

COMANCHE COUNTY, TEXAS
BASIC FINANCIAL STATEMENTS – CASH BASIS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

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Clerk, County Court Comanche Co. Texas



Comanche County, Texas
 Basic Financial Statements - Cash Basis
 For The Year Ended September 30, 2023

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FINANCIAL SECTION

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RUTLEDGE CRAIN & COMPANY, PC
CERTIFIED PUBLIC ACCOUNTANTS
3214 W Park Row, Suite E
Pantego, Texas 76013

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, 2023 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, 2023, 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors’ Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County 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.

In preparing the financial statements, management is required to evaluate whether 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 twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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 and *Government 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 and *Government 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.

Supplementary Information

The accompanying combining and individual nonmajor fund financial statements - cash basis 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 - cash basis. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements - cash basis 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 - cash basis or to the basic financial statements - cash basis themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and *Governmental Auditing Standards*. In our opinion, the combining and individual nonmajor fund financial statements - cash basis are fairly stated in all material respects in relation to the basic financial statements - cash basis 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 17, 2024, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain

provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the internal control over financial reporting and compliance.

Rutledge Crain & Company, PC

June 17, 2024

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BASIC FINANCIAL STATEMENTS – CASH BASIS

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COMANCHE COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary government:					
General administration	\$ 3,070,692	\$ 314,095	\$ 5,746	\$ 100,000	\$ (2,650,851)
Administration of justice	4,371,720	912,434	10,561	-	(3,448,725)
Public welfare	2,073,348	179,978	713,507	-	(1,179,863)
State extension service	136,162	2,128	-	-	(134,034)
Road and bridges	2,701,191	650,983	-	518,195	(1,532,013)
Principal and interest paid on long-term debt	24,587	--	-	-	(24,587)
Total disbursements	<u>12,377,700</u>	<u>2,059,618</u>	<u>729,814</u>	<u>618,195</u>	<u>(8,970,073)</u>
Total Primary Government	<u>\$ 12,377,700</u>	<u>\$ 2,059,618</u>	<u>\$ 729,814</u>	<u>\$ 618,195</u>	<u>(8,970,073)</u>
General Receipts:					
Property taxes					7,885,563
Sales taxes					845,909
Alcoholic beverage taxes					5,874
Unrestricted investment earnings					218,210
Miscellaneous revenue					<u>304,009</u>
Total General Receipts and Transfers					<u>9,259,565</u>
Change in Cash					<u>289,492</u>
Cash - Beginning					<u>12,291,265</u>
Cash - Ending					<u>\$ 12,580,757</u>

The accompanying notes are an integral part of this statement.

COMANCHE COUNTY, TEXAS

STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	General Fund	Road and Bridge Number One	Road and Bridge Number Two
Receipts:			
Taxes	\$ 5,434,417	\$ 592,027	\$ 589,334
Sales tax	711,115	=	=
State shared revenues	5,874	132,914	132,445
Fees of office	544,478	=	=
Tax Assessor/Collector	21,292	=	=
Fines	129,243	8,403	8,373
Intergovernmental	60,497	=	45,057
Miscellaneous	240,154	3,323	673
Arrest fees	48,024	=	=
Interest income	2,686	39,535	11,165
Total receipts	<u>7,197,780</u>	<u>776,202</u>	<u>787,047</u>
Disbursements:			
Current:			
General administration	1,838,777	=	=
Administration of justice	3,820,824	=	=
Public welfare	281,105	=	=
State extension service	136,162	=	=
Road and bridges	=	626,171	728,200
Debt service:			
Principal	=	=	=
Interest and fiscal charges	=	=	=
Total disbursements	<u>6,076,868</u>	<u>626,171</u>	<u>728,200</u>
Excess (deficiency) of receipts over (under) disbursements	<u>1,120,912</u>	<u>150,031</u>	<u>58,847</u>
Other financing sources (uses):			
Transfers in	=	=	=
Transfers out	(597,034)	(22,931)	(22,931)
Total other financing sources (uses)	<u>(597,034)</u>	<u>(22,931)</u>	<u>(22,931)</u>
Change in cash	523,878	127,100	35,916
Cash, October 1	<u>2,812,326</u>	<u>1,601,364</u>	<u>638,758</u>
Cash, September 30	<u>\$ 3,336,204</u>	<u>\$ 1,728,464</u>	<u>\$ 674,674</u>

The accompanying notes are an integral part of this statement.

EXHIBIT A-2

Road and Bridge Number Three	Road and Bridge Number Four	American Rescue Act	Other Governmental Funds	Total Governmental Funds
\$ 657,890	\$ 609,168	\$ --	\$ 2,727	\$ 7,885,563
--	--	--	134,794	845,909
165,866	155,073	--	34,989	627,161
--	--	--	102,574	647,052
--	--	--	--	21,292
10,486	9,804	--	10,807	177,116
472,887	251	--	1,106,421	1,685,113
12,684	60,869	--	194,049	511,752
--	--	--	--	48,024
53,607	39,432	35,912	35,873	218,210
<u>1,373,420</u>	<u>874,597</u>	<u>35,912</u>	<u>1,622,234</u>	<u>12,667,192</u>
--	--	--	1,231,915	3,070,692
--	--	--	550,896	4,371,720
--	--	1,319,378	472,865	2,073,348
--	--	--	--	136,162
650,417	591,848	--	104,555	2,701,191
--	--	--	21,760	21,760
--	--	--	2,827	2,827
<u>650,417</u>	<u>591,848</u>	<u>1,319,378</u>	<u>2,384,818</u>	<u>12,377,700</u>
<u>723,003</u>	<u>282,749</u>	<u>(1,283,466)</u>	<u>(762,584)</u>	<u>289,492</u>
--	--	--	1,124,372	1,124,372
(22,931)	(22,931)	(397,741)	(37,873)	(1,124,372)
<u>(22,931)</u>	<u>(22,931)</u>	<u>(397,741)</u>	<u>1,086,499</u>	--
700,072	259,810	(1,681,207)	323,915	289,492
<u>1,412,594</u>	<u>1,287,263</u>	<u>2,277,792</u>	<u>2,261,168</u>	<u>12,291,265</u>
\$ <u>2,112,666</u>	\$ <u>1,547,081</u>	\$ <u>596,585</u>	\$ <u>2,585,083</u>	\$ <u>12,580,757</u>

COMANCHE COUNTY, TEXAS

EXHIBIT A-3

GENERAL FUND

Page 1 of 2

STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES

IN CASH - BUDGET (CASH BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts:				
Taxes	\$ 5,291,897	\$ 5,291,897	\$ 5,434,417	\$ 142,520
Sales Tax	711,115	711,115	711,115	-
State Shared Revenues	3,463	3,463	5,874	2,411
Fees of Office	495,158	495,158	544,478	49,320
Fines	129,370	129,370	129,243	(127)
Intergovernmental	340,353	340,353	85,697	(254,656)
Miscellaneous	67,598	67,598	214,954	147,356
Arrest fees	59,653	59,653	69,316	9,663
Interest income	2,709	2,709	2,686	(23)
Total receipts	7,101,316	7,101,316	7,197,780	96,464
Disbursements:				
Current				
General administration				
County Judge	175,287	180,340	168,574	11,766
County Clerk	368,472	368,472	272,660	95,812
Non-Departmental	573,197	637,198	563,805	73,393
County Auditor	179,121	179,121	178,245	876
County Treasurer	151,048	151,048	144,020	7,028
County Tax Assessor/Collector	416,733	416,733	383,671	33,062
Courthouse	343,927	268,623	127,802	140,821
Total General administration	2,207,785	2,201,535	1,838,777	362,758
Administration of justice				
County Court	32,550	32,550	23,191	9,359
Juvenile Court	62,985	58,233	18,639	39,594
District Clerk	415,083	415,083	297,641	117,442
Justice of the Peace Number One	162,469	162,469	142,055	20,414
Constable Number One	168,440	173,769	165,125	8,644
County Attorney	174,348	174,348	170,648	3,700
County Jail	1,600,730	1,707,934	1,514,273	193,661
Sheriff	1,262,127	1,154,923	997,046	157,877
Department of Public Safety	7,600	7,600	5,379	2,221
220th Judicial District	187,594	187,594	187,594	-
Probation	48,533	53,285	53,285	-
Central Dispatch	260,148	260,148	245,948	14,200
Total Administration of justice	4,382,607	4,387,936	3,820,824	567,112
Public welfare				
Veterans Service Officer	39,934	40,855	40,792	63
Social Welfare	3,000	3,000	-	3,000
Contributions	247,613	247,613	240,313	7,300
Total Public welfare	290,547	291,468	281,105	10,363
State extension service				
Agri-Health and Education	149,133	149,133	136,162	12,971
Total State extension service	149,133	149,133	136,162	12,971
Total disbursements	7,030,072	7,030,072	6,076,868	953,204
Excess (deficiency) of receipts over (under) disbursements	71,244	71,244	1,120,912	(856,740)

COMANCHE COUNTY, TEXAS

GENERAL FUND

**STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH - BUDGET (CASH BASIS) AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Other financing sources (uses):				
Transfers in	\$ 113,000	\$ 113,000	\$ -	\$ (113,000)
Transfers out	(602,034)	(602,034)	(597,034)	5,000
Total other financing sources (uses)	(489,034)	(489,034)	(597,034)	(108,000)
Change in cash	(417,790)	(417,790)	523,878	(964,740)
Cash, October 1	2,812,326	2,812,326	2,812,326	--
Cash, September 30	<u>\$ 2,394,536</u>	<u>\$ 2,394,536</u>	<u>\$ 3,336,204</u>	<u>\$ (964,740)</u>

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 - BUDGET (CASH BASIS) AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts:				
Taxes	\$ 579,493	\$ 579,493	\$ 592,027	\$ 12,534
State Shared Revenues	123,118	123,118	132,914	9,796
Fines	7,141	7,141	8,403	1,262
Miscellaneous	2,500	2,500	3,323	823
Interest income	2,500	2,500	39,535	37,035
Total receipts	<u>714,752</u>	<u>714,752</u>	<u>776,202</u>	<u>61,450</u>
Disbursements:				
Road and bridges	<u>995,071</u>	<u>995,071</u>	<u>626,171</u>	<u>368,900</u>
Total disbursements	<u>995,071</u>	<u>995,071</u>	<u>626,171</u>	<u>368,900</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(280,319)</u>	<u>(280,319)</u>	<u>150,031</u>	<u>430,350</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>(303,250)</u>	<u>(303,250)</u>	<u>127,100</u>	<u>430,350</u>
Cash, October 1	<u>1,601,364</u>	<u>1,601,364</u>	<u>1,601,364</u>	<u>-</u>
Cash, September 30	<u>\$ 1,298,114</u>	<u>\$ 1,298,114</u>	<u>\$ 1,728,464</u>	<u>\$ 430,350</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 - BUDGET (CASH BASIS) AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts:				
Taxes	\$ 576,857	\$ 576,857	\$ 589,334	\$ 12,477
State Shared Revenues	122,684	122,684	132,445	9,761
Fines	7,116	7,116	8,373	1,257
Intergovernmental	-	-	45,057	45,057
Miscellaneous	5,500	5,500	673	(4,827)
Interest income	750	750	11,165	10,415
Total receipts	712,907	712,907	787,047	74,140
Disbursements:				
Current				
Road and bridges	867,426	867,426	728,200	139,226
Total disbursements	867,426	867,426	728,200	139,226
Excess (deficiency) of receipts over (under) disbursements	(154,519)	(154,519)	58,847	213,366
Other financing sources (uses):				
Transfers out	(22,931)	(22,931)	(22,931)	-
Total other financing sources (uses)	(22,931)	(22,931)	(22,931)	-
Change in cash	(177,450)	(177,450)	35,916	213,366
Cash, October 1	638,758	638,758	638,758	-
Cash, September 30	\$ 461,308	\$ 461,308	\$ 674,674	\$ 213,366

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 - BUDGET (CASH BASIS) AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts:				
Taxes	\$ 643,961	\$ 643,961	\$ 657,890	\$ 13,929
State Shared Revenues	153,640	153,640	165,866	12,226
Fines	8,911	8,911	10,486	1,575
Intergovernmental	--	=	472,887	472,887
Miscellaneous	5,000	5,000	12,684	7,684
Interest income	2,000	2,000	53,607	51,607
Total receipts	<u>813,512</u>	<u>813,512</u>	<u>1,373,420</u>	<u>559,908</u>
Disbursements:				
Current				
Road and bridges	1,137,361	1,137,361	650,417	486,944
Total disbursements	<u>1,137,361</u>	<u>1,137,361</u>	<u>650,417</u>	<u>486,944</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(323,849)</u>	<u>(323,849)</u>	<u>723,003</u>	<u>1,046,852</u>
Other financing sources (uses):				
Transfers out	(22,931)	(22,931)	(22,931)	--
Total other financing sources (uses)	<u>(22,931)</u>	<u>(22,931)</u>	<u>(22,931)</u>	<u>--</u>
Change in cash	(346,780)	(346,780)	700,072	1,046,852
Cash, October 1	<u>1,412,594</u>	<u>1,412,594</u>	<u>1,412,594</u>	<u>--</u>
Cash, September 30	<u>\$ 1,065,814</u>	<u>\$ 1,065,814</u>	<u>\$ 2,112,666</u>	<u>\$ 1,046,852</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 - BUDGET (CASH BASIS) AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts:				
Taxes	\$ 596,270	\$ 596,270	\$ 609,168	\$ 12,898
State Shared Revenues	143,377	143,377	155,073	11,696
Fines	8,332	8,332	9,804	1,472
Intergovernmental	-	-	251	251
Miscellaneous	5,000	5,000	60,869	55,869
Interest income	2,000	2,000	39,432	37,432
Total receipts	<u>754,979</u>	<u>754,979</u>	<u>874,597</u>	<u>119,618</u>
Disbursements:				
Current				
Road and bridges	<u>1,191,129</u>	<u>1,191,129</u>	<u>591,848</u>	<u>599,281</u>
Total disbursements	<u>1,191,129</u>	<u>1,191,129</u>	<u>591,848</u>	<u>599,281</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(436,150)</u>	<u>(436,150)</u>	<u>282,749</u>	<u>718,899</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>(459,081)</u>	<u>(459,081)</u>	<u>259,818</u>	<u>718,899</u>
Cash, October 1	<u>1,287,263</u>	<u>1,287,263</u>	<u>1,287,263</u>	<u>-</u>
Cash, September 30	<u>\$ 828,182</u>	<u>\$ 828,182</u>	<u>\$ 1,547,081</u>	<u>\$ 718,899</u>

The accompanying notes are an integral part of this statement.

COMANCHE COUNTY, TEXAS

EXHIBIT A-8

**AMERICAN RESCUE ACT
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH - BUDGET (CASH BASIS) AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts:				
Intergovernmental	\$ 1,324,220	\$ 1,324,220	\$ --	\$ (1,324,220)
Interest income	15,000	15,000	35,912	20,912
Total receipts	<u>1,339,220</u>	<u>1,339,220</u>	<u>35,912</u>	<u>(1,303,308)</u>
Disbursements:				
Current				
Public welfare	10,100	1,911,187	1,319,378	591,809
Total Public welfare	<u>10,100</u>	<u>1,911,187</u>	<u>1,319,378</u>	<u>591,809</u>
Total disbursements	<u>10,100</u>	<u>1,911,187</u>	<u>1,319,378</u>	<u>591,809</u>
Excess (deficiency) of receipts over (under) disbursements	<u>1,329,120</u>	<u>(571,967)</u>	<u>(1,283,466)</u>	<u>(711,499)</u>
Other financing sources (uses):				
Transfers out	(400,000)	(400,000)	(397,741)	2,259
Total other financing sources (uses)	<u>(400,000)</u>	<u>(400,000)</u>	<u>(397,741)</u>	<u>2,259</u>
Change in cash	929,120	(971,967)	(1,681,207)	(709,240)
Cash, October 1	<u>2,277,792</u>	<u>2,277,792</u>	<u>2,277,792</u>	<u>--</u>
Cash, September 30	<u>\$ 3,206,912</u>	<u>\$ 1,305,825</u>	<u>\$ 596,585</u>	<u>\$ (709,240)</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, 2023

	<u>Custodial Funds</u>
ADDITIONS:	
Collection of property, sales/use, and other tax for other governments	\$ 32,068,578
Bonds, fees, Permits, and other charges	895,816
Received, on behalf of beneficiaries	406,545
Miscellaneous	43,307
Total Additions	<u>33,414,246</u>
DEDUCTIONS:	
Payment of property, sales/tax, and other tax to other governments	31,111,683
Return/distributions of bonds, fees, permits and other charges	1,963,830
Distribution to beneficiaries	586,760
Administrative Expenses	5,540
Total Deductions	<u>33,667,813</u>
Change in Cash	(253,567)
Cash-Beginning of the Year	1,510,609
Prior Period Adjustment	(261,525)
Cash-End of the Year	<u>\$ 995,517</u>

The accompanying notes are an integral part of this statement.

Comanche County, Texas

Notes to Financial Statements – Cash Basis

September 30, 2023

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.

Comanche County, Texas

Notes to Financial Statements – Cash Basis

September 30, 2023

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.

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.

Comanche County, Texas

Notes to Financial Statements – Cash Basis

September 30, 2023

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.
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.

Comanche County, Texas

Notes to Financial Statements – Cash Basis

September 30, 2023

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 \$13,576,274 (including custodial funds of \$995,517), and the bank balance was \$13,466,956. At year end, the County's depository had pledged a \$20,000,000 FHLB letter of credit.

Comanche County, Texas
Notes to Financial Statements – Cash Basis
September 30, 2023

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	\$ -	\$ -	\$ 3,336,204	\$ 3,336,204
Road and Bridge #1	1,728,464	-	-	1,728,464
Road and Bridge #2	674,674	-	-	674,674
Road and Bridge #3	2,112,666	-	-	2,112,666
Road and Bridge #4	1,547,081	-	-	1,547,081
American Rescue Act	596,585	-	-	596,585
Nonmajor Governmental Funds	2,585,083	-	-	2,585,083
	<u>\$ 9,244,553</u>	<u>\$ -</u>	<u>\$ 3,336,204</u>	<u>\$ 12,580,757</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.

Comanche County, Texas
Notes to Financial Statements – Cash Basis
September 30, 2023

IV. Transfers

Transfers made during 2023 were as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
Major governmental funds		
General Fund	\$	\$ 597,034
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		397,741
Nonmajor governmental funds	1,124,372	37,873
	<u> </u>	<u> </u>
Total transfers	<u>\$ 1,124,372</u>	<u>\$ 1,124,372</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.

VI. PRIOR PERIOD ADJUSTMENT

The prior year ending cash balance for fiduciary funds was overstated \$261,525 due to an input error on the statement of changes in fiduciary net position.

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**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, TEXASCOMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Special Revenue Funds	Debt Service Funds	Total Nonmajor Governmental Funds (See Exhibit A-2)
Receipts:			
Taxes	\$ —	\$ 2,727	\$ 2,727
Sales tax	134,794	--	134,794
State shared revenues	34,989	--	34,989
Fees of office	102,574	--	102,574
Fines	10,807	--	10,807
Intergovernmental	1,106,421	--	1,106,421
Miscellaneous	194,049	--	194,049
Interest income	35,801	72	35,873
Total receipts	<u>1,619,435</u>	<u>2,799</u>	<u>1,622,234</u>
Disbursements:			
Current:			
General administration	1,231,915	--	1,231,915
Administration of justice	550,896	--	550,896
Public welfare	472,865	--	472,865
Road and bridges	104,555	--	104,555
Debt service:			
Principal	--	21,760	21,760
Interest and fiscal charges	--	2,827	2,827
Total disbursements	<u>2,360,231</u>	<u>24,587</u>	<u>2,384,818</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(740,796)</u>	<u>(21,788)</u>	<u>(762,584)</u>
Other financing sources (uses):			
Transfers in	1,116,499	7,873	1,124,372
Transfers out	<u>(30,100)</u>	<u>(7,773)</u>	<u>(37,873)</u>
Total other financing sources (uses)	<u>1,086,399</u>	<u>100</u>	<u>1,086,499</u>
Change in cash	345,603	(21,688)	323,915
Cash, October 1	<u>2,166,084</u>	<u>95,084</u>	<u>2,261,168</u>
Cash, September 30	<u>\$ 2,511,687</u>	<u>\$ 73,396</u>	<u>\$ 2,585,083</u>

COMANCHE COUNTY, TEXAS

**COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	Sheriff's Drug Forfeiture	Jury Fund	County Clerk Record Management	Records Preservation
Receipts:				
Sales tax	\$ --	\$ --	\$ --	\$ --
State shared revenues	--	5,746	--	--
Fees of office	--	1,791	36,322	3,912
Fines	--	--	--	4,366
Intergovernmental	--	--	--	--
Miscellaneous	--	--	--	--
Interest income	--	272	5,399	97
Total receipts	<u> </u>	<u>7,809</u>	<u>41,721</u>	<u>8,375</u>
Disbursements:				
Current:				
General administration	--	7,132	15,122	2,684
Administration of justice	450	--	--	--
Public welfare	--	--	--	--
Road and bridges	--	--	--	--
Total disbursements	<u>450</u>	<u>7,132</u>	<u>15,122</u>	<u>2,684</u>
Excess (deficiency) of receipts over (under) disbursement	<u>(450)</u>	<u>677</u>	<u>26,599</u>	<u>5,691</u>
Other financing sources (uses):				
Transfers in	--	1,200	--	--
Transfers out	--	--	--	--
Total other financing sources (uses)	<u> </u>	<u>1,200</u>	<u> </u>	<u> </u>
Change in cash	<u>(450)</u>	<u>1,877</u>	<u>26,599</u>	<u>5,691</u>
Cash (deficit), October 1	<u>41,872</u>	<u>79,461</u>	<u>246,518</u>	<u>13,704</u>
Cash (deficit), September 30	<u>\$ 41,422</u>	<u>\$ 81,338</u>	<u>\$ 273,117</u>	<u>\$ 19,395</u>

<u>Court Reporter Service</u>	<u>Lateral Road and Bridge</u>	<u>Courthouse Security</u>	<u>Sheriff's Travel</u>	<u>Dump Ground</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	27,244	--	--	--
--	--	12,647	--	--
--	--	--	--	--
--	--	--	--	20,489
60	--	886	--	343
<u>60</u>	<u>27,244</u>	<u>13,533</u>	<u>--</u>	<u>20,832</u>
--	--	4,258	--	45,831
--	--	--	--	--
--	27,254	--	--	--
--	<u>27,254</u>	<u>4,258</u>	<u>--</u>	<u>45,831</u>
<u>60</u>	<u>(10)</u>	<u>9,275</u>	<u>--</u>	<u>(24,999)</u>
--	--	--	--	16,000
--	--	--	--	16,000
60	(10)	9,275	--	(8,999)
<u>12,134</u>	<u>(309)</u>	<u>49,991</u>	<u>252</u>	<u>19,041</u>
<u>\$ 12,194</u>	<u>\$ (319)</u>	<u>\$ 59,266</u>	<u>\$ 252</u>	<u>\$ 10,042</u>

COMANCHE COUNTY, TEXAS

**COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	Vital Statistics Records Preservation	County Clerk Record Archives	City County Library	Law Library
Receipts:				
Sales tax	\$ --	\$ --	\$ --	\$ --
State shared revenues	--	--	--	--
Fees of office	1,107	36,090	--	7,444
Fines	--	--	--	--
Intergovernmental	--	--	88,903	--
Miscellaneous	--	--	10,448	--
Interest income	497	3,093	411	472
Total receipts	<u>1,604</u>	<u>39,183</u>	<u>99,762</u>	<u>7,916</u>
Disbursements:				
Current:				
General administration	--	17,300	166,794	14,060
Administration of justice	--	--	--	--
Public welfare	--	--	--	--
Road and bridges	--	--	--	--
Total disbursements	<u>--</u>	<u>17,300</u>	<u>166,794</u>	<u>14,060</u>
Excess (deficiency) of receipts over (under) disbursement	<u>1,604</u>	<u>21,883</u>	<u>(67,032)</u>	<u>(6,144)</u>
Other financing sources (uses):				
Transfers in	--	--	88,903	--
Transfers out	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>88,903</u>	<u>--</u>
Change in cash	<u>1,604</u>	<u>21,883</u>	<u>21,871</u>	<u>(6,144)</u>
Cash (deficit), October 1	<u>18,013</u>	<u>256,926</u>	<u>41,637</u>	<u>28,820</u>
Cash (deficit), September 30	<u>\$ 19,617</u>	<u>\$ 278,809</u>	<u>\$ 63,508</u>	<u>\$ 22,676</u>

District Judge	County Elections	Emergency Management	District Clerk Record Management	Criminal Family Violence
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	113	--
7,226	--	44,208	--	--
--	8,935	234	--	--
650	993	120	59	--
<u>7,876</u>	<u>9,928</u>	<u>44,562</u>	<u>172</u>	<u>--</u>
--	88,976	--	--	--
4,326	--	--	--	--
--	--	78,430	--	--
--	--	--	--	--
<u>4,326</u>	<u>88,976</u>	<u>78,430</u>	<u>--</u>	<u>--</u>
3,550	(79,048)	(33,868)	172	--
--	42,375	43,385	--	--
--	--	--	--	--
<u>--</u>	<u>42,375</u>	<u>43,385</u>	<u>--</u>	<u>--</u>
3,550	(36,673)	9,517	172	--
52,603	96,542	33,400	8,045	1
<u>\$ 56,153</u>	<u>\$ 59,869</u>	<u>\$ 42,917</u>	<u>\$ 8,217</u>	<u>\$ 1</u>

COMANCHE COUNTY, TEXAS

COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	District Court Coordinator	County and District Court Technology	District Court Reporter	Flood Plain Management
Receipts:				
Sales tax	\$ --	\$ --	\$ --	\$ --
State shared revenues	--	--	--	--
Fees of office	--	448	--	--
Fines	--	--	--	--
Intergovernmental	109,023	--	75,816	375
Miscellaneous	--	--	--	--
Interest income	--	590	538	39
Total receipts	<u>109,023</u>	<u>1,038</u>	<u>76,354</u>	<u>414</u>
Disbursements:				
Current:				
General administration	--	--	--	--
Administration of justice	167,609	--	118,179	--
Public welfare	--	--	--	--
Road and bridges	--	--	--	753
Total disbursements	<u>167,609</u>	<u>--</u>	<u>118,179</u>	<u>753</u>
Excess (deficiency) of receipts over (under) disbursement	<u>(58,586)</u>	<u>1,038</u>	<u>(41,825)</u>	<u>(339)</u>
Other financing sources (uses):				
Transfers in	57,642	--	40,085	1,000
Transfers out	--	--	--	--
Total other financing sources (uses)	<u>57,642</u>	<u>--</u>	<u>40,085</u>	<u>1,000</u>
Change in cash	(944)	1,038	(1,740)	661
Cash (deficit), October 1	<u>15,875</u>	<u>20,870</u>	<u>66,560</u>	<u>2,935</u>
Cash (deficit), September 30	<u>\$ 14,931</u>	<u>\$ 21,908</u>	<u>\$ 64,820</u>	<u>\$ 3,596</u>

Appellate Justice System	Child Abuse Fees	HAVA Cares Act	Constable LEOSE	LEOSE Training
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	1,999
--	--	--	--	--
--	--	--	607	--
1,063	--	--	--	--
<u>1,063</u>	<u>--</u>	<u>--</u>	<u>607</u>	<u>1,999</u>
--	--	--	--	--
1,136	--	--	120	2,806
--	--	--	--	--
<u>1,136</u>	<u>--</u>	<u>--</u>	<u>120</u>	<u>2,806</u>
(73)	--	--	487	(807)
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
(73)	--	--	487	(807)
<u>650</u>	<u>1,166</u>	<u>1,604</u>	<u>2,910</u>	<u>3,361</u>
\$ <u>577</u>	\$ <u>1,166</u>	\$ <u>1,604</u>	\$ <u>3,305</u>	\$ <u>2,554</u>

COMANCHE COUNTY, TEXAS

**COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	<u>Pretrial Intervention</u>	<u>HAVA Election Security</u>	<u>County Clerk Records Maintenance</u>	<u>District Clerk Records Maintenance</u>
Receipts:				
Sales tax	\$ --	\$ --	\$ --	\$ --
State shared revenues	--	--	--	--
Fees of office	--	--	--	5
Fines	--	--	--	--
Intergovernmental	--	--	--	--
Miscellaneous	--	--	--	--
Interest income	118	--	--	158
Total receipts	<u>118</u>	<u>--</u>	<u>--</u>	<u>163</u>
Disbursements:				
Current:				
General administration	--	--	--	--
Administration of justice	--	--	--	--
Public welfare	--	31	--	--
Road and bridges	--	--	--	--
Total disbursements	<u>--</u>	<u>31</u>	<u>--</u>	<u>--</u>
Excess (deficiency) of receipts over (under) disbursement	<u>118</u>	<u>(31)</u>	<u>--</u>	<u>163</u>
Other financing sources (uses):				
Transfers in	--	--	--	--
Transfers out	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Change in cash	<u>118</u>	<u>(31)</u>	<u>--</u>	<u>163</u>
Cash (deficit), October 1	<u>3,993</u>	<u>963</u>	<u>4,700</u>	<u>12,738</u>
Cash (deficit), September 30	<u>\$ 4,111</u>	<u>\$ 932</u>	<u>\$ 4,700</u>	<u>\$ 12,901</u>

<u>District Clerk Civil Records</u>	<u>E File Fees</u>	<u>TAC Healthy County</u>	<u>Capital Credits</u>	<u>Extradition Fee</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	2,625	70	--	--
3,000	--	--	--	--
--	--	--	47,409	--
<u>3,000</u>	<u>2,625</u>	<u>70</u>	<u>47,409</u>	<u>55</u>
4,736	--	--	2,500	--
--	634	--	--	1,000
<u>4,736</u>	<u>634</u>	<u>--</u>	<u>2,500</u>	<u>1,000</u>
(1,736)	1,991	70	44,909	(945)
--	--	--	--	--
<u>(1,736)</u>	<u>1,991</u>	<u>70</u>	<u>(30,000)</u>	<u>--</u>
16,385	1,585	2,536	14,909	(945)
<u>16,385</u>	<u>1,585</u>	<u>2,536</u>	<u>94,375</u>	<u>1,913</u>
\$ <u>14,649</u>	\$ <u>3,576</u>	\$ <u>2,606</u>	\$ <u>109,284</u>	\$ <u>968</u>

COMANCHE COUNTY, TEXAS

COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Agency on Aging	J P #1 Defensive Driving	Justice Court Technology	Justice Court Truancy
Receipts:				
Sales tax	\$ --	\$ --	\$ --	\$ --
State shared revenues	--	--	--	--
Fees of office	--	--	--	--
Fines	--	--	2,921	3,520
Intergovernmental	132,250	--	--	--
Miscellaneous	71,716	1,921	--	--
Interest income	168	1,852	2	--
Total receipts	<u>204,134</u>	<u>3,773</u>	<u>2,923</u>	<u>3,520</u>
Disbursements:				
Current:				
General administration	--	--	--	--
Administration of justice	--	15,010	2,759	--
Public welfare	255,351	--	--	--
Road and bridges	--	--	--	--
Total disbursements	<u>255,351</u>	<u>15,010</u>	<u>2,759</u>	<u>--</u>
Excess (deficiency) of receipts over (under) disbursement	<u>(51,217)</u>	<u>(11,237)</u>	<u>164</u>	<u>3,520</u>
Other financing sources (uses):				
Transfers in	94,625	--	--	--
Transfers out	--	--	--	--
Total other financing sources (uses)	<u>94,625</u>	<u>--</u>	<u>--</u>	<u>--</u>
Change in cash	<u>43,408</u>	<u>(11,237)</u>	<u>164</u>	<u>3,520</u>
Cash (deficit), October 1	<u>173,467</u>	<u>69,094</u>	<u>7,259</u>	<u>9,059</u>
Cash (deficit), September 30	<u>\$ 216,875</u>	<u>\$ 57,857</u>	<u>\$ 7,423</u>	<u>\$ 12,579</u>

<u>Commissioners Administrative Assistance</u>	<u>Special County Sales Tax</u>	<u>220th District Court</u>	<u>Corona Virus Relief</u>	<u>Architectural Plans Grant</u>
\$ --	\$ 134,794	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
--	--	23,959	--	489,221
--	--	--	--	--
--	3,913	--	13,692	--
<u>--</u>	<u>138,707</u>	<u>23,959</u>	<u>13,692</u>	<u>489,221</u>
--	--	--	--	867,258
--	--	232,131	--	--
--	--	--	43,553	--
76,548	--	--	--	--
<u>76,548</u>	<u>--</u>	<u>232,131</u>	<u>43,553</u>	<u>867,258</u>
<u>(76,548)</u>	<u>138,707</u>	<u>(208,172)</u>	<u>(29,861)</u>	<u>(378,037)</u>
75,724	--	227,819	--	397,741
--	(100)	--	--	--
<u>75,724</u>	<u>(100)</u>	<u>227,819</u>	<u>--</u>	<u>397,741</u>
(824)	138,607	19,647	(29,861)	19,704
<u>22,949</u>	<u>234,275</u>	<u>6,297</u>	<u>390,006</u>	<u>--</u>
<u>\$ 22,125</u>	<u>\$ 372,882</u>	<u>\$ 25,944</u>	<u>\$ 360,145</u>	<u>\$ 19,704</u>

COMANCHE COUNTY, TEXAS

COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Library Roof Replacement	LATCF Grant	Total Nonmajor Special Revenue Funds (See Exhibit A-2)
Receipts:			
Sales tax	\$ --	\$ --	\$ 134,794
State shared revenues	--	--	34,989
Fees of office	--	--	102,574
Fines	--	--	10,807
Intergovernmental	31,833	100,000	1,106,421
Miscellaneous	31,834	--	194,049
Interest income	--	1,324	35,801
Total receipts	<u>63,667</u>	<u>101,324</u>	<u>1,619,435</u>
Disbursements:			
Current:			
General administration	--	--	1,231,915
Administration of justice	--	--	550,896
Public welfare	95,500	--	472,865
Road and bridges	--	--	104,555
Total disbursements	<u>95,500</u>	<u>--</u>	<u>2,360,231</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(31,833)</u>	<u>101,324</u>	<u>(740,796)</u>
Other financing sources (uses):			
Transfers in	30,000	--	1,116,499
Transfers out	--	--	(30,100)
Total other financing sources (uses)	<u>30,000</u>	<u>--</u>	<u>1,086,399</u>
Change in cash	<u>(1,833)</u>	<u>101,324</u>	<u>345,603</u>
Cash (deficit), October 1	<u>--</u>	<u>--</u>	<u>2,166,084</u>
Cash (deficit), September 30	<u>\$ (1,833)</u>	<u>\$ 101,324</u>	<u>\$ 2,511,687</u>

COMANCHE COUNTY, TEXAS
SHERIFF'S DRUG FORFEITURE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT B-3

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Fines	\$ 100	\$ --	\$ (100)
Total receipts	<u>100</u>	<u>--</u>	<u>(100)</u>
Disbursements:			
Current			
Administration of justice			
Sheriff	41,772	450	41,322
Total Administration of justice	<u>41,772</u>	<u>450</u>	<u>41,322</u>
Total disbursements	<u>41,772</u>	<u>450</u>	<u>41,322</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(41,672)</u>	<u>(450)</u>	<u>41,222</u>
Change in cash	(41,672)	(450)	41,222
Cash, October 1,	41,872	41,872	--
Cash, September 30	<u>\$ 200</u>	<u>\$ 41,422</u>	<u>\$ 41,222</u>

COMANCHE COUNTY, TEXAS
JURY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT B-4

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
State Shared Revenues	\$ 2,750	\$ 5,746	\$ 2,996
Fees of Office	1,050	1,791	741
Interest income	50	272	222
Total receipts	<u>3,850</u>	<u>7,809</u>	<u>3,959</u>
Disbursements:			
Current			
General administration			
Non-Departmental	<u>28,200</u>	<u>7,132</u>	<u>21,068</u>
Total General administration	<u>28,200</u>	<u>7,132</u>	<u>21,068</u>
Total disbursements	<u>28,200</u>	<u>7,132</u>	<u>21,068</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(24,350)</u>	<u>677</u>	<u>25,027</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	(23,150)	1,877	25,027
Cash, October 1	79,461	79,461	--
Cash, September 30	<u>\$ 56,311</u>	<u>\$ 81,338</u>	<u>\$ 25,027</u>

COMANCHE COUNTY, TEXAS
COUNTY CLERK RECORD MANAGEMENT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT B-5

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Fees of Office	\$ 47,500	\$ 36,322	\$ (11,178)
Interest income	250	5,399	5,149
Total receipts	<u>47,750</u>	<u>41,721</u>	<u>(6,029)</u>
Disbursements:			
Current			
General administration			
County Clerk	48,905	15,122	33,783
Total General administration	<u>48,905</u>	<u>15,122</u>	<u>33,783</u>
Total disbursements	<u>48,905</u>	<u>15,122</u>	<u>33,783</u>
Change in cash	(1,155)	26,599	27,754
Cash, October 1	246,518	246,518	--
Cash, September 30	<u>\$ 245,363</u>	<u>\$ 273,117</u>	<u>\$ 27,754</u>

COMANCHE COUNTY, TEXAS
RECORDS PRESERVATION FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT B-6

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Fees of Office	\$ 2,500	\$ 3,912	\$ 1,412
Fines	3,250	4,366	1,116
Interest income	30	97	67
Total receipts	<u>5,780</u>	<u>8,375</u>	<u>2,595</u>
Disbursements:			
Current			
General administration			
Non-Departmental	<u>11,500</u>	<u>2,684</u>	<u>8,816</u>
Total General administration	<u>11,500</u>	<u>2,684</u>	<u>8,816</u>
Total disbursements	<u>11,500</u>	<u>2,684</u>	<u>8,816</u>
Change in cash	(5,720)	5,691	11,411
Cash, October 1	<u>13,704</u>	<u>13,704</u>	<u>-</u>
Cash, September 30	<u>\$ 7,984</u>	<u>\$ 19,395</u>	<u>\$ 11,411</u>

COMANCHE COUNTY, TEXAS
COURT REPORTER SERVICE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT B-7

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Interest income	\$ --	\$ 60	\$ 60
Total receipts	<u>--</u>	<u>60</u>	<u>60</u>
Disbursements:			
Current			
Administration of justice			
District Clerk	12,134	--	12,134
Total Administration of justice	<u>12,134</u>	<u>--</u>	<u>12,134</u>
Total disbursements	<u>12,134</u>	<u>--</u>	<u>12,134</u>
Change in cash	(12,134)	60	12,194
Cash, October 1	12,134	12,134	--
Cash, September 30	<u>\$ --</u>	<u>\$ 12,194</u>	<u>\$ 12,194</u>

COMANCHE COUNTY, TEXAS
LATERAL ROAD AND BRIDGE FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT B-8

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
State Shared Revenues	\$ 27,348	\$ 27,244	\$ (104)
Total receipts	<u>27,348</u>	<u>27,244</u>	<u>(104)</u>
Disbursements:			
Current			
Road and bridges	27,348	27,254	94
Total disbursements	<u>27,348</u>	<u>27,254</u>	<u>94</u>
Change in cash	=	(10)	(10)
Cash (deficit), October 1	(309)	(309)	=
Cash (deficit), September 30	<u>\$ (309)</u>	<u>\$ (319)</u>	<u>\$ (10)</u>

COMANCHE COUNTY, TEXAS
COURTHOUSE SECURITY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT B-9

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Fees of Office	\$ 19,521	\$ 12,647	\$ (6,874)
Interest income	100	886	786
Total receipts	<u>19,621</u>	<u>13,533</u>	<u>(6,088)</u>
Disbursements:			
Current			
General administration			
Non-Departmental	46,000	4,258	41,742
Total General administration	<u>46,000</u>	<u>4,258</u>	<u>41,742</u>
Total disbursements	<u>46,000</u>	<u>4,258</u>	<u>41,742</u>
Change in cash	(26,379)	9,275	35,654
Cash, October 1	49,991	49,991	
Cash, September 30	<u>\$ 23,612</u>	<u>\$ 59,266</u>	<u>\$ 35,654</u>

COMANCHE COUNTY, TEXAS
SHERIFF'S TRAVEL
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT B-10

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
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>
Change in cash	(252)	--	252
Cash, October 1	252	252	--
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, 2023

EXHIBIT B-11

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
Miscellaneous	\$ 17,500	\$ 20,489	\$ 2,989
Interest income	50	343	293
Total receipts	<u>17,550</u>	<u>20,832</u>	<u>3,282</u>
Disbursements:			
Current			
General administration			
Non-Departmental	48,355	45,831	2,524
Total General administration	<u>48,355</u>	<u>45,831</u>	<u>2,524</u>
Total disbursements	<u>48,355</u>	<u>45,831</u>	<u>2,524</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(30,805)</u>	<u>(24,999)</u>	<u>5,806</u>
Other financing sources (uses):			
Transfers in	15,204	16,000	796
Total other financing sources (uses)	<u>15,204</u>	<u>16,000</u>	<u>796</u>
Change in cash	(15,601)	(8,999)	6,602
Cash, October 1	19,041	19,041	-
Cash, September 30	<u>\$ 3,440</u>	<u>\$ 10,042</u>	<u>\$ 6,602</u>

COMANCHE COUNTY, TEXAS
VITAL STATISTICS RECORDS PRESERVATION FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT B-12

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
Fees of Office	\$ 1,200	\$ 1,107	\$ (93)
Interest income	25	497	472
Total receipts	<u>1,225</u>	<u>1,604</u>	<u>379</u>
Disbursements:			
Current			
General administration			
Non-Departmental	<u>3,500</u>	<u>--</u>	<u>3,500</u>
Total General administration	<u>3,500</u>	<u>--</u>	<u>3,500</u>
Total disbursements	<u>3,500</u>	<u>--</u>	<u>3,500</u>
Change in cash	(2,275)	1,804	3,879
Cash, October 1	18,013	18,013	--
Cash, September 30	<u>\$ 15,738</u>	<u>\$ 19,617</u>	<u>\$ 3,879</u>

COMANCHE COUNTY, TEXAS
COUNTY CLERK RECORD ARCHIVES FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT B-13

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Fees of Office	\$ 30,000	\$ 36,090	\$ 6,090
Interest income	150	3,093	2,943
Total receipts	<u>30,150</u>	<u>39,183</u>	<u>9,033</u>
Disbursements:			
Current			
General administration			
County Clerk	26,976	17,300	9,676
Total General administration	<u>26,976</u>	<u>17,300</u>	<u>9,676</u>
Total disbursements	<u>26,976</u>	<u>17,300</u>	<u>9,676</u>
Change in cash	3,174	21,883	18,709
Cash, October 1	256,926	256,926	--
Cash, September 30	<u>\$ 260,100</u>	<u>\$ 278,809</u>	<u>\$ 18,709</u>

COMANCHE COUNTY, TEXAS
CITY/COUNTY LIBRARY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT B-14

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Intergovernmental	\$ 88,903	\$ 88,903	\$ -
Miscellaneous	5,356	10,448	5,092
Interest income	-	411	411
Total receipts	<u>94,259</u>	<u>99,762</u>	<u>5,503</u>
Disbursements:			
Current			
General administration			
Non-Departmental	203,162	166,794	36,368
Total General administration	<u>203,162</u>	<u>166,794</u>	<u>36,368</u>
Total disbursements	<u>203,162</u>	<u>166,794</u>	<u>36,368</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(108,903)</u>	<u>(67,032)</u>	<u>41,871</u>
Other financing sources (uses):			
Transfers in	88,903	88,903	-
Total other financing sources (uses)	<u>88,903</u>	<u>88,903</u>	<u>-</u>
Change in cash	(20,000)	21,871	41,871
Cash, October 1	41,637	41,637	-
Cash, September 30	<u>\$ 21,637</u>	<u>\$ 63,508</u>	<u>\$ 41,871</u>

COMANCHE COUNTY, TEXAS
LAW LIBRARY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT B-15

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Fees of Office	\$ 7,200	\$ 7,444	\$ 244
Interest income	75	472	397
Total receipts	<u>7,275</u>	<u>7,916</u>	<u>641</u>
Disbursements:			
Current			
General administration			
Non-Departmental	19,017	14,060	4,957
Total General administration	<u>19,017</u>	<u>14,060</u>	<u>4,957</u>
Total disbursements	<u>19,017</u>	<u>14,060</u>	<u>4,957</u>
Change in cash	(11,742)	(6,144)	5,598
Cash, October 1	28,820	28,820	-
Cash, September 30	<u>\$ 17,078</u>	<u>\$ 22,676</u>	<u>\$ 5,598</u>

COMANCHE COUNTY, TEXAS
DISTRICT JUDGE - 220TH DISTRICT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT B-16

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Intergovernmental	\$ 7,350	\$ 7,226	\$ (124)
Interest income	--	650	650
Total receipts	<u>7,350</u>	<u>7,876</u>	<u>526</u>
Disbursements:			
Current			
Administration of justice			
220th Judicial District	<u>7,350</u>	<u>4,326</u>	<u>3,024</u>
Total Administration of justice	<u>7,350</u>	<u>4,326</u>	<u>3,024</u>
Total disbursements	<u>7,350</u>	<u>4,326</u>	<u>3,024</u>
Change in cash	=	3,550	3,550
Cash, October 1	<u>52,603</u>	<u>52,603</u>	-
Cash, September 30	<u>\$ 52,603</u>	<u>\$ 56,153</u>	<u>\$ 3,550</u>

COMANCHE COUNTY, TEXAS
COUNTY ELECTIONS FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT B-17

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Miscellaneous	\$ 5,000	\$ 8,935	\$ 3,935
Interest income	-	993	993
Total receipts	<u>5,000</u>	<u>9,928</u>	<u>4,928</u>
Disbursements:			
Current			
General administration			
County Elections	92,355	88,976	3,379
Total General administration	<u>92,355</u>	<u>88,976</u>	<u>3,379</u>
Total disbursements	<u>92,355</u>	<u>88,976</u>	<u>3,379</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(87,355)</u>	<u>(79,048)</u>	<u>8,307</u>
Other financing sources (uses):			
Transfers in	42,375	42,375	-
Total other financing sources (uses)	<u>42,375</u>	<u>42,375</u>	<u>-</u>
Change in cash	<u>(44,980)</u>	<u>(36,673)</u>	<u>8,307</u>
Cash, October 1	96,542	96,542	-
Cash, September 30	<u>\$ 51,562</u>	<u>\$ 59,869</u>	<u>\$ 8,307</u>

COMANCHE COUNTY, TEXAS
EMERGENCY MANAGEMENT FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT B-16

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
Intergovernmental	\$ 44,208	\$ 44,208	\$ --
Miscellaneous	--	234	234
Interest income	--	120	120
Total receipts	<u>44,208</u>	<u>44,562</u>	<u>354</u>
Disbursements:			
Current			
Public welfare			
Civil Defense	87,593	78,430	9,163
Total Public welfare	<u>87,593</u>	<u>78,430</u>	<u>9,163</u>
Total disbursements	<u>87,593</u>	<u>78,430</u>	<u>9,163</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(43,385)</u>	<u>(33,868)</u>	<u>9,517</u>
Other financing sources (uses):			
Transfers in	43,385	43,385	-
Total other financing sources (uses)	<u>43,385</u>	<u>43,385</u>	<u>-</u>
Change in cash	-	9,517	9,517
Cash, October 1	33,400	33,400	-
Cash, September 30	<u>\$ 33,400</u>	<u>\$ 42,917</u>	<u>\$ 9,517</u>

COMANCHE COUNTY, TEXAS
DISTRICT CLERK RECORD MANAGEMENT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT B-19

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Fees of Office	\$ 250	\$ 113	\$ (137)
Interest income	10	59	49
Total receipts	<u>260</u>	<u>172</u>	<u>(88)</u>
Disbursements:			
Current			
Administration of justice			
District Clerk	8,247	--	8,247
Total Administration of justice	<u>8,247</u>	<u>--</u>	<u>8,247</u>
Total disbursements	<u>8,247</u>	<u>--</u>	<u>8,247</u>
Change in cash	(7,987)	172	8,159
Cash, October 1	8,045	8,045	--
Cash, September 30	<u>\$ 58</u>	<u>\$ 8,217</u>	<u>\$ 8,159</u>

COMANCHE COUNTY, TEXAS
CRIMINAL FAMILY VIOLENCE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT B-20

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

COMANCHE COUNTY, TEXAS
DISTRICT COURT COORDINATOR
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT B-21

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Intergovernmental	\$ 111,894	\$ 109,023	\$ (2,871)
Total receipts	<u>111,894</u>	<u>109,023</u>	<u>(2,871)</u>
Disbursements:			
Current			
Administration of justice			
220th Judicial District	170,536	167,609	2,927
Total Administration of justice	<u>170,536</u>	<u>167,609</u>	<u>2,927</u>
Total disbursements	<u>170,536</u>	<u>167,609</u>	<u>2,927</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(58,642)</u>	<u>(58,586)</u>	<u>56</u>
Other financing sources (uses):			
Transfers in	57,642	57,642	-
Total other financing sources (uses)	<u>57,642</u>	<u>57,642</u>	<u>-</u>
Change in cash	(1,000)	(944)	56
Cash, October 1	15,875	15,875	-
Cash, September 30	<u>\$ 14,875</u>	<u>\$ 14,931</u>	<u>\$ 56</u>

COMANCHE COUNTY, TEXAS
COUNTY AND DISTRICT COURT TECHNOLOGY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT B-22

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Fees of Office	\$ 600	\$ 448	\$ (152)
Interest Income	25	590	565
Total receipts	<u>625</u>	<u>1,038</u>	<u>413</u>
Disbursements:			
Current			
Administration of justice 220th Judicial District	20,500	--	20,500
Total Administration of justice	<u>20,500</u>	<u>--</u>	<u>20,500</u>
Total disbursements	<u>20,500</u>	<u>--</u>	<u>20,500</u>
Change in cash	(19,875)	1,038	20,913
Cash, October 1	20,870	20,870	--
Cash, September 30	<u>\$ 995</u>	<u>\$ 21,908</u>	<u>\$ 20,913</u>

COMANCHE COUNTY, TEXAS
DISTRICT COURT REPORTER
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT B-23

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Intergovernmental	\$ 77,812	\$ 75,816	\$ (1,996)
Interest income	-	538	538
Total receipts	<u>77,812</u>	<u>76,354</u>	<u>(1,458)</u>
Disbursements:			
Current			
Administration of justice			
220th Judicial District	120,897	118,179	2,718
Total Administration of justice	<u>120,897</u>	<u>118,179</u>	<u>2,718</u>
Total disbursements	<u>120,897</u>	<u>118,179</u>	<u>2,718</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(43,085)</u>	<u>(41,825)</u>	<u>1,260</u>
Other financing sources (uses):			
Transfers in	40,085	40,085	-
Total other financing sources (uses)	<u>40,085</u>	<u>40,085</u>	<u>-</u>
Change in cash	(3,000)	(1,740)	1,260
Cash, October 1	66,560	66,560	-
Cash, September 30	<u>\$ 63,560</u>	<u>\$ 64,820</u>	<u>\$ 1,260</u>

COMANCHE COUNTY, TEXAS
FLOOD PLAIN MANAGEMENT FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT B-24

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Intergovernmental	\$ 350	\$ 375	\$ 25
Interest income	10	39	29
Total receipts	<u>360</u>	<u>414</u>	<u>54</u>
Disbursements:			
Current			
Road and bridges	1,037	753	284
Total disbursements	<u>1,037</u>	<u>753</u>	<u>284</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(677)</u>	<u>(339)</u>	<u>338</u>
Other financing sources (uses):			
Transfers in	1,000	1,000	-
Total other financing sources (uses)	<u>1,000</u>	<u>1,000</u>	<u>-</u>
Change in cash	<u>323</u>	<u>661</u>	<u>338</u>
Cash, October 1	2,935	2,935	-
Cash, September 30	<u>\$ 3,258</u>	<u>\$ 3,596</u>	<u>\$ 338</u>

COMANCHE COUNTY, TEXAS
APPELLATE JUSTICE SYSTEM FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT B-25

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
Miscellaneous	\$ 1,750	\$ 1,063	\$ (687)
Total receipts	<u>1,750</u>	<u>1,063</u>	<u>(687)</u>
Disbursements:			
Current			
Administration of justice			
District Court	1,750	1,136	614
Total Administration of justice	<u>1,750</u>	<u>1,136</u>	<u>614</u>
Total disbursements	<u>1,750</u>	<u>1,136</u>	<u>614</u>
Change in cash	=	(73)	(73)
Cash, October 1	650	650	--
Cash, September 30	<u>\$ 650</u>	<u>\$ 577</u>	<u>\$ (73)</u>

COMANCHE COUNTY, TEXAS
CHILD ABUSE FEES FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

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>
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
CONSTABLE LEASE FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT B-27

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Intergovernmental	\$ 600	\$ 607	\$ 7
Total receipts	<u>600</u>	<u>607</u>	<u>7</u>
Disbursements:			
Current			
Administration of justice			
Constable Number One	2,000	120	1,880
Total Administration of justice	<u>2,000</u>	<u>120</u>	<u>1,880</u>
Total disbursements	<u>2,000</u>	<u>120</u>	<u>1,880</u>
Change in cash	(1,400)	487	1,887
Cash, October 1	2,818	2,818	
Cash, September 30	<u>\$ 1,418</u>	<u>\$ 3,305</u>	<u>\$ 1,887</u>

COMANCHE COUNTY, TEXAS
LEOSE TRAINING
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT B-28

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
State Shared Revenues	\$ 2,060	\$ 1,999	\$ (61)
Total receipts	<u>2,060</u>	<u>1,999</u>	<u>(61)</u>
Disbursements:			
Current			
Administration of justice			
Fire Marshall	4,500	2,806	1,694
Total Administration of justice	<u>4,500</u>	<u>2,806</u>	<u>1,694</u>
Total disbursements	<u>4,500</u>	<u>2,806</u>	<u>1,694</u>
Change in cash	(2,440)	(807)	1,633
Cash, October 1	3,361	3,361	
Cash, September 30	<u>\$ 921</u>	<u>\$ 2,554</u>	<u>\$ 1,633</u>

COMANCHE COUNTY, TEXAS
PRETRIAL INTERVENTION FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT 6-29

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive- (Negative)</u>
Receipts:			
Interest income	\$ 50	\$ 118	\$ 68
Total receipts	<u>50</u>	<u>118</u>	<u>68</u>
Disbursements:			
Current			
Administration of justice			
Pretrial Intervention	<u>3,750</u>	<u>--</u>	<u>3,750</u>
Total Administration of justice	<u>3,750</u>	<u>--</u>	<u>3,750</u>
Total disbursements	<u>3,750</u>	<u>--</u>	<u>3,750</u>
Change in cash	(3,700)	118	3,818
Cash, October 1	<u>3,993</u>	<u>3,993</u>	<u>--</u>
Cash, September 30	<u>\$ 293</u>	<u>\$ 4,111</u>	<u>\$ 3,818</u>

COMANCHE COUNTY, TEXAS
COUNTY CLERK RECORDS MAINTENANCE FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT B-30

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Fees of Office	\$ 1,000	\$ --	\$ (1,000)
Total receipts	<u>1,000</u>	<u>--</u>	<u>(1,000)</u>
Disbursements:			
Current			
General administration			
County Clerk	4,100	--	4,100
Total General administration	<u>4,100</u>	<u>--</u>	<u>4,100</u>
Total disbursements	<u>4,100</u>	<u>--</u>	<u>4,100</u>
Change in cash	(3,100)	--	3,100
Cash, October 1	4,700	4,700	-
Cash, September 30	<u>\$ 1,600</u>	<u>\$ 4,700</u>	<u>\$ 3,100</u>

COMANCHE COUNTY, TEXAS
DISTRICT CLERK RECORDS MAINTENANCE FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT B-31

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Fees of Office	\$ 50	\$ 5	\$ (45)
Interest income	50	158	108
Total receipts	<u>100</u>	<u>163</u>	<u>63</u>
Disbursements:			
Current			
Administration of justice			
District Clerk	12,724	--	12,724
Total disbursements	<u>12,724</u>	<u>--</u>	<u>12,724</u>
Change in cash	(12,624)	163	12,787
Cash, October 1	12,738	12,738	-
Cash, September 30	<u>\$ 114</u>	<u>\$ 12,901</u>	<u>\$ 12,787</u>

COMANCHE COUNTY, TEXAS
DISTRICT CLERK CIVIL RECORDS
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT B-32

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Intergovernmental	\$ 3,000	\$ 3,000	\$ --
Miscellaneous	500	--	(500)
Total receipts:	<u>3,500</u>	<u>3,000</u>	<u>(500)</u>
Disbursements:			
Current			
Administration of justice	8,500	4,736	3,764
County Court	8,500	4,736	3,764
Change in cash	(5,000)	(1,736)	3,264
Cash, October 1	16,385	16,385	--
Cash, September 30	<u>\$ 11,385</u>	<u>\$ 14,649</u>	<u>\$ 3,264</u>

COMANCHE COUNTY, TEXAS
E FILE FEES FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT B-33

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Fees of Office	\$ 15,000	\$ 2,625	\$ (12,375)
Total receipts	<u>15,000</u>	<u>2,625</u>	<u>(12,375)</u>
Disbursements:			
Current			
Administration of justice			
County Court	13,418	634	12,784
Total Administration of justice	<u>13,418</u>	<u>634</u>	<u>12,784</u>
Total disbursements	<u>13,418</u>	<u>634</u>	<u>12,784</u>
Change in cash	1,582	1,991	409
Cash, October 1	1,585	1,585	-
Cash, September 30	<u>\$ 3,167</u>	<u>\$ 3,576</u>	<u>\$ 409</u>

COMANCHE COUNTY, TEXAS
TAC/HEALTHY COUNTY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT B-34

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Fees of Office	\$ 500	\$ 70	\$ (430)
Total receipts	<u>500</u>	<u>70</u>	<u>(430)</u>
Disbursements:			
Current			
General administration			
Non-Departmental	2,500	-	2,500
Total General administration	<u>2,500</u>	<u>-</u>	<u>2,500</u>
Total disbursements	<u>2,500</u>	<u>-</u>	<u>2,500</u>
Change in cash	(2,000)	70	2,070
Cash, October 1	<u>2,536</u>	<u>2,536</u>	<u>--</u>
Cash, September 30	<u>\$ 536</u>	<u>\$ 2,606</u>	<u>\$ 2,070</u>

COMANCHE COUNTY, TEXAS
CAPITAL CREDITS FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT B-35

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Miscellaneous	\$ 1,500	\$ 47,409	\$ 45,909
Total receipts	<u>1,500</u>	<u>47,409</u>	<u>45,909</u>
Disbursements:			
Current			
General administration			
Non-Departmental	23,600	2,500	21,100
Total General administration	<u>23,600</u>	<u>2,500</u>	<u>21,100</u>
Total disbursements	<u>23,600</u>	<u>2,500</u>	<u>21,100</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(22,100)</u>	<u>44,909</u>	<u>67,009</u>
Other financing sources (uses):			
Transfers out	(60,000)	(30,000)	30,000
Total other financing sources (uses)	<u>(60,000)</u>	<u>(30,000)</u>	<u>30,000</u>
Change in cash	(82,100)	14,909	97,009
Cash, October 1	94,375	94,375	-
Cash, September 30	<u>\$ 12,275</u>	<u>\$ 109,284</u>	<u>\$ 97,009</u>

COMANCHE COUNTY, TEXAS
 AGENCY ON AGING
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT B-36

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
Intergovernmental	\$ 140,581	\$ 132,250	\$ (8,331)
Miscellaneous	24,089	71,716	47,627
Interest income	-	168	168
Total receipts	<u>164,670</u>	<u>204,134</u>	<u>39,464</u>
Disbursements:			
Current			
Public welfare			
Social Welfare	259,295	255,351	3,944
Total Public welfare	<u>259,295</u>	<u>255,351</u>	<u>3,944</u>
Total disbursements	<u>259,295</u>	<u>255,351</u>	<u>3,944</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(94,625)</u>	<u>(51,217)</u>	<u>43,408</u>
Other financing sources (uses):			
Transfers in	94,625	94,625	-
Total other financing sources (uses)	<u>94,625</u>	<u>94,625</u>	<u>-</u>
Change in cash	=	43,408	43,408
Cash, October 1	173,467	173,467	-
Cash, September 30	<u>\$ 173,467</u>	<u>\$ 216,875</u>	<u>\$ 43,408</u>

COMANCHE COUNTY, TEXAS
J.P. NUMBER ONE DEFENSIVE DRIVING
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT B-37

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Miscellaneous	\$ 2,500	\$ 1,921	\$ (579)
Interest Income	-	1,852	1,852
Total receipts	<u>2,500</u>	<u>3,773</u>	<u>1,273</u>
Disbursements:			
Current			
Administration of justice			
Justice of the Peace Number One	15,500	15,010	490
Total Administration of justice	<u>15,500</u>	<u>15,010</u>	<u>490</u>
Total disbursements	<u>15,500</u>	<u>15,010</u>	<u>490</u>
Change in cash	(13,000)	(11,237)	1,763
Cash, October 1	69,094	69,094	--
Cash, September 30	<u>\$ 56,094</u>	<u>\$ 57,857</u>	<u>\$ 1,763</u>

COMANCHE COUNTY, TEXAS
JUSTICE COURT TECHNOLOGY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT B-38

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Fines	\$ 5,000	\$ 2,921	\$ (2,079)
Interest income	--	2	2
Total receipts	<u>5,000</u>	<u>2,923</u>	<u>(2,077)</u>
Disbursements:			
Current			
Administration of justice			
Justice Court Technology	4,100	2,759	1,341
Total Administration of justice	<u>4,100</u>	<u>2,759</u>	<u>1,341</u>
Total disbursements	<u>4,100</u>	<u>2,759</u>	<u>1,341</u>
Change in cash	900	164	(736)
Cash, October 1	7,259	7,259	--
Cash, September 30	<u>\$ 8,159</u>	<u>\$ 7,423</u>	<u>\$ (736)</u>

COMANCHE COUNTY, TEXAS
JUSTICE COURT TRUANCY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT B-39

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Fines	\$ 7,000	\$ 3,520	\$ (3,480)
Total receipts	<u>7,000</u>	<u>3,520</u>	<u>(3,480)</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>
Change in cash	5,500	3,520	(1,980)
Cash, October 1	9,059	9,059	--
Cash, September 30	<u>\$ 14,559</u>	<u>\$ 12,579</u>	<u>\$ (1,980)</u>

COMANCHE COUNTY, TEXAS
COMMISSIONERS ADMINISTRATIVE ASSISTANCE FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT B-40

	<u>Budget</u>	<u>Actual</u>	Variance: Positive (Negative)
Disbursements:			
Current			
Road and bridges	\$ 82,608	\$ 76,548	\$ 6,060
Total disbursements	<u>82,608</u>	<u>76,548</u>	<u>6,060</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(82,608)</u>	<u>(76,548)</u>	<u>6,060</u>
Other financing sources (uses):			
Transfers in	75,724	75,724	-
Total other financing sources (uses)	<u>75,724</u>	<u>75,724</u>	<u>-</u>
Change in cash	(6,884)	(824)	6,060
Cash, October 1	22,949	22,949	-
Cash, September 30	<u>\$ 16,065</u>	<u>\$ 22,125</u>	<u>\$ 6,060</u>

COMANCHE COUNTY, TEXAS
SPECIAL COUNTY SALES TAX
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT B-41

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Sales taxes	\$ 25,000	\$ 134,794	\$ 109,794
Interest income	<u> </u>	<u>3,913</u>	<u>3,913</u>
Total receipts	<u>25,000</u>	<u>138,707</u>	<u>113,707</u>
Other financing sources (uses):			
Transfers out	<u>(108,100)</u>	<u>(100)</u>	<u>108,000</u>
Total other financing sources (uses)	<u>(108,100)</u>	<u>(100)</u>	<u>108,000</u>
Change in cash	(83,100)	138,607	221,707
Cash, October 1	<u>234,275</u>	<u>234,275</u>	<u> </u>
Cash, September 30	<u>\$ 151,175</u>	<u>\$ 372,882</u>	<u>\$ 221,707</u>

COMANCHE COUNTY, TEXAS
220TH DISTRICT COURT FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT B-42

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Intergovernmental	\$ 22,500	\$ 23,959	\$ 1,459
Total receipts	<u>22,500</u>	<u>23,959</u>	<u>1,459</u>
Disbursements:			
Current			
Administration of justice			
220th Judicial District	252,952	232,131	20,821
Total Administration of justice	<u>252,952</u>	<u>232,131</u>	<u>20,821</u>
Total disbursements	<u>252,952</u>	<u>232,131</u>	<u>20,821</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(230,452)</u>	<u>(208,172)</u>	<u>22,280</u>
Other financing sources (uses):			
Transfers in	227,819	227,819	-
Total other financing sources (uses)	<u>227,819</u>	<u>227,819</u>	<u>-</u>
Change in cash	<u>(2,633)</u>	<u>19,647</u>	<u>22,280</u>
Cash, October 1	8,297	6,297	-
Cash, September 30	<u>\$ 3,664</u>	<u>\$ 25,944</u>	<u>\$ 22,280</u>

COMANCHE COUNTY, TEXAS
CORONA VIRUS RELIEF FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT B-43

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Interest income	\$ 500	\$ 13,692	\$ 13,192
Total receipts	<u>500</u>	<u>13,692</u>	<u>13,192</u>
Disbursements:			
Current			
Public welfare			
COVID 19 Activities	389,922	43,553	346,369
Total Public welfare	<u>389,922</u>	<u>43,553</u>	<u>346,369</u>
Total disbursements	<u>389,922</u>	<u>43,553</u>	<u>346,369</u>
Change in cash	(389,422)	(29,861)	359,561
Cash, October 1	390,006	390,006	-
Cash, September 30	<u>\$ 584</u>	<u>\$ 360,145</u>	<u>\$ 359,561</u>

COMANCHE COUNTY, TEXAS
ARCHITECTURAL PLANS GRANT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT B-44

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Intergovernmental	\$ 928,061	\$ 489,221	\$ (438,840)
Total receipts	<u>928,061</u>	<u>489,221</u>	<u>(438,840)</u>
Disbursements:			
Current			
General administration			
Courthouse	1,328,061	867,258	460,803
Total General administration	<u>1,328,061</u>	<u>867,258</u>	<u>460,803</u>
Total disbursements	<u>1,328,061</u>	<u>867,258</u>	<u>460,803</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(400,000)</u>	<u>(378,037)</u>	<u>21,963</u>
Other financing sources (uses):			
Transfers in	<u>400,000</u>	<u>397,741</u>	<u>(2,259)</u>
Total other financing sources (uses)	<u>400,000</u>	<u>397,741</u>	<u>(2,259)</u>
Change in cash	--	19,704	19,704
Cash, October 1	--	--	--
Cash, September 30	<u>\$ --</u>	<u>\$ 19,704</u>	<u>\$ 19,704</u>

COMANCHE COUNTY, TEXAS
LIBRARY ROOF REPLACEMENT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT B-45

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Intergovernmental	\$ 40,000	\$ 31,833	\$ (8,167)
Miscellaneous	<u>50,000</u>	<u>31,834</u>	<u>(18,166)</u>
Total receipts	<u>90,000</u>	<u>63,667</u>	<u>(26,333)</u>
Disbursements:			
Current			
Public welfare	<u>150,000</u>	<u>95,500</u>	<u>54,500</u>
Total Public welfare	<u>150,000</u>	<u>95,500</u>	<u>54,500</u>
Total disbursements	<u>150,000</u>	<u>95,500</u>	<u>54,500</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(60,000)</u>	<u>(31,833)</u>	<u>28,167</u>
Other financing sources (uses):			
Transfers in	<u>60,000</u>	<u>30,000</u>	<u>(30,000)</u>
Total other financing sources (uses)	<u>60,000</u>	<u>30,000</u>	<u>(30,000)</u>
Change in cash	<u>--</u>	<u>(1,833)</u>	<u>(1,833)</u>
Cash, October 1	<u>--</u>	<u>-</u>	<u>--</u>
Cash, September 30	<u>\$ --</u>	<u>\$ (1,833)</u>	<u>\$ (1,833)</u>

COMANCHE COUNTY, TEXAS

COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Road and Bridge Debt Service	Debt Service	2007 Limited Tax Refund Bond	Total Nonmajor Debt Service Funds (See Exhibit A-2)
Receipts:				
Taxes	\$ 664	\$ -	\$ 2,063	\$ 2,727
Interest income	72	-	-	72
Total receipts	<u>736</u>	<u>-</u>	<u>2,063</u>	<u>2,799</u>
Disbursements:				
Debt service:				
Principal	--	21,760	-	21,760
Interest and fiscal charges	--	2,827	-	2,827
Total disbursements	<u>--</u>	<u>24,587</u>	<u>--</u>	<u>24,587</u>
Excess (deficiency) of receipts over (under) disbursements	<u>736</u>	<u>(24,587)</u>	<u>2,063</u>	<u>(21,788)</u>
Other financing sources (uses):				
Transfers in	--	7,873	--	7,873
Transfers out	--	-	(7,773)	(7,773)
Total other financing sources (uses)	<u>--</u>	<u>7,873</u>	<u>(7,773)</u>	<u>100</u>
Change in cash	736	(16,714)	(5,710)	(21,688)
Cash (deficit), October 1	<u>(546)</u>	<u>93,041</u>	<u>2,589</u>	<u>95,084</u>
Cash (deficit), September 30	<u>\$ 190</u>	<u>\$ 76,327</u>	<u>\$ (3,121)</u>	<u>\$ 73,396</u>

COMANCHE COUNTY, TEXAS
DEBT SERVICE FUND
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT B-47

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Debt service:			
Principal	\$ 51,775	\$ 21,760	\$ 30,015
Interest and fiscal charges	<u>3,850</u>	<u>2,827</u>	<u>1,023</u>
Total disbursements	<u>55,625</u>	<u>24,587</u>	<u>31,038</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(55,625)</u>	<u>(24,587)</u>	<u>31,038</u>
Other financing sources (uses):			
Transfers in	<u>11,549</u>	<u>7,879</u>	<u>(3,676)</u>
Total other financing sources (uses)	<u>11,549</u>	<u>7,879</u>	<u>(3,676)</u>
Change in cash	(44,076)	(16,714)	27,362
Cash, October 1	<u>93,041</u>	<u>93,041</u>	--
Cash, September 30	<u>\$ 48,965</u>	<u>\$ 76,327</u>	<u>\$ 27,362</u>

COMANCHE COUNTY, TEXAS
2007 LIMITED TAX REFUND BOND FUND
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT B-48

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Taxes			
Total receipts	\$ <u> </u>	\$ <u>2,063</u>	\$ <u>2,063</u>
		<u>2,063</u>	<u>2,063</u>
Other financing sources (uses):			
Transfers out	<u>(9,327)</u>	<u>(7,773)</u>	<u>1,554</u>
Total other financing sources (uses)	<u>(9,327)</u>	<u>(7,773)</u>	<u>1,554</u>
Change in cash	<u>(9,327)</u>	<u>(5,710)</u>	<u>3,617</u>
Cash, October 1	<u>2,589</u>	<u>2,589</u>	<u>-</u>
Cash (deficit), September 30	\$ <u>(6,738)</u>	\$ <u>(3,121)</u>	\$ <u>3,617</u>

OTHER SUPPLEMENTARY INFORMATION

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MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of Comanche County, Texas' annual financial statements – cash basis presents our discussion and analysis of the County's financial performance during the fiscal year ended September 30, 2023. Please read it in conjunction with the County's financial statements – cash basis.

FINANCIAL HIGHLIGHTS

- The County's total combined cash and cash equivalents were \$12,580,757 at September 30, 2023.
- During the year, the County's disbursements were \$289,492 less than the \$12,667,192 generated in taxes and other receipts for governmental activities.
- The total cost of the County's programs increased \$2,264,747 or 22.4% overall. New programs were added this year for the Texas Historic Preservation Program Architectural Planning Grant and the Local Assistance and Tribal Consistency Grant
- The general fund reported a cash balance (cash and cash equivalents) this year of \$3,336,204.

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

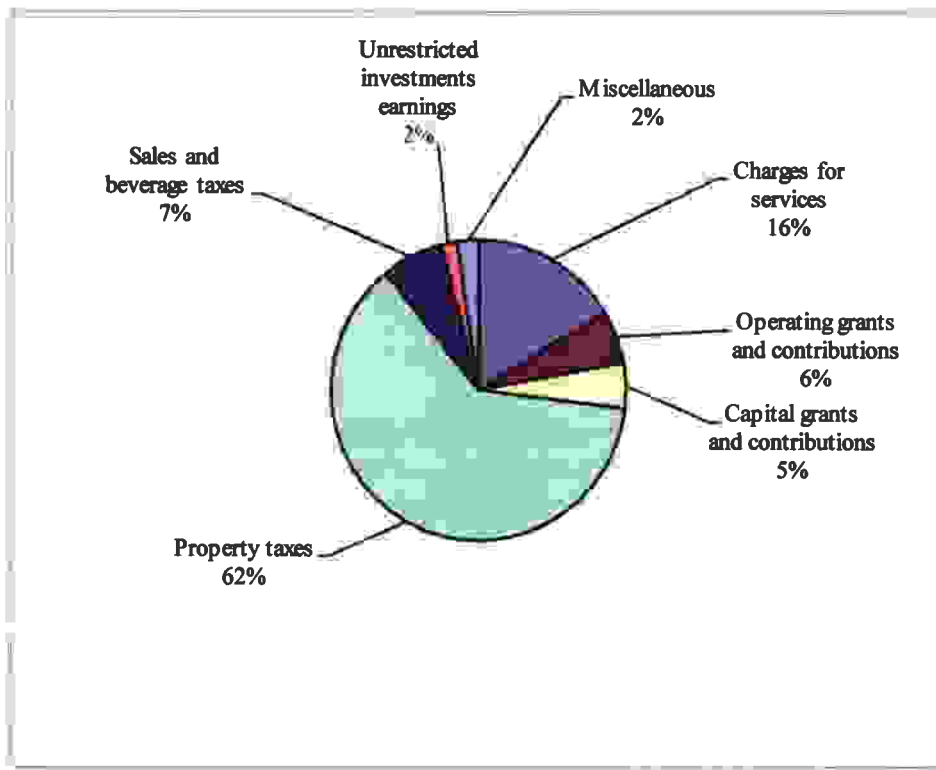
Governmental Activities

Share of changes in receipts, disbursements, and changes in cash. The County's total receipts were \$12,667,192. A significant portion, 62.2%, of the County's receipts comes from property taxes; 10.6% comes from operating grants and contributions; 16.3% relates to charges for services.

**Table A-1
Cash Receipts
Governmental Activities**

	<u>2023</u>	<u>2022</u>	<u>% Change</u>
Receipts:			
Charges for services	\$ 2,059,618	\$ 2,039,251	1.0%
Operating grants and contributions	729,814	1,530,659	-52.3%
Capital grants and contributions	618,195	282,919	118.5%
General Receipts:			
Property taxes	7,885,563	7,474,876	5.5%
Sales taxes	845,909	741,902	14.0%
Alcoholic beverage taxes	5,874	5,958	-1.4%
Unrestricted investments earnings	218,210	26,088	736.4%
Miscellaneous	<u>304,009</u>	<u>109,803</u>	176.9%
Total Receipts	\$ 12,667,192	\$ 12,211,456	3.7%

Property taxes increased 15.0%. 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.

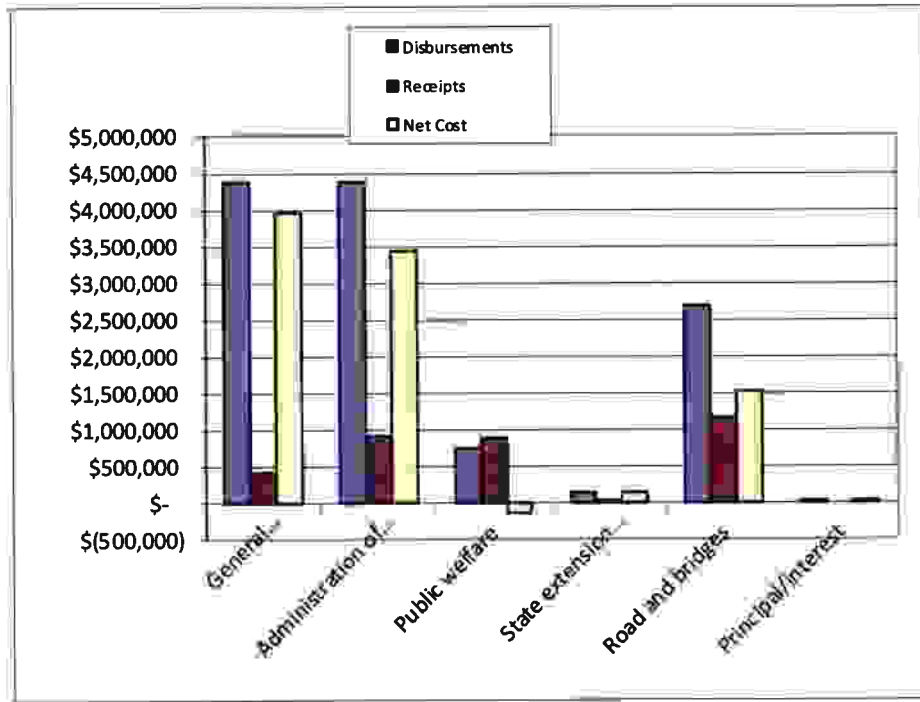


Table A-2 presents the cost of each of the County’s largest functions.

- The cost of all governmental activities this year was \$12,377,700.
- However, the amount that our taxpayers paid for these activities through property taxes was only \$7,885,563.
- Some of the cost was paid by those who directly benefited from the programs – \$2,059,618.
- By grants and contributions – \$1,348,009.

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

	<u>2023</u>	<u>2022</u>	<u>% Change</u>
Disbursements:			
General administration	\$ 4,390,070	\$ 1,943,011	125.9%
Administration of justice	4,371,720	4,092,158	6.8%
Public welfare	753,970	852,916	-11.6%
State extension service	136,162	139,900	-2.7%
Road and bridges	2,701,191	3,060,452	-11.7%
Principal and interest paid on long-term debt	24,587	24,585	0.0%
Total Disbursements	<u>\$ 12,377,700</u>	<u>\$ 10,113,022</u>	22.4%

FINANCIAL ANALYSIS OF THE COUNTY’S FUNDS

Receipts from governmental fund types totaled \$12,667,192, an increase of \$2,264,747 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 \$0. Even with these adjustments, actual disbursements were \$953,204 less than the final budgeted amounts. No budget amendments were made to receipts for the general fund.

On the disbursement side, budget amendments were made to recognize increased costs for the operation of the Comanche County Jail and to Non Departmental for increased costs of assessments paid to the Comanche County Appraisal District.

Total actual receipts were \$96,464 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 \$98,645 notes, and capital leases outstanding.

	<u>9/30/22</u>	<u>9/30/23</u>
GOVERNMENTAL ACTIVITIES:		
Notes payable	\$ 17,222	\$ 7,028
Capital lease obligation	123,430	91,607
	<u>\$ 140,652</u>	<u>\$ 98,635</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 2024 budget preparation increased by \$561,428,163 an increase of 21.03% over the previous year.
- General operating fund spending will increase in the 2024 budget from \$7,624,736 to \$8,607,137. This is a 12.9% increase.

These indicators were taken into account when adopting the general fund budget for 2024. Amounts available for appropriation in the general fund budget are \$11,060,390 or a 82.07% increase over the final 2023 budget of \$6,076,868. 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 \$882,951 by the end of fiscal year 2024.

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%	\$	3,763
2020 GMC Sierra 1500	18,340	2020	2024	4,972	4.00%		3,265
							<u>7,028</u>

Capital Lease Obligations:

Copier	\$	8,873	2019	2024	\$	2,268	10.33%	\$	740
Copier		13,000	2020	2025		2,268	5.99%		6,096
Copier		8,822	2021	2026		2,004	4.63%		4,693
Copier		6,729	2021	2026		1,565	5.30%		3,698
Copier		8,821	221	2026		2,004	5.69%		4,839
Election Equipment		112,273	2021	2026		24,585	3.10%		69,409
Copier		3,644	2021	2026		840	5.13%		2,132
									<u>91,607</u>

Total Governmental Activities Debt

\$ 98,635

The following table provides a summary of transactions during 2023;

	September 30, 2022	Additions	Retirements	September 30, 2023	Due in One Year
Notes payable	\$ 17,222	\$ -	\$ (10,194)	\$ 7,028	\$ 7,028
Lease obligations	123,430	-	(31,823)	91,607	31,605
	<u>\$ 140,652</u>	<u>\$ -</u>	<u>\$ (42,017)</u>	<u>\$ 98,635</u>	<u>\$ 38,633</u>

Comanche County, Texas
 Other Information Not Required by Cash Basis of Accounting
 September 30, 2023
 (Unaudited)

Total future debt payments scheduled at September 30, 2023 were:

Notes Payable

Year	Principal	Interest	Total
2024	\$ 7,028	\$ 57	\$ 7,085
	\$ 7,028	\$ 57	\$ 7,085

Capital Lease Obligations

Year	Principal	Interest	Total
2024	\$ 31,605	\$ 3,120	\$ 34,725
2025	32,027	1,941	33,968
2026	27,975	805	28,778
	\$ 91,607	\$ 5,866	\$ 97,471

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, 78768-2034.

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 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

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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, 2022 valuation and measurement date, the following employees were covered by the benefit terms:

Status	12/31/21	12/31/22
Current retirees and beneficiaries	119	119
Current inactive employees entitled to but not yet receiving benefits	140	142
Current active employees	119	115
	<u>378</u>	<u>376</u>

3. Contributions

The contribution rate for employees in TCDRS is 5% of employee gross earnings, and the County percentage is 11.27% and 11.33% for calendar months 2022 and 2023, 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, 2023, were \$517,427, and were equal to the required contributions.

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4. Net Pension Liability

The County's Net Pension Liability (NPL) was measured as of December 31, 2022, 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%	4.95%
Global Equities	MSCI World (net) Index	2.50%	4.95%
International Equities - Developed	MSCI World Ex USA (net) Index	5.00%	4.95%
International Equities - Emerging Mkts	MSCI EM Standard (net) Index	6.00%	4.95%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	2.40%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	9.00%	3.39%
Direct Lending	Morningstar LSTA Leveraged Loan TR US Index	16.00%	6.95%
Distressed Debt	Cambridge Associates Distressed Securities Index	4.00%	7.60%
REIT Equities	67% FTSE NAREIT All Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	4.15%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	5.30%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index	6.00%	5.70%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index	25.00%	7.95%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	2.90%
Cash Equivalents	90-Day U.S. Treasury	2.00%	2.00%
		<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).

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6. Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (c)
Balance at 12/31/2021	\$ 19,814,134	\$ 20,083,088	\$ (268,954)
Changes for the year:			
Service cost	405,200	-	405,200
Interest on total pension liability	1,489,133	-	1,489,133
Effect of plan changes	4,552,589	-	4,552,589
Effect of economic/demographic gains or losses	28,388	-	28,388
Effect of assumptions changes or inputs	-	-	-
Refund of contributions	(59,492)	(59,492)	-
Benefit payments	(1,214,803)	(1,214,803)	-
Administrative expenses	-	(10,771)	10,771
Member contributions	-	236,808	(236,808)
Net investment income	-	(1,134,345)	1,134,345
Employer contributions	-	533,765	(533,765)
Other	-	(54,137)	54,137
Net changes	5,201,015	(1,702,975)	6,903,990
Balance at 12/31/2022	\$ 25,015,149	\$ 18,380,113	\$ 6,635,036

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	\$ 28,353,528	\$ 25,015,149	\$ 22,256,980
Fiduciary Net Position	18,380,114	18,380,114	18,380,114
Net Pension Liability / (Asset)	\$ 9,973,414	\$ 6,635,035	\$ 3,876,866

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.

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

For the year ended September 30, 2023, the County recognized pension expense of \$517,427. At September 30, 2023, 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 12/31/2022 Expense	Balance of Deferred (Inflows) 12/31/2022	Balance of Deferred Outflows 12/31/2022
Investment (gains) or losses	\$ 2,639,447	12/31/2022	5.0	\$ 5,227,889	\$ -	\$ 2,111,558
	(2,398,821)	12/31/2021	5.0	(479,764)	1,439,293	
	(362,544)	12/31/2020	5.0	(72,509)	145,017	
	(1,140,621)	12/31/2019	5.0	(228,124)	228,125	
	1,390,895	12/31/2018	5.0	278,179		
Economic/demographic (gains) or losses						
	28,388	12/31/2022	3.0	9,463		18,925
	(52,010)	12/31/2021	2.0	(26,005)		
	(69,325)	12/31/2020	3.0	(23,108)		
Assumptions changes or inputs						
		12/31/2022	3.0			
	(118,989)	12/31/2021	2.0	(59,494)		
	993,352	12/31/2020	3.0	331,118		
Employer contributions made subsequent to measurement date						403,889
				\$ 4,957,645	\$ 1,812,435	\$ 2,534,372

\$403,889 is reported as deferred outflows of resources is related to pensions contribution 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	
2023	\$ (243,046)
2024	(14,921)
2025	48,124
2026	527,891
2027	-
Thereafter	-
	\$ 318,048

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 County may terminate coverage under and discontinue participation in the SDBF by adopting a court order

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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, 2022 valuation and measurement date, the following employees were covered by the benefit terms:

Status	12/31/21	12/31/22
Current retirees and beneficiaries	87	87
Current inactive employees entitled to but not yet receiving benefits	30	29
Current active employees	119	115
	<u>236</u>	<u>231</u>

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 \$394,203 was measured as of December 31, 2022 and was determined by an actuarial valuation as of that date.

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Methods and Assumptions -

Actuarial valuation/measurement dates	12/31/22
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	Straight-line amortization over Expected Working Life
Recognition of economic/demographic gains or losses	Straight-line amortization over Expected Working Life
Recognition of assumptions changes or inputs	
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)	3.72% (20 Year Bond GO Index published by bondbuyer.com as the measurement date of December 31, 2022)
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

SENSITIVITY ANALYSIS

The following table shows the Total OPEB Liability of the employer, calculated using the discount rate of 3.72%, 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 (2.72%) 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	\$ 459,575	\$ 394,203	\$ 342,294
% Difference	16.6%	15.2%	-13.2%

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4. Changes in Total/Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (c)
Balance at 12/31/2021	\$ 511,537	\$ -	\$ 511,537
Changes for the year:			
Service cost	16,498	-	16,498
Interest on total OPEB liability	10,751	-	10,751
Effect of plan changes	-	-	-
Effect of economic/demographic gains or losses	(14,215)	-	(14,215)
Effect of assumptions changes or inputs	(118,054)	-	(118,054)
Refund of contributions	-	-	-
Benefit payments	(12,314)	-	(12,314)
Administrative expense	-	-	-
Member contributions	-	-	-
Net investment income	-	-	-
Employer contributions	-	-	-
Other	-	-	-
Net changes	(117,334)	-	(117,334)
Balance at 12/31/2022	\$ 394,203	\$ -	\$ 394,203

* 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).

	Original Amount	Date Established	Original Recognition Period	Amount Recognized in 12/31/2022 Expense	Balance of Deferred Inflows 12/31/2022	Balance of Deferred Outflows 12/31/2022	
Economic/demographic (gains) or losses							
	\$ (14,215)	12/31/2022	4 0	\$ (3,554)	\$ 10,661	\$ -	
	(4,228)	12/31/2021	4 0	(1,057)	2,114	-	
	(9,037)	12/31/2020	4 0	(2,259)	2,260	-	
	2,290	12/31/2019	5 0	458	-	458	
	20,109	12/31/2018	5 0	4,022	-	-	
	(13,054)	12/31/2017	6 0	(2,176)	-	-	
Assumptions changes or inputs							
	(118,054)	12/31/2022	4 0	2,359	88,540	-	
	9,437	12/31/2021	4 0	2,359	-	4,719	
	49,059	12/31/2020	4 0	12,265	-	12,264	
	82,825	12/31/2019	5 0	16,565	-	16,565	
	(34,854)	12/31/2018	5 0	(6,971)	-	-	
	13,772	12/31/2017	6 0	2,295	-	-	
Employer contributions made subsequent to measurement date						15,425	
					\$ 24,306	\$ 103,575	\$ 49,431

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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 \$15,425 will be recognized as a reduction of the net OPEB liability for the measurement year ending December 31, 2023 (i.e., recognized in the County's financial statements for the year ending September 30, 2024). other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year Ended September 30,</u>	
2023	\$ (4,739)
2024	(31,765)
2025	(33,065)
2026	-
2027	-
Thereafter	<u> -</u>
	<u>\$ (69,569)</u>

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