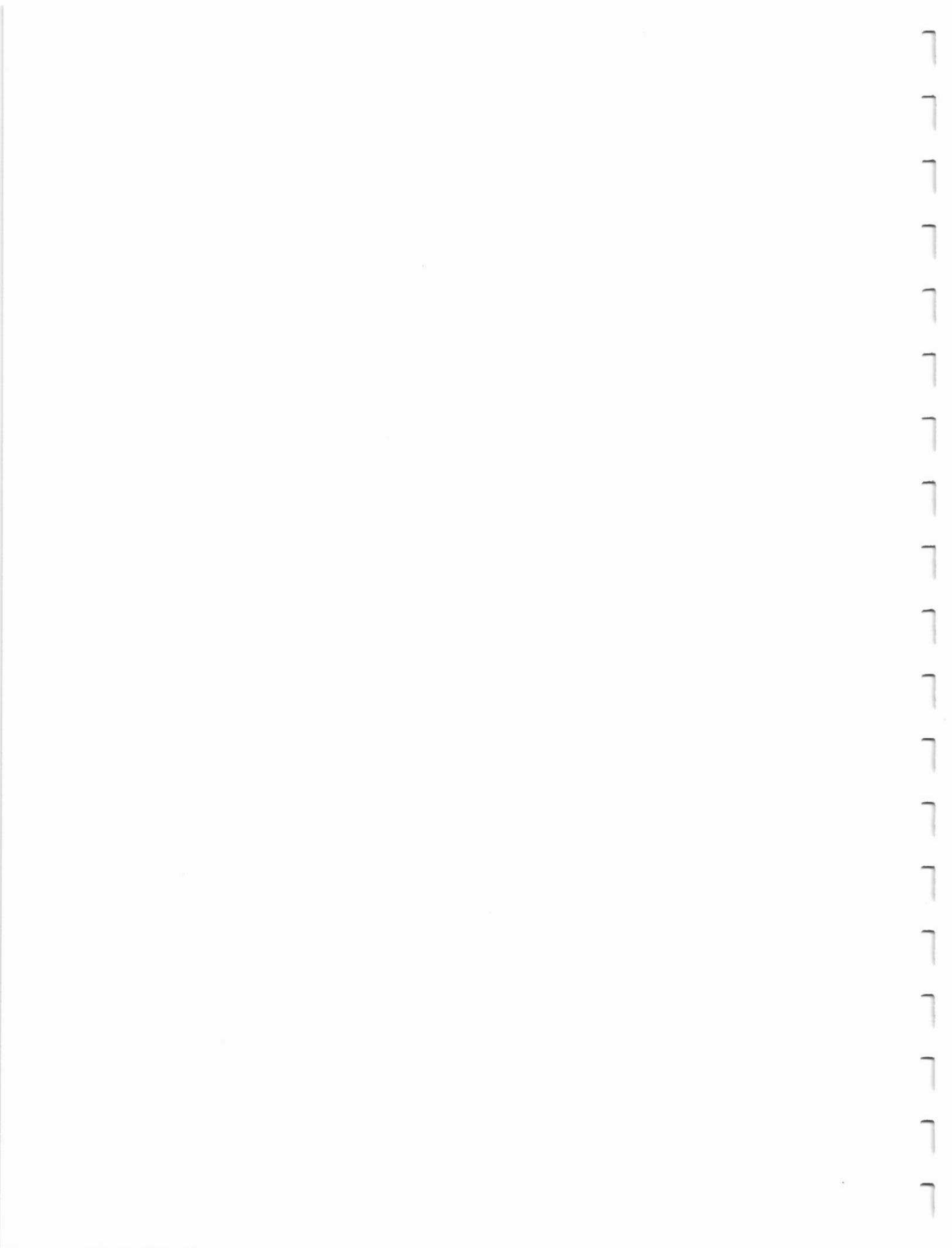


COMANCHE COUNTY, TEXAS
CASH BASIS FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2018

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FEB 11 2019


Clerk, County Court Comanche Co., Texas



**COMANCHE COUNTY, TEXAS
 CASH BASIS ANNUAL REPORT
 FOR THE YEAR ENDED SEPTEMBER 30, 2018**

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**COMANCHE COUNTY, TEXAS
 CASH BASIS ANNUAL REPORT
 FOR THE YEAR ENDED SEPTEMBER 30, 2018**

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FINANCIAL SECTION

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Independent Auditors' Report

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

We have audited the accompanying cash basis financial statements 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, 2018 and the related notes to financial statements which collectively comprise the County's cash basis financial statements as listed in the table of contents.

Management's Responsibility 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; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis of Accounting

As discussed in Note 1, Comanche County, Texas, prepares its financial statements on the cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Opinions

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, 2018, and the receipts it received and the disbursements it paid for the year then ended, on the basis of accounting described in Note 1.

Other Matters

Other Information

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

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

Other Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 31, 2019, 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 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 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 County's internal control over financial reporting and compliance.

Rutledge Crain & Company, PC

January 31, 2019

BASIC FINANCIAL STATEMENTS

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COMANCHE COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2018

Functions/Programs	Disbursements	Program Receipts			Net (Disb) Receipts and Changes in Cash
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary government:					
General administration	\$ 1,731,383	\$ 560,314	\$ 4,998	\$ --	\$ (1,166,071)
Administration of justice	3,463,921	517,671	125,043	--	(2,821,207)
Public welfare	508,857	33,983	282,603	--	(192,271)
Health and sanitation	--	4,485	--	--	4,485
State extension service	81,971	--	--	--	(81,971)
Road and bridges	5,433,850	1,370,007	1,669,080	800,997	(1,593,766)
Principal and interest paid on long-term debt	257,976	--	--	--	(257,976)
Total disbursements	<u>11,477,958</u>	<u>2,486,460</u>	<u>2,081,724</u>	<u>800,997</u>	<u>(6,108,777)</u>
Total Primary Government	<u>\$ 11,477,958</u>	<u>\$ 2,486,460</u>	<u>\$ 2,081,724</u>	<u>\$ 800,997</u>	<u>(6,108,777)</u>
General Receipts:					
Property taxes					6,093,948
Sales taxes					590,211
Alcoholic beverage taxes					5,079
Unrestricted investment earnings					79,895
Miscellaneous revenue					67,229
Total General Receipts					<u>6,836,362</u>
Change in Net Assets					727,585
Cash - Beginning					6,083,619
Cash - Ending					<u>\$ 6,811,204</u>

The accompanying notes are an integral part of this statement.

COMANCHE COUNTY, TEXASSTATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	General Fund	Road and Bridge Number One	Road and Bridge Number Two
Receipts:			
<i>Taxes</i>	\$ 4,003,420	\$ 503,228	\$ 500,940
<i>Sales tax</i>	478,735	--	--
<i>Prisoner housing</i>	61,460	--	--
<i>State shared revenues</i>	5,079	859,040	128,642
<i>Fees of office</i>	406,452	--	--
<i>Tax Assessor/Collector</i>	18,158	--	--
<i>Fines</i>	156,023	9,754	9,719
<i>Intergovernmental</i>	3,126	--	864,635
<i>Miscellaneous</i>	202,023	2,400	12,611
<i>Arrest fees</i>	22,050	--	--
<i>Interest income</i>	40,866	7,945	5,376
Total receipts	<u>5,397,392</u>	<u>1,382,367</u>	<u>1,521,923</u>
Disbursements:			
Current:			
<i>General administration</i>	1,428,331	--	--
<i>Administration of justice</i>	3,149,076	--	--
<i>Public welfare</i>	237,608	--	--
<i>State extension service</i>	81,971	--	--
<i>Road and bridges</i>	--	1,235,736	1,570,709
Capital outlay	--	--	--
Debt service:			
<i>Principal</i>	--	--	--
<i>Interest and fiscal charges</i>	--	--	--
Total disbursements	<u>4,896,986</u>	<u>1,235,736</u>	<u>1,570,709</u>
Excess (deficiency) of receipts over (under) disbursements	500,406	146,631	(48,786)
Other financing sources (uses):			
<i>Transfers in</i>	--	--	--
<i>Transfers out</i>	(312,250)	(22,211)	(22,211)
Total other financing sources (uses)	<u>(312,250)</u>	<u>(22,211)</u>	<u>(22,211)</u>
Change in cash	188,156	124,420	(70,997)
Cash, October 1	<u>1,624,239</u>	<u>831,560</u>	<u>401,241</u>
Cash, September 30	<u>\$ 1,812,395</u>	<u>\$ 955,980</u>	<u>\$ 330,244</u>

The accompanying notes are an integral part of this statement.

Road and Bridge Number Three	Road and Bridge Number Four	Other Governmental Funds	Total Governmental Funds
\$ 559,211	\$ 517,795	\$ 9,354	\$ 6,093,948
--	--	111,476	590,211
--	--	--	61,460
161,101	150,625	32,522	1,337,009
--	--	101,310	507,762
--	--	--	18,158
12,172	11,380	3,931	202,979
804,445	800,997	479,449	2,952,652
12,528	9,476	100,381	339,419
--	--	--	22,050
11,620	5,860	8,228	79,895
<u>1,561,077</u>	<u>1,496,133</u>	<u>846,651</u>	<u>12,205,543</u>
--	--	303,052	1,731,383
--	--	314,445	3,463,521
--	--	271,249	508,857
--	--	--	81,971
1,404,520	1,122,478	100,407	5,433,850
--	--	400	400
--	--	250,158	250,158
--	--	7,818	7,818
<u>1,404,520</u>	<u>1,122,478</u>	<u>1,247,529</u>	<u>11,477,958</u>
156,557	373,655	(400,878)	727,585
--	--	446,895	446,895
(22,211)	(22,211)	(45,801)	(446,895)
<u>(22,211)</u>	<u>(22,211)</u>	<u>401,094</u>	<u>--</u>
134,346	351,444	216	727,585
<u>991,973</u>	<u>784,925</u>	<u>1,449,681</u>	<u>6,083,619</u>
\$ <u>1,126,319</u>	\$ <u>1,136,369</u>	\$ <u>1,449,897</u>	\$ <u>6,811,204</u>

COMANCHE COUNTY, TEXAS

GENERAL FUND

STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES
IN CASH BALANCE - BUDGET (CASH BASIS) AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-3

Page 1 of 2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts:				
Taxes	\$ 3,992,921	\$ 3,992,921	\$ 4,003,420	\$ 10,499
Sales taxes	478,735	478,735	478,735	--
Prisoner housing	30,000	30,000	61,460	31,460
State Shared Revenues	6,338	6,338	5,079	(1,259)
Fees of Office	381,284	381,284	406,452	25,168
Tax Assessor/Collector	15,907	15,907	18,158	2,251
Fines	123,594	123,594	156,023	32,429
Intergovernmental	3,026	3,026	3,126	100
Miscellaneous	138,987	138,987	202,023	63,036
Arrest fees	24,817	24,817	22,050	(2,767)
Interest income	27,783	27,783	40,866	13,083
Total receipts	5,223,392	5,223,392	5,397,392	174,000
Disbursements:				
Current				
<i>General administration</i>				
County Judge	164,568	164,568	159,710	4,858
County Clerk	321,440	321,440	264,331	57,109
Non-Departmental	419,950	426,650	328,461	98,189
County Auditor	126,738	126,738	121,230	5,508
County Treasurer	130,221	130,221	118,601	11,620
County Tax Assessor/Collector	383,766	383,766	331,324	52,442
Courthouse	105,870	113,870	104,674	9,196
Total General administration	1,652,553	1,667,253	1,428,331	238,922
<i>Administration of justice</i>				
County Court	10,800	10,800	5,569	5,231
Juvenile Court	24,461	24,461	23,376	1,085
District Clerk	292,909	292,909	220,989	71,920
Justice of the Peace Number One	125,074	125,074	117,499	7,575
Constable Number One	130,285	134,968	127,128	7,840
County Attorney	146,172	146,172	142,512	3,660
County Jail	1,231,371	1,278,947	1,184,950	93,997
Sheriff	1,134,918	1,134,918	1,046,180	88,738
Department of Public Safety	21,386	21,386	15,944	5,442
220th Judicial District	234,622	234,622	234,622	--
Probation	30,307	30,307	30,307	--
Total Administration of justice	3,382,305	3,434,564	3,149,076	285,488
<i>Public welfare</i>				
Veterans Service Officer	33,881	33,871	32,365	1,506
Social Welfare	500	500	--	500
Contributions	204,295	205,295	205,243	52
Total Public welfare	238,676	239,666	237,608	2,058
<i>State extension service</i>				
Agri-Health and Education	104,482	104,482	81,971	22,511
Total State extension service	104,482	104,482	81,971	22,511
Total disbursements	5,378,016	5,445,965	4,896,986	548,979
Excess (deficiency) of receipts over (under) disbursements	(154,624)	(222,573)	500,406	722,979

COMANCHE COUNTY, TEXAS

GENERAL FUND

STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES

IN CASH BALANCE - BUDGET (CASH BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-3

Page 2 of 2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Other financing sources (uses):				
<i>Transfers in</i>	146,105	146,105	--	(146,105)
<i>Transfers out</i>	(327,968)	(327,968)	(312,250)	15,718
Total other financing sources (uses)	<u>(181,863)</u>	<u>(181,863)</u>	<u>(312,250)</u>	<u>(130,387)</u>
Change in cash	(336,487)	(404,436)	188,156	592,592
Cash, October 1	1,624,239	1,624,239	1,624,239	--
Cash, September 30	<u>\$ 1,287,752</u>	<u>\$ 1,219,803</u>	<u>\$ 1,812,395</u>	<u>\$ 592,592</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 BALANCE - BUDGET (CASH BASIS) AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2018*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts:				
<i>Taxes</i>	\$ 501,307	\$ 501,307	\$ 503,228	\$ 1,921
<i>State Shared Revenues</i>	123,118	123,118	859,040	735,922
<i>Fines</i>	7,141	7,141	9,754	2,613
<i>Miscellaneous</i>	2,500	2,500	2,400	(100)
<i>Interest income</i>	2,500	2,500	7,945	5,445
Total receipts	<u>636,566</u>	<u>636,566</u>	<u>1,382,367</u>	<u>745,801</u>
Disbursements:				
Current				
<i>Road and bridges</i>	<u>560,922</u>	<u>1,443,381</u>	<u>1,235,736</u>	<u>207,645</u>
Total disbursements	<u>560,922</u>	<u>1,443,381</u>	<u>1,235,736</u>	<u>207,645</u>
Excess (deficiency) of receipts over (under) disbursements	75,644	(806,815)	146,631	953,446
Other financing sources (uses):				
<i>Transfers out</i>	<u>(22,211)</u>	<u>(22,212)</u>	<u>(22,211)</u>	<u>1</u>
Total other financing sources (uses)	<u>(22,211)</u>	<u>(22,212)</u>	<u>(22,211)</u>	<u>1</u>
Change in cash	53,433	(829,027)	124,420	953,447
Cash, October 1	831,560	831,560	831,560	--
Cash, September 30	<u>\$ 884,993</u>	<u>\$ 2,533</u>	<u>\$ 955,980</u>	<u>\$ 953,447</u>

The accompanying notes are an integral part of this statement.

COMANCHE COUNTY, TEXAS

EXHIBIT A-5

*ROAD AND BRIDGE NUMBER TWO
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES
IN CASH BALANCE - BUDGET (CASH BASIS) AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2018*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts:				
<i>Taxes</i>	\$ 499,026	\$ 499,026	\$ 500,940	\$ 1,914
<i>State Shared Revenues</i>	122,684	122,684	128,642	5,958
<i>Fines</i>	7,116	7,116	9,719	2,603
<i>Intergovernmental</i>	--	--	864,635	864,635
<i>Miscellaneous</i>	2,500	2,500	12,611	10,111
<i>Interest income</i>	2,250	2,250	5,376	3,126
Total receipts	<u>633,576</u>	<u>633,576</u>	<u>1,521,923</u>	<u>888,347</u>
Disbursements:				
Current				
<i>Road and bridges</i>	<u>645,985</u>	<u>1,636,370</u>	<u>1,570,709</u>	<u>65,661</u>
Total disbursements	<u>645,985</u>	<u>1,636,370</u>	<u>1,570,709</u>	<u>65,661</u>
Excess (deficiency) of receipts over (under) disbursements	(12,409)	(1,002,794)	(48,786)	954,008
Other financing sources (uses):				
<i>Transfers out</i>	<u>(22,211)</u>	<u>(22,212)</u>	<u>(22,211)</u>	<u>1</u>
Total other financing sources (uses)	<u>(22,211)</u>	<u>(22,212)</u>	<u>(22,211)</u>	<u>1</u>
Change in cash	(34,620)	(1,025,006)	(70,997)	954,009
Cash, October 1	401,241	401,241	401,241	--
Cash, September 30	<u>\$ 366,621</u>	<u>\$ (623,765)</u>	<u>\$ 330,244</u>	<u>\$ 954,009</u>

The accompanying notes are an integral part of this statement.

COMANCHE COUNTY, TEXAS**EXHIBIT A-6***ROAD AND BRIDGE NUMBER THREE**STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES**IN CASH BALANCE - BUDGET (CASH BASIS) AND ACTUAL**FOR THE YEAR ENDED SEPTEMBER 30, 2018*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts:				
<i>Taxes</i>	\$ 557,077	\$ 557,077	\$ 559,211	\$ 2,134
<i>State Shared Revenues</i>	153,640	153,640	161,101	7,461
<i>Fines</i>	8,911	8,911	12,172	3,261
<i>Intergovernmental</i>	--	--	804,445	804,445
<i>Miscellaneous</i>	2,500	2,500	12,528	10,028
<i>Interest income</i>	8,250	8,250	11,620	3,370
Total receipts	<u>730,378</u>	<u>730,378</u>	<u>1,561,077</u>	<u>830,699</u>
Disbursements:				
Current				
<i>Road and bridges</i>	899,357	1,530,964	1,404,520	126,444
Total disbursements	<u>899,357</u>	<u>1,530,964</u>	<u>1,404,520</u>	<u>126,444</u>
Excess (deficiency) of receipts over (under) disbursements	(168,979)	(800,586)	156,557	957,143
Other financing sources (uses):				
<i>Transfers out</i>	(22,211)	(22,212)	(22,211)	1
Total other financing sources (uses)	<u>(22,211)</u>	<u>(22,212)</u>	<u>(22,211)</u>	<u>1</u>
Change in cash	(191,190)	(822,798)	134,346	957,144
Cash, October 1	991,973	991,973	991,973	--
Cash, September 30	<u>\$ 800,783</u>	<u>\$ 169,175</u>	<u>\$ 1,126,319</u>	<u>\$ 957,144</u>

The accompanying notes are an integral part of this statement.

COMANCHE COUNTY, TEXAS

EXHIBIT A-7

ROAD AND BRIDGE NUMBER FOUR
 STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES
 IN CASH BALANCE - BUDGET (CASH BASIS) AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts:				
Taxes	\$ 515,819	\$ 515,819	\$ 517,795	\$ 1,976
State Shared Revenues	143,647	143,647	150,625	6,978
Fines	8,332	8,332	11,380	3,048
Intergovernmental	--	--	800,997	800,997
Miscellaneous	5,000	5,000	9,476	4,476
Interest income	2,500	2,500	5,860	3,360
Total receipts	<u>675,298</u>	<u>675,298</u>	<u>1,496,133</u>	<u>820,835</u>
Disbursements:				
Current				
Road and bridges	802,929	1,190,278	1,122,478	67,800
Total disbursements	<u>802,929</u>	<u>1,190,278</u>	<u>1,122,478</u>	<u>67,800</u>
Excess (deficiency) of receipts over (under) disbursements	(127,631)	(514,980)	373,655	888,635
Other financing sources (uses):				
Transfers out	(22,211)	(22,212)	(22,211)	1
Total other financing sources (uses)	<u>(22,211)</u>	<u>(22,212)</u>	<u>(22,211)</u>	<u>1</u>
Change in cash	(149,842)	(537,192)	351,444	888,636
Cash, October 1	784,925	784,925	784,925	--
Cash, September 30	<u>\$ 635,083</u>	<u>\$ 247,733</u>	<u>\$ 1,136,369</u>	<u>\$ 888,636</u>

The accompanying notes are an integral part of this statement.

Comanche County, Texas

Notes to Financial Statements – Cash Basis

September 30, 2018

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, 2018

B. Government-wide and Fund Financial Statements

The **government-wide financial statements** (i.e. 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 General Fund and Road and Bridge Funds One, Two, Three, and Four meet the criteria as *major governmental funds*. These funds are reported in a separate column in the fund financial statements. Non-major funds include Special Revenue, Debt Service, and Capital Projects funds. The combined amounts for these funds are reflected in a single column in the fund Statement of Receipts, Disbursements, and Changes in Cash. Detailed statements for nonmajor funds are presented within Combining and Individual Fund Statements and Schedules.

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

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

The County reports the following major governmental funds:

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

Special Revenue Funds:

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

Comanche County, Texas

Notes to Financial Statements – Cash Basis

September 30, 2018

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

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

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

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.

Capital Projects Funds are used to account for resources used for acquisition or construction of capital assets.

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

D. Budgetary Data

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

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

Comanche County, Texas

Notes to Financial Statements – Cash Basis

September 30, 2018

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.

Amendments to Budget – As shown on the budgetary comparison for the Road & Bridge (Number One, Two, Three, and Four) major special revenue funds on pages 10 through 13, the County made significant amendments to appropriations to repair roads and bridges that were significantly damaged by rain storms that occurred during May 2015 and June 2016.

E. Assets, liabilities, and net assets or equity

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

Comanche County, Texas
Notes to Financial Statements – Cash Basis
September 30, 2018

At year end, the carrying amount of the County's cash and cash equivalents were \$8,163,183 (including agency funds of \$1,351,979) and the bank balance was \$8,683,612. At year end, the County's depository had pledged securities, with a par value of \$15,130,710 and fair value of \$15,221,974.

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	\$ -	\$ -	\$ 1,812,395	\$ 1,812,395
Road and Bridge #1	955,980	-	-	955,980
Road and Bridge #2	330,244	-	-	330,244
Road and Bridge #3	1,126,319	-	-	1,126,319
Road and Bridge #4	1,136,369	-	-	1,136,369
Nonmajor Governmental Funds	1,450,182	-	(285)	1,449,897
	<u>\$ 4,999,094</u>	<u>\$ -</u>	<u>\$ 1,812,110</u>	<u>\$ 6,811,204</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, 2018

IV. Transfers

Transfers made during 2018 were as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
Major governmental funds		
General Fund	\$ -	\$ (312,250)
Road and Bridge Precinct #1	-	(22,211)
Road and Bridge Precinct #2	-	(22,211)
Road and Bridge Precinct #3	-	(22,211)
Road and Bridge Precinct #4	-	(22,211)
Nonmajor governmental funds	446,895	(45,801)
	<u>446,895</u>	<u>(446,895)</u>
Total transfers	<u>\$ 446,895</u>	<u>\$ (446,895)</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.

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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, but are presented for purposes of additional analysis.

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COMANCHE COUNTY, TEXAS

COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Special Revenue Funds	Debt Service Funds	Total Nonmajor Governmental Funds (See Exhibit A-2)
Receipts:			
<i>Taxes</i>	\$ --	\$ 9,354	\$ 9,354
<i>Sales tax</i>	111,476	--	111,476
<i>State shared revenues</i>	32,522	--	32,522
<i>Fees of office</i>	101,310	--	101,310
<i>Fines</i>	3,931	--	3,931
<i>Intergovernmental</i>	479,449	--	479,449
<i>Miscellaneous</i>	100,381	--	100,381
<i>Interest income</i>	5,894	2,334	8,228
Total receipts	<u>834,963</u>	<u>11,688</u>	<u>846,651</u>
Disbursements:			
Current:			
<i>General administration</i>	303,052	--	303,052
<i>Administration of justice</i>	314,445	--	314,445
<i>Public welfare</i>	271,249	--	271,249
<i>Road and bridges</i>	100,407	--	100,407
Capital outlay	400	--	400
Debt service:			
<i>Principal</i>	--	250,158	250,158
<i>Interest and fiscal charges</i>	--	7,818	7,818
Total disbursements	<u>989,553</u>	<u>257,976</u>	<u>1,247,529</u>
Excess (deficiency) of receipts over (under) disbursements	(154,590)	(246,288)	(400,878)
Other financing sources (uses):			
<i>Transfers in</i>	401,095	45,800	446,895
<i>Transfers out</i>	(45,801)	--	(45,801)
Total other financing sources (uses)	<u>355,294</u>	<u>45,800</u>	<u>401,094</u>
Change in cash	200,704	(200,488)	216
Cash, October 1	<u>1,185,223</u>	<u>264,458</u>	<u>1,449,681</u>
Cash, September 30	<u>\$ 1,385,927</u>	<u>\$ 63,970</u>	<u>\$ 1,449,897</u>

COMANCHE COUNTY, TEXAS

COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Sheriff's Drug Forfeiture	Jury Fund	County Clerk Record Management	Records Preservation
Receipts:				
<i>Sales tax</i>	\$ --	\$ --	\$ --	\$ --
<i>State shared revenues</i>	--	4,998	--	--
<i>Fees of office</i>	--	400	30,166	4,309
<i>Fines</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
<i>Miscellaneous</i>	--	22	--	--
<i>Interest income</i>	--	145	1,001	33
Total receipts	<u>--</u>	<u>5,565</u>	<u>31,167</u>	<u>4,342</u>
Disbursements:				
Current:				
<i>General administration</i>	--	14,098	15,122	1,700
<i>Administration of justice</i>	--	--	--	--
<i>Public welfare</i>	--	--	--	--
<i>Road and bridges</i>	--	--	--	--
Capital outlay	--	--	--	--
Total disbursements	<u>--</u>	<u>14,098</u>	<u>15,122</u>	<u>1,700</u>
Excess (deficiency) of receipts over (under) disbursement	--	(8,533)	16,045	2,642
Other financing sources (uses):				
<i>Transfers in</i>	--	19,400	--	--
<i>Transfers out</i>	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>19,400</u>	<u>--</u>	<u>--</u>
Change in cash	--	10,867	16,045	2,642
Cash (overdraft), October 1	<u>2,225</u>	<u>21,475</u>	<u>148,490</u>	<u>8,611</u>
Cash, September 30	<u>\$ 2,225</u>	<u>\$ 32,342</u>	<u>\$ 164,535</u>	<u>\$ 11,253</u>

Court Reporter Service	Lateral Road and Bridge	Courthouse Security	Sheriff's Travel	Dump Ground
\$ --	\$ --	\$ --	\$ --	\$ --
--	27,524	--	--	--
2,025	--	8,528	--	--
--	--	--	--	--
--	--	--	--	17,527
--	--	270	--	312
<u>2,025</u>	<u>27,524</u>	<u>8,798</u>	<u>--</u>	<u>17,839</u>
--	--	3,653	--	31,391
75	--	--	--	--
--	27,458	--	--	--
--	--	--	--	--
<u>75</u>	<u>27,458</u>	<u>3,653</u>	<u>--</u>	<u>31,391</u>
1,950	66	5,145	--	(13,552)
--	--	--	--	15,204
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>15,204</u>
1,950	66	5,145	--	1,652
<u>4,842</u>	<u>(351)</u>	<u>34,491</u>	<u>252</u>	<u>44,077</u>
<u>\$ 6,792</u>	<u>\$ (285)</u>	<u>\$ 39,636</u>	<u>\$ 252</u>	<u>\$ 45,729</u>

COMANCHE COUNTY, TEXAS

COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Vital Statistics Records Preservation	County Clerk Record Archives	City County Library	Law Library
Receipts:				
<i>Sales tax</i>	\$ --	\$ --	\$ --	\$ --
<i>State shared revenues</i>	--	--	--	--
<i>Fees of office</i>	766	28,648	--	7,280
<i>Fines</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	72,500	--
<i>Miscellaneous</i>	--	--	--	--
<i>Interest income</i>	129	1,023	484	554
Total receipts	<u>895</u>	<u>29,671</u>	<u>72,984</u>	<u>7,834</u>
Disbursements:				
Current:				
<i>General administration</i>	--	--	179,649	10,316
<i>Administration of justice</i>	--	--	--	--
<i>Public welfare</i>	--	--	--	--
<i>Road and bridges</i>	--	--	--	--
Capital outlay	--	--	--	--
Total disbursements	<u>--</u>	<u>--</u>	<u>179,649</u>	<u>10,316</u>
Excess (deficiency) of receipts over (under) disbursement	895	29,671	(106,665)	(2,482)
Other financing sources (uses):				
<i>Transfers in</i>	--	--	72,500	--
<i>Transfers out</i>	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>72,500</u>	<u>--</u>
Change in cash	895	29,671	(34,165)	(2,482)
Cash (overdraft), October 1	<u>18,062</u>	<u>105,352</u>	<u>71,546</u>	<u>53,140</u>
Cash, September 30	<u>\$ 18,957</u>	<u>\$ 135,023</u>	<u>\$ 37,381</u>	<u>\$ 50,658</u>

District Judge	County Elections	Emergency Management	District Clerk Record Management	Criminal Family Violence
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	1,128	--
--	--	--	--	148
8,950	--	33,933	--	--
--	9,001	--	--	--
306	243	--	14	--
<u>9,256</u>	<u>9,244</u>	<u>33,933</u>	<u>1,142</u>	<u>148</u>
--	47,097	--	--	--
4,237	--	--	--	148
--	--	62,512	--	--
--	--	--	--	--
--	--	--	--	--
<u>4,237</u>	<u>47,097</u>	<u>62,512</u>	<u>--</u>	<u>148</u>
5,019	(37,853)	(28,579)	1,142	--
--	59,857	33,862	--	--
--	--	--	--	--
<u>--</u>	<u>59,857</u>	<u>33,862</u>	<u>--</u>	<u>--</u>
5,019	22,004	5,283	1,142	--
35,105	30,222	15,731	3,995	100
<u>\$ 40,124</u>	<u>\$ 52,226</u>	<u>\$ 21,014</u>	<u>\$ 5,137</u>	<u>\$ 100</u>

COMANCHE COUNTY, TEXAS

COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	District Court Coordinator	County and District Court Technology	District Court Reporter	Flood Plain Management
Receipts:				
<i>Sales tax</i>	\$ --	\$ --	\$ --	\$ --
<i>State shared revenues</i>	--	--	--	--
<i>Fees of office</i>	--	622	--	--
<i>Fines</i>	--	--	--	--
<i>Intergovernmental</i>	85,628	--	104,812	50
<i>Miscellaneous</i>	--	--	--	--
<i>Interest income</i>	127	146	91	10
Total receipts	<u>85,755</u>	<u>768</u>	<u>104,903</u>	<u>60</u>
Disbursements:				
Current:				
<i>General administration</i>	--	--	--	--
<i>Administration of justice</i>	81,231	--	93,749	--
<i>Public welfare</i>	--	--	--	--
<i>Road and bridges</i>	--	--	--	3,525
Capital outlay	--	--	--	--
Total disbursements	<u>81,231</u>	<u>--</u>	<u>93,749</u>	<u>3,525</u>
Excess (deficiency) of receipts over (under) disbursement	4,524	768	11,154	(3,465)
Other financing sources (uses):				
<i>Transfers in</i>	--	--	--	3,631
<i>Transfers out</i>	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>3,631</u>
Change in cash	4,524	768	11,154	166
Cash (overdraft), October 1	<u>26,162</u>	<u>18,156</u>	<u>58,301</u>	<u>1,289</u>
Cash, September 30	<u>\$ 30,686</u>	<u>\$ 18,924</u>	<u>\$ 69,455</u>	<u>\$ 1,455</u>

Appellate Justice System	Child Abuse Fees	Constable LEOSE	LEOSE Training	County Attorney Check Collection
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	4,014
--	--	--	--	--
620	--	737	2,487	--
--	--	--	29	--
<u>620</u>	<u>--</u>	<u>737</u>	<u>2,516</u>	<u>4,014</u>
--	--	--	--	--
745	--	--	520	4,972
--	--	--	--	--
--	--	400	--	--
<u>745</u>	<u>--</u>	<u>400</u>	<u>520</u>	<u>4,972</u>
(125)	--	337	1,996	(958)
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
(125)	--	337	1,996	(958)
325	1,166	800	2,965	1,453
<u>\$ 200</u>	<u>\$ 1,166</u>	<u>\$ 1,137</u>	<u>\$ 4,961</u>	<u>\$ 495</u>

COMANCHE COUNTY, TEXAS

COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Pretrial Intervention	County Clerk Records Maintenance	District Clerk Records Maintenance	District Clerk Civil Records
Receipts:				
<i>Sales tax</i>	\$ --	\$ --	\$ --	\$ --
<i>State shared revenues</i>	--	--	--	--
<i>Fees of office</i>	--	360	1,350	--
<i>Fines</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	2,000
<i>Miscellaneous</i>	--	--	--	6,404
<i>Interest income</i>	28	--	24	--
Total receipts	<u>28</u>	<u>360</u>	<u>1,374</u>	<u>8,404</u>
Disbursements:				
Current:				
<i>General administration</i>	--	--	--	--
<i>Administration of justice</i>	--	--	--	8,907
<i>Public welfare</i>	--	--	--	--
<i>Road and bridges</i>	--	--	--	--
Capital outlay	--	--	--	--
Total disbursements	<u>--</u>	<u>--</u>	<u>--</u>	<u>8,907</u>
Excess (deficiency) of receipts over (under) disbursement	28	360	1,374	(503)
Other financing sources (uses):				
<i>Transfers in</i>	--	--	--	--
<i>Transfers out</i>	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Change in cash	28	360	1,374	(503)
Cash (overdraft), October 1	<u>3,882</u>	<u>2,160</u>	<u>7,762</u>	<u>15,714</u>
Cash, September 30	<u><u>\$ 3,910</u></u>	<u><u>\$ 2,520</u></u>	<u><u>\$ 9,136</u></u>	<u><u>\$ 15,211</u></u>

E File Fees	TAC Healthy County	Capital Credits	Extradition Fee	Agency on Aging
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
10,951	763	--	--	--
--	--	--	--	--
--	--	--	--	168,352
--	--	13,641	--	41,751
--	--	--	15	73
<u>10,951</u>	<u>763</u>	<u>13,641</u>	<u>15</u>	<u>210,176</u>
--	26	--	--	--
11,229	--	--	1,000	--
--	--	--	--	208,737
--	--	--	--	--
<u>11,229</u>	<u>26</u>	<u>--</u>	<u>1,000</u>	<u>208,737</u>
(278)	737	13,641	(985)	1,439
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
(278)	737	13,641	(985)	1,439
<u>2,348</u>	<u>1,776</u>	<u>18,796</u>	<u>2,857</u>	<u>68,066</u>
<u>\$ 2,070</u>	<u>\$ 2,513</u>	<u>\$ 32,437</u>	<u>\$ 1,872</u>	<u>\$ 69,505</u>

COMANCHE COUNTY, TEXAS

COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	J P #1 Defensive Driving	Justice Court Technology	Justice Court Truancy
Receipts:			
<i>Sales tax</i>	\$ --	\$ --	\$ --
<i>State shared revenues</i>	--	--	--
<i>Fees of office</i>	--	--	--
<i>Fines</i>	--	3,733	50
<i>Intergovernmental</i>	--	--	--
<i>Miscellaneous</i>	11,415	--	--
<i>Interest income</i>	611	226	--
Total receipts	<u>12,026</u>	<u>3,959</u>	<u>50</u>
Disbursements:			
Current:			
<i>General administration</i>	--	--	--
<i>Administration of justice</i>	1,014	5,795	--
<i>Public welfare</i>	--	--	--
<i>Road and bridges</i>	--	--	--
Capital outlay	--	--	--
Total disbursements	<u>1,014</u>	<u>5,795</u>	<u>--</u>
Excess (deficiency) of receipts over (under) disbursements	11,012	(1,836)	50
Other financing sources (uses):			
<i>Transfers in</i>	--	--	--
<i>Transfers out</i>	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>
Change in cash	11,012	(1,836)	50
Cash (overdraft), October 1	<u>70,364</u>	<u>24,894</u>	<u>50</u>
Cash, September 30	<u>\$ 81,376</u>	<u>\$ 23,058</u>	<u>\$ 100</u>

Commissioners Administrative Assistance	Special County Sales Tax	220th District Court	Total Nonmajor Special Revenue Funds (See Exhibit A-2)
\$ --	\$ 111,476	\$ --	\$ 111,476
--	--	--	32,522
--	--	--	101,310
--	--	--	3,931
--	--	--	479,449
--	--	--	100,381
--	--	--	5,894
<u>--</u>	<u>111,476</u>	<u>--</u>	<u>834,963</u>
--	--	--	303,052
--	--	100,823	314,445
--	--	--	271,249
69,424	--	--	100,407
--	--	--	400
<u>69,424</u>	<u>--</u>	<u>100,823</u>	<u>989,553</u>
(69,424)	111,476	(100,823)	(154,590)
73,641	--	123,000	401,095
--	(45,801)	--	(45,801)
<u>73,641</u>	<u>(45,801)</u>	<u>123,000</u>	<u>355,294</u>
4,217	65,675	22,177	200,704
<u>10,901</u>	<u>244,595</u>	<u>3,076</u>	<u>1,185,223</u>
<u>\$ 15,118</u>	<u>\$ 310,270</u>	<u>\$ 25,253</u>	<u>\$ 1,385,927</u>

COMANCHE COUNTY, TEXAS
 SHERIFF'S DRUG FORFEITURE
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT B-3

	Budget	Actual	Variance Positive (Negative)
Disbursements:			
Current			
Administration of justice			
Sheriff	\$ 2,226	\$ --	\$ 2,226
Total disbursements	<u>2,226</u>	<u>--</u>	<u>2,226</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(2,226)</u>	<u>--</u>	<u>2,226</u>
Change in cash	(2,226)	--	2,226
Cash, October 1	2,225	2,225	--
Cash, September 30	<u>\$ (1)</u>	<u>\$ 2,225</u>	<u>\$ 2,226</u>

COMANCHE COUNTY, TEXAS
JURY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT B-4

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>State Shared Revenues</i>	\$ --	\$ 4,998	\$ 4,998
<i>Fees of Office</i>	550	400	(150)
<i>Miscellaneous</i>	--	22	22
<i>Interest income</i>	150	145	(5)
Total receipts	<u>700</u>	<u>5,565</u>	<u>4,865</u>
Disbursements:			
Current			
<i>General administration</i>			
<i>Non-Departmental</i>	20,100	14,098	6,002
Total disbursements	<u>20,100</u>	<u>14,098</u>	<u>6,002</u>
Excess (deficiency) of receipts over (under) disbursements	(19,400)	(8,533)	10,867
Other financing sources (uses):			
<i>Transfers in</i>	19,400	19,400	--
Total other financing sources (uses)	<u>19,400</u>	<u>19,400</u>	<u>--</u>
Change in cash	--	10,867	10,867
Cash, October 1	21,475	21,475	--
Cash, September 30	<u>\$ 21,475</u>	<u>\$ 32,342</u>	<u>\$ 10,867</u>

COMANCHE COUNTY, TEXAS
 COUNTY CLERK RECORD MANAGEMENT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT B-5

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Fees of Office</i>	\$ 30,285	\$ 30,166	\$ (119)
<i>Interest income</i>	938	1,001	63
Total receipts	<u>31,223</u>	<u>31,167</u>	<u>(56)</u>
Disbursements:			
Current			
<i>General administration</i>			
<i>County Clerk</i>	26,453	15,122	11,331
Total disbursements	<u>26,453</u>	<u>15,122</u>	<u>11,331</u>
Excess (deficiency) of receipts over (under) disbursements	<u>4,770</u>	<u>16,045</u>	<u>11,275</u>
Change in cash	4,770	16,045	11,275
Cash, October 1	148,490	148,490	--
Cash, September 30	<u>\$ 153,260</u>	<u>\$ 164,535</u>	<u>\$ 11,275</u>

COMANCHE COUNTY, TEXAS
RECORDS PRESERVATION FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT B-6

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Fees of Office</i>	\$ 3,176	\$ 4,309	\$ 1,133
<i>Interest income</i>	20	33	13
Total receipts	<u>3,196</u>	<u>4,342</u>	<u>1,146</u>
Disbursements:			
Current			
<i>General administration</i>			
<i>Non-Departmental</i>	5,000	1,700	3,300
Total disbursements	<u>5,000</u>	<u>1,700</u>	<u>3,300</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(1,804)</u>	<u>2,642</u>	<u>4,446</u>
Change in cash	(1,804)	2,642	4,446
Cash, October 1	8,611	8,611	--
Cash, September 30	<u>\$ 6,807</u>	<u>\$ 11,253</u>	<u>\$ 4,446</u>

COMANCHE COUNTY, TEXAS
 COURT REPORTER SERVICE
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT B-7

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Fees of Office</i>	\$ 1,980	\$ 2,025	\$ 45
Total receipts	<u>1,980</u>	<u>2,025</u>	<u>45</u>
Disbursements:			
Current			
<i>Administration of justice</i>			
<i>District Clerk</i>	4,681	75	4,606
Total disbursements	<u>4,681</u>	<u>75</u>	<u>4,606</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(2,701)</u>	<u>1,950</u>	<u>4,651</u>
Change in cash	(2,701)	1,950	4,651
Cash, October 1	4,842	4,842	--
Cash, September 30	<u>\$ 2,141</u>	<u>\$ 6,792</u>	<u>\$ 4,651</u>

COMANCHE COUNTY, TEXAS
LATERAL ROAD AND BRIDGE FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT B-8

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
<i>State Shared Revenues</i>	\$ 27,524	\$ 27,524	\$ --
Total receipts	<u>27,524</u>	<u>27,524</u>	<u>--</u>
Disbursements:			
Current			
<i>Road and bridges</i>	27,458	27,458	--
Total disbursements	<u>27,458</u>	<u>27,458</u>	<u>--</u>
Excess (deficiency) of receipts over (under) disbursements	<u>66</u>	<u>66</u>	<u>--</u>
Change in cash	66	66	--
Cash, October 1	(351)	(351)	--
Cash, September 30	<u>\$ (285)</u>	<u>\$ (285)</u>	<u>\$ --</u>

COMANCHE COUNTY, TEXAS
COURTHOUSE SECURITY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT B-9

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Fees of Office</i>	\$ 8,185	\$ 8,528	\$ 343
<i>Interest income</i>	225	270	45
Total receipts	<u>8,410</u>	<u>8,798</u>	<u>388</u>
Disbursements:			
Current			
<i>General administration</i>			
<i>Non-Departmental</i>	22,000	3,653	18,347
Total disbursements	<u>22,000</u>	<u>3,653</u>	<u>18,347</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(13,590)</u>	<u>5,145</u>	<u>18,735</u>
Change in cash	(13,590)	5,145	18,735
Cash, October 1	34,491	34,491	--
Cash, September 30	<u>\$ 20,901</u>	<u>\$ 39,636</u>	<u>\$ 18,735</u>

COMANCHE COUNTY, TEXAS
DUMP GROUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT B-10

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Miscellaneous</i>	\$ 17,520	\$ 17,527	\$ 7
<i>Interest income</i>	230	312	82
Total receipts	<u>17,750</u>	<u>17,839</u>	<u>89</u>
Disbursements:			
Current			
<i>General administration</i>			
<i>Non-Departmental</i>	36,000	31,391	4,609
Total disbursements	<u>36,000</u>	<u>31,391</u>	<u>4,609</u>
Excess (deficiency) of receipts over (under) disbursements	(18,250)	(13,552)	4,698
Other financing sources (uses):			
<i>Transfers in</i>	15,204	15,204	--
Total other financing sources (uses)	<u>15,204</u>	<u>15,204</u>	<u>--</u>
Change in cash	(3,046)	1,652	4,698
Cash, October 1	43,897	44,077	180
Cash, September 30	<u>\$ 40,851</u>	<u>\$ 45,729</u>	<u>\$ 4,878</u>

COMANCHE COUNTY, TEXAS
 VITAL STATISTICS RECORDS PRESERVATION FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT B-11

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Fees of Office</i>	\$ 727	\$ 766	\$ 39
<i>Interest income</i>	138	129	(9)
Total receipts	<u>865</u>	<u>895</u>	<u>30</u>
Disbursements:			
Current			
<i>General administration</i>			
<i>Non-Departmental</i>	4,422	--	4,422
Total disbursements	<u>4,422</u>	<u>--</u>	<u>4,422</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(3,557)</u>	<u>895</u>	<u>4,452</u>
Change in cash	(3,557)	895	4,452
Cash, October 1	18,061	18,062	1
Cash, September 30	<u>\$ 14,504</u>	<u>\$ 18,957</u>	<u>\$ 4,453</u>

COMANCHE COUNTY, TEXAS
 COUNTY CLERK RECORD ARCHIVES FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT B-12

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
<i>Fees of Office</i>	\$ 26,900	\$ 28,648	\$ 1,748
<i>Interest income</i>	720	1,023	303
Total receipts	<u>27,620</u>	<u>29,671</u>	<u>2,051</u>
Disbursements:			
Current			
<i>General administration</i>			
<i>County Clerk</i>	28,755	--	28,755
Total disbursements	<u>28,755</u>	<u>--</u>	<u>28,755</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(1,135)</u>	<u>29,671</u>	<u>30,806</u>
Change in cash	(1,135)	29,671	30,806
Cash, October 1	105,352	105,352	--
Cash, September 30	<u>\$ 104,217</u>	<u>\$ 135,023</u>	<u>\$ 30,806</u>

COMANCHE COUNTY, TEXAS
 CITY/COUNTY LIBRARY FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT B-13

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Intergovernmental</i>	\$ 72,500	\$ 72,500	\$ --
<i>Interest income</i>	--	484	484
Total receipts	<u>72,500</u>	<u>72,984</u>	<u>484</u>
Disbursements:			
Current			
<i>General administration</i>			
<i>Non-Departmental</i>	183,306	179,649	3,657
Total General administration	<u>183,306</u>	<u>179,649</u>	<u>3,657</u>
Total disbursements	<u>183,306</u>	<u>179,649</u>	<u>3,657</u>
Excess (deficiency) of receipts over (under) disbursements	(110,806)	(106,665)	4,141
Other financing sources (uses):			
<i>Transfers in</i>	72,500	72,500	--
Total other financing sources (uses)	<u>72,500</u>	<u>72,500</u>	<u>--</u>
Change in cash	(38,306)	(34,165)	4,141
Cash, October 1	71,546	71,546	--
Cash, September 30	<u>\$ 33,240</u>	<u>\$ 37,381</u>	<u>\$ 4,141</u>

COMANCHE COUNTY, TEXAS
LAW LIBRARY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT B-14

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
<i>Fees of Office</i>	\$ 6,762	\$ 7,280	\$ 518
<i>Interest income</i>	505	554	49
Total receipts	<u>7,267</u>	<u>7,834</u>	<u>567</u>
Disbursements:			
Current			
<i>General administration</i>			
<i>Non-Departmental</i>	17,950	10,316	7,634
Total disbursements	<u>17,950</u>	<u>10,316</u>	<u>7,634</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(10,683)</u>	<u>(2,482)</u>	<u>8,201</u>
Change in cash	(10,683)	(2,482)	8,201
Cash, October 1	53,140	53,140	--
Cash, September 30	<u>\$ 42,457</u>	<u>\$ 50,658</u>	<u>\$ 8,201</u>

COMANCHE COUNTY, TEXAS
 DISTRICT JUDGE - 220TH DISTRICT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT B-15

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Intergovernmental</i>	\$ 8,950	\$ 8,950	\$ --
<i>Interest income</i>	--	306	306
Total receipts	<u>8,950</u>	<u>9,256</u>	<u>306</u>
Disbursements:			
Current			
<i>Administration of justice</i>			
<i>220th Judicial District</i>	7,950	4,237	3,713
Total disbursements	<u>7,950</u>	<u>4,237</u>	<u>3,713</u>
Excess (deficiency) of receipts over (under) disbursements	<u>1,000</u>	<u>5,019</u>	<u>4,019</u>
Change in cash	1,000	5,019	4,019
Cash, October 1	35,105	35,105	--
Cash, September 30	<u>\$ 36,105</u>	<u>\$ 40,124</u>	<u>\$ 4,019</u>

COMANCHE COUNTY, TEXAS
 COUNTY ELECTIONS FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT B-16

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Miscellaneous</i>	\$ 5,800	\$ 9,001	\$ 3,201
<i>Interest income</i>	--	243	243
Total receipts	<u>5,800</u>	<u>9,244</u>	<u>3,444</u>
Disbursements:			
Current			
<i>General administration</i>			
<i>County Elections</i>	66,021	47,097	18,924
Total General administration	<u>66,021</u>	<u>47,097</u>	<u>18,924</u>
Total disbursements	<u>66,021</u>	<u>47,097</u>	<u>18,924</u>
Excess (deficiency) of receipts over (under) disbursements	(60,221)	(37,853)	22,368
Other financing sources (uses):			
<i>Transfers in</i>	59,857	59,857	--
Total other financing sources (uses)	<u>59,857</u>	<u>59,857</u>	<u>--</u>
Change in cash	(364)	22,004	22,368
Cash, October 1	30,222	30,222	--
Cash, September 30	<u>\$ 29,858</u>	<u>\$ 52,226</u>	<u>\$ 22,368</u>

COMANCHE COUNTY, TEXAS
EMERGENCY MANAGEMENT FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT B-17

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Intergovernmental</i>	\$ 34,546	\$ 33,933	\$ (613)
Total receipts	<u>34,546</u>	<u>33,933</u>	<u>(613)</u>
Disbursements:			
Current			
<i>Public welfare</i>			
<i>Civil Defense</i>	68,408	62,512	5,896
Total disbursements	<u>68,408</u>	<u>62,512</u>	<u>5,896</u>
Excess (deficiency) of receipts over (under) disbursements	(33,862)	(28,579)	5,283
Other financing sources (uses):			
<i>Transfers in</i>	33,862	33,862	--
Total other financing sources (uses)	<u>33,862</u>	<u>33,862</u>	<u>--</u>
Change in cash	--	5,283	5,283
Cash, October 1	15,731	15,731	--
Cash, September 30	<u>\$ 15,731</u>	<u>\$ 21,014</u>	<u>\$ 5,283</u>

COMANCHE COUNTY, TEXAS
 DISTRICT CLERK RECORD MANAGMENT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT B-18

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Fees of Office</i>	\$ 1,025	\$ 1,128	\$ 103
<i>Interest income</i>	25	14	(11)
Total receipts	<u>1,050</u>	<u>1,142</u>	<u>92</u>
Disbursements:			
Current			
<i>Administration of justice</i>			
<i>District Clerk</i>	4,000	--	4,000
Total disbursements	<u>4,000</u>	<u>--</u>	<u>4,000</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(2,950)</u>	<u>1,142</u>	<u>4,092</u>
Change in cash	(2,950)	1,142	4,092
Cash, October 1	3,995	3,995	--
Cash, September 30	<u>\$ 1,045</u>	<u>\$ 5,137</u>	<u>\$ 4,092</u>

COMANCHE COUNTY, TEXAS
 CRIMINAL FAMILY VIOLENCE
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT B-19

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
<i>Fines</i>	\$ --	\$ 148	\$ 148
Total receipts	<u> --</u>	<u> 148</u>	<u> 148</u>
Disbursements:			
Current			
<i>Administration of justice</i>			
220th Judicial District	200	148	52
Total Administration of justice	<u>200</u>	<u>148</u>	<u>52</u>
Total disbursements	<u>200</u>	<u>148</u>	<u>52</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(200)</u>	<u> --</u>	<u> 200</u>
Change in cash	(200)	--	200
Cash, October 1	100	100	--
Cash, September 30	<u>\$ (100)</u>	<u>\$ 100</u>	<u>\$ 200</u>

The accompanying notes are an integral part of this statement.

COMANCHE COUNTY, TEXAS
 DISTRICT COURT COORDINATOR
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT B-20

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Intergovernmental</i>	\$ 85,628	\$ 85,628	\$ --
<i>Interest income</i>	--	127	127
Total receipts	<u>85,628</u>	<u>85,755</u>	<u>127</u>
Disbursements:			
Current			
<i>Administration of justice</i>			
<i>220th Judicial District</i>	85,629	81,231	4,398
Total disbursements	<u>85,629</u>	<u>81,231</u>	<u>4,398</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(1)</u>	<u>4,524</u>	<u>4,525</u>
Change in cash	(1)	4,524	4,525
Cash, October 1	26,162	26,162	--
Cash, September 30	<u>\$ 26,161</u>	<u>\$ 30,686</u>	<u>\$ 4,625</u>

COMANCHE COUNTY, TEXAS
 COUNTY AND DISTRICT COURT TECHNOLOGY FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT B-21

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Fees of Office</i>	\$ 460	\$ 622	\$ 162
<i>Interest income</i>	150	146	(4)
Total receipts	<u>610</u>	<u>768</u>	<u>158</u>
Disbursements:			
Current			
<i>Administration of justice</i>			
<i>220th Judicial District</i>	5,000	--	5,000
Total disbursements	<u>5,000</u>	<u>--</u>	<u>5,000</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(4,390)</u>	<u>768</u>	<u>5,158</u>
Change in cash	(4,390)	768	5,158
Cash, October 1	18,156	18,156	--
Cash, September 30	<u>\$ 13,766</u>	<u>\$ 18,924</u>	<u>\$ 5,158</u>

COMANCHE COUNTY, TEXAS
 DISTRICT COURT REPORTER
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT B-22

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
<i>Intergovernmental</i>	\$ 104,812	\$ 104,812	\$ --
<i>Interest income</i>	--	91	91
Total receipts	<u>104,812</u>	<u>104,903</u>	<u>91</u>
Disbursements:			
Current			
<i>Administration of justice</i>			
<i>220th Judicial District</i>	104,812	93,749	11,063
Total disbursements	<u>104,812</u>	<u>93,749</u>	<u>11,063</u>
Excess (deficiency) of receipts over (under) disbursements	--	11,154	11,154
Change in cash	--	11,154	11,154
Cash, October 1	58,301	58,301	--
Cash, September 30	<u>\$ 58,301</u>	<u>\$ 69,455</u>	<u>\$ 11,154</u>

COMANCHE COUNTY, TEXAS
FLOOD PLAIN MANAGEMENT FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT B-23

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Intergovernmental</i>	\$ 200	\$ 50	\$ (150)
<i>Interest income</i>	10	10	--
Total receipts	<u>210</u>	<u>60</u>	<u>(150)</u>
Disbursements:			
Current			
<i>Road and bridges</i>	3,831	3,525	306
Total disbursements	<u>3,831</u>	<u>3,525</u>	<u>306</u>
Excess (deficiency) of receipts over (under) disbursements	(3,621)	(3,465)	156
Other financing sources (uses):			
<i>Transfers in</i>	3,631	3,631	--
Total other financing sources (uses)	<u>3,631</u>	<u>3,631</u>	<u>--</u>
Change in cash	10	166	156
Cash, October 1	1,289	1,289	--
Cash, September 30	<u>\$ 1,299</u>	<u>\$ 1,455</u>	<u>\$ 156</u>

COMANCHE COUNTY, TEXAS
 APPELLATE JUSTICE SYSTEM FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT B-24

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Miscellaneous</i>	\$ 900	\$ 620	\$ (280)
Total receipts	<u>900</u>	<u>620</u>	<u>(280)</u>
Disbursements:			
Current			
<i>Administration of justice</i>			
<i>District Court</i>	900	745	155
Total Administration of justice	<u>900</u>	<u>745</u>	<u>155</u>
Total disbursements	<u>900</u>	<u>745</u>	<u>155</u>
Excess (deficiency) of receipts over (under) disbursements	--	(125)	(125)
Change in cash	--	(125)	(125)
Cash, October 1	325	325	--
Cash, September 30	<u>\$ 325</u>	<u>\$ 200</u>	<u>\$ (125)</u>

COMANCHE COUNTY, TEXAS

CHILD ABUSE FEES FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT B-25

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

COMANCHE COUNTY, TEXAS
 CONSTABLE LEOSE FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT B-26

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
<i>Intergovernmental</i>	\$ 741	\$ 737	\$ (4)
Total receipts	<u>741</u>	<u>737</u>	<u>(4)</u>
Disbursements:			
Capital outlay	1,400	400	1,000
Total disbursements	<u>1,400</u>	<u>400</u>	<u>1,000</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(659)</u>	<u>337</u>	<u>996</u>
Change in cash	(659)	337	996
Cash, October 1	800	800	--
Cash, September 30	<u>\$ 141</u>	<u>\$ 1,137</u>	<u>\$ 996</u>

COMANCHE COUNTY, TEXAS**EXHIBIT B-27**

LEOSE TRAINING
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
<i>Intergovernmental</i>	\$ 1,200	\$ 2,487	\$ 1,287
<i>Interest income</i>	--	29	29
Total receipts	<u>1,200</u>	<u>2,516</u>	<u>1,316</u>
Disbursements:			
Current			
<i>Administration of justice</i>			
<i>Fire Marshal</i>	3,500	520	2,980
Total disbursements	<u>3,500</u>	<u>520</u>	<u>2,980</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(2,300)</u>	<u>1,996</u>	<u>4,296</u>
Change in cash	(2,300)	1,996	4,296
Cash, October 1	2,965	2,965	--
Cash, September 30	<u>\$ 665</u>	<u>\$ 4,961</u>	<u>\$ 4,296</u>

COMANCHE COUNTY, TEXAS
 COUNTY ATTORNEY CHECK FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT B-28

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
<i>Fees of Office</i>	\$ 5,838	\$ 4,014	\$ (1,824)
Total receipts	<u>5,838</u>	<u>4,014</u>	<u>(1,824)</u>
Disbursements:			
Current			
<i>Administration of justice</i>			
<i>County Attorney</i>	5,838	4,972	866
Total disbursements	<u>5,838</u>	<u>4,972</u>	<u>866</u>
Excess (deficiency) of receipts over (under) disbursements	<u>--</u>	<u>(958)</u>	<u>(958)</u>
Change in cash	--	(958)	(958)
Cash, October 1	1,453	1,453	--
Cash, September 30	<u>\$ 1,453</u>	<u>\$ 495</u>	<u>\$ (958)</u>

COMANCHE COUNTY, TEXAS
PRETRIAL INTERVENTION FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT B-29

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
<i>Interest income</i>	\$ --	\$ 28	\$ 28
Total receipts	<u>--</u>	<u>28</u>	<u>28</u>
Disbursements:			
Current			
<i>Administration of justice</i>			
<i>Pretrial Intervention</i>	4,000	--	4,000
Total disbursements	<u>4,000</u>	<u>--</u>	<u>4,000</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(4,000)</u>	<u>28</u>	<u>4,028</u>
Change in cash	(4,000)	28	4,028
Cash, October 1	3,882	3,882	--
Cash, September 30	<u>\$ (118)</u>	<u>\$ 3,910</u>	<u>\$ 4,028</u>

COMANCHE COUNTY, TEXAS
 COUNTY CLERK RECORDS MAINTENANCE FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT B-30

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
<i>Fees of Office</i>	\$ 300	\$ 360	\$ 60
Total receipts	<u>300</u>	<u>360</u>	<u>60</u>
Disbursements:			
Current			
<i>General administration</i>			
<i>County Clerk</i>	1,400	--	1,400
Total disbursements	<u>1,400</u>	<u>--</u>	<u>1,400</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(1,100)</u>	<u>360</u>	<u>1,460</u>
Change in cash	(1,100)	360	1,460
Cash, October 1	2,160	2,160	--
Cash, September 30	<u>\$ 1,060</u>	<u>\$ 2,520</u>	<u>\$ 1,460</u>

COMANCHE COUNTY, TEXAS
 DISTRICT CLERK RECORDS MAINTENANCE FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT B-31

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Fees of Office</i>	\$ 1,475	\$ 1,350	\$ (125)
<i>Interest income</i>	25	24	(1)
Total receipts	<u>1,500</u>	<u>1,374</u>	<u>(126)</u>
Disbursements:			
Current			
<i>Administration of justice</i>			
<i>District Clerk</i>	8,000	--	8,000
Total disbursements	<u>8,000</u>	<u>--</u>	<u>8,000</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(6,500)</u>	<u>1,374</u>	<u>7,874</u>
Change in cash	(6,500)	1,374	7,874
Cash, October 1	7,762	7,762	--
Cash, September 30	<u>\$ 1,262</u>	<u>\$ 9,136</u>	<u>\$ 7,874</u>

COMANCHE COUNTY, TEXAS
 DISTRICT CLERK CIVIL RECORDS
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT B-32

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Intergovernmental</i>	\$ 2,000	\$ 2,000	\$ --
<i>Miscellaneous</i>	--	6,404	6,404
Total receipts	<u>2,000</u>	<u>8,404</u>	<u>6,404</u>
Disbursements:			
Current			
<i>Administration of justice</i>			
County Court	13,660	8,907	4,753
Total Administration of justice	<u>13,660</u>	<u>8,907</u>	<u>4,753</u>
Total disbursements	<u>13,660</u>	<u>8,907</u>	<u>4,753</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(11,660)</u>	<u>(503)</u>	<u>11,157</u>
Change in cash	(11,660)	(503)	11,157
Cash, October 1	15,714	15,714	--
Cash, September 30	<u>\$ 4,054</u>	<u>\$ 15,211</u>	<u>\$ 11,157</u>

COMANCHE COUNTY, TEXAS
E FILE FEES FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT B-33

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Fees of Office</i>	\$ 11,660	\$ 10,951	\$ (709)
Total receipts	<u>11,660</u>	<u>10,951</u>	<u>(709)</u>
Disbursements:			
Current			
<i>Administration of justice</i>			
County Court	11,660	11,229	431
Total Administration of justice	<u>11,660</u>	<u>11,229</u>	<u>431</u>
Total disbursements	<u>11,660</u>	<u>11,229</u>	<u>431</u>
Excess (deficiency) of receipts over (under) disbursements	--	(278)	(278)
Change in cash	--	(278)	(278)
Cash, October 1	2,348	2,348	--
Cash, September 30	<u>\$ 2,348</u>	<u>\$ 2,070</u>	<u>\$ (278)</u>

COMANCHE COUNTY, TEXAS
TAC/HEALTHY COUNTY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT B-34

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Fees of Office</i>	\$ 500	\$ 763	\$ 263
Total receipts	<u>500</u>	<u>763</u>	<u>263</u>
Disbursements:			
Current			
<i>General administration</i>			
<i>Non-Departmental</i>	2,075	26	2,049
Total General administration	<u>2,075</u>	<u>26</u>	<u>2,049</u>
Total disbursements	<u>2,075</u>	<u>26</u>	<u>2,049</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(1,575)</u>	<u>737</u>	<u>2,312</u>
Change in cash	(1,575)	737	2,312
Cash, October 1	1,776	1,776	--
Cash, September 30	<u>\$ 201</u>	<u>\$ 2,513</u>	<u>\$ 2,312</u>

COMANCHE COUNTY, TEXAS
 CAPITAL CREDITS FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT B-35

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Miscellaneous</i>	\$ 1,500	\$ 13,641	\$ 12,141
Total receipts	<u>1,500</u>	<u>13,641</u>	<u>12,141</u>
Disbursements:			
Current			
<i>General administration</i>			
<i>Non-Departmental</i>	18,875	--	18,875
Total General administration	<u>18,875</u>	<u>--</u>	<u>18,875</u>
Total disbursements	<u>18,875</u>	<u>--</u>	<u>18,875</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(17,375)</u>	<u>13,641</u>	<u>31,016</u>
Change in cash	(17,375)	13,641	31,016
Cash, October 1	18,796	18,796	--
Cash, September 30	<u>\$ 1,421</u>	<u>\$ 32,437</u>	<u>\$ 31,016</u>

COMANCHE COUNTY, TEXAS
 EXTRADITION FEE FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT B-36

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Fees of Office</i>	\$ 1,500	\$ --	\$ (1,500)
<i>Interest income</i>	--	15	15
Total receipts	<u>1,500</u>	<u>15</u>	<u>(1,485)</u>
Disbursements:			
Current			
<i>Administration of justice</i>			
<i>Probation</i>	2,600	1,000	1,600
Total disbursements	<u>2,600</u>	<u>1,000</u>	<u>1,600</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(1,100)</u>	<u>(985)</u>	<u>115</u>
Change in cash	(1,100)	(985)	115
Cash, October 1	2,857	2,857	--
Cash, September 30	<u>\$ 1,757</u>	<u>\$ 1,872</u>	<u>\$ 115</u>

COMANCHE COUNTY, TEXAS
 AGENCY ON AGING
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT B-37

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Intergovernmental</i>	\$ 143,296	\$ 168,352	\$ 25,056
<i>Miscellaneous</i>	--	41,751	41,751
<i>Interest income</i>	--	73	73
Total receipts	<u>143,296</u>	<u>210,176</u>	<u>66,880</u>
Disbursements:			
Current			
<i>Public welfare</i>			
<i>Social Welfare</i>	143,296	208,737	(65,441)
Total disbursements	<u>143,296</u>	<u>208,737</u>	<u>(65,441)</u>
Excess (deficiency) of receipts over (under) disbursements	--	1,439	1,439
Change in cash	--	1,439	1,439
Cash, October 1	68,066	68,066	--
Cash, September 30	<u>\$ 68,066</u>	<u>\$ 69,505</u>	<u>\$ 1,439</u>

COMANCHE COUNTY, TEXAS
J.P. NUMBER ONE DEFENSIVE DRIVING
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT B-38

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Miscellaneous</i>	\$ 9,100	\$ 11,415	\$ 2,315
<i>Interest income</i>	--	611	611
Total receipts	<u>9,100</u>	<u>12,026</u>	<u>2,926</u>
Disbursements:			
Current			
<i>Administration of justice</i>			
<i>Justice of the Peace Number One</i>	12,485	1,014	11,471
Total disbursements	<u>12,485</u>	<u>1,014</u>	<u>11,471</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(3,385)</u>	<u>11,012</u>	<u>14,397</u>
Change in cash	(3,385)	11,012	14,397
Cash, October 1	70,364	70,364	--
Cash, September 30	<u>\$ 66,979</u>	<u>\$ 81,376</u>	<u>\$ 14,397</u>

COMANCHE COUNTY, TEXAS
JUSTICE COURT TECHNOLOGY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT B-39

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Fines</i>	\$ 3,060	\$ 3,733	\$ 673
<i>Interest income</i>	275	226	(49)
Total receipts	<u>3,335</u>	<u>3,959</u>	<u>624</u>
Disbursements:			
Current			
<i>Administration of justice</i>			
<i>Justice Court Technology</i>	16,500	5,795	10,705
Total disbursements	<u>16,500</u>	<u>5,795</u>	<u>10,705</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(13,165)</u>	<u>(1,836)</u>	<u>11,329</u>
Change in cash	(13,165)	(1,836)	11,329
Cash, October 1	24,894	24,894	--
Cash, September 30	<u>\$ 11,729</u>	<u>\$ 23,058</u>	<u>\$ 11,329</u>

COMANCHE COUNTY, TEXAS
 COMMISSIONERS ADMINISTRATIVE ASSISTANCE FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT B-40

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Disbursements:			
Current			
<i>Road and bridges</i>	\$ 73,642	\$ 69,424	\$ 4,218
Total disbursements	<u>73,642</u>	<u>69,424</u>	<u>4,218</u>
Excess (deficiency) of receipts over (under) disbursements	(73,642)	(69,424)	4,218
Other financing sources (uses):			
<i>Transfers in</i>	73,640	73,641	1
Total other financing sources (uses)	<u>73,640</u>	<u>73,641</u>	<u>1</u>
Change in cash	(2)	4,217	4,219
Cash, October 1	10,901	10,901	--
Cash, September 30	<u>\$ 10,899</u>	<u>\$ 15,118</u>	<u>\$ 4,219</u>

COMANCHE COUNTY, TEXAS
SPECIAL COUNTY SALES TAX
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT B-41

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Sales taxes</i>	\$ 25,000	\$ 111,476	\$ 86,476
Total receipts	25,000	111,476	86,476
Other financing sources (uses):			
<i>Transfers out</i>	(148,905)	(45,801)	103,104
Total other financing sources (uses)	<u>(148,905)</u>	<u>(45,801)</u>	<u>103,104</u>
Change in cash	(123,905)	65,675	189,580
Cash, October 1	244,595	244,595	--
Cash, September 30	<u>\$ 120,690</u>	<u>\$ 310,270</u>	<u>\$ 189,580</u>

COMANCHE COUNTY, TEXAS
 220TH DISTRICT COURT FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT B-42

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Disbursements:			
Current			
<i>Administration of justice</i>			
220th Judicial District	\$ 78,000	\$ 100,823	\$ (22,823)
Total disbursements	<u>78,000</u>	<u>100,823</u>	<u>(22,823)</u>
Excess (deficiency) of receipts over (under) disbursements	(78,000)	(100,823)	(22,823)
Other financing sources (uses):			
<i>Transfers in</i>	88,000	123,000	35,000
Total other financing sources (uses)	<u>88,000</u>	<u>123,000</u>	<u>35,000</u>
Change in cash	10,000	22,177	12,177
Cash, October 1	3,076	3,076	--
Cash, September 30	<u>\$ 13,076</u>	<u>\$ 25,253</u>	<u>\$ 12,177</u>

COMANCHE COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Road and Bridge Debt Service	Debt Service Bonded Indebtedness	2007 Limited Tax Refund Bond	Total Nonmajor Debt Service Funds (See Exhibit A-2)
Receipts:				
<i>Taxes</i>	\$ 1,627	\$ --	\$ 7,727	\$ 9,354
<i>Interest income</i>	131	--	2,203	2,334
Total receipts	<u>1,758</u>	<u>--</u>	<u>9,930</u>	<u>11,688</u>
Disbursements:				
Debt service:				
<i>Principal</i>	--	38,158	212,000	250,158
<i>Interest and fiscal charges</i>	--	--	7,818	7,818
Total disbursements	<u>--</u>	<u>38,158</u>	<u>219,818</u>	<u>257,976</u>
Excess (deficiency) of receipts over (under) disbursements	1,758	(38,158)	(209,888)	(246,288)
Other financing sources (uses):				
<i>Transfers in</i>	--	45,800	--	45,800
Total other financing sources (uses)	<u>--</u>	<u>45,800</u>	<u>--</u>	<u>45,800</u>
Change in cash	1,758	7,642	(209,888)	(200,488)
Cash, October 1	<u>13,666</u>	<u>--</u>	<u>250,792</u>	<u>264,458</u>
Cash, September 30	<u>\$ 15,424</u>	<u>\$ 7,642</u>	<u>\$ 40,904</u>	<u>\$ 63,970</u>

COMANCHE COUNTY, TEXAS
 DEBT SERVICE BONDED INDEBTEDNESS
 DEBT SERVICE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT B-44

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Disbursements:			
Debt service:			
<i>Principal</i>	\$ 45,800	\$ 38,158	\$ 7,642
Total disbursements	<u>45,800</u>	<u>38,158</u>	<u>7,642</u>
Excess (deficiency) of receipts over (under) disbursements	(45,800)	(38,158)	7,642
Other financing sources (uses):			
<i>Transfers in</i>	45,800	45,800	--
Total other financing sources (uses)	<u>45,800</u>	<u>45,800</u>	<u>--</u>
Change in cash	--	7,642	7,642
Cash, October 1	--	--	--
Cash, September 30	<u>\$ --</u>	<u>\$ 7,642</u>	<u>\$ 7,642</u>

COMANCHE COUNTY, TEXAS
 2007 LIMITED TAX REFUND BOND FUND
 DEBT SERVICE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT B-45

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Taxes</i>	\$ --	\$ 7,727	\$ 7,727
<i>Interest income</i>	2,500	2,203	(297)
Total receipts	<u>2,500</u>	<u>9,930</u>	<u>7,430</u>
Disbursements:			
Debt service:			
<i>Principal</i>	212,000	212,000	--
<i>Interest and fiscal charges</i>	8,215	7,818	397
Total disbursements	<u>220,215</u>	<u>219,818</u>	<u>397</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(217,715)</u>	<u>(209,888)</u>	<u>7,827</u>
Change in cash	(217,715)	(209,888)	7,827
Cash, October 1	250,792	250,792	--
Cash, September 30	<u>\$ 33,077</u>	<u>\$ 40,904</u>	<u>\$ 7,827</u>

OTHER SUPPLEMENTARY INFORMATION

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MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of Comanche County, Texas' annual financial report presents our discussion and analysis of the County's financial performance during the fiscal year ended September 30, 2018. Please read it in conjunction with the County's financial statements.

FINANCIAL HIGHLIGHTS

- The County's total combined net assets (cash and cash equivalents) were \$6,811,204 at September 30, 2018.
- During the year, the County's disbursements were \$727,585 less than the \$12,205,543 generated in taxes and other receipts for governmental activities.
- The total cost of the County's programs increased \$2,964,885 or 34.8% overall and no new programs were added this year.
- The general fund reported a cash balance (cash and cash equivalents) this year of \$1,812,395.

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.
- Agency 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. These funds do not report cash receipts or disbursements and are not included in the County's basic financial statements.

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

Governmental Activities

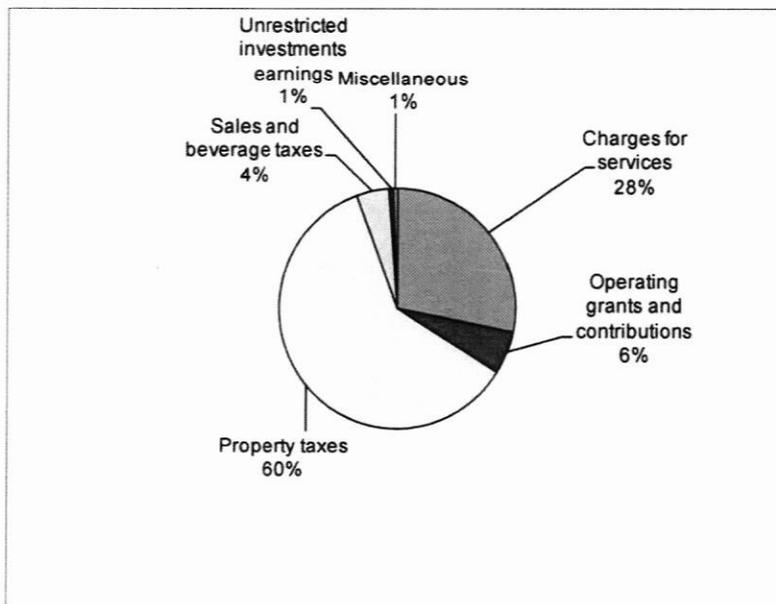
Changes in net assets. The County's total receipts were \$10,177,549. A significant portion, 59.8%, of the County's receipts comes from property taxes; 23.2% relates to charges for services.

Table A-1
Cash Receipts
Governmental Activities

	<u>2018</u>	<u>2017</u>	<u>% Change</u>
Receipts:			
Charges for services	\$ 2,486,460	\$ 2,445,473	1.7%
Operating grants and contributions	2,081,724	374,740	455.5%
Capital grants and contributions	800,997	637,563	0.0%
General Receipts:			
Property taxes	6,093,948	6,082,075	0.2%
Sales taxes	590,211	495,070	19.2%
Alcoholic beverage taxes	5,079	7,034	-27.8%
Unrestricted investments earnings	79,895	55,873	43.0%
Miscellaneous	67,229	166,093	-59.5%
Total Receipts	<u>\$ 12,205,543</u>	<u>\$ 10,263,921</u>	18.9%

- Property tax rates decreased 3.2%. Compared to the prior year, property tax receipts increased \$11,873.

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.

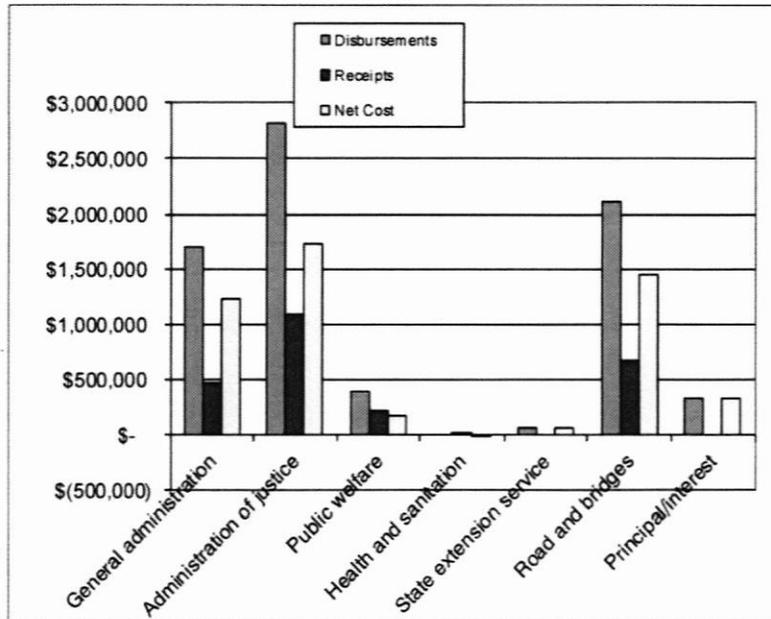


Table A-2 presents the cost of each of the County's largest functions.

- The cost of all governmental activities this year was \$11,477,958.
- However, the amount that our taxpayers paid for these activities through property taxes was only \$6,093,948.
- Some of the cost was paid by those who directly benefited from the programs – \$2,486,460.
- By grants and contributions – \$2,882,721.

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

	<u>2018</u>	<u>2017</u>	<u>% Change</u>
Disbursements:			
General administration	\$ 1,731,383	\$ 1,763,903	-1.8%
Administration of justice	3,463,921	3,221,236	7.5%
Public welfare	508,857	428,771	18.7%
State extension service	81,971	89,055	-8.0%
Road and bridges	5,433,850	2,715,448	100.1%
Principal and interest paid on long-term debt	257,976	296,660	-13.0%
	<u>\$ 11,477,958</u>	<u>\$ 8,515,073</u>	34.8%

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

Receipts from governmental fund types totaled \$12,205,543, an increase of \$1,941,622 over the preceding year.

General Fund Budgetary Highlights

Over the course of the year, the County general fund revised its budget numerous times. Even with these adjustments, actual disbursements were \$48,979 less than final budgeted amounts. No budget amendments were made to receipts for the general fund.

On the disbursement side, insignificant budget amendments were made to recognize increased costs of the Courthouse and County Jail.

Total actual receipts were \$174,000 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.

On the disbursement side, significant amendments were made to Road and Bridge Precincts One, Two, Three, and Four accounts for increased costs of major road and bridge repairs for damage caused by rain storms that occurred during May 2015 and June 2016.

Long Term Debt

At year-end the County had \$292,179 notes, and capital leases outstanding.

	<u>9/30/18</u>	<u>9/30/17</u>
GOVERNMENTAL ACTIVITIES:		
General obligation bonds	\$ -	\$ 212,000
Notes payable	274,618	250,096
Capital lease obligation	17,561	29,296
	<u>\$ 292,179</u>	<u>\$ 491,392</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 2019 budget preparation increased by \$212,114,365, an increase of 11.8% over the previous year.
- General operating fund spending will increase in the 2019 budget from \$5,445,965 to \$5,975,774. This is a 9.7% decrease. A continuing fluctuation in the prisoner housing market is anticipated to have an impact on the final figures for 2019, in that such receipts and the related expenses have been known to vary widely from year to year.

These indicators were taken into account when adopting the general fund budget for 2019. Amounts available for appropriation in the general fund budget are \$5,615,597 or a 7.5% increase over the final 2018 budget of \$5,223,392. 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 (\$360,177) by the end of fiscal year 2019.

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.

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Comanche County, Texas
 Other Information Not Required by Cash Basis of Accounting
 September 30, 2018
 (Unaudited)

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:

Purpose	Original Amount	Year of Issue	Final Maturity	Average Annual Payment	Interest Rate	Balance 9/30/2018
GOVERNMENTAL ACTIVITIES DEBT						
Notes Payable:						
Cat 140G road grader	\$ 104,005	2016	2020	\$ 23,106	4.25%	\$ 43,912
Mack truck and John Deere loader	91,362	2016	2021	20,409	4.25%	41,601
John Deere 6120F tractor	73,999	2016	2020	20,149	4.25%	36,742
2 2017 Ford F150 PU	62,506	2017	2020	22,268	4.25%	37,143
Jail Control System	124,500	2018	2020	38,158	6.50%	91,601
Sheriff	31,146	2018	2021	8,346	4.50%	23,619
						<u>274,618</u>
Capital Lease Obligations:						
Copier	\$ 4,925	2013	2018	\$ 1,176	7.21%	\$ 97
Copier	9,497	2014	2020	2,268	7.21%	744
Copier	3,770	2016	2021	864	5.69%	2,133
Copier	6,021	2016	2021	1,380	5.69%	3,407
Copier	8,930	2016	2021	2,004	4.63%	5,590
Copier	6,021	2016	2021	2,004	4.63%	5,590
						<u>17,561</u>
Total Governmental Activities Debt						<u>\$ 292,179</u>

The following table provides a summary of transactions during 2018:

	September 30, 2017	Additions	Retirements	September 30, 2018	Due in One Year
General obligation bonds	\$ 212,000	\$ -	\$ (212,000)	\$ -	\$ -
Notes payable	250,096	155,646	(131,124)	274,618	131,945
Capital lease obligations	29,296	-	(11,735)	17,561	6,370
	<u>\$ 491,392</u>	<u>\$ 155,646</u>	<u>\$ (354,859)</u>	<u>\$ 292,179</u>	<u>\$ 138,315</u>

Comanche County, Texas
 Other Information Not Required by Cash Basis of Accounting
 September 30, 2018
 (Unaudited)

Total future debt payments scheduled at September 30, 2018 were:

Year	Notes	Lease	Total
2018	\$ 142,759	\$ 7,106	\$ 149,865
2020	140,903	6,252	147,155
2021	19,470	5,504	24,974
2022	0	334	334
Less interest	<u>(28,514)</u>	<u>(1,635)</u>	<u>(30,149)</u>
Net payable	<u>\$ 274,618</u>	<u>\$ 17,561</u>	<u>\$ 292,179</u>

II. RETIREMENT COMMITMENTS

A. Pension Plan

1. Plan Description

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

The plan provisions are adopted by the County commissioners' court, within the options available in the state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 or more years of service or with 30 years regardless of age or when the sum of their age and years of service equals 75 or more. Members are vested after 8 years but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump-sum are not entitled to any amounts contributed by their employer.

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the County commissioners' court within the constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer's

Comanche County, Texas

Other Information Not Required by Cash Basis of Accounting

September 30, 2018

(Unaudited)

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, 2017 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees (or their beneficiaries) currently receiving benefits	88
Inactive employees entitled to but not yet receiving benefits	120
Active employees	132
	<hr/>
	340
	<hr/> <hr/>

3. Contributions

The contribution rate for employees in TCDRS is 7% of employee gross earnings, and the County percentage is 12.00%, both 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 31, 2018, were \$366,108 and were equal to the required contributions.

Comanche County, Texas

Other Information Not Required by Cash Basis of Accounting

September 30, 2018

(Unaudited)

4. Net Pension Liability

The County's Net Pension Liability (NPL) was measured as of December 31, 2017, 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:

PLAN INVESTMENT ALLOCATION AND RATE OF RETURN

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%	4.55%
	Cambridge Associates Global Private Equity & Venture		
Private Equity	Capital Index	16.00%	7.55%
Global Equities	MSCI World (net) Index	1.50%	4.85%
International Equities - Developed	MSCI World Ex USA (net)	11.00%	4.55%
International Equities - Emerging	MSCI EM Standard (net) Index	8.00%	5.55%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	0.75%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	8.00%	4.12%
Direct Lending	S&P/LSTA Leveraged Loan Index	10.00%	8.06%
Distressed Debt		2.00%	6.30%
REIT Equities		2.00%	4.05%
Master Limited Partnerships (MLPs)	Alerian MLP Index	3.00%	6.00%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index	6.00%	6.25%
	Hedge Fund Research, Inc. (HFRI) Fund of Funds		
Hedge Funds	Composite Index	18.00%	4.10%
		<u>100.00%</u>	

5. Discount Rate

The discount rate used to measure the Total Pension Liability (Asset) was 8.1%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability (Asset).

Comanche County, Texas
 Other Information Not Required by Cash Basis of Accounting
 September 30, 2018
 (Unaudited)

6. Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (c)
Balance at 12/31/2016	\$14,200,150	\$ 12,343,740	\$ 1,856,410
Changes for the year:			
Service cost	380,097	-	380,097
Interest on total pension liability	1,153,116	-	1,153,116
Effect of plan changes	-	-	-
Effect of economic/demographic gains or losses	(82,262)	-	(82,262)
Effect of assumptions changes or inputs	90,883	-	90,883
Refund of contributions	(28,600)	(28,600)	-
Benefit payments	(673,568)	(673,568)	-
Administrative expenses	-	(9,305)	9,305
Member contributions	-	202,014	(202,014)
Net investment income	-	1,799,501	(1,799,501)
Employer contributions	-	359,985	(359,985)
Other	-	(1,966)	1,966
Net changes	839,666	1,648,061	(808,395)
Balance at 12/31/2017	<u>\$15,039,816</u>	<u>\$ 13,991,801</u>	<u>\$ 1,048,015</u>

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

	1% Decrease 7.1%	Current Discount Rate 8.1%	1% Increase 9.1%
	Total Pension Liability	\$16,873,718	\$ 15,039,816
Fiduciary Net Position	13,991,800	13,991,800	13,991,800
Net Pension Liability / (Asset)	<u>\$ 2,881,918</u>	<u>\$ 1,048,016</u>	<u>\$ (503,538)</u>

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.

Comanche County, Texas
Other Information Not Required by Cash Basis of Accounting
September 30, 2018
(Unaudited)

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

For the year ended September 30, 2018, the County recognized pension expense of \$366,108. At September 30, 2018, the County reported deferred outflows and inflows of resources related to pensions from the following sources:

	Original Amount	Date Established	Original Recognition Period	Amount Recognized in 12/31/2017 Expense	Balance of Deferred (Inflows) 12/31/2017	Balance of Deferred Outflows 12/31/2017
Investment (gains) or losses	\$ (805,672)	12/31/2017	5.0	\$ (161,134)	\$ 644,534	\$ -
	80,278	12/31/2016	5.0	16,056	-	48,167
	1,058,029	12/31/2015	5.0	211,606	-	423,212
	156,403	12/31/2014	5.0	31,281	-	31,281
Economic/demographic (gains) or losses	(82,262)	12/31/2017	4.0	(20,566)	61,697	-
	(114,703)	12/31/2016	3.0	(38,234)	38,234	-
	(213,162)	12/31/2015	3.0	(71,054)	-	-
	(83,559)	12/31/2014	3.0	-	-	-
Assumptions changes or inputs	90,883	12/31/2017	4.0	22,721	-	68,162
	-	12/31/2016	3.0	-	-	-
	153,551	12/31/2015	3.0	51,184	-	-
	-	12/31/2014	3.0	-	-	-
Employer contributions made subsequent to measurement date	-	-	-	-	-	289,067
				<u>\$ 41,860</u>	<u>\$ 744,465</u>	<u>\$ 859,889</u>

not calculated for 5-2-2018

\$289,067 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the measurement year ending December 31, 2018. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Plan Year Ended December 31,</u>	
2018	\$ 61,728
2019	68,682
2020	(142,924)
2021	(161,134)
2022	-
Thereafter	-
	<u>\$ (173,648)</u>