

COMANCHE COUNTY, TEXAS
BASIC FINANCIAL STATEMENTS – CASH BASIS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

Comanche County, Texas
 Basic Financial Statements - Cash Basis
 For The Year Ended September 30, 2019

TABLE OF CONTENTS

	<u>Page</u>	<u>Exhibit</u>
FINANCIAL SECTION		
Independent Auditors' Report.....	1	
<u>Basic Financial Statements - Cash Basis</u>		
Statement of Activities.....	5	A-1
Fund Financial Statements:		
Statement of Receipts, Disbursements, and Changes in Cash Balances - Governmental Funds.....	6	A-2
Statement of Receipts, Disbursements, and Changes in Cash Balances - Budget (Cash Basis) and Actual General Fund.....	8	A-3
Road and Bridge Number One.....	10	A-4
Road and Bridge Number Two.....	11	A-5
Road and Bridge Number Three.....	12	A-6
Road and Bridge Number Four.....	13	A-7
Notes to the Financial Statements	14	
<u>Combining Statements and Budgetary Comparison Schedules as Supplementary Information:</u>		
Combining Statement of Receipts, Disbursements, and Changes in Cash Balances - All Nonmajor Governmental Funds.....	23	B-1
Special Revenue Funds:		
Combining Statement of Receipts, Disbursements and Changes in Cash Balances - Nonmajor Special Revenue Funds.....	24	B-2
Budgetary Comparison Schedules:		
Sheriff's Drug Forfeiture.....	34	B-3
Jury Fund.....	35	B-4
County Clerk Record Management.....	36	B-5
Records Preservation Fund.....	37	B-6
Court Reporter Service.....	38	B-7
Lateral Road and Bridge Fund.....	39	B-8
Courthouse Security Fund.....	40	B-9
Dump Ground.....	41	B-10
Vital Statistics Records Preservation Fund.....	42	B-11
County Clerk Record Archives Fund.....	43	B-12
City/County Library Fund.....	44	B-13
Law Library Fund.....	45	B-14
District Judge - 220th District.....	46	B-15
County Elections Fund.....	47	B-16
Emergency Management Fund.....	48	B-17
District Clerk Record Management.....	49	B-18
Criminal Family Violence.....	50	B-19
District Court Coordinator.....	51	B-20

Comanche County, Texas
 Basic Financial Statements - Cash Basis
 For The Year Ended September 30, 2019

TABLE OF CONTENTS

	Page	Exhibit
County and District Court Technology Fund.....	52	B-21
District Court Reporter.....	53	B-22
Flood Plain Management Fund.....	54	B-23
Appellate Justice System Fund.....	55	B-24
Child Abuse Fees Fund.....	56	B-25
Constable LEOSE Fund.....	57	B-26
LEOSE Training.....	58	B-27
County Attorney Check Fund.....	59	B-28
Pretrial Intervention Fund.....	60	B-29
County Clerk Records Maintenance Fund.....	61	B-30
District Clerk Records Maintenance Fund.....	62	B-31
District Clerk Civil Records.....	63	B-32
E File Fees Fund.....	64	B-33
TAC/Healthy County Fund.....	65	B-34
Capital Credits Fund.....	66	B-35
Extradition Fee Fund.....	67	B-36
Agency on Aging.....	68	B-37
J.P. Number One Defensive Driving.....	69	B-38
Justice Court Technology.....	70	B-39
Commissioners Administrative Assistance Fund.....	71	B-40
Special County Sales Tax.....	72	B-41
220th District Court Fund.....	73	B-42
 Debt Service Funds:		
Combining Statement of Receipts, Disbursements, and Changes in Cash Balances - Nonmajor Debt Service Funds.....	74	B-43
 Budgetary Comparison Schedules:		
Road and Bridge Debt Service.....	75	B-44
Debt Service Bonded Indebtedness.....	76	B-45
2007 Limited Tax Refund Bond Fund.....	77	B-46
 <u>OTHER SUPPLEMENTARY INFORMATION</u>		
Management's Discussion and Analysis	81	
Other Information Not Required by Cash Basis of Accounting	89	

FINANCIAL SECTION

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RUTLEDGE CRAIN & COMPANY,PC

CERTIFIED PUBLIC ACCOUNTANTS

2401 Garden Park Court, Suite B

Arlington, Texas 76013

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 basic financial statements – cash basis of the governmental activities, each major fund and the aggregate remaining fund information of Comanche County, Texas (the “County”), for the year ended September 30, 2019 and the related notes to financial statements which collectively comprise the County’s basic financial statements – cash basis as listed in the table of contents.

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, 2019, 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.

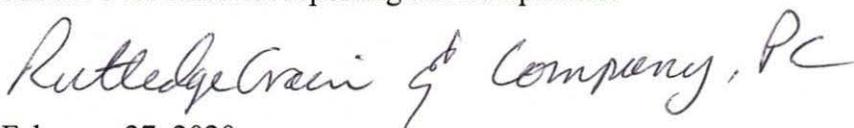
The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures 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 February 27, 2020, 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 of Company, PC

February 27, 2020

BASIC FINANCIAL STATEMENTS – CASH BASIS

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COMANCHE COUNTY, TEXASSTATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2019

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	\$ 1,892,007	\$ 606,642	\$ 3,400	\$ --	\$ (1,281,965)
Administration of justice	3,708,745	351,811	78,837	--	(3,278,097)
Public welfare	541,011	36,201	243,249	--	(261,561)
Health and sanitation	--	3,615	--	--	3,615
State extension service	100,931	--	--	--	(100,931)
Road and bridges	5,297,450	620,902	--	2,012,049	(2,664,499)
Principal and interest paid on long-term debt	45,790	--	--	--	(45,790)
Total disbursements	<u>11,585,934</u>	<u>1,619,171</u>	<u>325,486</u>	<u>2,012,049</u>	<u>(7,629,228)</u>
Total Primary Government	<u>\$ 11,585,934</u>	<u>\$ 1,619,171</u>	<u>\$ 325,486</u>	<u>\$ 2,012,049</u>	<u>(7,629,228)</u>
General Receipts:					
Property taxes					6,200,229
Sales taxes					624,024
Alcoholic beverage taxes					5,465
Unrestricted investment earnings					72,875
Miscellaneous revenue					215,145
Total General Receipts and Transfers					<u>7,117,738</u>
Change in Cash					(511,490)
Cash - Beginning					6,811,162
Cash - Ending					<u>\$ 6,299,672</u>

The accompanying notes are an integral part of this statement.

COMANCHE COUNTY, TEXAS

STATEMENT OF RECEIPTS, DISBURSEMENTS,, AND CHANGES IN
CASH BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	General Fund	Road and Bridge Number One	Road and Bridge Number Two
Receipts:			
<i>Taxes</i>	\$ 4,089,635	\$ 509,559	\$ 507,144
<i>Sales tax</i>	567,704	--	--
<i>State shared revenues</i>	5,465	128,635	128,182
<i>Fees of office</i>	444,560	--	--
<i>Tax Assessor/Collector</i>	18,838	--	--
<i>Fines</i>	117,887	5,858	5,851
<i>Intergovernmental</i>	2,881	496,225	850,945
<i>Miscellaneous</i>	309,303	--	--
<i>Arrest fees</i>	17,958	--	--
<i>Interest income</i>	44,416	7,280	384
Total receipts	<u>5,618,647</u>	<u>1,147,557</u>	<u>1,492,506</u>
Disbursements:			
Current:			
<i>General administration</i>	1,598,422	--	--
<i>Administration of justice</i>	3,394,262	--	--
<i>Public welfare</i>	252,571	--	--
<i>State extension service</i>	100,931	--	--
<i>Road and bridges</i>	--	1,282,891	1,480,259
Debt service:			
<i>Principal</i>	--	--	--
<i>Interest and fiscal charges</i>	--	--	--
Total disbursements	<u>5,346,186</u>	<u>1,282,891</u>	<u>1,480,259</u>
Excess (deficiency) of receipts over (under) disbursements	272,461	(135,334)	12,247
Other financing sources (uses):			
<i>Transfers in</i>	--	--	--
<i>Transfers out</i>	(339,791)	(22,937)	(22,937)
Total other financing sources (uses)	<u>(339,791)</u>	<u>(22,937)</u>	<u>(22,937)</u>
Change in cash	(67,330)	(158,271)	(10,690)
Cash, October 1	<u>1,812,393</u>	<u>955,980</u>	<u>330,244</u>
Cash, September 30	<u>\$ 1,745,063</u>	<u>\$ 797,709</u>	<u>\$ 319,554</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
\$ 566,193	\$ 524,261	\$ 3,437	\$ 6,200,229
--	--	56,320	624,024
160,525	156,919	30,861	610,587
--	--	95,709	540,269
--	--	--	18,838
7,296	--	3,514	140,406
115,373	549,506	416,126	2,431,056
12,750	--	96,149	418,202
--	--	--	17,958
6,122	9,059	5,614	72,875
<u>868,259</u>	<u>1,239,745</u>	<u>707,730</u>	<u>11,074,444</u>
--	--	293,585	1,892,007
--	--	314,483	3,708,745
--	--	288,440	541,011
--	--	--	100,931
1,739,618	685,446	109,236	5,297,450
--	--	40,997	40,997
--	--	4,793	4,793
<u>1,739,618</u>	<u>685,446</u>	<u>1,051,534</u>	<u>11,585,934</u>
(871,359)	554,299	(343,804)	(511,490)
--	--	477,339	477,339
(22,937)	(22,937)	(45,800)	(477,339)
<u>(22,937)</u>	<u>(22,937)</u>	<u>431,539</u>	<u>--</u>
(894,296)	531,362	87,735	(511,490)
<u>1,126,319</u>	<u>1,136,369</u>	<u>1,449,857</u>	<u>6,811,162</u>
<u>\$ 232,023</u>	<u>\$ 1,667,731</u>	<u>\$ 1,537,592</u>	<u>\$ 6,299,672</u>

COMANCHE COUNTY, TEXAS

GENERAL FUND

STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN
CASH BALANCES - BUDGET (CASH BASIS) AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT A-3

Page 1 of 2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts:				
Taxes	\$ 4,115,281	\$ 4,115,281	\$ 4,089,635	\$ (25,646)
Sales taxes	567,704	567,704	567,704	--
Prisoner housing	30,000	30,000	--	(30,000)
State Shared Revenues	5,496	5,496	5,465	(31)
Fees of Office	398,934	398,934	444,560	45,626
Tax Assessor/Collector	17,567	17,567	18,838	1,271
Fines	141,711	141,711	117,887	(23,824)
Intergovernmental	4,168	4,168	2,881	(1,287)
Miscellaneous	231,047	231,047	309,303	78,256
Arrest fees	22,418	22,418	17,958	(4,460)
Interest income	39,716	39,716	44,416	4,700
Total receipts	<u>5,574,042</u>	<u>5,574,042</u>	<u>5,618,647</u>	<u>44,605</u>
Disbursements:				
Current				
General administration				
County Judge	172,522	174,622	167,443	7,179
County Clerk	346,518	358,518	320,309	38,209
Non-Departmental	414,150	414,150	379,201	34,949
County Auditor	131,221	131,221	125,748	5,473
County Treasurer	135,783	135,783	123,534	12,249
County Tax Assessor/Collector	400,609	400,609	356,689	43,920
Courthouse	114,275	130,375	125,498	4,877
Total General administration	<u>1,715,078</u>	<u>1,745,278</u>	<u>1,598,422</u>	<u>146,856</u>
Administration of justice				
County Court	14,900	14,900	7,066	7,834
Juvenile Court	25,396	25,396	24,420	976
District Clerk	318,302	318,302	224,123	94,179
Justice of the Peace Number One	131,200	131,200	125,969	5,231
Constable Number One	133,577	133,577	129,262	4,315
County Attorney	151,988	151,988	148,734	3,254
County Jail	1,360,213	1,508,588	1,410,057	98,531
Sheriff	1,033,183	1,035,283	936,905	98,378
Department of Public Safety	23,252	23,252	15,476	7,776
220th Judicial District	191,140	191,140	191,140	--
Probation	181,110	181,110	181,110	--
Total Administration of justice	<u>3,564,261</u>	<u>3,714,736</u>	<u>3,394,262</u>	<u>320,474</u>
Public welfare				
Veterans Service Officer	35,756	35,756	34,429	1,327
Social Welfare	500	650	--	650
Contributions	214,456	220,456	218,142	2,314
Total Public welfare	<u>250,712</u>	<u>256,862</u>	<u>252,571</u>	<u>4,291</u>
State extension service				
Agri-Health and Education	106,932	106,932	100,931	6,001
Total State extension service	<u>106,932</u>	<u>106,932</u>	<u>100,931</u>	<u>6,001</u>
Total disbursements	<u>5,636,983</u>	<u>5,823,808</u>	<u>5,346,186</u>	<u>477,622</u>
Excess (deficiency) of receipts over (under) disbursements	(62,941)	(249,766)	272,461	522,227

COMANCHE COUNTY, TEXAS

GENERAL FUND

STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN
 CASH BALANCES - BUDGET (CASH BASIS) AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

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>	(382,791)	(382,791)	(339,791)	43,000
Total other financing sources (uses)	<u>(236,686)</u>	<u>(236,686)</u>	<u>(339,791)</u>	<u>(103,105)</u>
Change in cash	(299,627)	(486,452)	(67,330)	419,122
Cash, October 1	1,812,393	1,212,393	1,812,393	--
Cash, September 30	<u>\$ 1,512,766</u>	<u>\$ 1,325,941</u>	<u>\$ 1,745,063</u>	<u>\$ 419,122</u>

COMANCHE COUNTY, TEXAS

EXHIBIT A-4

*ROAD AND BRIDGE NUMBER ONE
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN
CASH BALANCES - BUDGET (CASH BASIS) AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts:				
<i>Taxes</i>	\$ 509,070	\$ 509,070	\$ 509,559	\$ 489
<i>State Shared Revenues</i>	123,118	123,118	128,635	5,517
<i>Fines</i>	7,141	7,141	5,858	(1,283)
<i>Intergovernmental</i>	--	--	496,225	496,225
<i>Miscellaneous</i>	2,500	2,500	--	(2,500)
<i>Interest income</i>	2,500	2,500	7,280	4,780
Total receipts	<u>644,329</u>	<u>644,329</u>	<u>1,147,557</u>	<u>503,228</u>
Disbursements:				
Current				
<i>Road and bridges</i>	1,279,549	1,479,549	1,282,891	196,658
Total disbursements	<u>1,279,549</u>	<u>1,479,549</u>	<u>1,282,891</u>	<u>196,658</u>
Excess (deficiency) of receipts over (under) disbursements	(635,220)	(835,220)	(135,334)	699,886
Other financing sources (uses):				
<i>Transfers out</i>	(22,937)	(22,937)	(22,937)	--
Total other financing sources (uses)	<u>(22,937)</u>	<u>(22,937)</u>	<u>(22,937)</u>	<u>--</u>
Change in cash	(658,157)	(858,157)	(158,271)	699,886
Cash, October 1	955,980	955,980	955,980	--
Cash, September 30	<u>\$ 297,823</u>	<u>\$ 97,823</u>	<u>\$ 797,709</u>	<u>\$ 699,886</u>

COMANCHE COUNTY, TEXAS

EXHIBIT A-5

*ROAD AND BRIDGE NUMBER TWO
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN
CASH BALANCES - BUDGET (CASH BASIS) AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts:				
<i>Taxes</i>	\$ 506,754	\$ 506,754	\$ 507,144	\$ 390
<i>State Shared Revenues</i>	122,684	122,684	128,182	5,498
<i>Fines</i>	7,116	7,116	5,851	(1,265)
<i>Intergovernmental</i>	1,519,874	1,519,874	850,945	(668,929)
<i>Miscellaneous</i>	2,500	2,500	--	(2,500)
<i>Interest income</i>	2,250	2,250	384	(1,866)
Total receipts	<u>2,161,178</u>	<u>2,161,178</u>	<u>1,492,506</u>	<u>(668,672)</u>
Disbursements:				
Current				
<i>Road and bridges</i>	1,550,200	1,713,200	1,480,259	232,941
Total disbursements	<u>1,550,200</u>	<u>1,713,200</u>	<u>1,480,259</u>	<u>232,941</u>
Excess (deficiency) of receipts over (under) disbursements	610,978	447,978	12,247	(435,731)
Other financing sources (uses):				
<i>Transfers out</i>	(22,937)	(22,937)	(22,937)	--
Total other financing sources (uses)	<u>(22,937)</u>	<u>(22,937)</u>	<u>(22,937)</u>	<u>--</u>
Change in cash	588,041	425,041	(10,690)	(435,731)
Cash, October 1	330,244	330,244	330,244	--
Cash, September 30	<u>\$ 918,285</u>	<u>\$ 755,285</u>	<u>\$ 319,554</u>	<u>\$ (435,731)</u>

COMANCHE COUNTY, TEXAS

EXHIBIT A-6

*ROAD AND BRIDGE NUMBER THREE
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN
CASH BALANCES - BUDGET (CASH BASIS) AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts:				
<i>Taxes</i>	\$ 565,703	\$ 565,703	\$ 566,193	\$ 490
<i>State Shared Revenues</i>	153,640	153,640	160,525	6,885
<i>Fines</i>	8,911	8,911	7,296	(1,615)
<i>Intergovernmental</i>	--	--	115,373	115,373
<i>Miscellaneous</i>	2,500	2,500	12,750	10,250
<i>Interest income</i>	8,250	8,250	6,122	(2,128)
Total receipts	<u>739,004</u>	<u>739,004</u>	<u>868,259</u>	<u>129,255</u>
Disbursements:				
Current				
<i>Road and bridges</i>	1,306,115	1,767,615	1,739,618	27,997
Total disbursements	<u>1,306,115</u>	<u>1,767,615</u>	<u>1,739,618</u>	<u>27,997</u>
Excess (deficiency) of receipts over (under) disbursements	(567,111)	(1,028,611)	(871,359)	157,252
Other financing sources (uses):				
<i>Transfers out</i>	(22,937)	(22,937)	(22,937)	--
Total other financing sources (uses)	<u>(22,937)</u>	<u>(22,937)</u>	<u>(22,937)</u>	<u>--</u>
Change in cash	(590,048)	(1,051,548)	(894,296)	157,252
Cash, October 1	1,126,319	1,126,319	1,126,319	--
Cash, September 30	<u>\$ 536,271</u>	<u>\$ 74,771</u>	<u>\$ 232,023</u>	<u>\$ 157,252</u>

COMANCHE COUNTY, TEXAS

EXHIBIT A-7

ROAD AND BRIDGE NUMBER FOUR
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN
 CASH BALANCES - BUDGET (CASH BASIS) AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts:				
<i>Taxes</i>	\$ 523,807	\$ 523,807	\$ 524,261	\$ 454
<i>State Shared Revenues</i>	151,709	151,709	156,919	5,210
<i>Intergovernmental</i>	--	--	549,506	549,506
<i>Miscellaneous</i>	5,000	5,000	--	(5,000)
<i>Interest income</i>	2,500	2,500	9,059	6,559
Total receipts	<u>683,016</u>	<u>683,016</u>	<u>1,239,745</u>	<u>556,729</u>
Disbursements:				
Current				
<i>Road and bridges</i>	662,656	881,656	685,446	196,210
Total disbursements	<u>662,656</u>	<u>881,656</u>	<u>685,446</u>	<u>196,210</u>
Excess (deficiency) of receipts over (under) disbursements	20,360	(198,640)	554,299	752,939
Other financing sources (uses):				
<i>Transfers out</i>	(22,937)	(22,937)	(22,937)	--
Total other financing sources (uses)	<u>(22,937)</u>	<u>(22,937)</u>	<u>(22,937)</u>	<u>--</u>
Change in cash	(2,577)	(221,577)	531,362	752,939
Cash, October 1	1,136,369	1,136,369	1,136,369	--
Cash, September 30	<u>\$ 1,133,792</u>	<u>\$ 914,792</u>	<u>\$ 1,667,731</u>	<u>\$ 752,939</u>

Comanche County, Texas

Notes to Financial Statements – Cash Basis

September 30, 2019

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, 2019

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, 2019

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, 2019

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, June 2016, and September 2018.

E. Cash and Cash Equivalents

1. Cash

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

2. Investments

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

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

II. DEPOSITS, INVESTMENTS AND INVESTMENT POLICIES

A. Deposits - Cash and Cash Equivalents

At year end, the carrying amount of the County's cash and cash equivalents were \$6,445,879 (including agency funds of \$146,207) and the bank balance was \$6,913,880. At year end, the County's depository had pledged securities, with a par value of \$10,908,463 and fair value of \$11,422,791.

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	\$ -	\$ -	\$ 1,745,063	\$ 1,745,063
Road and Bridge #1	797,709	-	-	797,709
Road and Bridge #2	319,554	-	-	319,554
Road and Bridge #3	232,023	-	-	232,023
Road and Bridge #4	1,667,731	-	-	1,667,731
Nonmajor Governmental Funds	1,537,840	-	(248)	1,537,592
	<u>\$ 4,554,857</u>	<u>\$ -</u>	<u>\$ 1,744,815</u>	<u>\$ 6,299,672</u>

III. PROPERTY TAX

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

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

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

IV. Transfers

Transfers made during 2019 were as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
Major governmental funds		
General Fund	\$ -	\$ (339,791)
Road and Bridge Precinct #1	-	(22,937)
Road and Bridge Precinct #2	-	(22,937)
Road and Bridge Precinct #3	-	(22,937)
Road and Bridge Precinct #4	-	(22,937)
Nonmajor governmental funds	477,339	(45,800)
	<u>477,339</u>	<u>(477,339)</u>
Total transfers	<u>\$ 477,339</u>	<u>\$ (477,339)</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 – cash basis, 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, 2019

	Special Revenue Funds	Debt Service Funds	Total Nonmajor Governmental Funds (See Exhibit A-2)
Receipts:			
<i>Taxes</i>	\$ --	\$ 3,437	\$ 3,437
<i>Sales tax</i>	56,320	--	56,320
<i>State shared revenues</i>	30,861	--	30,861
<i>Fees of office</i>	95,709	--	95,709
<i>Fines</i>	3,514	--	3,514
<i>Intergovernmental</i>	416,126	--	416,126
<i>Miscellaneous</i>	96,149	--	96,149
<i>Interest income</i>	5,496	118	5,614
Total receipts	<u>704,175</u>	<u>3,555</u>	<u>707,730</u>
Disbursements:			
Current:			
<i>General administration</i>	293,585	--	293,585
<i>Administration of justice</i>	314,483	--	314,483
<i>Public welfare</i>	288,440	--	288,440
<i>Road and bridges</i>	109,236	--	109,236
Debt service:			
<i>Principal</i>	--	40,997	40,997
<i>Interest and fiscal charges</i>	--	4,793	4,793
Total disbursements	<u>1,005,744</u>	<u>45,790</u>	<u>1,051,534</u>
Excess (deficiency) of receipts over (under) disbursements	(301,569)	(42,235)	(343,804)
Other financing sources (uses):			
<i>Transfers in</i>	431,539	45,800	477,339
<i>Transfers out</i>	(45,800)	--	(45,800)
Total other financing sources (uses)	<u>385,739</u>	<u>45,800</u>	<u>431,539</u>
Change in cash	84,170	3,565	87,735
Cash, October 1	<u>1,385,887</u>	<u>63,970</u>	<u>1,449,857</u>
Cash, September 30	<u>\$ 1,470,057</u>	<u>\$ 67,535</u>	<u>\$ 1,537,592</u>

COMANCHE COUNTY, TEXAS

COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Sheriff's Drug Forfeiture	Jury Fund	County Clerk Record Management	Records Preservation
Receipts:				
<i>Sales tax</i>	\$ --	\$ --	\$ --	\$ --
<i>State shared revenues</i>	--	3,400	--	--
<i>Fees of office</i>	--	320	31,075	3,106
<i>Fines</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
<i>Miscellaneous</i>	--	--	--	--
<i>Interest income</i>	--	133	963	30
Total receipts	<u>--</u>	<u>3,853</u>	<u>32,038</u>	<u>3,136</u>
Disbursements:				
Current:				
<i>General administration</i>	--	6,194	15,122	1,700
<i>Administration of justice</i>	--	--	--	--
<i>Public welfare</i>	--	--	--	--
<i>Road and bridges</i>	--	--	--	--
Total disbursements	<u>--</u>	<u>6,194</u>	<u>15,122</u>	<u>1,700</u>
Excess (deficiency) of receipts over (under) disbursement	--	(2,341)	16,916	1,436
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	--	17,059	16,916	1,436
Cash, October 1	<u>2,225</u>	<u>32,342</u>	<u>164,535</u>	<u>11,253</u>
Cash, September 30	<u>\$ 2,225</u>	<u>\$ 49,401</u>	<u>\$ 181,451</u>	<u>\$ 12,689</u>

Court Reporter Service	Lateral Road and Bridge	Courthouse Security	Sheriff's Travel	Dump Ground
\$ --	\$ --	\$ --	\$ --	\$ --
--	27,461	--	--	--
1,650	--	7,506	--	--
--	--	--	--	--
--	--	--	--	17,327
--	--	298	--	361
<u>1,650</u>	<u>27,461</u>	<u>7,804</u>	<u>--</u>	<u>17,688</u>
--	--	1,408	--	35,298
--	--	--	--	--
--	27,424	--	--	--
<u>--</u>	<u>27,424</u>	<u>1,408</u>	<u>--</u>	<u>35,298</u>
1,650	37	6,396	--	(17,610)
--	--	--	--	15,204
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>15,204</u>
1,650	37	6,396	--	(2,406)
<u>6,792</u>	<u>(285)</u>	<u>39,635</u>	<u>252</u>	<u>45,729</u>
<u>\$ 8,442</u>	<u>\$ (248)</u>	<u>\$ 46,031</u>	<u>\$ 252</u>	<u>\$ 43,323</u>

COMANCHE COUNTY, TEXAS

COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,

AND CHANGES IN CASH BALANCES

NONMAJOR SPECIAL REVENUE FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2019

	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>	926	29,857	--	5,740
<i>Fines</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	74,435	--
<i>Miscellaneous</i>	--	--	--	--
<i>Interest income</i>	139	932	293	461
Total receipts	<u>1,065</u>	<u>30,789</u>	<u>74,728</u>	<u>6,201</u>
Disbursements:				
Current:				
<i>General administration</i>	4,347	16,947	155,098	9,874
<i>Administration of justice</i>	--	--	--	--
<i>Public welfare</i>	--	--	--	--
<i>Road and bridges</i>	--	--	--	--
Total disbursements	<u>4,347</u>	<u>16,947</u>	<u>155,098</u>	<u>9,874</u>
Excess (deficiency) of receipts over (under) disbursement	(3,282)	13,842	(80,370)	(3,673)
Other financing sources (uses):				
<i>Transfers in</i>	--	--	74,435	--
<i>Transfers out</i>	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>74,435</u>	<u>--</u>
Change in cash	(3,282)	13,842	(5,935)	(3,673)
Cash, October 1	<u>18,957</u>	<u>135,023</u>	<u>37,381</u>	<u>50,658</u>
Cash, September 30	<u>\$ 15,675</u>	<u>\$ 148,865</u>	<u>\$ 31,446</u>	<u>\$ 46,985</u>

District Judge	County Elections	Emergency Management	District Clerk Record Management	Criminal Family Violence
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	919	--
--	--	--	--	178
5,225	--	35,801	--	--
--	3,290	--	--	--
276	217	--	15	--
<u>5,501</u>	<u>3,507</u>	<u>35,801</u>	<u>934</u>	<u>178</u>
--	44,597	--	--	--
5,772	--	--	--	278
--	--	68,309	--	--
--	--	--	--	--
<u>5,772</u>	<u>44,597</u>	<u>68,309</u>	<u>--</u>	<u>278</u>
(271)	(41,090)	(32,508)	934	(100)
2,729	54,765	36,269	--	--
--	--	--	--	--
<u>2,729</u>	<u>54,765</u>	<u>36,269</u>	<u>--</u>	<u>--</u>
2,458	13,675	3,761	934	(100)
40,125	52,226	21,014	5,137	100
<u>\$ 42,583</u>	<u>\$ 65,901</u>	<u>\$ 24,775</u>	<u>\$ 6,071</u>	<u>\$ --</u>

COMANCHE COUNTY, TEXAS

COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	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>	--	433	--	--
<i>Fines</i>	--	--	--	--
<i>Intergovernmental</i>	57,616	--	68,751	175
<i>Miscellaneous</i>	--	--	--	--
<i>Interest income</i>	119	150	90	10
Total receipts	<u>57,735</u>	<u>583</u>	<u>68,841</u>	<u>185</u>
Disbursements:				
Current:				
<i>General administration</i>	--	--	--	--
<i>Administration of justice</i>	83,279	--	96,204	--
<i>Public welfare</i>	--	--	--	--
<i>Road and bridges</i>	--	--	--	3,454
Total disbursements	<u>83,279</u>	<u>--</u>	<u>96,204</u>	<u>3,454</u>
Excess (deficiency) of receipts over (under) disbursement	(25,544)	583	(27,363)	(3,269)
Other financing sources (uses):				
<i>Transfers in</i>	30,122	--	35,940	3,631
<i>Transfers out</i>	--	--	--	--
Total other financing sources (uses)	<u>30,122</u>	<u>--</u>	<u>35,940</u>	<u>3,631</u>
Change in cash	4,578	583	8,577	362
Cash, October 1	<u>30,686</u>	<u>18,925</u>	<u>69,455</u>	<u>1,418</u>
Cash, September 30	<u>\$ 35,264</u>	<u>\$ 19,508</u>	<u>\$ 78,032</u>	<u>\$ 1,780</u>

Appellate Justice System	Child Abuse Fees	Constable LEOSE	LEOSE Training	County Attorney Check Collection
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	2,500
--	--	739	2,570	--
505	--	--	--	--
--	--	--	30	--
<u>505</u>	<u>--</u>	<u>739</u>	<u>2,600</u>	<u>2,500</u>
--	--	--	--	--
455	--	162	1,753	2,982
--	--	--	--	--
<u>455</u>	<u>--</u>	<u>162</u>	<u>1,753</u>	<u>2,982</u>
50	--	577	847	(482)
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
50	--	577	847	(482)
200	1,166	1,137	4,961	495
<u>\$ 250</u>	<u>\$ 1,166</u>	<u>\$ 1,714</u>	<u>\$ 5,808</u>	<u>\$ 13</u>

COMANCHE COUNTY, TEXAS

COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	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>	--	490	1,080	--
<i>Fines</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	2,000
<i>Miscellaneous</i>	--	--	--	--
<i>Interest income</i>	30	--	25	--
Total receipts	<u>30</u>	<u>490</u>	<u>1,105</u>	<u>2,000</u>
Disbursements:				
Current:				
<i>General administration</i>	--	--	--	--
<i>Administration of justice</i>	--	--	--	3,365
<i>Public welfare</i>	--	--	--	--
<i>Road and bridges</i>	--	--	--	--
Total disbursements	<u>--</u>	<u>--</u>	<u>--</u>	<u>3,365</u>
Excess (deficiency) of receipts over (under) disbursement	30	490	1,105	(1,365)
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	30	490	1,105	(1,365)
Cash, October 1	<u>3,910</u>	<u>2,520</u>	<u>9,136</u>	<u>15,210</u>
Cash, September 30	<u>\$ 3,940</u>	<u>\$ 3,010</u>	<u>\$ 10,241</u>	<u>\$ 13,845</u>

E File Fees	TAC Healthy County	Capital Credits	Extradition Fee	Agency on Aging
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
9,558	549	--	--	--
--	--	--	--	--
--	--	--	--	168,814
--	--	18,612	--	47,649
--	--	--	15	74
<u>9,558</u>	<u>549</u>	<u>18,612</u>	<u>15</u>	<u>216,537</u>
--	--	3,000	--	--
9,636	--	--	--	--
--	--	--	--	220,131
--	--	--	--	--
<u>9,636</u>	<u>--</u>	<u>3,000</u>	<u>--</u>	<u>220,131</u>
(78)	549	15,612	15	(3,594)
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
(78)	549	15,612	15	(3,594)
<u>2,070</u>	<u>2,512</u>	<u>32,437</u>	<u>1,872</u>	<u>69,504</u>
<u>\$ 1,992</u>	<u>\$ 3,061</u>	<u>\$ 48,049</u>	<u>\$ 1,887</u>	<u>\$ 65,910</u>

COMANCHE COUNTY, TEXAS

COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	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>	--	2,936	400
<i>Intergovernmental</i>	--	--	--
<i>Miscellaneous</i>	8,766	--	--
<i>Interest income</i>	701	134	--
Total receipts	<u>9,467</u>	<u>3,070</u>	<u>400</u>
Disbursements:			
Current:			
<i>General administration</i>	--	--	--
<i>Administration of justice</i>	--	9,959	--
<i>Public welfare</i>	--	--	--
<i>Road and bridges</i>	--	--	--
Total disbursements	<u>--</u>	<u>9,959</u>	<u>--</u>
Excess (deficiency) of receipts over (under) disbursements	9,467	(6,889)	400
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	9,467	(6,889)	400
Cash, October 1	<u>81,376</u>	<u>23,058</u>	<u>100</u>
Cash, September 30	<u>\$ 90,843</u>	<u>\$ 16,169</u>	<u>\$ 500</u>

Commissioners Administrative Assistance	Special County Sales Tax	220th District Court	Total Nonmajor Special Revenue Funds (See Exhibit A-2)
\$ --	\$ 56,320	\$ --	\$ 56,320
--	--	--	30,861
--	--	--	95,709
--	--	--	3,514
--	--	--	416,126
--	--	--	96,149
--	--	--	5,496
<u>--</u>	<u>56,320</u>	<u>--</u>	<u>704,175</u>
--	--	--	293,585
--	--	100,638	314,483
--	--	--	288,440
78,358	--	--	109,236
<u>78,358</u>	<u>--</u>	<u>100,638</u>	<u>1,005,744</u>
(78,358)	56,320	(100,638)	(301,569)
76,544	--	82,500	431,539
--	(45,800)	--	(45,800)
<u>76,544</u>	<u>(45,800)</u>	<u>82,500</u>	<u>385,739</u>
(1,814)	10,520	(18,138)	84,170
15,118	310,269	25,253	1,385,887
<u>\$ 13,304</u>	<u>\$ 320,789</u>	<u>\$ 7,115</u>	<u>\$ 1,470,057</u>

COMANCHE COUNTY, TEXAS
 SHERIFF'S DRUG FORFEITURE
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT B-3

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

COMANCHE COUNTY, TEXAS
JURY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT B-4

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>State Shared Revenues</i>	\$ --	\$ 3,400	\$ 3,400
<i>Fees of Office</i>	550	320	(230)
<i>Interest income</i>	150	133	(17)
Total receipts	<u>700</u>	<u>3,853</u>	<u>3,153</u>
Disbursements:			
Current			
<i>General administration</i>			
<i>Non-Departmental</i>	20,100	6,194	13,906
<i>Total General administration</i>	<u>20,100</u>	<u>6,194</u>	<u>13,906</u>
Total disbursements	<u>20,100</u>	<u>6,194</u>	<u>13,906</u>
Excess (deficiency) of receipts over (under) disbursements	(19,400)	(2,341)	17,059
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	--	17,059	17,059
Cash, October 1	32,342	32,342	--
Cash, September 30	<u>\$ 32,342</u>	<u>\$ 49,401</u>	<u>\$ 17,059</u>

COMANCHE COUNTY, TEXAS
 COUNTY CLERK RECORD MANAGEMENT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT B-5

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
<i>Fees of Office</i>	\$ 28,116	\$ 31,075	\$ 2,959
<i>Interest income</i>	936	963	27
Total receipts	<u>29,052</u>	<u>32,038</u>	<u>2,986</u>
Disbursements:			
Current			
<i>General administration</i>			
<i>County Clerk</i>	23,729	15,122	8,607
Total General administration	<u>23,729</u>	<u>15,122</u>	<u>8,607</u>
Total disbursements	<u>23,729</u>	<u>15,122</u>	<u>8,607</u>
Change in cash	5,323	16,916	11,593
Cash, October 1	164,535	164,535	--
Cash, September 30	<u>\$ 169,858</u>	<u>\$ 181,451</u>	<u>\$ 11,593</u>

COMANCHE COUNTY, TEXAS
 RECORDS PRESERVATION FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT B-6

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Fees of Office</i>	\$ 4,396	\$ 3,106	\$ (1,290)
<i>Interest income</i>	30	30	--
Total receipts	<u>4,426</u>	<u>3,136</u>	<u>(1,290)</u>
Disbursements:			
Current			
<i>General administration</i>			
<i>Non-Departmental</i>	3,000	1,700	1,300
Total General administration	<u>3,000</u>	<u>1,700</u>	<u>1,300</u>
Total disbursements	<u>3,000</u>	<u>1,700</u>	<u>1,300</u>
Change in cash	1,426	1,436	10
Cash, October 1	11,253	11,253	--
Cash, September 30	<u>\$ 12,679</u>	<u>\$ 12,689</u>	<u>\$ 10</u>

COMANCHE COUNTY, TEXAS
 COURT REPORTER SERVICE
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT B-7

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
<i>Fees of Office</i>	\$ 2,240	\$ 1,650	\$ (590)
Total receipts	<u>2,240</u>	<u>1,650</u>	<u>(590)</u>
Disbursements:			
Current			
<i>Administration of justice</i>			
<i>District Clerk</i>	5,200	--	5,200
Total Administration of justice	<u>5,200</u>	<u>--</u>	<u>5,200</u>
Total disbursements	<u>5,200</u>	<u>--</u>	<u>5,200</u>
Change in cash	(2,960)	1,650	4,610
Cash, October 1	6,792	6,792	--
Cash, September 30	<u>\$ 3,832</u>	<u>\$ 8,442</u>	<u>\$ 4,610</u>

COMANCHE COUNTY, TEXAS
LATERAL ROAD AND BRIDGE FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT B-8

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
<i>State Shared Revenues</i>	\$ 27,520	\$ 27,461	\$ (59)
Total receipts	<u>27,520</u>	<u>27,461</u>	<u>(59)</u>
Disbursements:			
Current			
<i>Road and bridges</i>	27,520	27,424	96
Total disbursements	<u>27,520</u>	<u>27,424</u>	<u>96</u>
Change in cash	--	37	37
Cash, October 1	(285)	(285)	--
Cash, September 30	<u>\$ (285)</u>	<u>\$ (248)</u>	<u>\$ 37</u>

COMANCHE COUNTY, TEXAS
 COURTHOUSE SECURITY FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT B-9

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Fees of Office</i>	\$ 8,350	\$ 7,506	\$ (844)
<i>Interest income</i>	245	298	53
Total receipts	<u>8,595</u>	<u>7,804</u>	<u>(791)</u>
Disbursements:			
Current			
<i>General administration</i>			
<i>Non-Departmental</i>	23,000	1,408	21,592
Total General administration	<u>23,000</u>	<u>1,408</u>	<u>21,592</u>
Total disbursements	<u>23,000</u>	<u>1,408</u>	<u>21,592</u>
Change in cash	(14,405)	6,396	20,801
Cash, October 1	39,635	39,635	--
Cash, September 30	<u>\$ 25,230</u>	<u>\$ 46,031</u>	<u>\$ 20,801</u>

COMANCHE COUNTY, TEXAS
DUMP GROUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT B-10

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
<i>Miscellaneous</i>	\$ 17,000	\$ 17,327	\$ 327
<i>Interest income</i>	250	361	111
Total receipts	<u>17,250</u>	<u>17,688</u>	<u>438</u>
Disbursements:			
Current			
<i>General administration</i>			
<i>Non-Departmental</i>	36,946	35,298	1,648
<i>Total General administration</i>	<u>36,946</u>	<u>35,298</u>	<u>1,648</u>
Total disbursements	<u>36,946</u>	<u>35,298</u>	<u>1,648</u>
Excess (deficiency) of receipts over (under) disbursements	(19,696)	(17,610)	2,086
Other financing sources (uses):			
<i>Transfers in</i>	15,200	15,204	4
Total other financing sources (uses)	<u>15,200</u>	<u>15,204</u>	<u>4</u>
Change in cash	(4,496)	(2,406)	2,090
Cash, October 1	45,729	45,729	--
Cash, September 30	<u>\$ 41,233</u>	<u>\$ 43,323</u>	<u>\$ 2,090</u>

COMANCHE COUNTY, TEXAS

VITAL STATISTICS RECORDS PRESERVATION FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT B-11

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
<i>Fees of Office</i>	\$ 765	\$ 926	\$ 161
<i>Interest income</i>	120	139	19
Total receipts	<u>885</u>	<u>1,065</u>	<u>180</u>
Disbursements:			
Current			
<i>General administration</i>			
<i>Non-Departmental</i>	5,228	4,347	881
<i>Total General administration</i>	<u>5,228</u>	<u>4,347</u>	<u>881</u>
Total disbursements	<u>5,228</u>	<u>4,347</u>	<u>881</u>
Change in cash	(4,343)	(3,282)	1,061
Cash, October 1	18,957	18,957	--
Cash, September 30	<u>\$ 14,614</u>	<u>\$ 15,675</u>	<u>\$ 1,061</u>

COMANCHE COUNTY, TEXAS
 COUNTY CLERK RECORD ARCHIVES FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT B-12

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
<i>Fees of Office</i>	\$ 27,000	\$ 29,857	\$ 2,857
<i>Interest income</i>	720	932	212
Total receipts	<u>27,720</u>	<u>30,789</u>	<u>3,069</u>
Disbursements:			
Current			
<i>General administration</i>			
<i>County Clerk</i>	37,000	16,947	20,053
<i>Total General administration</i>	<u>37,000</u>	<u>16,947</u>	<u>20,053</u>
Total disbursements	<u>37,000</u>	<u>16,947</u>	<u>20,053</u>
Change in cash	(9,280)	13,842	23,122
Cash, October 1	135,023	135,023	--
Cash, September 30	<u>\$ 125,743</u>	<u>\$ 148,865</u>	<u>\$ 23,122</u>

COMANCHE COUNTY, TEXAS
 CITY/COUNTY LIBRARY FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT B-13

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
<i>Intergovernmental</i>	\$ 74,435	\$ 74,435	\$ --
<i>Interest income</i>	--	293	293
Total receipts	<u>74,435</u>	<u>74,728</u>	<u>293</u>
Disbursements:			
Current			
<i>General administration</i>			
<i>Non-Departmental</i>	159,869	155,098	4,771
Total General administration	<u>159,869</u>	<u>155,098</u>	<u>4,771</u>
Total disbursements	<u>159,869</u>	<u>155,098</u>	<u>4,771</u>
Excess (deficiency) of receipts over (under) disbursements	(85,434)	(80,370)	5,064
Other financing sources (uses):			
<i>Transfers in</i>	74,435	74,435	--
Total other financing sources (uses)	<u>74,435</u>	<u>74,435</u>	<u>--</u>
Change in cash	(10,999)	(5,935)	5,064
Cash, October 1	37,381	37,381	--
Cash, September 30	<u>\$ 26,382</u>	<u>\$ 31,446</u>	<u>\$ 5,064</u>

COMANCHE COUNTY, TEXAS
 LAW LIBRARY FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT B-14

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
<i>Fees of Office</i>	\$ 6,762	\$ 5,740	\$ (1,022)
<i>Interest income</i>	505	461	(44)
Total receipts	<u>7,267</u>	<u>6,201</u>	<u>(1,066)</u>
Disbursements:			
Current			
<i>General administration</i>			
<i>Non-Departmental</i>	17,950	9,874	8,076
<i>Total General administration</i>	<u>17,950</u>	<u>9,874</u>	<u>8,076</u>
Total disbursements	<u>17,950</u>	<u>9,874</u>	<u>8,076</u>
Change in cash	(10,683)	(3,673)	7,010
Cash, October 1	50,658	50,658	--
Cash, September 30	<u>\$ 39,975</u>	<u>\$ 46,985</u>	<u>\$ 7,010</u>

COMANCHE COUNTY, TEXAS
 DISTRICT JUDGE - 220TH DISTRICT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT B-15

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Intergovernmental</i>	\$ 5,221	\$ 5,225	\$ 4
<i>Interest income</i>	--	276	276
Total receipts	<u>5,221</u>	<u>5,501</u>	<u>280</u>
Disbursements:			
Current			
<i>Administration of justice</i>			
<i>220th Judicial District</i>	7,950	5,772	2,178
Total Administration of justice	<u>7,950</u>	<u>5,772</u>	<u>2,178</u>
Total disbursements	<u>7,950</u>	<u>5,772</u>	<u>2,178</u>
Excess (deficiency) of receipts over (under) disbursements	(2,729)	(271)	2,458
Other financing sources (uses):			
<i>Transfers in</i>	2,729	2,729	--
Total other financing sources (uses)	<u>2,729</u>	<u>2,729</u>	<u>--</u>
Change in cash	--	2,458	2,458
Cash, October 1	40,125	40,125	--
Cash, September 30	<u>\$ 40,125</u>	<u>\$ 42,583</u>	<u>\$ 2,458</u>

COMANCHE COUNTY, TEXAS
 COUNTY ELECTIONS FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT B-16

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Miscellaneous</i>	\$ 8,100	\$ 3,290	\$ (4,810)
<i>Interest income</i>	--	217	217
Total receipts	<u>8,100</u>	<u>3,507</u>	<u>(4,593)</u>
Disbursements:			
Current			
<i>General administration</i>			
<i>County Elections</i>	63,172	44,597	18,575
Total General administration	<u>63,172</u>	<u>44,597</u>	<u>18,575</u>
Total disbursements	<u>63,172</u>	<u>44,597</u>	<u>18,575</u>
Excess (deficiency) of receipts over (under) disbursements	(55,072)	(41,090)	13,982
Other financing sources (uses):			
<i>Transfers in</i>	54,765	54,765	--
Total other financing sources (uses)	<u>54,765</u>	<u>54,765</u>	<u>--</u>
Change in cash	(307)	13,675	13,982
Cash, October 1	52,226	52,226	--
Cash, September 30	<u>\$ 51,919</u>	<u>\$ 65,901</u>	<u>\$ 13,982</u>

COMANCHE COUNTY, TEXAS
 EMERGENCY MANAGEMENT FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT B-17

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Intergovernmental</i>	\$ 37,004	\$ 35,801	\$ (1,203)
Total receipts	<u>37,004</u>	<u>35,801</u>	<u>(1,203)</u>
Disbursements:			
Current			
<i>Public welfare</i>			
<i>Civil Defense</i>	73,272	68,309	4,963
Total Public welfare	<u>73,272</u>	<u>68,309</u>	<u>4,963</u>
Total disbursements	<u>73,272</u>	<u>68,309</u>	<u>4,963</u>
Excess (deficiency) of receipts over (under) disbursements	(36,268)	(32,508)	3,760
Other financing sources (uses):			
<i>Transfers in</i>	36,269	36,269	--
Total other financing sources (uses)	<u>36,269</u>	<u>36,269</u>	<u>--</u>
Change in cash	1	3,761	3,760
Cash, October 1	21,014	21,014	--
Cash, September 30	<u>\$ 21,015</u>	<u>\$ 24,775</u>	<u>\$ 3,760</u>

COMANCHE COUNTY, TEXAS
 DISTRICT CLERK RECORD MANAGMENT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT B-18

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
<i>Fees of Office</i>	\$ 1,107	\$ 919	\$ (188)
<i>Interest income</i>	27	15	(12)
Total receipts	<u>1,134</u>	<u>934</u>	<u>(200)</u>
Disbursements:			
Current			
<i>Administration of justice</i>			
<i>District Clerk</i>	5,000	--	5,000
Total Administration of justice	<u>5,000</u>	<u>--</u>	<u>5,000</u>
Total disbursements	<u>5,000</u>	<u>--</u>	<u>5,000</u>
Change in cash	(3,866)	934	4,800
Cash, October 1	5,137	5,137	--
Cash, September 30	<u>\$ 1,271</u>	<u>\$ 6,071</u>	<u>\$ 4,800</u>

COMANCHE COUNTY, TEXAS
 CRIMINAL FAMILY VIOLENCE
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT B-19

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Fines</i>	\$ 100	\$ 178	\$ 78
Total receipts	<u>100</u>	<u>178</u>	<u>78</u>
Disbursements:			
Current			
<i>Administration of justice</i>			
220th Judicial District	300	278	22
Total Administration of justice	<u>300</u>	<u>278</u>	<u>22</u>
Total disbursements	<u>300</u>	<u>278</u>	<u>22</u>
Change in cash	(200)	(100)	100
Cash, October 1	100	100	--
Cash, September 30	<u>\$ (100)</u>	<u>\$ --</u>	<u>\$ 100</u>

COMANCHE COUNTY, TEXAS
 DISTRICT COURT COORDINATOR
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT B-20

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
<i>Intergovernmental</i>	\$ 57,620	\$ 57,616	\$ (4)
<i>Interest income</i>	--	119	119
Total receipts	<u>57,620</u>	<u>57,735</u>	<u>115</u>
Disbursements:			
Current			
<i>Administration of justice</i>			
<i>220th Judicial District</i>	87,742	83,279	4,463
Total Administration of justice	<u>87,742</u>	<u>83,279</u>	<u>4,463</u>
Total disbursements	<u>87,742</u>	<u>83,279</u>	<u>4,463</u>
Excess (deficiency) of receipts over (under) disbursements	(30,122)	(25,544)	4,578
Other financing sources (uses):			
Transfers in	30,122	30,122	--
Total other financing sources (uses)	<u>30,122</u>	<u>30,122</u>	<u>--</u>
Change in cash	--	4,578	4,578
Cash, October 1	30,686	30,686	--
Cash, September 30	<u>\$ 30,686</u>	<u>\$ 35,264</u>	<u>\$ 4,578</u>

COMANCHE COUNTY, TEXAS

COUNTY AND DISTRICT COURT TECHNOLOGY FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT B-21

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Fees of Office</i>	\$ 650	\$ 433	\$ (217)
<i>Interest income</i>	150	150	--
Total receipts	<u>800</u>	<u>583</u>	<u>(217)</u>
Disbursements:			
Current			
<i>Administration of justice</i>			
220th Judicial District	15,000	--	15,000
Total Administration of justice	<u>15,000</u>	<u>--</u>	<u>15,000</u>
Total disbursements	<u>15,000</u>	<u>--</u>	<u>15,000</u>
Change in cash	(14,200)	583	14,783
Cash, October 1	18,925	18,925	--
Cash, September 30	<u>\$ 4,725</u>	<u>\$ 19,508</u>	<u>\$ 14,783</u>

COMANCHE COUNTY, TEXAS
 DISTRICT COURT REPORTER
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT B-22

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Intergovernmental</i>	\$ 68,751	\$ 68,751	\$ --
<i>Interest income</i>	--	90	90
Total receipts	<u>68,751</u>	<u>68,841</u>	<u>90</u>
Disbursements:			
Current			
<i>Administration of justice</i>			
<i>220th Judicial District</i>	104,691	96,204	8,487
Total Administration of justice	<u>104,691</u>	<u>96,204</u>	<u>8,487</u>
Total disbursements	<u>104,691</u>	<u>96,204</u>	<u>8,487</u>
Excess (deficiency) of receipts over (under) disbursements	(35,940)	(27,363)	8,577
Other financing sources (uses):			
Transfers in	35,940	35,940	--
Total other financing sources (uses)	<u>35,940</u>	<u>35,940</u>	<u>--</u>
Change in cash	--	8,577	8,577
Cash, October 1	69,455	69,455	--
Cash, September 30	<u>\$ 69,455</u>	<u>\$ 78,032</u>	<u>\$ 8,577</u>

COMANCHE COUNTY, TEXAS
 FLOOD PLAIN MANAGEMENT FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT B-23

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
<i>Intergovernmental</i>	\$ 100	\$ 175	\$ 75
<i>Interest income</i>	<u>10</u>	<u>10</u>	<u>--</u>
Total receipts	<u>110</u>	<u>185</u>	<u>75</u>
Disbursements:			
Current			
<i>Road and bridges</i>	<u>3,726</u>	<u>3,453</u>	<u>273</u>
Total disbursements	<u>3,765</u>	<u>3,454</u>	<u>311</u>
Excess (deficiency) of receipts over (under) disbursements	(3,655)	(3,269)	386
Other financing sources (uses):			
<i>Transfers in</i>	<u>3,631</u>	<u>3,631</u>	<u>--</u>
Total other financing sources (uses)	<u>3,631</u>	<u>3,631</u>	<u>--</u>
Change in cash	(24)	362	386
Cash, October 1	1,455	1,418	(37)
Cash, September 30	<u>\$ 1,431</u>	<u>\$ 1,780</u>	<u>\$ 349</u>

COMANCHE COUNTY, TEXAS
 APPELLATE JUSTICE SYSTEM FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT B-24

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Miscellaneous</i>	\$ 900	\$ 505	\$ (395)
Total receipts	<u>900</u>	<u>505</u>	<u>(395)</u>
Disbursements:			
Current			
<i>Administration of justice</i>			
<i>District Court</i>	900	455	445
Total Administration of justice	<u>900</u>	<u>455</u>	<u>445</u>
Total disbursements	<u>900</u>	<u>455</u>	<u>445</u>
Change in cash	--	50	50
Cash, October 1	200	200	--
Cash, September 30	<u>\$ 200</u>	<u>\$ 250</u>	<u>\$ 50</u>

COMANCHE COUNTY, TEXAS

CHILD ABUSE FEES FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT B-25

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Miscellaneous</i>	\$ 300	\$ --	\$ (300)
Total receipts	<u>300</u>	<u>--</u>	<u>(300)</u>
Disbursements:			
Current			
<i>Public welfare</i>			
<i>Social Welfare</i>	1,180	--	1,180
Total Public welfare	<u>1,180</u>	<u>--</u>	<u>1,180</u>
Total disbursements	<u>1,180</u>	<u>--</u>	<u>1,180</u>
Change in cash	(880)	--	880
Cash, October 1	1,166	1,166	--
Cash, September 30	<u>\$ 286</u>	<u>\$ 1,166</u>	<u>\$ 880</u>

COMANCHE COUNTY, TEXAS
 CONSTABLE LEOSE FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT B-26

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
<i>Intergovernmental</i>	\$ 741	\$ 739	\$ (2)
Total receipts	<u>741</u>	<u>739</u>	<u>(2)</u>
Disbursements:			
Current			
<i>Administration of justice</i>			
<i>Constable Number One</i>	1,877	162	1,715
Total Administration of justice	<u>1,877</u>	<u>162</u>	<u>1,715</u>
Total disbursements	<u>1,877</u>	<u>162</u>	<u>1,715</u>
Change in cash	(1,136)	577	1,713
Cash, October 1	1,137	1,137	--
Cash, September 30	<u>\$ 1</u>	<u>\$ 1,714</u>	<u>\$ 1,713</u>

COMANCHE COUNTY, TEXAS
 LEOSE TRAINING
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT B-27

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
<i>Intergovernmental</i>	\$ 2,487	\$ 2,570	\$ 83
<i>Interest income</i>	--	30	30
Total receipts	<u>2,487</u>	<u>2,600</u>	<u>113</u>
DOES NOT FOOT BY THIS AMOUNT-->	(2,487)	(2,570)	83
Disbursements:			
Current			
<i>Administration of justice</i>			
<i>Fire Marshall</i>	6,987	1,753	5,234
Total Administration of justice	<u>6,987</u>	<u>1,753</u>	<u>5,234</u>
Total disbursements	<u>6,987</u>	<u>1,753</u>	<u>5,234</u>
Change in cash	(4,500)	847	5,347
Cash, October 1	4,961	4,961	--
Cash, September 30	<u>\$ 461</u>	<u>\$ 5,808</u>	<u>\$ 5,347</u>

COMANCHE COUNTY, TEXAS
 COUNTY ATTORNEY CHECK FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT B-28

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
<i>Fees of Office</i>	\$ 5,838	\$ 2,500	\$ (3,338)
Total receipts	<u>5,838</u>	<u>2,500</u>	<u>(3,338)</u>
Disbursements:			
Current			
<i>County Attorney</i>	3,032	2,982	50
<i>Total Administration of justice</i>	<u>3,032</u>	<u>2,982</u>	<u>50</u>
Total disbursements	<u>3,032</u>	<u>2,982</u>	<u>50</u>
Change in cash	2,806	(482)	(3,288)
Cash, October 1	495	495	--
Cash, September 30	<u>\$ 3,301</u>	<u>\$ 13</u>	<u>\$ (3,288)</u>

COMANCHE COUNTY, TEXAS
PRETRIAL INTERVENTION FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT B-29

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Interest income</i>	\$ 30	\$ 30	\$ --
Total receipts	<u>30</u>	<u>30</u>	<u>--</u>
Disbursements:			
Current			
<i>Administration of justice</i>			
<i>Pretrial Intervention</i>	3,750	--	3,750
Total Administration of justice	<u>3,750</u>	<u>--</u>	<u>3,750</u>
Total disbursements	<u>3,750</u>	<u>--</u>	<u>3,750</u>
Change in cash	(3,720)	30	3,750
Cash, October 1	3,910	3,910	--
Cash, September 30	<u>\$ 190</u>	<u>\$ 3,940</u>	<u>\$ 3,750</u>

COMANCHE COUNTY, TEXAS
 COUNTY CLERK RECORDS MAINTENANCE FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT B-30

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
<i>Fees of Office</i>	\$ 360	\$ 490	\$ 130
Total receipts	<u>360</u>	<u>490</u>	<u>130</u>
Disbursements:			
Current			
<i>General administration</i>			
<i>County Clerk</i>	2,500	--	2,500
Total General administration	<u>2,500</u>	<u>--</u>	<u>2,500</u>
Total disbursements	<u>2,500</u>	<u>--</u>	<u>2,500</u>
Change in cash	(2,140)	490	2,630
Cash, October 1	2,520	2,520	--
Cash, September 30	<u>\$ 380</u>	<u>\$ 3,010</u>	<u>\$ 2,630</u>

COMANCHE COUNTY, TEXAS
 DISTRICT CLERK RECORDS MAINTENANCE FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT B-31

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
<i>Fees of Office</i>	\$ 1,500	\$ 1,080	\$ (420)
<i>Interest income</i>	20	25	5
Total receipts	<u>1,520</u>	<u>1,105</u>	<u>(415)</u>
Disbursements:			
Current			
<i>Administration of justice</i>			
<i>District Clerk</i>	9,000	--	9,000
Total Administration of justice	<u>9,000</u>	<u>--</u>	<u>9,000</u>
Total disbursements	<u>9,000</u>	<u>--</u>	<u>9,000</u>
Change in cash	(7,480)	1,105	8,585
Cash, October 1	9,136	9,136	--
Cash, September 30	<u>\$ 1,656</u>	<u>\$ 10,241</u>	<u>\$ 8,585</u>

COMANCHE COUNTY, TEXAS
 DISTRICT CLERK CIVIL RECORDS
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT B-32

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Intergovernmental</i>	\$ 2,000	\$ 2,000	\$ --
<i>Miscellaneous</i>	1,050	--	(1,050)
Total receipts	<u>3,050</u>	<u>2,000</u>	<u>(1,050)</u>
Disbursements:			
Current			
<i>Administration of justice</i>			
County Court	7,305	3,365	3,940
Total Administration of justice	<u>7,305</u>	<u>3,365</u>	<u>3,940</u>
Total disbursements	<u>7,305</u>	<u>3,365</u>	<u>3,940</u>
Change in cash	(4,255)	(1,365)	2,890
Cash, October 1	15,210	15,210	--
Cash, September 30	<u>\$ 10,955</u>	<u>\$ 13,845</u>	<u>\$ 2,890</u>

COMANCHE COUNTY, TEXAS
E FILE FEES FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT B-33

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Fees of Office</i>	\$ 10,822	\$ 9,558	\$ (1,264)
Total receipts	<u>10,822</u>	<u>9,558</u>	<u>(1,264)</u>
Disbursements:			
Current			
<i>Administration of justice</i>			
County Court	11,500	9,636	1,864
Total Administration of justice	<u>11,500</u>	<u>9,636</u>	<u>1,864</u>
Total disbursements	<u>11,500</u>	<u>9,636</u>	<u>1,864</u>
Change in cash	(678)	(78)	600
Cash, October 1	2,070	2,070	--
Cash, September 30	<u>\$ 1,392</u>	<u>\$ 1,992</u>	<u>\$ 600</u>

COMANCHE COUNTY, TEXAS
 TAG/HEALTHY COUNTY FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT B-34

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
<i>Fees of Office</i>	\$ 500	\$ 549	\$ 49
Total receipts	<u>500</u>	<u>549</u>	<u>49</u>
Disbursements:			
Current			
<i>General administration</i>			
<i>Non-Departmental</i>	1,500	--	1,500
<i>Total General administration</i>	<u>1,500</u>	<u>--</u>	<u>1,500</u>
Total disbursements	<u>1,500</u>	<u>--</u>	<u>1,500</u>
Change in cash	(1,000)	549	1,549
Cash, October 1	2,512	2,512	--
Cash, September 30	<u>\$ 1,512</u>	<u>\$ 3,061</u>	<u>\$ 1,549</u>

COMANCHE COUNTY, TEXAS
 CAPITAL CREDITS FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT B-35

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
<i>Miscellaneous</i>	\$ 1,500	\$ 18,612	\$ 17,112
Total receipts	<u>1,500</u>	<u>18,612</u>	<u>17,112</u>
Disbursements:			
Current			
<i>General administration</i>			
<i>Non-Departmental</i>	31,600	3,000	28,600
<i>Total General administration</i>	<u>31,600</u>	<u>3,000</u>	<u>28,600</u>
Total disbursements	<u>31,600</u>	<u>3,000</u>	<u>28,600</u>
Change in cash	(30,100)	15,612	45,712
Cash, October 1	32,437	32,437	--
Cash, September 30	<u>\$ 2,337</u>	<u>\$ 48,049</u>	<u>\$ 45,712</u>

COMANCHE COUNTY, TEXAS
 EXTRADITION FEE FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT B-36

	<u>Budget</u>	<u>Actual</u>	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	--	2,600
Total Administration of justice	<u>2,600</u>	<u>--</u>	<u>2,600</u>
Total disbursements	<u>2,600</u>	<u>--</u>	<u>2,600</u>
Change in cash	(1,100)	15	1,115
Cash, October 1	1,872	1,872	--
Cash, September 30	<u>\$ 772</u>	<u>\$ 1,887</u>	<u>\$ 1,115</u>

COMANCHE COUNTY, TEXAS
 AGENCY ON AGING
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT B-37

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Intergovernmental</i>	\$ 151,006	\$ 168,814	\$ 17,808
<i>Miscellaneous</i>	--	47,649	47,649
<i>Interest income</i>	--	74	74
Total receipts	<u>151,006</u>	<u>216,537</u>	<u>65,531</u>
Disbursements:			
Current			
<i>Public welfare</i>			
<i>Social Welfare</i>	151,006	220,131	(69,125)
<i>Total Public welfare</i>	<u>151,006</u>	<u>220,131</u>	<u>(69,125)</u>
Total disbursements	<u>151,006</u>	<u>220,131</u>	<u>(69,125)</u>
Change in cash	--	(3,594)	(3,594)
Cash, October 1	69,504	69,504	--
Cash, September 30	<u>\$ 69,504</u>	<u>\$ 65,910</u>	<u>\$ (3,594)</u>

COMANCHE COUNTY, TEXAS
J.P. NUMBER ONE DEFENSIVE DRIVING
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT B-38

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Miscellaneous</i>	\$ 11,000	\$ 8,766	\$ (2,234)
<i>Interest income</i>	--	701	701
Total receipts	<u>11,000</u>	<u>9,467</u>	<u>(1,533)</u>
Disbursements:			
Current			
<i>Administration of justice</i>			
<i>Justice of the Peace Number One</i>	12,000	--	12,000
Total Administration of justice	<u>12,000</u>	<u>--</u>	<u>12,000</u>
Total disbursements	<u>12,000</u>	<u>--</u>	<u>12,000</u>
Change in cash	(1,000)	9,467	10,467
Cash, October 1	81,376	81,376	--
Cash, September 30	<u>\$ 80,376</u>	<u>\$ 90,843</u>	<u>\$ 10,467</u>

COMANCHE COUNTY, TEXAS
JUSTICE COURT TECHNOLOGY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT B-39

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
<i>Fines</i>	\$ 3,000	\$ 2,936	\$ (64)
<i>Interest income</i>	275	134	(141)
Total receipts	<u>3,275</u>	<u>3,070</u>	<u>(205)</u>
Disbursements:			
Current			
<i>Administration of justice</i>			
<i>Justice Court Technology</i>	16,500	9,959	6,541
Total Administration of justice	<u>16,500</u>	<u>9,959</u>	<u>6,541</u>
Total disbursements	<u>16,500</u>	<u>9,959</u>	<u>6,541</u>
Change in cash	(13,225)	(6,889)	6,336
Cash, October 1	23,058	23,058	--
Cash, September 30	<u>\$ 9,833</u>	<u>\$ 16,169</u>	<u>\$ 6,336</u>

COMANCHE COUNTY, TEXAS
 COMMISSIONERS ADMINISTRATIVE ASSISTANCE FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT B-40

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Disbursements:			
Current			
<i>Road and bridges</i>	\$ 83,386	\$ 78,358	\$ 5,028
Debt service:			
Total disbursements	<u>83,386</u>	<u>78,358</u>	<u>5,028</u>
Excess (deficiency) of receipts over (under) disbursements	(83,386)	(78,358)	5,028
Other financing sources (uses):			
<i>Transfers in</i>	<u>76,544</u>	<u>76,544</u>	<u>--</u>
Total other financing sources (uses)	<u>76,544</u>	<u>76,544</u>	<u>--</u>
Change in cash	(6,842)	(1,814)	5,028
Cash, October 1	15,118	15,118	--
Cash, September 30	<u>\$ 8,276</u>	<u>\$ 13,304</u>	<u>\$ 5,028</u>

COMANCHE COUNTY, TEXAS
SPECIAL COUNTY SALES TAX
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT B-41

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
<i>Sales taxes</i>	\$ 25,000	\$ 56,320	\$ 31,320
Total receipts	<u>25,000</u>	<u>56,320</u>	<u>31,320</u>
Other financing sources (uses):			
<i>Transfers out</i>	(148,905)	(45,800)	103,105
Total other financing sources (uses)	<u>(148,905)</u>	<u>(45,800)</u>	<u>103,105</u>
Change in cash	(123,905)	10,520	134,425
Cash, October 1	310,269	310,269	--
Cash, September 30	<u>\$ 186,364</u>	<u>\$ 320,789</u>	<u>\$ 134,425</u>

COMANCHE COUNTY, TEXAS
 220TH DISTRICT COURT FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT B-42

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Disbursements:			
Current			
Administration of justice			
220th Judicial District	\$ 102,500	\$ 100,638	\$ 1,862
Total Administration of justice	<u>102,500</u>	<u>100,638</u>	<u>1,862</u>
Total disbursements	<u>102,500</u>	<u>100,638</u>	<u>1,862</u>
Excess (deficiency) of receipts over (under) disbursements	(102,500)	(100,638)	1,862
Other financing sources (uses):			
Transfers in	<u>82,500</u>	<u>82,500</u>	--
Total other financing sources (uses)	<u>82,500</u>	<u>82,500</u>	--
Change in cash	(20,000)	(18,138)	1,862
Cash, October 1	25,253	25,253	--
Cash, September 30	<u>\$ 5,253</u>	<u>\$ 7,115</u>	<u>\$ 1,862</u>

COMANCHE COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Road and Bridge Debt Service	Debt Service Bonded Indebtedness	2007 Limited Tax Refund Bond	Total Nonmajor Debt Service Funds (See Exhibit C-2)
Receipts:				
<i>Taxes</i>	\$ 651	\$ --	\$ 2,786	\$ 3,437
<i>Interest income</i>	118	--	--	118
Total receipts	<u>769</u>	<u>--</u>	<u>2,786</u>	<u>3,555</u>
Disbursements:				
Debt service:				
<i>Principal</i>	--	40,997	--	40,997
<i>Interest and fiscal charges</i>	--	4,793	--	4,793
Total disbursements	<u>--</u>	<u>45,790</u>	<u>--</u>	<u>45,790</u>
Excess (deficiency) of receipts over (under) disbursements	769	(45,790)	2,786	(42,235)
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	769	10	2,786	3,565
Cash, October 1	<u>15,424</u>	<u>7,642</u>	<u>40,904</u>	<u>63,970</u>
Cash, September 30	<u>\$ 16,193</u>	<u>\$ 7,652</u>	<u>\$ 43,690</u>	<u>\$ 67,535</u>

COMANCHE COUNTY, TEXAS
 ROAD AND BRIDGE DEBT SERVICE
 DEBT SERVICE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT B-44

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Taxes</i>	\$ 1,900	\$ 651	\$ (1,249)
<i>Interest income</i>	100	118	18
Total receipts	<u>2,000</u>	<u>769</u>	<u>(1,231)</u>
Excess (deficiency) of receipts over (under) disbursements	2,000	769	(1,231)
Other financing sources (uses):			
Transfers out	<u>(17,240)</u>	--	17,240
Total other financing sources (uses)	<u>(17,240)</u>	<u>--</u>	<u>17,240</u>
Change in cash	(15,240)	769	16,009
Cash, October 1	15,424	15,424	--
Cash, September 30	<u>\$ 184</u>	<u>\$ 16,193</u>	<u>\$ 16,009</u>

COMANCHE COUNTY, TEXAS
DEBT SERVICE BONDED INDEBTEDNESS
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT B-45

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Disbursements:			
Debt service:			
<i>Principal</i>	\$ 40,997	\$ 40,997	\$ --
<i>Interest and fiscal charges</i>	4,798	4,793	5
Total disbursements	<u>45,795</u>	<u>45,790</u>	<u>5</u>
Excess (deficiency) of receipts over (under) disbursements	(45,795)	(45,790)	5
Other financing sources (uses):			
<i>Transfers in</i>	<u>92,188</u>	<u>45,800</u>	<u>(46,388)</u>
Total other financing sources (uses)	<u>92,188</u>	<u>45,800</u>	<u>(46,388)</u>
Change in cash	46,393	10	(46,383)
Cash, October 1	7,642	7,642	--
Cash, September 30	<u>\$ 54,035</u>	<u>\$ 7,652</u>	<u>\$ (46,383)</u>

COMANCHE COUNTY, TEXAS
 2007 LIMITED TAX REFUND BOND FUND
 DEBT SERVICE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT B-46

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Taxes</i>	\$ 8,000	\$ 2,786	\$ (5,214)
<i>Interest income</i>	2,000	--	(2,000)
Total receipts	<u>10,000</u>	<u>2,786</u>	<u>(7,214)</u>
Excess (deficiency) of receipts over (under) disbursements	10,000	2,786	(7,214)
Other financing sources (uses):			
Transfers out	(49,948)	--	49,948
Total other financing sources (uses)	<u>(49,948)</u>	<u>--</u>	<u>49,948</u>
Change in cash	(39,948)	2,786	42,734
Cash, October 1	40,904	40,904	--
Cash, September 30	<u>\$ 956</u>	<u>\$ 43,690</u>	<u>\$ 42,734</u>

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OTHER SUPPLEMENTARY INFORMATION

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MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of Comanche County, Texas' annual financial report presents our discussion and analysis of the County's financial performance during the fiscal year ended September 30, 2019. Please read it in conjunction with the County's financial statements.

FINANCIAL HIGHLIGHTS

- The County's total combined cash and cash equivalents were \$6,299,672 at September 30, 2019.
- During the year, the County's disbursements were \$511,490 more than the \$11,074,444 generated in taxes and other receipts for governmental activities.
- The total cost of the County's programs increased \$107,976 or 0.9% overall and no new programs were added this year.
- The general fund reported a cash balance (cash and cash equivalents) this year of \$1,745,063.

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

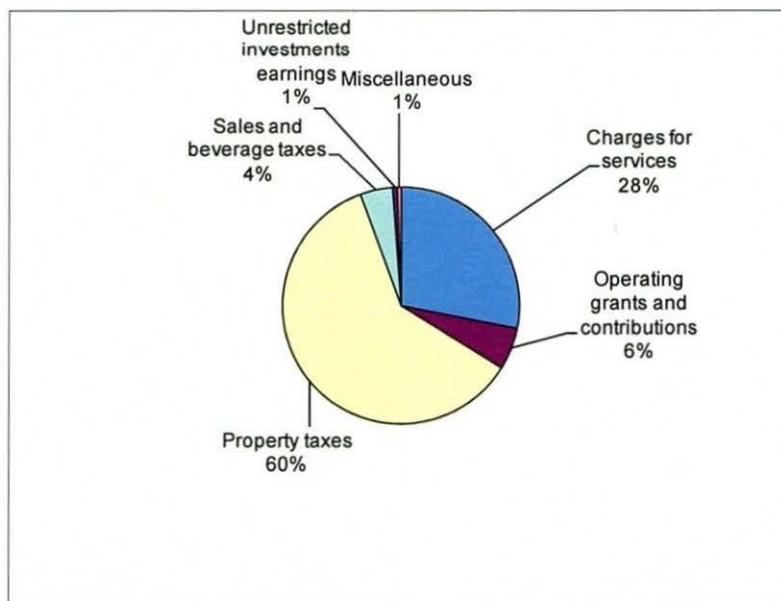
Changes in cash and cash equivalents. The County's total receipts were \$10,074,444. A significant portion, 55.9%, of the County's receipts comes from property taxes; 14.6% relates to charges for services.

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

	2019	2018	% Change
Receipts:			
Charges for services	\$ 1,619,171	\$ 2,486,460	-34.9%
Operating grants and contributions	325,486	2,081,724	-84.4%
Capital grants and contributions	2,012,049	800,997	0.0%
General Receipts:			
Property taxes	6,200,229	6,093,948	1.7%
Sales taxes	624,024	590,211	5.7%
Alcoholic beverage taxes	5,465	5,079	7.6%
Unrestricted investments earnings	72,875	79,895	-8.8%
Miscellaneous	215,145	67,229	220.0%
Total Receipts	\$ 11,074,444	\$ 12,205,543	-9.3%

- Property tax rates increased 0.0%. Compared to the prior year, property tax receipts increased \$106,281.

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.

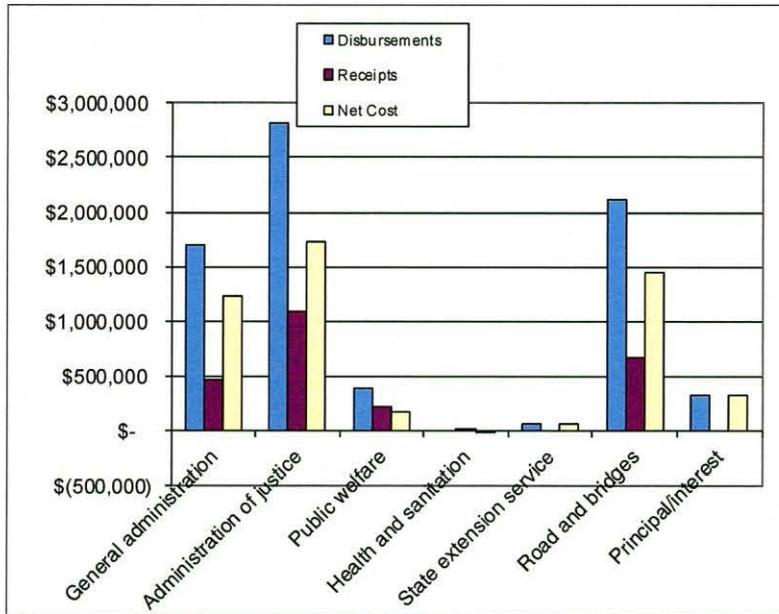


Table A-2 presents the cost of each of the County's largest functions.

- The cost of all governmental activities this year was \$11,585,934
- However, the amount that our taxpayers paid for these activities through property taxes was only \$6,200,229.
- Some of the cost was paid by those who directly benefited from the programs – \$1,619,171.
- By grants and contributions – \$2,337,535.

Table A-2
Cash Disbursements
Governmental Activities

	<u>2019</u>	<u>2018</u>	<u>% Change</u>
Disbursements:			
General administration	\$ 1,892,007	\$ 1,731,383	9.3%
Administration of justice	3,708,745	3,463,921	7.1%
Public welfare	541,011	508,857	6.3%
State extension service	100,931	81,971	23.1%
Road and bridges	5,297,450	5,433,850	-2.5%
Principal and interest paid on long-term debt	45,790	257,976	-82.3%
	<hr/>	<hr/>	
Total Disbursements	<u>\$ 11,585,934</u>	<u>\$ 11,477,958</u>	0.9%

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

Receipts from governmental fund types totaled \$11,074,444, a decrease of \$1,131,099 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 \$477,622 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 \$44,605 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 rainstorms that occurred during May 2015, June 2016, and September 2018.

Long Term Debt

At year-end the County had \$161,619 notes, and capital leases outstanding.

	<u>9/30/19</u>	<u>9/30/18</u>
GOVERNMENTAL ACTIVITIES:		
Notes payable	\$ 142,678	\$ 274,618
Capital lease obligation	18,941	17,561
	<u>\$ 161,619</u>	<u>\$ 292,179</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 2020 budget preparation increased by \$110,897,623, an increase of 5.5% over the previous year.
- General operating fund spending will increase in the 2020 budget from \$5,975,744 to \$6,311,793. This is a 5.6% increase. A continuing fluctuation in the prisoner housing market is anticipated to have an impact on the final figures for 2020, 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 2020. Amounts available for appropriation in the general fund budget are \$5,950,430 or a 6.8% increase over the final 2019 budget of \$5,574,042. 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 (\$361,363) by the end of fiscal year 2020.

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, 2019

(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 9/30/2019
GOVERNMENTAL ACTIVITIES DEBT						
Notes Payable:						
Cat 140G road grader	\$ 104,005	2016	2020	\$ 23,106	4.25%	\$ 22,254
Mack truck and John Deere loader	91,362	2016	2021	20,409	4.25%	22,684
John Deere 6120F tractor	73,999	2016	2020	20,149	4.25%	17,788
2 2017 Ford F150 PU	62,506	2017	2020	22,268	4.25%	16,049
Jail Control System	124,500	2018	2020	38,158	6.50%	50,557
Sheriff	31,146	2018	2021	8,346	4.50%	13,346
						<u>142,678</u>
Capital Lease Obligations:						
Copier	8,876	2019	2023	2,268	5.69%	7,751
Copier	3,770	2016	2021	864	5.69%	1,371
Copier	6,021	2016	2021	1,380	5.69%	2,189
Copier	8,930	2016	2021	2,004	4.63%	3,815
Copier	6,021	2016	2021	2,004	4.63%	3,815
						<u>18,941</u>
Total Governmental Activites Debt						<u>\$ 161,619</u>

The following table provides a summary of transactions during 2019:

	September 30, 2018	Additions	Retirements	September 30, 2019	Due in One Year
Notes payable	\$ 274,623	\$ -	\$ (131,945)	\$ 142,678	\$ 130,367
Capital lease obligations	17,560	8,873	(7,492)	18,941	7,347
	<u>\$ 292,183</u>	<u>\$ 8,873</u>	<u>\$ (139,437)</u>	<u>\$ 161,619</u>	<u>\$ 137,714</u>

Comanche County, Texas

Other Information Not Required by Cash Basis of Accounting

September 30, 2019

(Unaudited)

Total future debt payments scheduled at September 30, 2019 were:

Notes Payable

Fiscal Year Ended 9/30	Principal	Interest	Total
2020	\$ 130,367	\$ 5,146	\$ 135,513
2021	12,311	1,505	13,816
	<u>\$ 142,678</u>	<u>\$ 6,651</u>	<u>\$ 149,329</u>

Capital Lease Obligations

Fiscal Year Ended 9/30	Principal	Interest	Total
2020	\$ 7,347	\$ 1,155	\$ 8,502
2021	7,066	706	7,772
2022	1,882	386	2,268
2023	2,089	179	2,268
2024	557	10	567
	<u>\$ 18,941</u>	<u>\$ 2,436</u>	<u>\$ 21,377</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.

Comanche County, Texas

Other Information Not Required by Cash Basis of Accounting

September 30, 2019

(Unaudited)

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

2. Benefits.

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

At the December 31, 2018 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees (or their beneficiaries) currently receiving benefits	92
Inactive employees entitled to but not yet receiving benefits	130
Active employees	134
	<hr/>
	356
	<hr/> <hr/>

3. Contributions

The contribution rate for employees in TCDRS is 7% of employee gross earnings, and the County percentage is 10.64% and 10.44% for calendar months 2018 and 2019, respectively, all as adopted by the governing body of the County. Under the state law governing TCDRS, the contribution rate for each County is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

The County's contributions to TCDRS for the year ended September 31, 2019, were \$415,677 and were equal to the required contributions.

Comanche County, Texas

Other Information Not Required by Cash Basis of Accounting

September 30, 2019

(Unaudited)

4. Net Pension Liability

The County's Net Pension Liability (NPL) was measured as of December 31, 2018, 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	10.50%	5.40%
	Cambridge Associates Global Private Equity & Venture		
Private Equity	Capital Index	18.00%	8.40%
Global Equities	MSCI World (net) Index	2.50%	5.70%
International Equities - Developed	MSCI World Ex USA (net)	10.00%	5.40%
International Equities - Emerging	MSCI EM Standard (net) Index	7.00%	5.90%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	1.60%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	12.00%	4.39%
Direct Lending	S&P/LSTA Leveraged Loan Index	11.00%	7.95%
Distressed Debt		2.00%	7.20%
REIT Equities		2.00%	4.15%
Master Limited Partnerships (MLPs)	Alerian MLP Index	3.00%	5.35%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index	6.00%	6.30%
	Hedge Fund Research, Inc. (HFRI) Fund of Funds		
Hedge Funds	Composite Index	13.00%	3.90%
		<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, 2019

(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 12/31/2017	\$15,039,816	\$ 13,991,801	\$ 1,048,015
Changes for the year:			
Service cost	373,641	-	373,641
Interest on total pension liability	1,219,428	-	1,219,428
Effect of plan changes	580,312	-	580,312
Effect of economic/demographic gains or losses	92,148	-	92,148
Effect of assumptions changes or inputs	-	-	-
Refund of contributions	(42,726)	(42,726)	-
Benefit payments	(689,108)	(689,108)	-
Administrative expenses	-	(10,945)	10,945
Member contributions	-	224,448	(224,448)
Net investment income	-	(261,689)	261,689
Employer contributions	-	415,677	(415,677)
Other	-	(1,327)	1,327
Net changes	1,533,695	(365,670)	1,899,365
Balance at 12/31/2018	\$16,573,511	\$ 13,626,131	\$ 2,947,380

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	\$18,531,446	\$ 16,573,512	\$14,912,332
Fiduciary Net Position	13,626,131	13,626,131	13,626,131
Net Pension Liability / (Asset)	\$ 4,905,315	\$ 2,947,381	\$ 1,286,201

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, 2019

(Unaudited)

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

For the year ended September 30, 2019, the County recognized pension expense of \$366,108. At September 30, 2019, the County reported deferred outflows and inflows of resources related to pensions from the following sources:

SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS OF RESOURCES

	Original Amount	Date Established	Original Recognition Period	Amount Recognized in 12/31/2018 Expense	Balance of Deferred (Inflows) 12/31/2018	Balance of Deferred Outflows 12/31/2018
Investment (gains) or losses	\$ 1,390,895	12/31/2018	5.0	\$ 278,179	\$ -	\$ 1,112,716
	(805,672)	12/31/2017	5.0	(161,134)	483,403	-
	80,278	12/31/2016	5.0	16,056	-	32,111
	1,058,029	12/31/2015	5.0	211,606	-	211,606
	156,403	12/31/2014	5.0	31,281	-	-
Economic/demographic (gains) or losses	92,148	12/31/2018	3.0	30,716	-	61,432
	(82,262)	12/31/2017	4.0	(20,566)	41,131	-
	(114,703)	12/31/2016	3.0	(38,234)	-	-
	(213,162)	12/31/2015	3.0	-	-	-
	(83,559)	12/31/2014	3.0	-	-	-
Assumptions changes or inputs	-	12/31/2018	3.0	-	-	-
	90,883	12/31/2017	4.0	22,721	-	45,441
	-	12/31/2016	3.0	-	-	-
	153,551	12/31/2015	3.0	-	-	-
	-	12/31/2014	3.0	-	-	-
Employer contributions made subsequent to measurement date				-	-	336,230
				<u>\$ 370,625</u>	<u>\$ 524,534</u>	<u>\$ 1,799,536</u>

\$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, 2019. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Comanche County, Texas

Other Information Not Required by Cash Basis of Accounting

September 30, 2019

(Unaudited)

DEFERRED INFLOWS / OUTFLOWS TO BE RECOGNIZED IN FUTURE YEAR

Plan Year Ended December 31,

2019	\$ 377,578
2020	165,971
2021	117,044
2022	278,179
2023	-
Thereafter	-
	<u>\$ 938,772</u>