<u>101,766</u>	<u>299,408</u>
Cash, October 1	<u>536,992</u>	<u>536,992</u>	<u>536,992</u>	<u>-</u>
Cash, September 30	<u>\$ 339,350</u>	<u>\$ 339,350</u>	<u>\$ 638,758</u>	<u>\$ 299,408</u>

The accompanying notes are an integral part of this statement.

**COMANCHE COUNTY, TEXAS**

**EXHIBIT A-6**

ROAD AND BRIDGE NUMBER THREE  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES  
 IN CASH BALANCE - BUDGET (CASH BASIS) AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts:				
Taxes	\$ 612,355	\$ 612,355	\$ 629,871	\$ 17,516
State Shared Revenues	153,640	153,640	163,111	9,471
Fines	8,911	8,911	8,213	(698)
Miscellaneous	2,500	2,500	3,492	992
Interest income	8,250	8,250	7,344	(906)
Total receipts	<u>785,656</u>	<u>785,656</u>	<u>812,031</u>	<u>26,375</u>
Disbursements:				
Current				
Road and bridges	932,681	1,081,681	849,996	231,685
Total disbursements	<u>932,681</u>	<u>1,081,681</u>	<u>849,996</u>	<u>231,685</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(147,025)</u>	<u>(296,025)</u>	<u>(37,965)</u>	<u>258,060</u>
Other financing sources (uses):				
Transfers out	<u>(22,931)</u>	<u>(22,931)</u>	<u>(22,931)</u>	<u>--</u>
Total other financing sources (uses)	<u>(22,931)</u>	<u>(22,931)</u>	<u>(22,931)</u>	<u>--</u>
Change in cash	<u>(169,956)</u>	<u>(318,956)</u>	<u>(60,896)</u>	<u>258,060</u>
Cash, October 1	<u>1,473,490</u>	<u>1,473,490</u>	<u>1,473,490</u>	<u>--</u>
Cash, September 30	<u>\$ 1,303,534</u>	<u>\$ 1,154,534</u>	<u>\$ 1,412,594</u>	<u>\$ 258,060</u>

The accompanying notes are an integral part of this statement.

**COMANCHE COUNTY, TEXAS**

**EXHIBIT A-7**

**ROAD AND BRIDGE NUMBER FOUR  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES  
IN CASH BALANCE - BUDGET (CASH BASIS) AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts:				
Taxes	\$ 567,004	\$ 567,004	\$ 583,222	\$ 16,218
State Shared Revenues	143,377	143,377	152,503	9,126
Fines	8,332	8,332	7,679	(653)
Intergovernmental	-	-	63,712	63,712
Miscellaneous	5,000	5,000	41,325	36,325
Interest income	2,500	2,500	5,665	3,165
Total receipts	<u>726,213</u>	<u>726,213</u>	<u>854,106</u>	<u>127,893</u>
Disbursements:				
Current				
Road and bridges	<u>999,559</u>	<u>999,559</u>	<u>810,675</u>	<u>188,884</u>
Total disbursements	<u>999,559</u>	<u>999,559</u>	<u>810,675</u>	<u>188,884</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(273,346)</u>	<u>(273,346)</u>	<u>43,431</u>	<u>316,777</u>
Other financing sources (uses):				
Transfers out	<u>(22,931)</u>	<u>(22,931)</u>	<u>(22,931)</u>	<u>-</u>
Total other financing sources (uses)	<u>(22,931)</u>	<u>(22,931)</u>	<u>(22,931)</u>	<u>-</u>
Change in cash	<u>(296,277)</u>	<u>(296,277)</u>	<u>20,500</u>	<u>316,777</u>
Cash, October 1	<u>1,266,763</u>	<u>1,266,763</u>	<u>1,266,763</u>	<u>-</u>
Cash, September 30	<u>\$ 970,486</u>	<u>\$ 970,486</u>	<u>\$ 1,287,263</u>	<u>\$ 316,777</u>

The accompanying notes are an integral part of this statement.

**COMANCHE COUNTY, TEXAS**  
 STATEMENT OF CHANGES IN FIDUCIARY CASH  
 FIDUCIARY FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Custodial Funds</u>
<b>ADDITIONS:</b>	
Collection of property, sales/use, and other tax for other governments	\$ 27,673,011
Bonds, fees, permits, and other charges	896,990
Received on behalf of beneficiaries	108,592
Miscellaneous	<u>21,682</u>
Total Additions	<u>28,700,275</u>
<b>DEDUCTIONS:</b>	
Payment of property, sales/use, and other tax to other governments	27,060,000
Return/distributions of bonds, fees, permits and other charges	1,221,682
Distribution to beneficiaries	70,022
Administrative expenses	<u>125,211</u>
Total Deductions	<u>28,476,915</u>
<b>Change in Fiduciary Net Position</b>	223,360
Cash-Beginning	<u>1,287,249</u>
Cash-Ending	<u>\$ 1,510,609</u>

The accompanying notes are an integral part of this statement.

## **Comanche County, Texas**

Notes to Financial Statements – Cash Basis

September 30, 2022

### **1 - SUMMARY OF SIGNIFICANT POLICIES**

The financial statements of the County have been prepared in conformity with the cash basis of accounting. Receipts are recorded when cash is received; disbursements are recorded when cash is disbursed. The more significant of the County's accounting policies are described below.

#### **A. Reporting Entity**

The County is governed by four commissioners and a county judge who comprise the commissioners court. Comanche County operates under the laws of the State of Texas and subsequent court orders providing the following services: general administration, administration of justice, public welfare, state extension service, and road and bridge maintenance and construction.

For financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. The criteria used are as follows:

**Financial Accountability** - The primary government is deemed to be financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits or impose specific financial burdens on the primary government. Additionally, the primary government may be financially accountable if an organization is fiscally dependent on the primary government regardless of whether the organization has a separately elected governing board, a governing board appointed by a higher level of government or a jointly appointed board. There are no component units which satisfy requirements for blending or discrete presentation within the County's financial statements. Accordingly, the basic financial statements present the County only.

#### Joint Venture:

**Comanche County Cooperative Dispatch** - The County participates in a central dispatch/911 joint venture with the three largest cities located within the County boundaries. The three member Operating Committee, which has responsibility for the daily operations and management of the facility, has one member each appointed by the County Commissioners Court and the City Council of the two largest cities. The annual budget must be approved by majority vote of venturers who may withdraw from the venture upon 12 months' notice. The County provides a physical location within the County Sheriff's Department facilities; financial services are provided by the County Treasurer and County Auditor. Costs of operations are shared based on the relative populations residing within each venturer. As the County has a 49% interest and is not able to significantly influence the venture, it accounts for its contributions to the venture through the General Fund. Information on the financial position and results of operations of the venture are available from the County Auditor.

**B. Government-wide and Fund Financial Statements**

The **government-wide financial statements** (i.e., Exhibit A-1, the statement of activities – cash basis) reports information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenditures of a given function or segment are offset by program revenues. Direct expenditures are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

The fund financial statements (i.e., Exhibit A-2) include the General Fund and Road and Bridge Funds One, Two, Three, and Four, and the American Rescue Act which meet the criteria as *major governmental funds*. These funds are reported in a separate column. Non-major funds include Special Revenue, and Debt Service funds. The combined amounts for these funds are reflected in a single column. Detailed statements for nonmajor funds are presented within Combining and Individual Fund Statements and Schedules.

**C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

**Government-wide and governmental fund financial statements** are reported using the cash basis of accounting. Receipts and disbursements are recorded when cash is received or disbursed.

The County reports the following major governmental funds:

The General Fund is the County’s general operating fund and is always classified as a major fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. Major revenue sources include property and other taxes, intergovernmental revenues, charges for services, and investment of idle funds. Primary expenditures are for general administration, judicial and legal, public facilities and road and bridge maintenance and construction, public safety, and health and welfare.

Special Revenue Funds:

Road and Bridge Precinct #1 - This fund is used to account for the County’s receipts and disbursements related to the construction and maintenance of roads and bridges within County Precinct #1.

**Comanche County, Texas**

Notes to Financial Statements – Cash Basis

September 30, 2022

Road and Bridge Precinct #2 - This fund is used to account for the County's receipts and disbursements related to the construction and maintenance of roads and bridges within County Precinct #2.

Road and Bridge Precinct #3 - This fund is used to account for the County's receipts and disbursements related to the construction and maintenance of roads and bridges within County Precinct #3.

Road and Bridge Precinct #4 - This fund is used to account for the County's receipts and disbursements related to the construction and maintenance of roads and bridges within County Precinct #4.

American Rescue Act - This fund is used to account for the County's receipts and disbursements related to the use of American Rescue Plan Act (ARPA) grant proceeds.

Additionally, the County reports the following fund types:

Special Revenue Funds account for specific revenue sources that are legally restricted to disbursements for specific purposes (not including expendable trusts or major capital projects).

Debt Service Funds account for the accumulation of resources to be used for the payment of principal and interest.

The County's Fiduciary funds (agency funds) are omitted because they are used to account for assets held by the County as an agent for individuals, private organizations, other governments, and other fiduciary funds. Agency funds do not involve a formal trust agreement, are custodial in nature (assets equal liabilities), and do not involve measurement of results of operations.

**D. Budgetary Data**

The budget is prepared using the cash basis of accounting. The County Judge serves as the budget officer for the Commissioners Court. The County Judge submits a budget for approval where the legal level of control is by department. Following is a summary of the budget calendar:

1. The proposed budget is filed with the County Clerk and made available for public inspection.
2. The Commissioners Court holds a public hearing on the proposed budget and subsequently makes changes and approves the budget including the adoption of a property tax levy which is effective on October 1.
3. The approved budget is filed with the County Clerk.

**Comanche County, Texas**

Notes to Financial Statements – Cash Basis

September 30, 2022

4. During the course of the budget year, it may be necessary to amend the budget. The Commissioners Court may, by order, authorize an emergency expenditure as an amendment to the original budget only in a case of grave public necessity to meet an unusual and unforeseen condition that could not have been included in the original budget through the use of reasonable diligent thought and attention. The Commissioners Court may issue an order to amend the budget by transferring an amount budgeted for one line item to another budgeted line item without authorizing an emergency expenditure.

**E. Cash and Cash Equivalents**

**1. Cash**

Cash consists of cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

**2. Investments**

State statutes authorize the county to invest in (1) obligations of the United States or its agencies and instrumentalities; (2) direct obligations of the State of Texas or its agencies; (3) other obligations, the principal of and interest on which are unconditionally guaranteed or insured by the State of Texas or the United States; (4) obligations of states, agencies, counties, cities, and other political subdivisions of any state having been rated as to investment quality by a nationally recognized investment rating firm and having received a rating of not less than A or its equivalent; (5) certificates of deposit by state and national banks domiciled in this state that are (A) guaranteed or insured by the Federal Deposit Insurance Corporation, or its successor; or, (B) secured by obligations that are described by (1) - (4); or, (6) fully collateralized direct repurchase agreements having a defined termination date, secured by obligations described by (1), pledged with a third party selected or approved by the county, and placed through a primary government securities dealer.

Investments maturing within one year of date of purchase are stated at cost or amortized cost; all other investments are stated at fair value which is based on quoted market prices. All investment income is recognized in the appropriate fund's statement of activity and or statement of revenues, expenditures, and changes in fund balance.



**II. DEPOSITS, INVESTMENTS, AND INVESTMENT POLICIES**

**A. Deposits - Cash and Cash Equivalents**

At year end, the carrying amount of the County's cash and cash equivalents were \$13,801,874 (including custodial funds of \$1,510,609), and the bank balance was \$14,196,786. At year end, the County's depository had pledged securities, with a par value of \$21,325,573 and fair value of \$18,979,059.

**B. Classification of Cash**

GASB-54 requires classification of fund balances as nonspendable, restricted, committed, assigned or unassigned. The County uses the cash basis OCBOA for financial presentation of its fund financial statements rather than modified accrual. Ending cash balances are reported rather than fund balance. Accordingly, cash has been reported below in the various classifications:

	Restricted	Committed	Unassigned	Total
Major Funds				
General Fund	\$ -	\$ -	\$ 2,812,327	\$ 2,812,327
Road and Bridge #1	1,601,364	-	-	1,601,364
Road and Bridge #2	638,758	-	-	638,758
Road and Bridge #3	1,412,594	-	-	1,412,594
Road and Bridge #4	1,287,263	-	-	1,287,263
American Rescue Act	2,277,791	-	-	2,277,791
Nonmajor Governmental Funds	2,261,168	-	-	2,261,168
	<u>\$ 9,478,938</u>	<u>\$ -</u>	<u>\$ 2,812,327</u>	<u>\$ 12,291,265</u>

**III. PROPERTY TAX**

The County's property tax is levied each October 1, on the assessed value listed as of the prior January 1, for all real and certain personal property located in the County. The appraisal of property within the County is the responsibility of Comanche County Appraisal District as required by legislation passed by the Texas Legislature. The appraisal district is required under such legislation to assess all property within the Appraisal District on the basis of 100% of its appraised value and is prohibited from applying any assessment ratios.

The value of property within the appraisal district must be reviewed every five years; however, the County may, at its own expense, require annual reviews of appraised values. The County may challenge appraised values established by the appraisal district through various appeals and, if necessary, legal action.

Property taxes attach as an enforceable lien on property as of July 1, following the levy date. Taxes are due by January 31, following the levy date and interest begins to accrue on unpaid taxes on February 1.

**IV. Transfers**

Transfers made during 2022 were as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
Major governmental funds		
General Fund	\$       =	\$    470,678
Road and Bridge Precinct #1	-	22,931
Road and Bridge Precinct #2	-	22,931
Road and Bridge Precinct #3	=	22,931
Road and Bridge Precinct #4	-	22,931
American Rescue Act	-	100,000
Nonmajor governmental funds	756,402	94,000
	<u>          </u>	<u>          </u>
Total transfers	<u>\$    756,402</u>	<u>\$    756,402</u>

Transfers-out were made as contributions and to supplement revenues assigned to the various funds.

**V. RISK MANAGEMENT**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; business interruption; errors and omissions; injuries to employees; employee health benefits; and other claims of various nature. The County participates in the Texas Association of Counties Intergovernmental Risk Pool (Pool) which provides protection for risks of loss. Premiums are paid to the Pool which retains the risk of loss beyond the County’s policy deductibles. Any losses reported but unsettled or incurred and not reported, are believed to be insignificant to the County’s general purpose financial statements. For the last three years, there have been no significant reductions of insurance coverage or insurance settlements in excess insurance coverage. Any losses reported but unsettled or incurred and not reported, are believed to be insignificant to the County's basic financial statements – cash basis.

**COMBINING STATEMENTS AND BUDGET  
COMPARISONS AS SUPPLEMENTARY INFORMATION**

This supplementary information includes financial statements and schedules not required by the Government Accounting Standards Board, nor a part of the basic financial statements – cash basis but are presented for purposes of additional analysis.

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**COMANCHE COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Special Revenue Funds	Debt Service Funds	Total Nonmajor Governmental Funds (See Exhibit A-2)
Receipts:			
Taxes	\$ -	\$ 3,728	\$ 3,728
Sales tax	52,766	-	52,766
State shared revenues	30,781	-	30,781
Fees of office	123,253	-	123,253
Fines	30,298	-	30,298
Intergovernmental	439,550	-	439,550
Miscellaneous	88,257	-	88,257
Interest income	3,345	23	3,368
Total receipts	<u>768,250</u>	<u>3,751</u>	<u>772,001</u>
Disbursements:			
Current:			
General administration	322,887	-	322,887
Administration of justice	528,475	-	528,475
Public welfare	323,589	-	323,589
Road and bridges	102,200	-	102,200
Debt service:			
Principal	-	21,105	21,105
Interest and fiscal charges	-	3,480	3,480
Total disbursements	<u>1,277,151</u>	<u>24,585</u>	<u>1,301,736</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(508,901)</u>	<u>(20,834)</u>	<u>(529,735)</u>
Other financing sources (uses):			
Transfers in	665,902	90,500	756,402
Transfers out	<u>(28,500)</u>	<u>(65,500)</u>	<u>(94,000)</u>
Total other financing sources (uses)	<u>637,402</u>	<u>25,000</u>	<u>662,402</u>
Change in cash	128,501	4,166	132,667
Cash, October 1	<u>2,037,583</u>	<u>90,918</u>	<u>2,128,501</u>
Cash, September 30	<u>\$ 2,166,084</u>	<u>\$ 95,084</u>	<u>\$ 2,261,168</u>

**COMANCHE COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Sheriff's Drug Forfeiture	Jury Fund	County Clerk Record Management	Records Preservation
<b>Receipts:</b>				
Sales tax	\$ --	\$ --	\$ --	\$ --
State shared revenues	-	3,434	-	-
Fees of office	-	1,598	42,872	6,881
Fines	15,075	-	-	-
Intergovernmental	-	-	-	-
Miscellaneous	-	2	-	-
Interest income	-	38	451	4
<b>Total receipts</b>	<u>15,075</u>	<u>5,072</u>	<u>43,323</u>	<u>6,885</u>
<b>Disbursements:</b>				
<b>Current:</b>				
General administration	-	10,286	15,122	9,031
Administration of justice	2,152	-	-	-
Public welfare	-	-	-	-
Road and bridges	-	-	-	-
<b>Total disbursements</b>	<u>2,152</u>	<u>10,286</u>	<u>15,122</u>	<u>9,031</u>
<b>Excess (deficiency) of receipts over (under) disbursement</b>	<u>12,923</u>	<u>(5,214)</u>	<u>28,201</u>	<u>(2,146)</u>
<b>Other financing sources (uses):</b>				
Transfers in	-	1,200	-	-
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>1,200</u>	<u>-</u>	<u>-</u>
<b>Change in cash</b>	<u>12,923</u>	<u>(4,014)</u>	<u>28,201</u>	<u>(2,146)</u>
<b>Cash (overdraft), October 1</b>	<u>28,949</u>	<u>83,475</u>	<u>218,317</u>	<u>15,850</u>
<b>Cash (overdraft), September 30</b>	<u>\$ 41,872</u>	<u>\$ 79,461</u>	<u>\$ 246,518</u>	<u>\$ 13,704</u>

Court Reporter Service	Lateral Road and Bridge	Courthouse Security	Sheriff's Travel	Dump Ground
\$	\$	\$	\$	\$
	27,347	--		
		16,933		
				17,915
2		135		250
<u>2</u>	<u>27,347</u>	<u>17,068</u>		<u>18,165</u>
		3,437		44,125
	27,347	--		
	<u>27,347</u>	<u>3,437</u>		<u>44,125</u>
<u>2</u>		<u>13,631</u>		<u>(25,960)</u>
				16,000
				<u>16,000</u>
2		13,631		<u>(9,960)</u>
<u>12,132</u>	<u>(309)</u>	<u>36,360</u>	<u>252</u>	<u>29,001</u>
\$ <u>12,134</u>	\$ <u>(309)</u>	\$ <u>49,991</u>	\$ <u>252</u>	\$ <u>19,041</u>

**COMANCHE COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Vital Statistics Records Preservation	County Clerk Record Archives	City County Library	Law Library
<b>Receipts:</b>				
Sales tax	\$ --	\$ --	\$ --	\$ --
State shared revenues	--	--	--	--
Fees of office	852	42,570	--	6,180
Fines	--	--	--	--
Intergovernmental	--	--	74,184	--
Miscellaneous	--	--	2,133	35
Interest income	86	271	65	80
<b>Total receipts</b>	<u>938</u>	<u>42,841</u>	<u>76,382</u>	<u>6,295</u>
<b>Disbursements:</b>				
<b>Current:</b>				
General administration	--	--	160,956	13,378
Administration of justice	--	--	--	--
Public welfare	--	--	--	--
Road and bridges	--	--	--	--
<b>Total disbursements</b>	<u>--</u>	<u>--</u>	<u>160,956</u>	<u>13,378</u>
<b>Excess (deficiency) of receipts over (under) disbursement</b>	<u>938</u>	<u>42,841</u>	<u>(84,574)</u>	<u>(7,083)</u>
<b>Other financing sources (uses):</b>				
Transfers in	--	--	74,184	--
Transfers out	--	--	--	--
<b>Total other financing sources (uses)</b>	<u>--</u>	<u>--</u>	<u>74,184</u>	<u>--</u>
<b>Change in cash</b>	<u>938</u>	<u>42,841</u>	<u>(10,390)</u>	<u>(7,083)</u>
<b>Cash (overdraft), October 1</b>	<u>17,075</u>	<u>214,085</u>	<u>52,027</u>	<u>35,903</u>
<b>Cash (overdraft), September 30</b>	<u>\$ 18,013</u>	<u>\$ 256,926</u>	<u>\$ 41,637</u>	<u>\$ 28,820</u>



District Judge	County Elections	Emergency Management	District Clerk Record Management	Criminal Family Violence
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	210	--
--	--	--	--	1
7,222	--	39,431	--	--
--	6,137	--	--	--
68	70	6	11	--
<u>7,290</u>	<u>6,207</u>	<u>39,437</u>	<u>221</u>	<u>1</u>
--	45,338	--	--	--
3,721	--	--	--	--
--	--	77,434	--	--
<u>3,721</u>	<u>45,338</u>	<u>77,434</u>	<u>--</u>	<u>--</u>
3,569	(39,131)	(37,997)	221	1
--	42,375	40,318	--	--
<u>--</u>	<u>42,375</u>	<u>40,318</u>	<u>--</u>	<u>--</u>
3,569	3,244	2,321	221	1
<u>49,034</u>	<u>93,298</u>	<u>31,079</u>	<u>7,824</u>	<u>--</u>
<u>\$ 52,603</u>	<u>\$ 96,542</u>	<u>\$ 33,400</u>	<u>\$ 8,045</u>	<u>\$ 1</u>

**COMANCHE COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	District Court Coordinator	County and District Court Technology	District Court Reporter	Flood Plain Management
<b>Receipts:</b>				
Sales tax	\$ --	\$ --	\$ --	\$ --
State shared revenues	--	--	--	--
Fees of office	--	444	--	--
Fines	--	--	--	--
Intergovernmental	104,472	--	71,682	200
Miscellaneous	--	--	--	--
Interest income	--	108	64	15
Total receipts	<u>104,472</u>	<u>552</u>	<u>71,746</u>	<u>215</u>
<b>Disbursements:</b>				
<b>Current:</b>				
General administration	--	--	--	--
Administration of justice	160,631	228	114,653	--
Public welfare	--	--	--	--
Road and bridges	--	--	--	739
Total disbursements	<u>160,631</u>	<u>228</u>	<u>114,653</u>	<u>739</u>
Excess (deficiency) of receipts over (under) disbursement	<u>(56,159)</u>	<u>324</u>	<u>(42,907)</u>	<u>(524)</u>
<b>Other financing sources (uses):</b>				
Transfers in	55,285	--	37,932	1,000
Transfers out	--	--	--	--
Total other financing sources (uses)	<u>55,285</u>	<u>--</u>	<u>37,932</u>	<u>1,000</u>
Change in cash	(874)	324	(4,975)	476
Cash (overdraft), October 1	<u>16,749</u>	<u>20,546</u>	<u>71,535</u>	<u>2,459</u>
Cash (overdraft), September 30	<u>\$ 15,875</u>	<u>\$ 20,870</u>	<u>\$ 66,560</u>	<u>\$ 2,935</u>

Appellate Justice System	Child Abuse Fees	HAVA Cares Act	Constable LEOSE	LEOSE Training
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
--	--	--	597	2,055
888	--	--	--	--
<u>888</u>	<u>--</u>	<u>--</u>	<u>597</u>	<u>2,055</u>
--	--	--	--	--
523	--	--	387	1,100
<u>523</u>	<u>--</u>	<u>4,251</u>	<u>387</u>	<u>1,100</u>
365	--	(4,251)	210	955
--	--	62	--	--
<u>--</u>	<u>--</u>	<u>62</u>	<u>--</u>	<u>--</u>
365	--	(4,189)	210	955
<u>285</u>	<u>1,166</u>	<u>5,793</u>	<u>2,608</u>	<u>2,406</u>
<u>\$ 650</u>	<u>\$ 1,166</u>	<u>\$ 1,604</u>	<u>\$ 2,818</u>	<u>\$ 3,361</u>

**COMANCHE COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	County Attorney Check Collection	Pretrial Intervention	HAVA Election Security	County Clerk Records Maintenance
Receipts:				
Sales tax	\$ --	\$ --	\$ --	\$ --
State shared revenues	--	--	--	--
Fees of office	4	--	--	280
Fines	--	--	--	--
Intergovernmental	--	--	--	--
Miscellaneous	--	--	--	--
Interest income	--	21	--	--
Total receipts	<u>4</u>	<u>21</u>	<u>--</u>	<u>280</u>
Disbursements:				
Current:				
General administration	--	--	--	--
Administration of justice	8	--	--	--
Public welfare	--	--	--	--
Road and bridges	--	--	--	--
Total disbursements	<u>8</u>	<u>--</u>	<u>--</u>	<u>--</u>
Excess (deficiency) of receipts over (under) disbursement	<u>(4)</u>	<u>21</u>	<u>--</u>	<u>280</u>
Other financing sources (uses):				
Transfers in	--	--	83	--
Transfers out	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>83</u>	<u>--</u>
Change in cash	(4)	21	83	280
Cash (overdraft), October 1	<u>4</u>	<u>3,972</u>	<u>880</u>	<u>4,420</u>
Cash (overdraft), September 30	<u>\$ --</u>	<u>\$ 3,993</u>	<u>\$ 963</u>	<u>\$ 4,700</u>

District Clerk Records Maintenance	District Clerk Civil Records	E File Fees	TAC Healthy County	Capital Credits
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	4,329	100	--
--	--	--	--	--
--	3,000	--	--	--
--	--	--	--	13,206
21	--	--	--	--
<u>21</u>	<u>3,000</u>	<u>4,329</u>	<u>100</u>	<u>13,206</u>
--	--	--	--	2,500
--	3,412	4,819	--	--
--	--	--	--	--
--	--	--	--	--
--	<u>3,412</u>	<u>4,819</u>	--	<u>2,500</u>
21	(412)	(490)	100	10,706
--	--	--	--	--
--	--	--	--	--
21	(412)	(490)	100	10,706
<u>12,717</u>	<u>16,797</u>	<u>2,075</u>	<u>2,436</u>	<u>83,669</u>
<u>\$ 12,738</u>	<u>\$ 16,385</u>	<u>\$ 1,585</u>	<u>\$ 2,536</u>	<u>\$ 94,375</u>

**COMANCHE COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Extradition Fee	Agency on Aging	J P #1 Defensive Driving
Receipts:			
Sales tax	\$ --	\$ --	\$ --
State shared revenues	--	--	--
Fees of office	--	--	--
Fines	--	--	--
Intergovernmental	--	136,707	--
Miscellaneous	--	45,793	2,148
Interest income	11	17	342
Total receipts	<u>11</u>	<u>182,517</u>	<u>2,490</u>
Disbursements:			
Current:			
General administration	--	--	--
Administration of justice	--	--	16,566
Public welfare	--	241,475	--
Road and bridges	--	--	--
Total disbursements	<u>--</u>	<u>241,475</u>	<u>16,566</u>
Excess (deficiency) of receipts over (under) disbursements	<u>11</u>	<u>(58,958)</u>	<u>(14,076)</u>
Other financing sources (uses):			
Transfers in	--	151,000	--
Transfers out	--	--	(3,500)
Total other financing sources (uses)	<u>--</u>	<u>151,000</u>	<u>(3,500)</u>
Change in cash	11	92,042	(17,576)
Cash (overdraft), October 1	<u>1,902</u>	<u>81,425</u>	<u>86,670</u>
Cash (overdraft), September 30	<u>\$ 1,913</u>	<u>\$ 173,467</u>	<u>\$ 69,094</u>

Justice Court Technology	Justice Court Truancy	Commissioners Administrative Assistance	Special County Sales Tax	220th District Court
\$ --	\$ --	\$ --	\$ 52,766	\$ --
--	--	--	--	--
6,763	8,459	--	--	--
--	--	--	--	--
--	--	--	497	--
<u>6,763</u>	<u>8,459</u>	<u>--</u>	<u>53,263</u>	<u>--</u>
--	--	--	--	--
--	--	--	--	220,275
--	--	74,114	--	--
<u>--</u>	<u>--</u>	<u>74,114</u>	<u>--</u>	<u>220,275</u>
6,763	8,459	(74,114)	53,263	(220,275)
3,500	--	75,724	--	165,239
<u>3,500</u>	<u>--</u>	<u>75,724</u>	<u>(25,000)</u>	<u>165,239</u>
10,263	8,459	1,610	28,263	(55,036)
<u>(3,004)</u>	<u>600</u>	<u>21,339</u>	<u>206,012</u>	<u>61,333</u>
<u>\$ 7,259</u>	<u>\$ 9,059</u>	<u>\$ 22,949</u>	<u>\$ 234,275</u>	<u>\$ 6,297</u>

**COMANCHE COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Corona Virus Relief	County Share Airport	Total Nonmajor Special Revenue Funds (See Exhibit A-2)
Receipts:			
Sales tax	\$ --	\$ --	\$ 52,766
State shared revenues	--	--	30,781
Fees of office	--	--	123,253
Fines	--	--	30,298
Intergovernmental	--	--	439,550
Miscellaneous	--	--	88,257
Interest income	712	--	3,345
Total receipts	<u>712</u>	<u>--</u>	<u>768,250</u>
Disbursements:			
Current:			
General administration	-	18,714	322,887
Administration of justice	-	--	528,475
Public welfare	429	--	323,589
Road and bridges	-	--	102,200
Total disbursements	<u>429</u>	<u>18,714</u>	<u>1,277,151</u>
Excess (deficiency) of receipts over (under) disbursements	<u>283</u>	<u>(18,714)</u>	<u>(508,901)</u>
Other financing sources (uses):			
Transfers in	-	2,000	665,902
Transfers out	-	--	(28,500)
Total other financing sources (uses)	<u>-</u>	<u>2,000</u>	<u>637,402</u>
Change in cash	283	(16,714)	128,501
Cash (overdraft), October 1	<u>389,723</u>	<u>16,714</u>	<u>2,037,583</u>
Cash (overdraft), September 30	<u>\$ 390,006</u>	<u>\$ --</u>	<u>\$ 2,166,084</u>



**COMANCHE COUNTY, TEXAS**

EXHIBIT B-3

SHERIFF'S DRUG FORFEITURE

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Fines	\$ -	\$ 15,075	\$ 15,075
Total receipts	<u>-</u>	<u>15,075</u>	<u>15,075</u>
Disbursements:			
Current			
Administration of justice			
Sheriff	<u>28,948</u>	<u>2,152</u>	<u>26,796</u>
Total Administration of justice	<u>28,948</u>	<u>2,152</u>	<u>26,796</u>
Total disbursements	<u>28,948</u>	<u>2,152</u>	<u>26,796</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(28,948)</u>	<u>12,923</u>	<u>41,871</u>
Change in cash	<u>(28,948)</u>	<u>12,923</u>	<u>41,871</u>
Cash, October 1	<u>28,949</u>	<u>28,949</u>	<u>-</u>
Cash, September 30	<u>\$ 1</u>	<u>\$ 41,872</u>	<u>\$ 41,871</u>

**COMANCHE COUNTY, TEXAS**  
**JURY FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**EXHIBIT B-4**

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
State Shared Revenues	\$ 2,750	\$ 3,434	\$ 684
Fees of Office	750	1,598	848
Miscellaneous	-	2	2
Interest income	<u>150</u>	<u>38</u>	<u>(112)</u>
Total receipts	<u>3,650</u>	<u>5,072</u>	<u>1,422</u>
Disbursements:			
Current			
General administration			
Non-Departmental	<u>24,750</u>	<u>10,286</u>	<u>14,464</u>
Total General administration	<u>24,750</u>	<u>10,286</u>	<u>14,464</u>
Total disbursements	<u>24,750</u>	<u>10,286</u>	<u>14,464</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(21,100)</u>	<u>(5,214)</u>	<u>15,886</u>
Other financing sources (uses):			
Transfers in	<u>1,200</u>	<u>1,200</u>	<u>--</u>
Total other financing sources (uses)	<u>1,200</u>	<u>1,200</u>	<u>--</u>
Change in cash	(19,900)	(4,014)	15,886
Cash, October 1	<u>83,475</u>	<u>83,475</u>	<u>--</u>
Cash, September 30	<u>\$ 63,575</u>	<u>\$ 79,461</u>	<u>\$ 15,886</u>

**COMANCHE COUNTY, TEXAS**  
 COUNTY CLERK RECORD MANAGEMENT  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

**EXHIBIT B-5**

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
Fees of Office	\$ 36,000	\$ 42,872	\$ 6,872
Interest income	1,000	451	(549)
Total receipts	<u>37,000</u>	<u>43,323</u>	<u>6,323</u>
Disbursements:			
Current			
General administration			
County Clerk	48,700	15,122	33,578
Total General administration	<u>48,700</u>	<u>15,122</u>	<u>33,578</u>
Total disbursements	<u>48,700</u>	<u>15,122</u>	<u>33,578</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(11,700)</u>	<u>28,201</u>	<u>39,901</u>
Change in cash	(11,700)	28,201	39,901
Cash, October 1	218,317	218,317	-
Cash, September 30	<u>\$ 206,617</u>	<u>\$ 246,518</u>	<u>\$ 39,901</u>

**COMANCHE COUNTY, TEXAS**  
**RECORDS PRESERVATION FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**EXHIBIT B-6**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Receipts:</b>			
Fees of Office	\$ 4,396	\$ 6,881	\$ 2,485
Interest income	30	4	(26)
<b>Total receipts</b>	<u>4,426</u>	<u>6,885</u>	<u>2,459</u>
<b>Disbursements:</b>			
<b>Current</b>			
General administration			
Non-Departmental	10,500	9,031	1,469
<b>Total General administration</b>	<u>10,500</u>	<u>9,031</u>	<u>1,469</u>
<b>Total disbursements</b>	<u>10,500</u>	<u>9,031</u>	<u>1,469</u>
<b>Excess (deficiency) of receipts over (under) disbursements</b>	<u>(6,074)</u>	<u>(2,146)</u>	<u>3,928</u>
<b>Change in cash</b>	<u>(6,074)</u>	<u>(2,146)</u>	<u>3,928</u>
<b>Cash, October 1</b>	<u>15,850</u>	<u>15,850</u>	-
<b>Cash, September 30</b>	<u>\$ 9,776</u>	<u>\$ 13,704</u>	<u>\$ 3,928</u>

**COMANCHE COUNTY, TEXAS**  
**COURT REPORTER SERVICE**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**EXHIBIT B-7**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Fees of Office	\$ 2,250	\$ -	\$ (2,250)
Interest income		<u>2</u>	<u>2</u>
Total receipts	<u>2,250</u>	<u>2</u>	<u>(2,248)</u>
Disbursements:			
Current			
Administration of justice			
District Clerk	<u>13,200</u>	<u>-</u>	<u>13,200</u>
Total Administration of justice	<u>13,200</u>	<u>-</u>	<u>13,200</u>
Total disbursements	<u>13,200</u>	<u>-</u>	<u>13,200</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(10,950)</u>	<u>2</u>	<u>10,952</u>
Change in cash	(10,950)	2	10,952
Cash, October 1	<u>12,132</u>	<u>12,132</u>	<u>-</u>
Cash, September 30	<u>\$ 1,182</u>	<u>\$ 12,134</u>	<u>\$ 10,952</u>

**COMANCHE COUNTY, TEXAS**  
 LATERAL ROAD AND BRIDGE FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

**EXHIBIT B-8**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
State Shared Revenues	\$ 27,360	\$ 27,347	\$ (13)
Total receipts	<u>27,360</u>	<u>27,347</u>	<u>(13)</u>
Disbursements:			
Current			
Road and bridges	27,360	27,347	13
Total disbursements	<u>27,360</u>	<u>27,347</u>	<u>13</u>
Excess (deficiency) of receipts over (under) disbursements	<u>-</u>	<u>-</u>	<u>-</u>
Change in cash	=	=	=
Cash (overdraft), October 1	(309)	(309)	-
Cash (overdraft), September 30	<u>\$ (309)</u>	<u>\$ (309)</u>	<u>\$ -</u>

**COMANCHE COUNTY, TEXAS**  
**COURTHOUSE SECURITY FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**EXHIBIT B-9**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Receipts:</b>			
Fees of Office	\$ 6,500	\$ 16,933	\$ 10,433
Interest income	100	135	35
<b>Total receipts</b>	<u>6,600</u>	<u>17,068</u>	<u>10,468</u>
<b>Disbursements:</b>			
<b>Current</b>			
General administration			
Non-Departmental	<u>36,000</u>	<u>3,437</u>	<u>32,563</u>
<b>Total General administration</b>	<u>36,000</u>	<u>3,437</u>	<u>32,563</u>
<b>Total disbursements</b>	<u>36,000</u>	<u>3,437</u>	<u>32,563</u>
<b>Excess (deficiency) of receipts over (under) disbursements</b>	<u>(29,400)</u>	<u>13,631</u>	<u>43,031</u>
<b>Change in cash</b>	<u>(29,400)</u>	<u>13,631</u>	<u>43,031</u>
<b>Cash, October 1</b>	<u>36,360</u>	<u>36,360</u>	<u>0</u>
<b>Cash, September 30</b>	<u>\$ 6,960</u>	<u>\$ 49,991</u>	<u>\$ 43,031</u>

**COMANCHE COUNTY, TEXAS**  
**SHERIFF'S TRAVEL**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**EXHIBIT B-10**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Disbursements:			
Current			
Administration of justice			
Sheriff	\$ 252	\$ -	\$ 252
Total Administration of justice	<u>252</u>	<u>-</u>	<u>252</u>
Total disbursements	<u>252</u>	<u>-</u>	<u>252</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(252)</u>	<u>=</u>	<u>252</u>
Change in cash	<u>(252)</u>	<u>-</u>	<u>252</u>
Cash, October 1	<u>252</u>	<u>252</u>	<u>-</u>
Cash, September 30	<u>\$ -</u>	<u>\$ 252</u>	<u>\$ 252</u>



**COMANCHE COUNTY, TEXAS**  
**DUMP GROUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**EXHIBIT B-11**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Miscellaneous	\$ 17,000	\$ 17,915	\$ 915
Interest income	250	250	--
Total receipts	<u>17,250</u>	<u>18,165</u>	<u>915</u>
Disbursements:			
Current			
General administration			
Non-Departmental	<u>44,343</u>	<u>44,125</u>	<u>218</u>
Total General administration	<u>44,343</u>	<u>44,125</u>	<u>218</u>
Total disbursements	<u>44,343</u>	<u>44,125</u>	<u>218</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(27,093)</u>	<u>(25,960)</u>	<u>1,133</u>
Other financing sources (uses):			
Transfers in	<u>15,204</u>	<u>16,000</u>	<u>796</u>
Total other financing sources (uses)	<u>15,204</u>	<u>16,000</u>	<u>798</u>
Change in cash	(11,889)	(9,960)	1,929
Cash, October 1	<u>28,791</u>	<u>29,001</u>	<u>210</u>
Cash, September 30	<u>\$ <u>16,902</u></u>	<u>\$ <u>19,041</u></u>	<u>\$ <u>2,139</u></u>

**COMANCHE COUNTY, TEXAS**  
**VITAL STATISTICS RECORDS PRESERVATION FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**EXHIBIT B-12**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Receipts:</b>			
Fees of Office	\$ 1,200	\$ 852	\$ (348)
Interest income	75	86	11
<b>Total receipts</b>	<u>1,275</u>	<u>938</u>	<u>(337)</u>
<b>Disbursements:</b>			
<b>Current</b>			
General administration			
Non-Departmental	2,500	-	2,500
Total General administration	2,500	-	2,500
Total disbursements	<u>2,500</u>	<u>-</u>	<u>2,500</u>
<b>Excess (deficiency) of receipts over (under) disbursements</b>	<u>(1,225)</u>	<u>938</u>	<u>2,163</u>
<b>Change in cash</b>	<u>(1,225)</u>	<u>938</u>	<u>2,163</u>
<b>Cash, October 1</b>	<u>17,075</u>	<u>17,075</u>	<u>-</u>
<b>Cash, September 30</b>	<u>\$ 15,850</u>	<u>\$ 18,013</u>	<u>\$ 2,163</u>

**COMANCHE COUNTY, TEXAS**  
**COUNTY CLERK RECORD ARCHIVES FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**EXHIBIT B-13**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Receipts:</b>			
Fees of Office	\$ 32,900	\$ 42,570	\$ 9,670
Interest income	-	271	271
<b>Total receipts</b>	<u>32,900</u>	<u>42,841</u>	<u>9,941</u>
<b>Disbursements:</b>			
<b>Current</b>			
General administration			
County Clerk	22,000	-	22,000
<b>Total General administration</b>	<u>22,000</u>	<u>-</u>	<u>22,000</u>
<b>Total disbursements</b>	<u>22,000</u>	<u>-</u>	<u>22,000</u>
<b>Excess (deficiency) of receipts over (under) disbursements</b>	<u>10,900</u>	<u>42,841</u>	<u>31,941</u>
<b>Change in cash</b>	<u>10,900</u>	<u>42,841</u>	<u>31,941</u>
Cash, October 1	214,085	214,085	-
Cash, September 30	<u>\$ 224,985</u>	<u>\$ 256,926</u>	<u>\$ 31,941</u>

**COMANCHE COUNTY, TEXAS**  
 CITY/COUNTY LIBRARY FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT B-14

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
<b>Receipts:</b>			
Intergovernmental	\$ 74,184	\$ 74,184	\$ -
Miscellaneous	-	2,133	2,133
Interest income	25	65	40
<b>Total receipts</b>	<u>74,209</u>	<u>76,382</u>	<u>2,173</u>
<b>Disbursements:</b>			
<b>Current</b>			
General administration			
Non-Departmental	167,508	160,956	6,552
<b>Total General administration</b>	<u>167,508</u>	<u>160,956</u>	<u>6,552</u>
<b>Total disbursements</b>	<u>167,508</u>	<u>160,956</u>	<u>6,552</u>
<b>Excess (deficiency) of receipts over (under) disbursements</b>	<u>(93,299)</u>	<u>(84,574)</u>	<u>8,725</u>
<b>Other financing sources (uses):</b>			
Transfers in	74,184	74,184	-
<b>Total other financing sources (uses)</b>	<u>74,184</u>	<u>74,184</u>	<u>-</u>
<b>Change in cash</b>	(19,115)	(10,390)	8,725
<b>Cash, October 1</b>	52,026	52,027	1
<b>Cash, September 30</b>	<u>\$ 32,911</u>	<u>\$ 41,637</u>	<u>\$ 8,726</u>

**COMANCHE COUNTY, TEXAS**  
**LAW LIBRARY FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**EXHIBIT B-15**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Fees of Office	\$ 7,688	\$ 6,180	\$ (1,508)
Miscellaneous	--	35	35
Interest income	75	80	5
Total receipts	<u>7,763</u>	<u>6,295</u>	<u>(1,468)</u>
Disbursements:			
Current			
General administration			
Non-Departmental	<u>18,000</u>	<u>13,378</u>	<u>4,622</u>
Total General administration	<u>18,000</u>	<u>13,378</u>	<u>4,622</u>
Total disbursements	<u>18,000</u>	<u>13,378</u>	<u>4,622</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(10,237)</u>	<u>(7,083)</u>	<u>3,154</u>
Change in cash	(10,237)	(7,083)	3,154
Cash, October 1	<u>35,903</u>	<u>35,903</u>	<u>--</u>
Cash, September 30	<u>\$ 25,666</u>	<u>\$ 28,820</u>	<u>\$ 3,154</u>

**COMANCHE COUNTY, TEXAS**  
 DISTRICT JUDGE - 220TH DISTRICT  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

**EXHIBIT B-16**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Receipts:</b>			
Intergovernmental	\$ 7,351	\$ 7,222	\$ (129)
Interest income	-	68	68
<b>Total receipts</b>	<u>7,351</u>	<u>7,290</u>	<u>(61)</u>
<b>Disbursements:</b>			
<b>Current</b>			
Administration of justice			
220th Judicial District	<u>7,350</u>	<u>3,721</u>	<u>3,629</u>
<b>Total Administration of justice</b>	<u>7,350</u>	<u>3,721</u>	<u>3,629</u>
<b>Total disbursements</b>	<u>7,350</u>	<u>3,721</u>	<u>3,629</u>
<b>Excess (deficiency) of receipts over (under) disbursements</b>	<u>1</u>	<u>3,569</u>	<u>3,568</u>
<b>Change in cash</b>	1	3,569	3,568
<b>Cash, October 1</b>	49,034	49,034	-
<b>Cash, September 30</b>	<u>\$ 49,035</u>	<u>\$ 52,603</u>	<u>\$ 3,568</u>

**COMANCHE COUNTY, TEXAS**  
 COUNTY ELECTIONS FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

**EXHIBIT B-17**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Receipts:</b>			
Miscellaneous	\$ 4,700	\$ 6,137	\$ 1,437
Interest income	-	70	70
<b>Total receipts</b>	<u>4,700</u>	<u>6,207</u>	<u>1,507</u>
<b>Disbursements:</b>			
<b>Current</b>			
General administration			
County Elections	<u>53,878</u>	<u>45,338</u>	<u>8,540</u>
<b>Total General administration</b>	<u>53,878</u>	<u>45,338</u>	<u>8,540</u>
<b>Total disbursements</b>	<u>53,878</u>	<u>45,338</u>	<u>8,540</u>
<b>Excess (deficiency) of receipts over (under) disbursements</b>	<u>(49,178)</u>	<u>(39,131)</u>	<u>10,047</u>
<b>Other financing sources (uses):</b>			
Transfers in	<u>42,375</u>	<u>42,375</u>	<u>--</u>
<b>Total other financing sources (uses)</b>	<u>42,375</u>	<u>42,375</u>	<u>--</u>
<b>Change in cash</b>	<u>(6,803)</u>	<u>3,244</u>	<u>10,047</u>
<b>Cash, October 1</b>	<u>93,298</u>	<u>93,298</u>	<u>--</u>
<b>Cash, September 30</b>	<u>\$ 86,495</u>	<u>\$ 96,542</u>	<u>\$ 10,047</u>

**COMANCHE COUNTY, TEXAS**  
**EMERGENCY MANAGEMENT FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**EXHIBIT B-18**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Intergovernmental	\$ 39,431	\$ 39,431	\$ --
Interest income	-	6	6
Total receipts	<u>39,431</u>	<u>39,437</u>	<u>6</u>
Disbursements:			
Current			
Public welfare			
Civil Defense	79,646	77,434	2,212
Total Public welfare	<u>79,646</u>	<u>77,434</u>	<u>2,212</u>
Total disbursements	<u>79,646</u>	<u>77,434</u>	<u>2,212</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(40,215)</u>	<u>(37,997)</u>	<u>2,218</u>
Other financing sources (uses):			
Transfers in	<u>38,648</u>	<u>40,318</u>	<u>1,670</u>
Total other financing sources (uses)	<u>38,648</u>	<u>40,318</u>	<u>1,670</u>
Change in cash	(1,567)	2,321	3,888
Cash, October 1	<u>31,079</u>	<u>31,079</u>	<u>-</u>
Cash, September 30	<u>\$ 29,512</u>	<u>\$ 33,400</u>	<u>\$ 3,888</u>



**COMANCHE COUNTY, TEXAS**  
**DISTRICT CLERK RECORD MANAGEMENT**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**EXHIBIT B-19**

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
Fees of Office	\$ 1,100	\$ 210	\$ (890)
Interest income	30	11	(19)
Total receipts	<u>1,130</u>	<u>221</u>	<u>(909)</u>
Disbursements:			
Current			
Administration of justice			
District Clerk	8,650	-	8,650
Total Administration of justice	<u>8,650</u>	<u>-</u>	<u>8,650</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(7,520)</u>	<u>221</u>	<u>7,741</u>
Change in cash	<u>(7,520)</u>	<u>221</u>	<u>7,741</u>
Cash, October 1	<u>7,824</u>	<u>7,824</u>	<u>--</u>
Cash, September 30	<u>\$ 304</u>	<u>\$ 8,045</u>	<u>\$ 7,741</u>

**COMANCHE COUNTY, TEXAS**  
**CRIMINAL FAMILY VIOLENCE**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**EXHIBIT B-20**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Fines	\$ 1,000	\$ 1	\$ (999)
Total receipts	<u>1,000</u>	<u>1</u>	<u>(999)</u>
Disbursements:			
Administration of justice 220th Judicial District	1,000	--	1,000
Total Administration of justice	<u>1,000</u>	<u>--</u>	<u>1,000</u>
Total disbursements	<u>1,000</u>	<u>--</u>	<u>1,000</u>
Excess (deficiency) of receipts over (under) disbursements	<u>-</u>	<u>1</u>	<u>1</u>
Change in cash	-	1	1
Cash, October 1	<u>-</u>	<u>--</u>	<u>--</u>
Cash, September 30	<u>\$ --</u>	<u>\$ 1</u>	<u>\$ 1</u>

**COMANCHE COUNTY, TEXAS**  
**DISTRICT COURT COORDINATOR**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**EXHIBIT B-21**

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
Intergovernmental	\$ 107,317	\$ 104,472	\$ (2,845)
Total receipts	<u>107,317</u>	<u>104,472</u>	<u>(2,845)</u>
Disbursements:			
Current			
Administration of justice			
220th Judicial District	162,602	160,631	1,971
Total Administration of justice	<u>162,602</u>	<u>160,631</u>	<u>1,971</u>
Total disbursements	<u>162,602</u>	<u>160,631</u>	<u>1,971</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(55,285)</u>	<u>(56,159)</u>	<u>(874)</u>
Other financing sources (uses):			
Transfers in	55,285	55,285	-
Total other financing sources (uses)	<u>55,285</u>	<u>55,285</u>	<u>-</u>
Change in cash	-	(874)	(874)
Cash, October 1	16,749	16,749	--
Cash, September 30	<u>\$ 16,749</u>	<u>\$ 15,875</u>	<u>\$ (874)</u>

**COMANCHE COUNTY, TEXAS**  
 COUNTY AND DISTRICT COURT TECHNOLOGY FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT B-22

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Fees of Office	\$ 600	\$ 444	\$ (156)
Interest income	75	108	33
Total receipts	<u>675</u>	<u>552</u>	<u>(123)</u>
Disbursements:			
Current			
Administration of justice			
220th Judicial District	18,500	228	18,272
Total Administration of justice	<u>18,500</u>	<u>228</u>	<u>18,272</u>
Total disbursements	<u>18,500</u>	<u>228</u>	<u>18,272</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(17,825)</u>	<u>324</u>	<u>18,149</u>
Change in cash	(17,825)	324	18,149
Cash, October 1	<u>20,546</u>	<u>20,546</u>	<u>-</u>
Cash, September 30	<u>\$ 2,721</u>	<u>\$ 20,870</u>	<u>\$ 18,149</u>

**COMANCHE COUNTY, TEXAS**  
**DISTRICT COURT REPORTER**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**EXHIBIT B-23**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Receipts:</b>			
Intergovernmental	\$ 73,634	\$ 71,682	\$ (1,952)
Interest income	--	64	64
<b>Total receipts</b>	<u>73,634</u>	<u>71,746</u>	<u>(1,888)</u>
<b>Disbursements:</b>			
<b>Current</b>			
Administration of justice 220th Judicial District	<u>117,567</u>	<u>114,653</u>	<u>2,914</u>
<b>Total Administration of justice</b>	<u>117,567</u>	<u>114,653</u>	<u>2,914</u>
<b>Total disbursements</b>	<u>117,567</u>	<u>114,653</u>	<u>2,914</u>
<b>Excess (deficiency) of receipts over (under) disbursements</b>	<u>(43,933)</u>	<u>(42,907)</u>	<u>1,026</u>
<b>Other financing sources (uses):</b>			
Transfers in	<u>37,932</u>	<u>37,932</u>	<u>--</u>
<b>Total other financing sources (uses)</b>	<u>37,932</u>	<u>37,932</u>	<u>--</u>
<b>Change in cash</b>	<u>(5,001)</u>	<u>(4,975)</u>	<u>1,026</u>
<b>Cash, October 1</b>	<u>71,535</u>	<u>71,535</u>	<u>--</u>
<b>Cash, September 30</b>	<u>\$ 65,534</u>	<u>\$ 66,560</u>	<u>\$ 1,026</u>

**COMANCHE COUNTY, TEXAS**  
**FLOOD PLAIN MANAGEMENT FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**EXHIBIT B-24**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Intergovernmental	\$ 350	\$ 200	\$ (150)
Interest income	<u>10</u>	<u>15</u>	<u>5</u>
Total receipts	<u>360</u>	<u>215</u>	<u>(145)</u>
Disbursements:			
Current			
Road and bridges	<u>1,000</u>	<u>739</u>	<u>261</u>
Total disbursements	<u>1,000</u>	<u>739</u>	<u>261</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(640)</u>	<u>(524)</u>	<u>116</u>
Other financing sources (uses):			
Transfers in	<u>1,000</u>	<u>1,000</u>	<u>-</u>
Total other financing sources (uses)	<u>1,000</u>	<u>1,000</u>	<u>-</u>
Change in cash	360	476	116
Cash, October 1	<u>2,459</u>	<u>2,459</u>	<u>-</u>
Cash, September 30	<u>\$ 2,819</u>	<u>\$ 2,935</u>	<u>\$ 116</u>

**COMANCHE COUNTY, TEXAS**  
**APPELLATE JUSTICE SYSTEM FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**EXHIBIT B-25**

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
Miscellaneous	\$ 1,750	\$ 888	\$ (862)
Total receipts	<u>1,750</u>	<u>888</u>	<u>(862)</u>
Disbursements:			
Current			
Administration of justice			
District Court	1,750	523	1,227
Total Administration of justice	<u>1,750</u>	<u>523</u>	<u>1,227</u>
Total disbursements	<u>1,750</u>	<u>523</u>	<u>1,227</u>
Excess (deficiency) of receipts over (under) disbursements	--	<u>365</u>	<u>365</u>
Change in cash		365	365
Cash, October 1	285	285	--
Cash, September 30	<u>\$ 285</u>	<u>\$ 650</u>	<u>\$ 365</u>

**COMANCHE COUNTY, TEXAS**  
 CHILD ABUSE FEES FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT B-26

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Miscellaneous	\$ 1,000	\$ --	\$ (1,000)
Total receipts	<u>1,000</u>	<u>--</u>	<u>(1,000)</u>
Disbursements:			
Current			
Public welfare			
Social Welfare	1,000	--	1,000
Total Public welfare	<u>1,000</u>	<u>--</u>	<u>1,000</u>
Total disbursements	<u>1,000</u>	<u>--</u>	<u>1,000</u>
Excess (deficiency) of receipts over (under) disbursements	<u>--</u>	<u>--</u>	<u>--</u>
Change in cash	=	--	=
Cash, October 1	1,166	1,166	-
Cash, September 30	<u>\$ 1,166</u>	<u>\$ 1,166</u>	<u>\$ --</u>



**COMANCHE COUNTY, TEXAS**

HAVA CARES ACT  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

**EXHIBIT B-27**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Receipts:</b>			
Interest income	\$ 500	\$ -	\$ (500)
Total receipts	<u>500</u>	<u>-</u>	<u>(500)</u>
<b>Disbursements:</b>			
<b>Current</b>			
Public welfare			
Grant Activity	<u>4,000</u>	<u>4,251</u>	<u>(251)</u>
Total Public welfare	<u>4,000</u>	<u>4,251</u>	<u>(251)</u>
Total disbursements	<u>4,000</u>	<u>4,251</u>	<u>(251)</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(3,500)</u>	<u>(4,251)</u>	<u>(751)</u>
<b>Other financing sources (uses):</b>			
Transfers in	<u>-</u>	<u>62</u>	<u>62</u>
Total other financing sources (uses)	<u>-</u>	<u>62</u>	<u>62</u>
Change in cash	<u>(3,500)</u>	<u>(4,189)</u>	<u>(689)</u>
Cash, October 1	<u>5,793</u>	<u>5,793</u>	<u>-</u>
Cash, September 30	<u>\$ 2,293</u>	<u>\$ 1,604</u>	<u>\$ (689)</u>

**COMANCHE COUNTY, TEXAS**  
**CONSTABLE LEASE FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**EXHIBIT B-28**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Receipts:</b>			
Intergovernmental	\$ 692	\$ 597	\$ (95)
<b>Total receipts</b>	<u>692</u>	<u>597</u>	<u>(95)</u>
<b>Disbursements:</b>			
<b>Current</b>			
Administration of justice			
Constable Number One	1,992	387	1,605
<b>Total Administration of justice</b>	<u>1,992</u>	<u>387</u>	<u>1,605</u>
<b>Total disbursements</b>	<u>1,992</u>	<u>387</u>	<u>1,605</u>
<b>Excess (deficiency) of receipts over (under) disbursements</b>	<u>(1,300)</u>	<u>210</u>	<u>1,510</u>
<b>Change in cash</b>	<u>(1,300)</u>	<u>210</u>	<u>1,510</u>
<b>Cash, October 1</b>	2,608	2,608	=
<b>Cash, September 30</b>	<u>\$ 1,308</u>	<u>\$ 2,818</u>	<u>\$ 1,510</u>

**COMANCHE COUNTY, TEXAS**

LEOSE TRAINING  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

**EXHIBIT B-29**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Intergovernmental	\$ 2,321	\$ 2,055	\$ (266)
Total receipts	<u>2,321</u>	<u>2,055</u>	<u>(266)</u>
Disbursements:			
Current			
Administration of justice			
Fire Marshall	3,450	1,100	2,350
Total Administration of justice	<u>3,450</u>	<u>1,100</u>	<u>2,350</u>
Total disbursements	<u>3,450</u>	<u>1,100</u>	<u>2,350</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(1,129)</u>	<u>955</u>	<u>2,084</u>
Change in cash	(1,129)	955	2,084
Cash, October 1	2,406	2,406	--
Cash, September 30	<u>\$ 1,277</u>	<u>\$ 3,361</u>	<u>\$ 2,084</u>

**COMANCHE COUNTY, TEXAS**  
 COUNTY ATTORNEY CHECK FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

**EXHIBIT B-30**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Receipts:</b>			
Fees of Office	\$ 3,032	\$ 4	\$ (3,028)
<b>Total receipts</b>	<u>3,032</u>	<u>4</u>	<u>(3,028)</u>
<b>Disbursements:</b>			
<b>Current</b>			
Administration of justice			
County Attorney	3,167	8	3,159
<b>Total Administration of justice</b>	<u>3,167</u>	<u>8</u>	<u>3,159</u>
<b>Total disbursements</b>	<u>3,167</u>	<u>8</u>	<u>3,159</u>
<b>Excess (deficiency) of receipts over (under) disbursements</b>	<u>(135)</u>	<u>(4)</u>	<u>131</u>
<b>Change in cash</b>	(135)	(4)	131
Cash, October 1	4	4	-
Cash, September 30	<u>\$ (131)</u>	<u>\$ -</u>	<u>\$ 131</u>

**COMANCHE COUNTY, TEXAS**  
**PRETRIAL INTERVENTION FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**EXHIBIT B-31**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Interest income	\$ 30	\$ 21	\$ (9)
Total receipts	<u>30</u>	<u>21</u>	<u>(9)</u>
Disbursements:			
Current			
Administration of justice			
Pretrial Intervention	3,750	-	3,750
Total Administration of justice	3,750	-	3,750
Total disbursements	<u>3,750</u>	<u>-</u>	<u>3,750</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(3,720)</u>	<u>21</u>	<u>3,741</u>
Change in cash	<u>(3,720)</u>	<u>21</u>	<u>3,741</u>
Cash, October 1	3,972	3,972	-
Cash, September 30	<u>\$ 252</u>	<u>\$ 3,993</u>	<u>\$ 3,741</u>

**COMANCHE COUNTY, TEXAS**  
 COUNTY CLERK RECORDS MAINTENANCE FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

**EXHIBIT B-32**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Receipts:</b>			
Fees of Office	\$ 1,000	\$ 280	\$ (720)
<b>Total receipts</b>	<u>1,000</u>	<u>280</u>	<u>(720)</u>
<b>Disbursements:</b>			
<b>Current</b>			
General administration			
County Clerk	4,050	-	4,050
<b>Total General administration</b>	<u>4,050</u>	<u>-</u>	<u>4,050</u>
<b>Total disbursements</b>	<u>4,050</u>	<u>-</u>	<u>4,050</u>
<b>Excess (deficiency) of receipts over (under) disbursements</b>	<u>(3,050)</u>	<u>280</u>	<u>3,330</u>
<b>Change in cash</b>	<u>(3,050)</u>	<u>280</u>	<u>3,330</u>
Cash, October 1	<u>4,420</u>	<u>4,420</u>	<u>-</u>
Cash, September 30	<u>\$ 1,370</u>	<u>\$ 4,700</u>	<u>\$ 3,330</u>

**COMANCHE COUNTY, TEXAS**  
**DISTRICT CLERK RECORDS MAINTENANCE FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**EXHIBIT B-33**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Receipts:</b>			
Fees of Office	\$ 1,500	\$ -	\$ (1,500)
Interest income	30	21	(9)
<b>Total receipts</b>	<u>1,530</u>	<u>21</u>	<u>(1,509)</u>
<b>Disbursements:</b>			
<b>Current</b>			
Administration of justice			
District Clerk	11,720	-	11,720
<b>Total Administration of justice</b>	<u>11,720</u>	<u>-</u>	<u>11,720</u>
<b>Total disbursements</b>	<u>11,720</u>	<u>-</u>	<u>11,720</u>
<b>Excess (deficiency) of receipts over (under) disbursements</b>	<u>(10,190)</u>	<u>21</u>	<u>10,211</u>
<b>Change in cash</b>	<u>(10,190)</u>	<u>21</u>	<u>10,211</u>
<b>Cash, October 1</b>	<u>12,717</u>	<u>12,717</u>	<u>-</u>
<b>Cash, September 30</b>	<u>\$ 2,527</u>	<u>\$ 12,738</u>	<u>\$ 10,211</u>

**COMANCHE COUNTY, TEXAS**  
 DISTRICT CLERK CIVIL RECORDS  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

**EXHIBIT B-34**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Receipts:</b>			
Intergovernmental	\$ 3,000	\$ 3,000	\$ -
Miscellaneous	500	-	(500)
<b>Total receipts</b>	<u>3,500</u>	<u>3,000</u>	<u>(500)</u>
<b>Disbursements:</b>			
<b>Current</b>			
Administration of justice			
County Court	7,700	3,412	4,288
<b>Total Administration of justice</b>	<u>7,700</u>	<u>3,412</u>	<u>4,288</u>
<b>Total disbursements</b>	<u>7,700</u>	<u>3,412</u>	<u>4,288</u>
<b>Excess (deficiency) of receipts over (under) disbursements</b>	<u>(4,200)</u>	<u>(412)</u>	<u>3,788</u>
<b>Change in cash</b>	<u>(4,200)</u>	<u>(412)</u>	<u>3,788</u>
<b>Cash, October 1</b>	<u>16,797</u>	<u>16,797</u>	<u>-</u>
<b>Cash, September 30</b>	<u>\$ 12,597</u>	<u>\$ 16,385</u>	<u>\$ 3,788</u>



**COMANCHE COUNTY, TEXAS**  
**E FILE FEES FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**EXHIBIT B-35**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Receipts:</b>			
Fees of Office	\$ 15,000	\$ 4,329	\$ (10,671)
<b>Total receipts</b>	<u>15,000</u>	<u>4,329</u>	<u>(10,671)</u>
<b>Disbursements:</b>			
<b>Current</b>			
Administration of justice			
County Court	<u>13,418</u>	<u>4,819</u>	<u>8,599</u>
<b>Total Administration of justice</b>	<u>13,418</u>	<u>4,819</u>	<u>8,599</u>
<b>Total disbursements</b>	<u>13,418</u>	<u>4,819</u>	<u>8,599</u>
<b>Excess (deficiency) of receipts over (under) disbursements</b>	<u>1,582</u>	<u>(490)</u>	<u>(2,072)</u>
<b>Change in cash</b>	1,582	(490)	(2,072)
<b>Cash, October 1</b>	<u>2,075</u>	<u>2,075</u>	<u>--</u>
<b>Cash, September 30</b>	<u>\$ 3,657</u>	<u>\$ 1,585</u>	<u>\$ (2,072)</u>

**COMANCHE COUNTY, TEXAS**  
TAC/HEALTHY COUNTY FUND  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

**EXHIBIT B-36**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Fees of Office	\$ 500	\$ 100	\$ (400)
Total receipts	<u>500</u>	<u>100</u>	<u>(400)</u>
Disbursements:			
Current			
General administration			
Non-Departmental	<u>1,500</u>	<u>---</u>	<u>1,500</u>
Total General administration	<u>1,500</u>	<u>---</u>	<u>1,500</u>
Total disbursements	<u>1,500</u>	<u>---</u>	<u>1,500</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(1,000)</u>	<u>100</u>	<u>1,100</u>
Change in cash	(1,000)	100	1,100
Cash, October 1	<u>2,436</u>	<u>2,436</u>	<u>---</u>
Cash, September 30	<u>\$ 1,436</u>	<u>\$ 2,536</u>	<u>\$ 1,100</u>

**COMANCHE COUNTY, TEXAS**  
 CAPITAL CREDITS FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

**EXHIBIT B-37**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Miscellaneous	\$ 1,500	\$ 13,206	\$ 11,706
Total receipts	<u>1,500</u>	<u>13,206</u>	<u>11,706</u>
Disbursements:			
Current			
General administration			
Non-Departmental	73,500	2,500	71,000
Total General administration	<u>73,500</u>	<u>2,500</u>	<u>71,000</u>
Total disbursements	<u>73,500</u>	<u>2,500</u>	<u>71,000</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(72,000)</u>	<u>10,706</u>	<u>82,706</u>
Change in cash	<u>(72,000)</u>	<u>10,706</u>	<u>82,706</u>
Cash, October 1	<u>83,669</u>	<u>83,669</u>	<u>—</u>
Cash, September 30	<u>\$ 11,669</u>	<u>\$ 94,375</u>	<u>\$ 82,706</u>

**COMANCHE COUNTY, TEXAS**  
**EXTRADITION FEE FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**EXHIBIT B-38**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Receipts:</b>			
Fees of Office	\$ 500	\$ -	\$ 500
Interest income	-	11	11
<b>Total receipts</b>	<u>500</u>	<u>11</u>	<u>511</u>
<b>Disbursements:</b>			
<b>Current</b>			
Administration of justice			
Probation	500	-	500
<b>Total Administration of justice</b>	<u>500</u>	<u>-</u>	<u>500</u>
<b>Total disbursements</b>	<u>500</u>	<u>-</u>	<u>500</u>
<b>Excess (deficiency) of receipts over (under) disbursements</b>	<u>-</u>	<u>11</u>	<u>11</u>
<b>Change in cash</b>	<u>-</u>	<u>11</u>	<u>11</u>
<b>Cash, October 1</b>	<u>1,902</u>	<u>1,902</u>	<u>-</u>
<b>Cash, September 30</b>	<u>\$ 1,902</u>	<u>\$ 1,913</u>	<u>\$ 11</u>

**COMANCHE COUNTY, TEXAS**

**EXHIBIT B-39**

AGENCY ON AGING  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Receipts:</b>			
Intergovernmental	\$ 104,500	\$ 136,708	\$ 32,208
Miscellaneous	24,000	45,792	21,792
Interest income	--	17	17
<b>Total receipts</b>	<u>128,500</u>	<u>182,517</u>	<u>54,017</u>
<b>Disbursements:</b>			
<b>Current</b>			
Public welfare			
Social Welfare	<u>239,433</u>	<u>241,475</u>	<u>(2,042)</u>
<b>Total Public welfare</b>	<u>239,433</u>	<u>241,475</u>	<u>(2,042)</u>
<b>Total disbursements</b>	<u>239,433</u>	<u>241,475</u>	<u>(2,042)</u>
<b>Excess (deficiency) of receipts over (under) disbursements</b>	<u>(110,933)</u>	<u>(58,958)</u>	<u>51,975</u>
<b>Other financing sources (uses):</b>			
Transfers in	<u>151,000</u>	<u>151,000</u>	<u>--</u>
<b>Total other financing sources (uses)</b>	<u>151,000</u>	<u>151,000</u>	<u>--</u>
<b>Change in cash</b>	40,067	<del>92,042</del>	51,975
<b>Cash, October 1</b>	<u>12,232</u>	<u>81,425</u>	<u>69,193</u>
<b>Cash, September 30</b>	<u>\$ 52,299</u>	<u>\$ 173,467</u>	<u>\$ 121,168</u>

**COMANCHE COUNTY, TEXAS**  
**J.P. NUMBER ONE DEFENSIVE DRIVING**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**EXHIBIT B-40**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Receipts:</b>			
Miscellaneous	\$ 2,500	\$ 2,148	\$ (352)
Interest income	--	342	342
<b>Total receipts</b>	<u>2,500</u>	<u>2,490</u>	<u>(10)</u>
<b>Disbursements:</b>			
<b>Current</b>			
Administration of justice			
Justice of the Peace Number One	17,000	16,566	434
<b>Total Administration of justice</b>	<u>17,000</u>	<u>16,566</u>	<u>434</u>
<b>Total disbursements</b>	<u>17,000</u>	<u>16,566</u>	<u>434</u>
<b>Excess (deficiency) of receipts over (under) disbursements</b>	<u>(14,500)</u>	<u>(14,076)</u>	<u>424</u>
<b>Other financing sources (uses):</b>			
Transfers out	(3,500)	(3,500)	-
<b>Total other financing sources (uses)</b>	<u>(3,500)</u>	<u>(3,500)</u>	<u>-</u>
<b>Change in cash</b>	(18,000)	(17,576)	424
<b>Cash, October 1</b>	<u>86,670</u>	<u>86,670</u>	<u>-</u>
<b>Cash, September 30</b>	<u>\$ 68,670</u>	<u>\$ 69,094</u>	<u>\$ 424</u>

**COMANCHE COUNTY, TEXAS**  
 JUSTICE COURT TECHNOLOGY  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

**EXHIBIT B-41**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Fines	\$ 500	\$ 6,763	\$ 6,263
Interest income	10	-	(10)
Total receipts	<u>510</u>	<u>6,763</u>	<u>6,253</u>
Disbursements:			
Current			
Administration of justice			
Justice Court Technology	4,010	-	4,010
Total Administration of justice	<u>4,010</u>	<u>-</u>	<u>4,010</u>
Total disbursements	<u>4,010</u>	<u>-</u>	<u>4,010</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(3,500)</u>	<u>6,763</u>	<u>10,263</u>
Other financing sources (uses):			
Transfers in	3,500	3,500	-
Total other financing sources (uses)	<u>3,500</u>	<u>3,500</u>	<u>-</u>
Change in cash	-	10,263	10,263
Cash (overdraft), October 1	(3,004)	(3,004)	-
Cash, September 30	<u>\$ (3,004)</u>	<u>\$ 7,259</u>	<u>\$ 10,263</u>

**COMANCHE COUNTY, TEXAS**  
**JUSTICE COURT TRUANCY FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**EXHIBIT B-42**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Fines	\$ 1,500	\$ 8,459	\$ 6,959
Total receipts	<u>1,500</u>	<u>8,459</u>	<u>6,959</u>
Disbursements:			
Current			
Administration of justice			
Justice Court Technology	1,500	-	1,500
Total Administration of justice	<u>1,500</u>	<u>-</u>	<u>1,500</u>
Total disbursements	<u>1,500</u>	<u>-</u>	<u>1,500</u>
Excess (deficiency) of receipts over (under) disbursements	<u>-</u>	<u>8,459</u>	<u>8,459</u>
Change in cash	<u>-</u>	<u>8,459</u>	<u>8,459</u>
Cash, October 1	600	600	-
Cash, September 30	<u>\$ 600</u>	<u>\$ <del>9,059</del></u>	<u>\$ 8,459</u>



**COMANCHE COUNTY, TEXAS**  
**COMMISSIONERS ADMINISTRATIVE ASSISTANCE FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**EXHIBIT B-43**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Disbursements:			
Current			
Road and bridges	\$ 75,724	\$ 74,116	\$ 1,608
Debt service:			
Total disbursements	<u>75,724</u>	<u>74,116</u>	<u>1,608</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(75,724)</u>	<u>(74,116)</u>	<u>1,608</u>
Other financing sources (uses):			
Transfers in	<u>75,724</u>	<u>75,724</u>	<u>-</u>
Total other financing sources (uses)	<u>75,724</u>	<u>75,724</u>	<u>-</u>
Change in cash	-	1,608	1,608
Cash, October 1	<u>21,339</u>	<u>21,341</u>	<u>2</u>
Cash, September 30	<u>\$ 21,339</u>	<u>\$ 22,949</u>	<u>\$ 1,610</u>

**COMANCHE COUNTY, TEXAS**  
**SPECIAL COUNTY SALES TAX**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**EXHIBIT B-44**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Sales taxes	\$ 25,000	\$ 52,766	\$ 27,766
Interest income	-	497	497
Total receipts	<u>25,000</u>	<u>53,263</u>	<u>28,263</u>
Excess (deficiency) of receipts over (under) disbursements	<u>25,000</u>	<u>53,263</u>	<u>28,263</u>
Other financing sources (uses):			
Transfers out	<u>(25,000)</u>	<u>(25,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(25,000)</u>	<u>(25,000)</u>	<u>-</u>
Change in cash	-	28,263	28,263
Cash, October 1	206,012	206,012	-
Cash, September 30	<u>\$ 206,012</u>	<u>\$ 234,275</u>	<u>\$ 28,263</u>

**COMANCHE COUNTY, TEXAS**  
 220TH DISTRICT COURT FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT B-45

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Disbursements:			
Current			
Administration of justice			
220th Judicial District	\$ 225,239	\$ 220,275	\$ 4,964
Total Administration of justice	<u>225,239</u>	<u>220,275</u>	<u>4,964</u>
Total disbursements	<u>225,239</u>	<u>220,275</u>	<u>4,964</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(225,239)</u>	<u>(220,275)</u>	<u>4,964</u>
Other financing sources (uses):			
Transfers in	<u>165,239</u>	<u>165,239</u>	--
Total other financing sources (uses)	<u>165,239</u>	<u>165,239</u>	--
Change in cash	(60,000)	(55,036)	4,964
Cash, October 1	<u>61,333</u>	<u>61,333</u>	--
Cash, September 30	<u>\$ 1,333</u>	<u>\$ 6,297</u>	<u>\$ 4,964</u>

**COMANCHE COUNTY, TEXAS**  
**CORONA VIRUS RELIEF FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**EXHIBIT B-46**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Receipts:</b>			
Interest income	\$ 2,500	\$ 712	\$ (1,788)
Total receipts	<u>2,500</u>	<u>712</u>	<u>(1,788)</u>
<b>Disbursements:</b>			
<b>Current</b>			
Public welfare			
COVID 19 Activities	<u>392,221</u>	<u>429</u>	<u>391,792</u>
Total Public welfare	<u>392,221</u>	<u>429</u>	<u>391,792</u>
Total disbursements	<u>392,221</u>	<u>429</u>	<u>391,792</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(389,721)</u>	<u>283</u>	<u>390,004</u>
Change in cash	(389,721)	283	390,004
Cash, October 1	<u>389,723</u>	<u>389,723</u>	-
Cash, September 30	<u>\$ 2</u>	<u>\$ 390,006</u>	<u>\$ 390,004</u>

**COMANCHE COUNTY, TEXAS**  
 COUNTY SHARE AIRPORT  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

**EXHIBIT B-47**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Disbursements:			
Current			
General administration			
County Airport Share	\$ 18,714	\$ 18,714	\$ --
Total General administration	<u>18,714</u>	<u>18,714</u>	<u>--</u>
Total disbursements	<u>18,714</u>	<u>18,714</u>	<u>--</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(18,714)</u>	<u>(18,714)</u>	<u>--</u>
Other financing sources (uses):			
Transfers in	<u>2,000</u>	<u>2,000</u>	<u>--</u>
Total other financing sources (uses)	<u>2,000</u>	<u>2,000</u>	<u>--</u>
Change in cash	<u>(16,714)</u>	<u>(16,714)</u>	<u>--</u>
Cash, October 1	<u>16,714</u>	<u>16,714</u>	<u>--</u>
Cash, September 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

**COMANCHE COUNTY, TEXAS**

COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CHANGES IN CASH BALANCES  
NONMAJOR DEBT SERVICE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Road and Bridge Debt Service	Debt Service Bonded Indebtedness	2007 Limited Tax Refund Bond	Total Nonmajor Debt Service Funds (See Exhibit A-2)
Receipts:				
Taxes	\$ 882	\$ --	\$ 2,846	\$ 3,728
Interest income	23	--	-	23
Total receipts	<u>905</u>	<u>--</u>	<u>2,846</u>	<u>3,751</u>
Disbursements:				
Debt service:				
Principal	-	21,105	-	21,105
Interest and fiscal charges	-	3,480	-	3,480
Total disbursements	<u>-</u>	<u>24,585</u>	<u>-</u>	<u>24,585</u>
Excess (deficiency) of receipts over (under) disbursements	<u>905</u>	<u>(24,585)</u>	<u>2,846</u>	<u>(20,834)</u>
Other financing sources (uses):				
Transfers in	-	90,500	-	90,500
Transfers out	(18,500)	--	(47,000)	(65,500)
Total other financing sources (uses)	<u>(18,500)</u>	<u>90,500</u>	<u>(47,000)</u>	<u>25,000</u>
Change in cash	(17,595)	65,915	(44,154)	4,166
Cash, October 1	<u>17,049</u>	<u>27,126</u>	<u>46,743</u>	<u>90,918</u>
Cash, September 30	<u>\$ (546)</u>	<u>\$ 93,041</u>	<u>\$ 2,589</u>	<u>\$ 95,084</u>

**COMANCHE COUNTY, TEXAS**  
ROAD AND BRIDGE DEBT SERVICE  
DEBT SERVICE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

**EXHIBIT B-49**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Taxes	\$     --	\$     882	\$     882
Interest income	23	23	23
Total receipts	<u>          905</u>	<u>          905</u>	<u>          905</u>
Excess (deficiency) of receipts over (under) disbursements	<u>          --</u>	<u>          905</u>	<u>          905</u>
Other financing sources (uses):			
Transfers out	<u>     (18,500)</u>	<u>     (18,500)</u>	<u>          --</u>
Total other financing sources (uses)	<u>     (18,500)</u>	<u>     (18,500)</u>	<u>          --</u>
Change in cash	(18,500)	(17,595)	905
Cash, October 1	17,049	17,049	--
Cash (overdraft), September 30	<u>\$     (1,451)</u>	<u>\$     (546)</u>	<u>\$     905</u>

**COMANCHE COUNTY, TEXAS**  
**DEBT SERVICE BONDED INDEBTEDNESS**  
**DEBT SERVICE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**EXHIBIT B-50**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Disbursements:			
Debt service:			
Principal	\$ 51,500	\$ 21,105	\$ 30,395
Interest and fiscal charges	<u>4,500</u>	<u>3,480</u>	<u>1,020</u>
Total disbursements	<u>56,000</u>	<u>24,585</u>	<u>31,415</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(56,000)</u>	<u>(24,585)</u>	<u>31,415</u>
Other financing sources (uses):			
Transfers in	<u>90,500</u>	<u>90,500</u>	<u>--</u>
Total other financing sources (uses)	<u>90,500</u>	<u>90,500</u>	<u>--</u>
Change in cash	34,500	65,915	31,415
Cash, October 1	<u>27,126</u>	<u>27,126</u>	<u>--</u>
Cash, September 30	<u>\$ 61,626</u>	<u>\$ 93,041</u>	<u>\$ 31,415</u>



**COMANCHE COUNTY, TEXAS**  
 2007 LIMITED TAX REFUND BOND FUND  
 DEBT SERVICE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

**EXHIBIT B-51**

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
Taxes	\$ -	\$ 2,846	\$ 2,846
Total receipts	<u>-</u>	<u>2,846</u>	<u>2,846</u>
Excess (deficiency) of receipts over (under) disbursements	<u>-</u>	<u>2,846</u>	<u>2,846</u>
Other financing sources (uses):			
Transfers out	(47,000)	(47,000)	-
Total other financing sources (uses)	<u>(47,000)</u>	<u>(47,000)</u>	<u>-</u>
Change in cash	(47,000)	(44,154)	2,846
Cash, October 1	46,743	46,743	-
Cash, September 30	<u>\$ (257)</u>	<u>\$ 2,589</u>	<u>\$ 2,846</u>

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## **OTHER SUPPLEMENTARY INFORMATION**

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## MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of Comanche County, Texas' annual financial statements presents our discussion and analysis of the County's financial performance during the fiscal year ended September 30, 2022. Please read it in conjunction with the County's financial statements.

### FINANCIAL HIGHLIGHTS

- The County's total combined cash and cash equivalents were \$12,291,265 at September 30, 2022.
- During the year, the County's disbursements were \$2,098,434 less than the \$12,211,456 generated in taxes and other receipts for governmental activities.
- The total cost of the County's programs increased \$524,047 or 5.5% overall. New programs were added this year for the COVID 19 Relief Fund and CARES Act Fund.
- The general fund reported a cash balance (cash and cash equivalents) this year of \$2,812,327.

### OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of two parts, the basic financial statements (which include government-wide financial statements, fund financial statements, and notes to the financial statements) and supplementary information composed of management's discussion and analysis. The basic financial statements include two kinds of statements that present different views of the County:

- The government-wide financial statement provides only short-term information about the County's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the government, reporting the County's operations in more detail than the government-wide statement.
- The governmental funds statements tell how general government services were financed in the short term as well as what remains for future spending.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data.

Figure A-1 summarizes the major features of the County’s financial statements, including the portion of the County government they cover and the types of information they contain. The remainder of this overview section of management’s discussion and analysis explains the structure and contents of each of the statements.

Figure A-1 Major features of the County's Government Wide and Fund Financial Statements		
Type of Statement	Government Wide	Governmental Funds
Scope	Entire Entity's government (except fiduciary funds) and component units	The activities of the County that are not proprietary in nature
Required Financial Statements	Statement of activities.	Statement of receipts, disbursements and changes in cash
Accounting basis and measurement focus	Cash Basis	Cash Basis
Types of accountability information	Cash and cash equivalents	Cash and cash equivalents
Types of inflow/outflow information	Cash receipts and disbursements	Cash receipts and disbursements

### Government-wide Statements

The government-wide statement of activities reports information about the County as a whole using the cash basis of accounting. The statement of activities includes all of the government’s cash and cash equivalents. All the current year’s receipts and disbursements are accounted for in the statement of activities when cash is received or paid.

The government-wide statement of activity reports the County’s cash and how they have changed during the year.

- Over time, increases or decreases in the County’s cash are an indicator of whether its’ financial health is improving or deteriorating, respectively.
- To assess the overall health of the County, one needs to consider additional non-financial factors such as changes in the County’s tax base.

The government-wide financial statements of the County include the Governmental activities. Most of the County’s basic services are included here, such as general administration, administration of justice, public welfare, health and sanitation, state extension service, roads and bridges, and principal and

interest paid on long term debt. Property taxes, fees of office, and grants finance most of these activities.

### **Fund Financial Statements**

The fund financial statements provide more detailed information about the County's most significant funds—not the County as a whole. Funds are accounting devices that the County uses to keep track of specific sources of funding and spending for particular purposes.

- Some funds are required by State law and by bond covenants.
- The Commissioners' Court establishes other funds to control and manage money for particular purposes or to show that it is properly using certain taxes and grants.

The County has the following kinds of funds:

- Governmental funds—Most of the County's basic services are included in governmental funds, which focus on (1) how cash and cash equivalents flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs.
- Fiduciary funds – The County is the trustee, or fiduciary, for certain funds. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

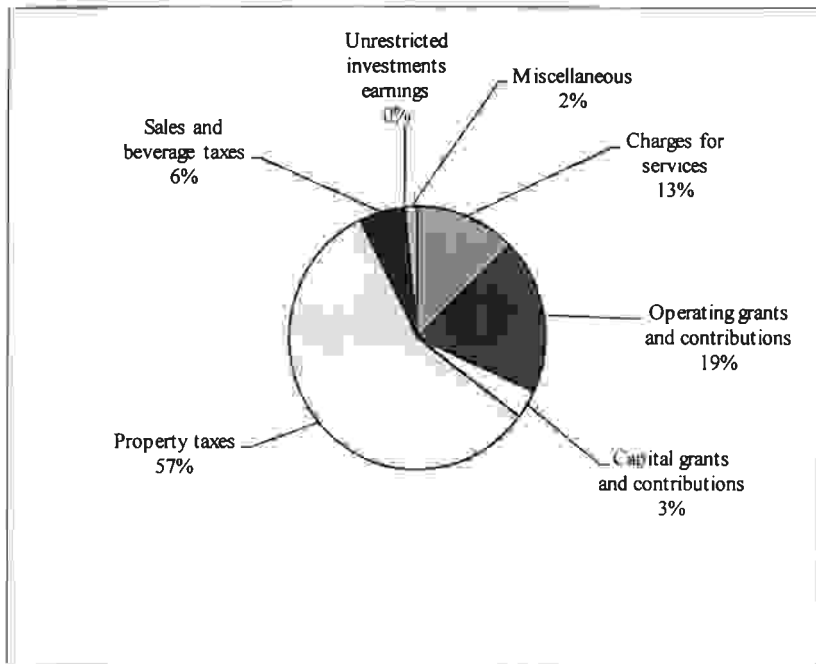
## **FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE**

### **Governmental Activities**

**Share of changes in receipts, disbursements, and changes in cash.** The County's total receipts were \$12,211,456. A significant portion, 61.2%, of the County's receipts comes from property taxes; 12.5% comes from operating grants and contributions; 16.7% relates to charges for services.

	<u>2022</u>	<u>2021</u>	<u>% Change</u>
<b>Receipts:</b>			
Charges for services	\$ 2,039,251	\$ 1,550,452	31.5%
Operating grants and contributions	1,530,659	2,302,594	-33.5%
Capital grants and contributions	282,919	423,995	-33.3%
<b>General Receipts:</b>			
Property taxes	7,474,876	6,962,334	7.4%
Sales taxes	741,902	677,948	9.4%
Alcoholic beverage taxes	5,958	5,978	-0.3%
Unrestricted investments earnings	26,088	10,183	156.2%
Miscellaneous	109,803	201,459	-45.5%
<b>Total Receipts</b>	<b><u>\$ 12,211,456</u></b>	<b><u>\$ 12,134,943</u></b>	<b>0.6%</b>

Property taxes increased 7.4%. The chart below represents the sources of receipts for the County.





## Disbursements and Program Receipts and Net Costs

The chart below represents the cost of each of the County's functions, related program receipts, as well as each function's net cost (total cost less fees generated by the activities and intergovernmental aid). The net cost was funded by property taxes, unrestricted investment earnings, and miscellaneous receipts.

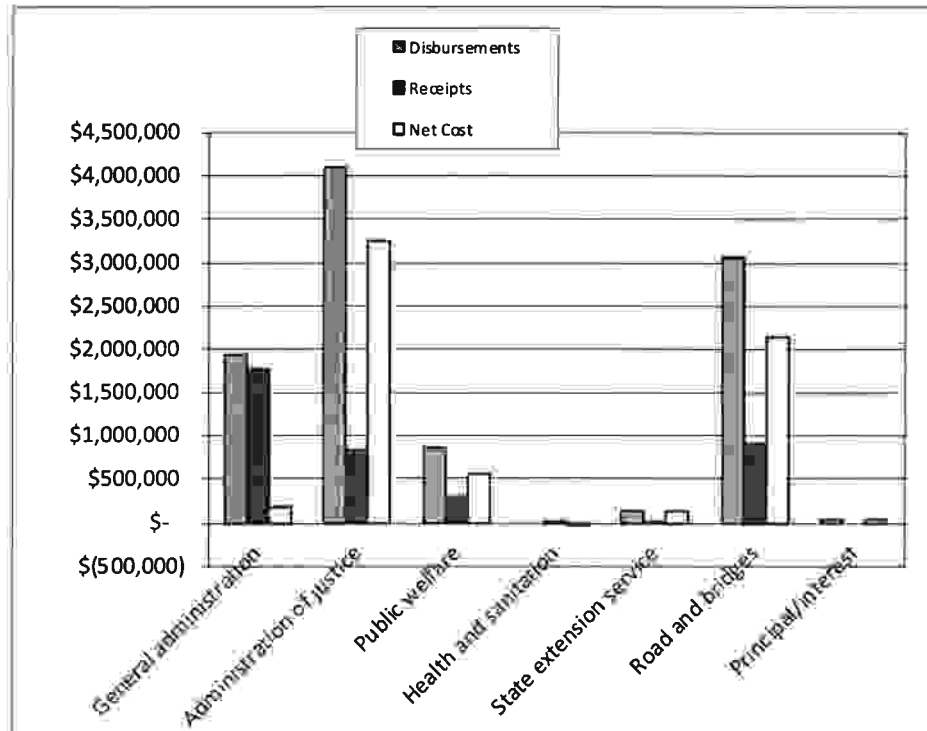


Table A-2 presents the cost of each of the County’s largest functions.

- The cost of all governmental activities this year was \$10,113,022.
- However, the amount that our taxpayers paid for these activities through property taxes was only \$7,474,876.
- Some of the cost was paid by those who directly benefited from the programs – \$2,039,251.
- By grants and contributions – \$1,813,578

**Table A-2  
Cash Disbursements  
Governmental Activities**

	<u>2022</u>	<u>2021</u>	<u>% Change</u>
Disbursements:			
General administration	\$ 1,943,011	\$ 1,901,965	2.2%
Administration of justice	4,092,158	3,525,327	16.1%
Public welfare	852,916	915,241	-6.8%
State extension service	139,900	127,580	9.7%
Road and bridges	3,060,452	3,111,251	-1.6%
Principal and interest paid on long-term debt	24,585	7,611	223.0%
	<u>\$ 10,113,022</u>	<u>\$ 9,588,975</u>	5.5%
Total Disbursements			

## FINANCIAL ANALYSIS OF THE COUNTY’S FUNDS

Receipts from governmental fund types totaled \$12,111,456, an increase of \$76,513 over the preceding year.

### General Fund Budgetary Highlights

Over the course of the year, the County general fund revised its budget numerous times for a net decrease of \$28,950. Even with these adjustments, actual disbursements were \$784,305 less than final budgeted amounts. No budget amendments were made to receipts for the general fund.

On the disbursement side, insignificant budget amendments were made to recognize increased costs for the Department of Public Safety and District Court.

Total actual receipts were \$338,372 more than the final budgeted amount.

### Road and Bridge Funds Budgetary Highlights

No significant budget amendments for receipts were made for the County Road & Bridge accounts.

## Long Term Debt

At year-end, the County had \$179,616 notes, and capital leases outstanding.

	<u>9/30/22</u>	<u>9/30/21</u>
GOVERNMENTAL ACTIVITIES:		
Notes payable	\$ 17,222	\$ 27,015
Capital lease obligation	123,430	153,980
	<u>\$ 140,652</u>	<u>\$ 180,995</u>

More detailed information about the County's debt is presented as other supplementary information.

## ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- Assessed value used for the 2023 budget preparation increased by \$300,123,559 an increase of 12.7% over the previous year.
- General operating fund spending will increase in the 2023 budget from \$5,579,929 to \$7,624,736. This is a 36.7% increase.

These indicators were taken into account when adopting the general fund budget for 2023. Amounts available for appropriation in the general fund budget are \$10,024,643 or a 57.5% increase over the final 2022 budget of \$6,364,234. Revenue from property taxes will increase due to the increase in property values resulting from new property being added to the tax roll.

If these estimates are realized, the County's budgetary general fund balance is expected to decrease by \$412,420 by the end of fiscal year 2023.

## CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Comanche County Auditor's Office at 101 W. Central, Comanche, Texas, 76442.

## I. LONG-TERM DEBT

The County finances acquisition or construction of facilities and equipment with certificates of obligation, general obligation debt, notes payable, and capital lease obligations. The following table provides detail of outstanding debt:

### GOVERNMENTAL ACTIVITIES DEBT

Notes Payable:						
2020 GMC Sierra 1500	21,135	2020	2024	5,730	4.00%	\$ 9,221
2020 GMC Sierra 1500	18,340	2020	2024	4,972	4.00%	8,001
						<u>17,222</u>
Lease Obligations:						
Copier	\$ 8,873	2019	2024	\$ 2,268	10.33%	\$ 2,818
Copier	13,000	2020	2025	2,268	5.99%	8,662
Copier	8,822	2021	2026	2,004	4.63%	6,408
Copier	6,729	2021	2026	1,565	5.30%	4,999
Copier	8,821	221	2026	2,004	5.69%	6,547
Election Equipment	112,273	2021	2026	24,585	3.10%	91,168
Copier	3,644	2021	2026	840	5.13%	2,828
						<u>123,430</u>
Total Governmental Activities Debt						<u>\$ 140,652</u>

The following table provides a summary of transactions during 2022.

	September 30, 2020	Additions	Retirements	September 30, 2021	Due in One Year
Notes payable	\$ 27,015	\$ -	\$ (9,793)	\$ 17,222	\$ 10,194
Lease obligations	153,980	-	(30,550)	123,430	31,823
	<u>\$ 180,995</u>	<u>\$ -</u>	<u>\$ (40,343)</u>	<u>\$ 140,652</u>	<u>\$ 42,017</u>

**Comanche County, Texas**  
 Other Information Not Required by Cash Basis of Accounting  
 September 30, 2022  
 (Unaudited)

Total future debt payments scheduled at September 30, 2022 were:

Notes Payable

Year	Principal	Interest	Total
2023	\$ 10,194	\$ 434	\$ 10,628
2024	7,028	57	7,085
	<u>\$ 17,222</u>	<u>\$ 491</u>	<u>\$ 17,713</u>

Capital Lease Obligations

Year	Principal	Interest	Total
2023	\$ 31,823	\$ 4,482	\$ 36,306
2024	31,605	3,120	34,725
2025	32,027	1,941	33,968
2026	27,975	805	28,778
	<u>\$ 123,430</u>	<u>\$ 10,348</u>	<u>\$ 133,777</u>

**II. RETIREMENT COMMITMENTS**

**A. Pension Plan**

**1. Plan Description**

The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit plan in the state-wide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multi-employer public employee retirement system consisting of nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas, 78768-20343.

The plan provisions are adopted by the County commissioners' court, within the options available in the state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 or more years of service or with 30 years regardless of age or when the sum of their age and years of service equals 75 or more. Members are vested after 8 years but must leave their accumulated contributions in the plan to receive any employer-financed

**Comanche County, Texas**

Other Information Not Required by Cash Basis of Accounting

September 30, 2022

(Unaudited)

benefit. Members who withdraw their personal contributions in a lump-sum are not entitled to any amounts contributed by their employer.

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the County commissioners' court within the constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee's accumulated contribution and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

**2. Benefits.**

TCDRS provides retirement, disability, and death benefits. Benefit provisions are adopted by the governing body of the County, within the options available in the state statutes governing TCDRS.

At the December 31, 2021 valuation and measurement date, the following employees were covered by the benefit terms:

Status	12/31/20	12/31/21
Current retirees and beneficiaries	112	119
Current inactive employees entitled to but not yet receiving benefits	132	140
Current active employees	127	119
	<u>371</u>	<u>378</u>

**3. Contributions**

The contribution rate for employees in TCDRS is 5% of employee gross earnings, and the County percentage is 11.03% and 11.27% for calendar months 2021 and 2022, respectively, all as adopted by the governing body of the County. Under the state law governing TCDRS, the contribution rate for each County is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

The County's contributions to TCDRS for the year ended September 30, 2022, were \$492,095, and were equal to the required contributions.

## Comanche County, Texas

Other Information Not Required by Cash Basis of Accounting

September 30, 2022

(Unaudited)

### 4. Net Pension Liability

The County's Net Pension Liability (NPL) was measured as of December 31, 2021, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Benchmark	Target Allocation	Geometric Real Rate of Return (Expected minus Inflation)
US Equities	Dow Jones U S Total Stock Market Index	11.50%	3.80%
Global Equities	MSCI World (net) Index	2.50%	4.10%
International Equities - Developed	MSCI World Ex USA (net) Index	5.00%	3.80%
International Equities - Emerging	MSCI EM Standard (net) Index	6.00%	4.30%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	-0.85%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	9.00%	1.77%
Direct Lending	S&P/LSTA Leveraged Loan Index	16.00%	6.25%
Distressed Debt	Cambridge Associates Distressed Securities Index	4.00%	4.50%
	67% FTSE NAREIT All Equity Reits Index + 33% S&P		
REIT Equities	Global Reit (net) Index	2.00%	3.10%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	3.85%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index	6.00%	5.10%
	Cambridge Associates Global Private Equity & Venture		
Private Equity	Capital Index	25.00%	6.80%
	Hedge Fund Research, Inc. (HFRI) Fund of Funds		
Hedge Funds	Composite Index	6.00%	1.55%
Cash Equivalents	90-day U S Treasury	2.00%	-1.05%
		<u>100.00%</u>	

### 5. Discount Rate

The discount rate used to measure the Total Pension Liability (Asset) was 7.6%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability (Asset).

**Comanche County, Texas**  
 Other Information Not Required by Cash Basis of Accounting  
 September 30, 2022  
 (Unaudited)

**6. Changes in the Net Pension Liability**

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (c)
Balance at 12/31/2020	\$ 19,291,260	\$ 16,995,398	\$ 2,295,862
Changes for the year:			
Service cost	434,828	-	434,828
Interest on total pension liability	1,451,235	-	1,451,235
Effect of plan changes	93,119	-	93,119
Effect of economic/demographic gains or losses	(52,010)	-	(52,010)
Effect of assumptions changes or inputs	(118,989)	-	(118,989)
Refund of contributions	(108,595)	(108,595)	-
Benefit payments	(1,176,714)	(1,176,714)	-
Administrative expenses	-	(10,865)	10,865
Member contributions	-	226,522	(226,522)
Net investment income	-	3,668,793	(3,668,793)
Employer contributions	-	499,707	(499,707)
Other	-	(11,158)	11,158
Net changes	522,874	3,087,690	(2,564,816)
Balance at 12/31/2021	\$ 19,814,134	\$ 20,083,088	\$ (268,954)

**7. Sensitivity of the Net Pension Liability to Changes in the Discount Rate**

	1% Decrease 6.6%	Current Discount Rate 7.6%	1% Increase 8.6%
Total Pension Liability	\$ 22,155,783	\$ 19,814,134	\$ 17,843,509
Fiduciary Net Position	20,083,088	20,083,088	20,083,088
Net Pension Liability / (Asset)	\$ 2,072,695	\$ (268,954)	\$ (2,239,579)

**8. Pension Plan Fiduciary Net Position**

Detailed information about the pension plan's Fiduciary Net Position is available in a separately-issued TCDRS financial report. That report may be obtained on the Internet at [www.tcdrs.org](http://www.tcdrs.org).



**Comanche County, Texas**  
 Other Information Not Required by Cash Basis of Accounting  
 September 30, 2022  
 (Unaudited)

**9. Pension Expense and Deferred Outflows and Inflows of Resources Related to Pension**

For the year ended September 30, 2022, the County recognized pension expense of \$64,356. At September 30, 2022, the County reported deferred outflows and inflows of resources related to pensions from the following resources:

	Original Amount	Date Established	Original Recognition Period	Amount Recognized in 12/31/2021 Expense	Balance of Deferred (Inflows) 12/31/2021	Balance of Deferred Outflows 12/31/2021
<b>Investment (gains) or losses</b>						
	\$ (2,398,821)	12/31/2021	5.0	\$ (479,764)	\$ 1,919,057	\$ -
	(362,544)	12/31/2020	5.0	(72,509)	217,526	-
	(1,140,621)	12/31/2019	5.0	(228,124)	456,249	-
	1,390,895	12/31/2018	5.0	278,179	-	278,179
	(805,672)	12/31/2017	5.0	(161,134)	-	-
<b>Economic/demographic (gains) or losses</b>						
	(52,010)	12/31/2021	2.0	(26,005)	26,005	-
	(69,325)	12/31/2020	3.0	(23,108)	23,109	-
	1,472	12/31/2019	3.0	490	-	-
<b>Assumptions changes or inputs</b>						
	(118,989)	12/31/2021	2.0	(59,495)	59,494	-
	993,352	12/31/2020	3.0	331,117	-	331,118
		12/31/2019	3.0			
<b>Employer contributions made subsequent to measurement date</b>						
						364,960
				\$ (440,353)	\$ 2,701,440	\$ 974,257

\$330,217 reported as deferred outflows of resources is related to pensions contributions made subsequent to the measurement date and will be recognized as a reduction of the net pension liability for the measurement year ending December 31, 2022. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Plan Year Ended December 31,	
2022	\$ (279,708)
2023	(780,398)
2024	(552,272)
2025	(479,765)
2026	-
Thereafter	-
	<u>\$ (2,092,143)</u>

**B. Other Post-Employment Benefits (OPEB)**

**1. Plan Description**

Texas County and District Retirement System (TCDRS) administers a defined benefit group-term life insurance plan known as the Supplemental Death Benefits Fund (SDBF). This is a voluntary program in which participating counties may elect, by ordinance, to provide group-term life insurance coverage for their active members, including retirees. The

**Comanche County, Texas**  
 Other Information Not Required by Cash Basis of Accounting  
 September 30, 2022  
 (Unaudited)

County may terminate coverage under and discontinue participation in the SDBF by adopting a court order before November 1 of any year to be effective the following January 1. The SDBF covers both active and retiree benefits with no segregation of assets, and therefore does not meet the definition of a trust under GASB 75 (i.e., no assets are accumulated for OPEB) and as such the SDBF is considered to be an unfunded OPEB plan. For purposes of reporting under GASB 75, the retiree portion of the SDBF is not considered a cost sharing plan and is instead considered a single employer, defined benefit OPEB plan with benefit payments treated as being equal to the employer's yearly contribution for retirees.

**2. Benefits Provided**

The death benefit for active employees provides a lump-sum payment approximately equal to the employee's actual salary (calculated based on the employee's actual earnings, for the 12-month period preceding the month of death); retired employees are insured for \$7,500; this coverage is an "other postemployment benefit" or OPEB.

*Employees covered by benefit terms.*

At the December 31, 2021 valuation and measurement date, the following employees were covered by the benefit terms:

Status	12/31/20	12/31/21
Current retirees and beneficiaries	82	87
Current inactive employees entitled to but not yet receiving benefits	29	30
Current active employees	127	119
	238	236

Membership counts for inactive employees currently receiving *or* entitled to but not yet receiving benefits will differ from GASB 68 as they include only those eligible for a SDBF benefit (i.e., excludes beneficiaries, non-vested terminations due a refund, etc.)

**3. Total OPEB Liability**

The County's total OPEB liability of \$511,537 was measured as of December 31, 2021 and was determined by an actuarial valuation as of that date.

**Comanche County, Texas**  
**Other Information Not Required by Cash Basis of Accounting**  
**September 30, 2022**  
**(Unaudited)**

**Methods and Assumptions -**

Actuarial valuation/measurement dates	12/31/21
Valuation timing	Actuarially determined contribution rates are calculated on a calendar year basis as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.
Actuarial Cost Method	Entry Age Level Percent of Salary
Amortization method	
Recognition of economic/demographic gains or losses	Straight-line amortization over Expected Working Life
Recognition of assumptions changes or inputs	Straight-line amortization over Expected Working Life
Asset Valuation Method	Does not apply
Inflation	Does not apply
Salary Increases	See Table 1 of Actuary's GASB-75 report. Note that salary increases do not affect the benefits but are used in the allocation of costs under the actuarial cost method.
Investment Rate of Return (Discount Rate)	2.12% (20 Year Bond GO Index published by bondbuyer.com as the measurement date of December 31, 2021)
Cost-of-Living Adjustment	Does not apply
Disability	See Table 1 of December 31, 2021 GASB-75 Report
Mortality	See Table 2 of December 31, 2021 GASB-75 Report
Retirement	See Table 3 of December 31, 2021 GASB-75 Report
Other Termination of Employment	See Table 4 of December 31, 2021 GASB-75 Report

**Sensitivity Analysis**

The following table shows the Total OPEB Liability of the employer, calculated using the discount rate of 2.12%, as well as what the Comanche County Total OPEB Liability would be if it were calculated using a discount rate that is 1 percentage point lower (1.12%) or 1 percentage point higher (3.12%) than the current rate. Note that the healthcare cost trend rate does not affect the Total OPEB Liability, so sensitivity to the healthcare cost trend rate is not shown.

	1% Decrease 1.06%	Current Discount Rate 2.06%	1% Increase 3.06%
Total OPEB Liability	\$ 610,046	\$ 511,537	\$ 435,031
% Difference	19.3%	17.6%	-15.0%

**Comanche County, Texas**  
 Other Information Not Required by Cash Basis of Accounting  
 September 30, 2022  
 (Unaudited)

**4. Changes in Total/Net OPEB Liability**

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (c)
Balance at 12/31/2020	\$ 491,557	\$ -	\$ 491,557
Changes for the year:			
Service cost	16,364	-	16,364
Interest on total OPEB liability	10,639	-	10,639
Effect of plan changes	-	-	-
Effect of economic/demographic gains or losses	(4,228)	-	(4,228)
Effect of assumptions changes or inputs	9,437	-	9,437
Refund of contributions	-	-	-
Benefit payments	(12,232)	-	(12,232)
Administrative expense	-	-	-
Member contributions	-	-	-
Net investment income	-	-	-
Employer contributions	-	-	-
Other	-	-	-
Net changes	19,980	-	19,980
Balance at 12/31/2021	\$ 511,537	\$ -	\$ 511,537

\* Due to the SDBF being considered an unfunded OPEB plan under GASB 75, benefit payments are treated as being equal to the employer's yearly contributions for retirees.

\*\* No assets are accumulated in a trust which meets the criteria in paragraph 4 of GASB Statement No. 75 to pay related benefits.

**5. Schedule of Deferred Sources of Inflows and Outflows**

Deferred Outflows of Resources and Deferred Inflows of Resources, by year, to be recognized in Future OPEB Expense (excluding County-provided contributions made subsequent to the measurement date).

**Comanche County, Texas**  
**Other Information Not Required by Cash Basis of Accounting**  
**September 30, 2022**  
**(Unaudited)**

	<u>Original Amount</u>	<u>Date Established</u>	<u>Original Recognition Period</u>	<u>Amount Recognized in 12/31/2021 Expense</u>	<u>Balance of Deferred Inflows 12/31/2021</u>	<u>Balance of Deferred Outflows 12/31/2021</u>
<b>Economic/demographic (gains) or losses</b>						
	\$ (4,228)	12/31/2021	4.0	\$ (1,057)	\$ 3,171	\$ -
	(9,037)	12/31/2020	4.0	(2,259)	4,519	-
	2,290	12/31/2019	5.0	458	-	916
	20,109	12/31/2018	5.0	4,022	-	4,021
	(13,054)	12/31/2017	6.0	(2,176)	2,174	-
<b>Assumptions changes or inputs</b>						
	9,437	12/31/2021	4.0	2,359	-	7,078
	49,059	12/31/2020	4.0	12,265	-	24,529
	82,825	12/31/2019	5.0	16,565	-	33,130
	(34,854)	12/31/2018	5.0	(6,971)	6,970	-
	13,772	12/31/2017	6.0	2,295	-	2,297
<b>Employer contributions made subsequent to measurement date</b>						18,782
				<u>\$ 25,501</u>	<u>\$ 16,834</u>	<u>\$ 90,753</u>

**6. Deferred Inflows/Outflows to be Recognized in Future Years**

Deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date of \$18,782 will be recognized as a reduction of the net OPEB liability for the measurement year ending December 31, 2021 (i.e., recognized in the City's financial statements for the year ending September 30, 2022). Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Sensitivity of the total OPEB liability to changes in the discount rate -

<u>Year Ended September 30,</u>	
2022	\$ 25,505
2023	28,329
2024	1,303
2025	-
2026	-
Thereafter	-
	<u>\$ 55,137</u>

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