

COMANCHE COUNTY, TEXAS

BASIC FINANCIAL STATEMENTS - CASH BASIS

FOR THE YEAR ENDED SEPTEMBER 30, 2020

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Clerk, County Court Comanche Co., Texas

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COMANCHE COUNTY, TEXAS
BASIC FINANCIAL STATEMENTS - CASH BASIS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

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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, 2020 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, 2020, 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 May 25, 2021, 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.

 K. L. Crain of Company, PC
May 25, 2021

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Basic Financial Statements - Cash Basis

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COMANCHE COUNTY, TEXAS**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

Functions/Programs	Disbursements	Program Receipts		Capital Grants and Contributions	Net (Disb), Receipts, and Changes in Cash
		Charges for Services	Operating Grants and Contributions		
Primary government:					
General administration	\$ 2,063,436	\$ 687,928	\$ 2,278	\$ --	\$ (1,373,230)
Administration of justice	3,588,355	412,840	82,516	--	(3,072,999)
Public welfare	673,238	42,654	287,381	--	(343,203)
Health and sanitation		4,615	72,061	2,419	79,095
State extension service	101,926	3,846	--	--	(98,080)
Road and bridges	3,728,501	626,656	--	1,895,642	(1,238,203)
Principal and interest paid on long-term debt	45,790	--	--	--	(45,790)
Total disbursements	<u>10,181,246</u>	<u>1,778,539</u>	<u>444,236</u>	<u>1,898,061</u>	<u>(6,080,410)</u>
Total Primary Government	\$ 10,181,246	\$ 1,778,539	\$ 444,236	\$ 1,898,061	(6,080,410)
General Receipts:					
Property taxes					6,513,069
Sales taxes					646,296
Alcoholic beverage taxes					5,445
Unrestricted investment earnings					57,589
Miscellaneous revenue					<u>102,920</u>
Total General Receipts and Transfers					<u>7,325,319</u>
Change in Cash					<u>1,234,909</u>
Cash - Beginning					<u>8,299,571</u>
Cash - Ending					<u>\$ 7,534,582</u>

The accompanying notes are an integral part of this statement.

COMANCHE COUNTY, TEXAS

**STATEMENT OF RECEIPTS,, DISBURSEMENTS, AND CHANGES
IN CASH - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

	<u>General Fund</u>	<u>Road and Bridge Number One</u>	<u>Road and Bridge Number Two</u>
Receipts:			
<i>Taxes</i>	\$ 4,287,874	\$ 537,521	\$ 535,077
<i>Sales tax</i>	646,296	-	-
<i>State shared revenues</i>	5,445	129,298	128,842
<i>Fees of office</i>	418,316	-	-
<i>Tax Assessor/Collector</i>	17,993	-	-
<i>Fines</i>	139,092	6,506	6,483
<i>Intergovernmental</i>	2,586	629,446	14,116
<i>Miscellaneous</i>	256,616	1,021	2,254
<i>Arrest fees</i>	21,191	-	-
<i>Interest income</i>	28,148	7,702	668
Total receipts	<u>5,823,557</u>	<u>1,311,494</u>	<u>687,440</u>
Disbursements:			
Current:			
<i>General administration</i>	1,804,550	-	-
<i>Administration of justice</i>	3,185,830	-	-
<i>Public welfare</i>	279,299	-	-
<i>State extension service</i>	101,926	-	-
<i>Road and bridges</i>	191,875	814,659	844,382
Debt service:			
<i>Principal</i>	-	-	-
<i>Interest and fiscal charges</i>	-	-	-
Total disbursements	<u>5,563,480</u>	<u>814,659</u>	<u>844,382</u>
Excess (deficiency) of receipts over (under) disbursements	260,077	496,835	(156,942)
Other financing sources (uses):			
<i>Transfers in</i>	-	-	-
<i>Transfers out</i>	<u>(373,032)</u>	<u>(21,977)</u>	<u>(21,977)</u>
Total other financing sources (uses)	<u>(373,032)</u>	<u>(21,977)</u>	<u>(21,977)</u>
Change in cash	(112,955)	474,858	(178,919)
Cash, October 1	<u>1,745,064</u>	<u>797,710</u>	<u>319,553</u>
Cash, September 30	<u>\$ 1,632,109</u>	<u>\$ 1,272,568</u>	<u>\$ 140,634</u>

The accompanying notes are an integral part of this statement.

EXHIBIT A-2

Road and Bridge Number Three	Road and Bridge Number Four	Other Governmental Funds	Total Governmental Funds
\$ 597,321	\$ 553,084	\$ 2,192	\$ 6,513,069
161,351	158,447	29,714	646,296
		90,313	613,097
			508,629
8,118			17,993
1,271,822	(49,742)	41,603	201,802
17,388	15,539	544,205	2,412,433
		131,238	424,056
			21,191
6,135	10,533	4,403	57,589
<u>2,062,135</u>	<u>687,861</u>	<u>843,668</u>	<u>11,418,155</u>
		258,886	2,063,436
		382,525	3,568,355
		393,939	673,238
			101,926
956,038	823,484	98,063	3,728,501
		43,743	43,743
		2,047	2,047
<u>956,038</u>	<u>823,484</u>	<u>1,179,203</u>	<u>10,181,246</u>
1,106,097	(135,623)	(335,535)	1,234,909
		483,814	483,814
(21,977)	(21,977)	(22,874)	(483,814)
<u>(21,977)</u>	<u>(21,977)</u>	<u>460,940</u>	
1,084,120	(157,600)	125,405	1,234,909
232,024	1,667,731	1,537,591	6,299,873
<u>1,316,144</u>	<u>1,510,131</u>	<u>1,662,996</u>	<u>7,534,582</u>

COMANCHE COUNTY, TEXAS

EXHIBIT A-3

GENERAL FUND

Page 1 of 2

**STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH - BUDGET (CASH BASIS) AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts:				
<i>Taxes</i>	\$ 4,327,052	\$ 4,327,052	\$ 4,287,874	\$ (39,178)
<i>Sales taxes</i>	652,623	652,623	646,296	(6,327)
<i>State Shared Revenues</i>	5,982	5,982	5,445	(537)
<i>Fees of Office</i>	431,131	431,131	418,316	(12,815)
<i>Tax Assessor/Collector</i>	17,629	17,629	17,993	364
<i>Fines</i>	121,919	121,919	139,092	17,173
<i>Intergovernmental</i>	3,842	3,842	2,586	(1,256)
<i>Miscellaneous</i>	224,093	224,093	256,616	32,523
<i>Arrest fees</i>	18,702	18,702	21,191	2,489
<i>Interest Income</i>	46,352	46,352	28,148	(18,204)
Total receipts	<u>5,849,325</u>	<u>5,849,325</u>	<u>5,823,557</u>	<u>(25,768)</u>
Disbursements:				
Current				
<i>General administration</i>				
<i>County Judge</i>	166,351	166,351	164,942	1,409
<i>County Clerk</i>	341,553	341,553	304,282	37,271
<i>Non-Departmental</i>	389,355	397,755	373,943	23,812
<i>County Auditor</i>	134,529	134,529	131,699	2,830
<i>County Treasurer</i>	138,919	138,919	126,313	12,606
<i>County Tax Assessor/Collector</i>	399,699	399,699	363,025	36,674
<i>Courthouse</i>	379,530	379,530	340,346	39,184
Total General administration	<u>1,949,936</u>	<u>1,958,336</u>	<u>1,804,550</u>	<u>153,786</u>
<i>Administration of justice</i>				
<i>County Court</i>	21,150	23,894	21,030	2,864
<i>Juvenile Court</i>	50,818	50,818	18,986	31,832
<i>District Clerk</i>	306,081	314,626	248,242	66,384
<i>Justice of the Peace Number One</i>	143,414	144,714	136,659	8,055
<i>Constable Number One</i>	148,495	148,495	137,360	11,135
<i>County Attorney</i>	159,478	159,478	155,204	4,274
<i>County Jail</i>	1,346,032	1,379,032	1,282,554	96,478
<i>Sheriff</i>	1,128,691	1,128,691	948,749	179,942
<i>Department of Public Safety</i>	25,060	25,060	15,838	9,222
<i>220th Judicial District</i>	190,901	190,901	190,901	-
<i>Probation</i>	30,307	30,307	30,307	-
Total Administration of justice	<u>3,550,427</u>	<u>3,596,016</u>	<u>3,185,830</u>	<u>410,186</u>
<i>Public welfare</i>				
<i>Veterans Service Officer</i>	37,213	37,213	36,209	1,004
<i>Social Welfare</i>	1,900	1,900	475	1,425
<i>Contributions</i>	243,907	245,307	242,615	2,692
Total Public welfare	<u>283,020</u>	<u>284,420</u>	<u>279,299</u>	<u>5,121</u>
<i>State extension service</i>				
<i>Agri-Health and Education</i>	108,423	108,423	101,926	6,497
Total State extension service	<u>108,423</u>	<u>108,423</u>	<u>101,926</u>	<u>6,497</u>
<i>Road and bridges</i>	191,875	191,875	191,875	-
Total disbursements	<u>6,083,681</u>	<u>6,139,070</u>	<u>5,563,480</u>	<u>575,590</u>
Excess (deficiency) of receipts over (under) disbursements	(234,356)	(289,745)	260,077	549,822

COMANCHE COUNTY, TEXAS

GENERAL FUND

**STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH - BUDGET (CASH BASIS) AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

EXHIBIT A-3

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	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Other financing sources (uses):				
<i>Transfers in</i>	103,105	103,105		(103,105)
<i>Transfers out</i>	<u>(373,032)</u>	<u>(373,032)</u>	<u>(373,032)</u>	<u>—</u>
Total other financing sources (uses)	<u>(269,927)</u>	<u>(269,927)</u>	<u>(373,032)</u>	<u>(103,105)</u>
Change in cash	(504,283)	(559,672)	(112,955)	446,717
Cash, October 1	1,745,064	1,745,064	1,745,064	
Cash, September 30	<u>\$ 1,240,781</u>	<u>\$ 1,185,392</u>	<u>\$ 1,632,109</u>	<u>\$ 446,717</u>

The accompanying notes are an integral part of this statement.

COMANCHE COUNTY, TEXAS

EXHIBIT A-4

**ROAD AND BRIDGE NUMBER ONE
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH - BUDGET (CASH BASIS) AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts:				
<i>Taxes</i>	\$ 535,707	\$ 535,707	\$ 537,521	\$ 1,814
<i>State Shared Revenues</i>	123,118	123,118	129,298	6,180
<i>Fines</i>	7,141	7,141	6,506	(635)
<i>Intergovernmental</i>			629,446	629,446
<i>Miscellaneous</i>	2,500	2,500	1,021	(1,479)
<i>Interest income</i>	2,500	2,500	7,702	5,202
Total receipts	<u>670,966</u>	<u>670,966</u>	<u>1,311,494</u>	<u>640,528</u>
Disbursements:				
Current				
<i>Road and bridges</i>	1,146,083	1,146,082	814,659	331,423
Total disbursements	<u>1,146,083</u>	<u>1,146,082</u>	<u>814,659</u>	<u>331,423</u>
Excess (deficiency) of receipts over (under) disbursements	(475,117)	(475,116)	496,835	971,951
Other financing sources (uses):				
<i>Transfers out</i>	(21,977)	(21,977)	(21,977)	
Total other financing sources (uses)	<u>(21,977)</u>	<u>(21,977)</u>	<u>(21,977)</u>	
Change in cash	(497,094)	(497,093)	474,858	971,952
Cash, October 1	797,710	797,710	797,710	
Cash, September 30	<u>\$ 300,616</u>	<u>\$ 300,617</u>	<u>\$ 1,272,568</u>	<u>\$ 971,951</u>

The accompanying notes are an integral part of this statement.

COMANCHE COUNTY, TEXAS

EXHIBIT A-5

**ROAD AND BRIDGE NUMBER TWO
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH - BUDGET (CASH BASIS) AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts:				
<i>Taxes</i>	\$ 533,270	\$ 533,270	\$ 535,077	\$ 1,807
<i>State Shared Revenues</i>	122,684	122,684	128,842	6,158
<i>Fines</i>	7,116	7,116	6,483	(633)
<i>Intergovernmental</i>			14,116	14,116
<i>Miscellaneous</i>	2,500	2,500	2,254	(246)
<i>Interest income</i>	2,250	2,250	668	(1,582)
Total receipts	<u>667,820</u>	<u>667,820</u>	<u>687,440</u>	<u>19,620</u>
Disbursements:				
Current				
<i>Road and bridges</i>	1,006,431	1,038,744	844,382	194,362
Total disbursements	<u>1,006,431</u>	<u>1,038,744</u>	<u>844,382</u>	<u>194,362</u>
Excess (deficiency) of receipts over (under) disbursements	(338,611)	(370,924)	(156,942)	213,982
Other financing sources (uses):				
<i>Transfers out</i>	(21,977)	(21,977)	(21,977)	
Total other financing sources (uses)	<u>(21,977)</u>	<u>(21,977)</u>	<u>(21,977)</u>	
Change in cash	(360,588)	(392,901)	(178,919)	213,982
Cash, October 1	319,553	319,553	319,553	
Cash, September 30	<u>\$ (41,035)</u>	<u>\$ (73,348)</u>	<u>\$ 140,634</u>	<u>\$ 213,982</u>

The accompanying notes are an integral part of this statement.

COMANCHE COUNTY, TEXAS

EXHIBIT A-6

**ROAD AND BRIDGE NUMBER THREE
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH - BUDGET (CASH BASIS) AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Receipts:				
<i>Taxes</i>	\$ 595,303	\$ 595,303	\$ 597,322	\$ 2,019
<i>State Shared Revenues</i>	153,640	153,640	161,351	7,711
<i>Fines</i>	8,911	8,911	8,118	(793)
<i>Intergovernmental</i>			1,271,822	1,271,822
<i>Miscellaneous</i>	2,500	2,500	17,388	14,888
<i>Interest income</i>	8,250	8,250	6,135	(2,115)
Total receipts	<u>768,604</u>	<u>768,604</u>	<u>2,062,136</u>	<u>1,293,532</u>
Disbursements:				
Current				
<i>Road and bridges</i>	<u>1,671,676</u>	<u>1,671,676</u>	<u>956,039</u>	<u>715,637</u>
Total disbursements	<u>1,671,676</u>	<u>1,671,676</u>	<u>956,039</u>	<u>715,637</u>
Excess (deficiency) of receipts over (under) disbursements	(903,072)	(903,072)	1,106,097	2,009,169
Other financing sources (uses):				
<i>Transfers out</i>	<u>(21,977)</u>	<u>(21,977)</u>	<u>(21,977)</u>	
Total other financing sources (uses)	<u>(21,977)</u>	<u>(21,977)</u>	<u>(21,977)</u>	
Change in cash	(925,049)	(925,049)	1,084,120	2,009,169
Cash, October 1	<u>232,024</u>	<u>232,024</u>	<u>232,024</u>	
Cash, September 30	<u>\$ (693,025)</u>	<u>\$ (693,025)</u>	<u>\$ 1,316,144</u>	<u>\$ 2,009,169</u>

The accompanying notes are an integral part of this statement.

COMANCHE COUNTY, TEXAS

EXHIBIT A-7

**ROAD AND BRIDGE NUMBER FOUR
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH - BUDGET (CASH BASIS) AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts:				
<i>Taxes</i>	\$ 551,215	\$ 551,215	\$ 553,084	\$ 1,869
<i>State Shared Revenues</i>	151,709	151,709	158,447	6,738
<i>Intergovernmental</i>		=	(49,742)	(49,742)
<i>Miscellaneous</i>	5,000	5,000	15,539	10,539
<i>Interest income</i>	2,500	2,500	10,533	8,033
Total receipts	<u>710,424</u>	<u>710,424</u>	<u>687,861</u>	<u>(22,563)</u>
Disbursements:				
Current				
<i>Road and bridges</i>	980,395	1,200,394	823,484	376,910
Total disbursements	<u>980,395</u>	<u>1,200,394</u>	<u>823,484</u>	<u>376,910</u>
Excess (deficiency) of receipts over (under) disbursements	(269,971)	(489,970)	(135,623)	354,347
Other financing sources (uses):				
<i>Transfers out</i>	(21,977)	(21,977)	(21,977)	
Total other financing sources (uses)	<u>(21,977)</u>	<u>(21,977)</u>	<u>(21,977)</u>	<u>-</u>
Change in cash	(291,948)	(511,947)	(157,600)	354,347
Cash, October 1	1,667,731	1,667,731	1,667,731	
Cash, September 30	<u>\$ 1,375,783</u>	<u>\$ 1,155,784</u>	<u>\$ 1,510,131</u>	<u>\$ 354,347</u>

The accompanying notes are an integral part of this statement.

Comanche County, Texas

Notes to Financial Statements – Cash Basis

September 30, 2020

1 - SUMMARY OF SIGNIFICANT POLICIES

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

A. Reporting Entity

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

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

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

Joint Venture:

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

B. Government-wide and Fund Financial Statements

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

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

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

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

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

The County reports the following major governmental funds:

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

Special Revenue Funds:

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

Comanche County, Texas

Notes to Financial Statements – Cash Basis

September 30, 2020

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.

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

D. Budgetary Data

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

1. The proposed budget is filed with the County Clerk and made available for public inspection.
2. The Commissioners Court holds a public hearing on the proposed budget and subsequently makes changes and approves the budget including the adoption of a property tax levy which is effective on October 1.
3. The approved budget is filed with the County Clerk
4. During the course of the budget year, it may be necessary to amend the budget. The Commissioners Court may, by order, authorize an emergency expenditure as an amendment to the original budget only in a case of grave public necessity to meet an unusual and unforeseen condition that could not have been included in the original budget through the use

Comanche County, Texas
Notes to Financial Statements – Cash Basis
September 30, 2020

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 Two and Four) major special revenue funds on pages 11 and 13, the County made significant amendments to appropriations for account for increased costs of road and bridge repairs for damage caused by rainstorms that occurred during 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 \$7,687,727 (including agency funds of \$153,145) and the bank balance was \$6,913,880. At year end, the County's depository had pledged securities, with a par value of \$10,321,347 and fair value of \$10,594,002.

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	\$ —	\$ —	\$ 1,632,109	\$ 1,632,109
Road and Bridge #1	1,272,568	—	—	1,272,568
Road and Bridge #2	140,634	—	—	140,634
Road and Bridge #3	1,316,144	—	—	1,316,144
Road and Bridge #4	1,510,131	—	—	1,510,131
Nonmajor Governmental Funds	1,662,996	—	—	1,662,996
	<u>\$ 5,902,473</u>	<u>\$ —</u>	<u>\$ 1,632,109</u>	<u>\$ 7,534,582</u>

III. PROPERTY TAX

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

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

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

Comanche County, Texas
Notes to Financial Statements – Cash Basis
September 30, 2020

IV. Transfers

Transfers made during 2020 were as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
Major governmental funds		
General Fund	\$ =	\$ (373,032)
Road and Bridge Precinct #1	=	(21,977)
Road and Bridge Precinct #2	=	(21,977)
Road and Bridge Precinct #3	=	(21,977)
Road and Bridge Precinct #4	=	(21,977)
Nonmajor governmental funds	483,814	(22,874)
	<u>483,814</u>	<u>(483,814)</u>
Total transfers	<u>\$ 483,814</u>	<u>\$ (483,814)</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 Governmental 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, 2020**

	Special Revenue Funds	Debt Service Funds	Total Nonmajor Governmental Funds (See Exhibit A-2)
Receipts:			
<i>Taxes</i>	\$ —	\$ 2,192	\$ 2,192
<i>State shared revenues</i>	29,714	—	29,714
<i>Fees of office</i>	90,313	—	90,313
<i>Fines</i>	41,603	—	41,603
<i>Intergovernmental</i>	511,143	—	511,143
<i>Miscellaneous</i>	82,099	—	82,099
<i>Interest income</i>	4,242	130	4,372
Total receipts	<u>759,114</u>	<u>2,322</u>	<u>761,436</u>
Disbursements:			
Current:			
<i>General administration</i>	258,886	—	258,886
<i>Administration of justice</i>	382,525	—	382,525
<i>Public welfare</i>	363,177	—	363,177
<i>Road and bridges</i>	98,063	—	98,063
Debt service:			
<i>Principal</i>	—	43,743	43,743
<i>Interest and fiscal charges</i>	—	2,047	2,047
Total disbursements	<u>1,102,651</u>	<u>45,790</u>	<u>1,148,441</u>
Excess (deficiency) of receipts over (under) disbursements	(343,537)	(43,468)	(387,005)
Other financing sources (uses):			
<i>Transfers in</i>	460,940	22,874	483,814
<i>Transfers out</i>	<u>(22,874)</u>	<u>—</u>	<u>(22,874)</u>
Total other financing sources (uses)	<u>438,066</u>	<u>22,874</u>	<u>460,940</u>
Change in cash	94,529	(20,594)	73,935
Cash, October 1	<u>1,470,057</u>	<u>67,534</u>	<u>1,537,591</u>
Cash, September 30	<u>\$ 1,564,586</u>	<u>\$ 46,940</u>	<u>\$ 1,611,526</u>

COMANCHE COUNTY, TEXAS
COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Sheriff's Drug Forfeiture	Jury Fund	County Clerk Record Management	Records Preservation
Receipts:				
<i>State shared revenues</i>	\$	\$ 2,278	\$	\$
<i>Fees of office</i>		382	28,882	3,238
<i>Fines</i>	39,763	=	=	
<i>Intergovernmental</i>		=	=	
<i>Miscellaneous</i>		=	=	=
<i>Interest income</i>		103	769	20
Total receipts	<u>39,763</u>	<u>2,763</u>	<u>29,651</u>	<u>3,258</u>
Disbursements:				
Current:				
<i>General administration</i>		3,132	15,121	1,700
<i>Administration of justice</i>	6,862	=	=	=
<i>Public welfare</i>		=	=	=
<i>Road and bridges</i>		=	=	=
Total disbursements	<u>6,862</u>	<u>3,132</u>	<u>15,121</u>	<u>1,700</u>
Excess (deficiency) of receipts over (under) disbursements	32,901	(369)	14,530	1,558
Other financing sources (uses):				
<i>Transfers in</i>		19,400	=	=
<i>Transfers out</i>		=	=	=
Total other financing sources (uses)		<u>19,400</u>	<u>=</u>	<u>=</u>
Change in cash	32,901	19,031	14,530	1,558
Cash (overdraft), October 1	<u>2,225</u>	<u>49,401</u>	<u>181,452</u>	<u>12,690</u>
Cash (overdraft), September 30	<u>\$ 35,126</u>	<u>\$ 68,432</u>	<u>\$ 195,982</u>	<u>\$ 14,248</u>

COMANCHE COUNTY, TEXAS
COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Vital Statistics Records Preservation	County Clerk Record Archives	City County Library	Law Library
Receipts:				
<i>State shared revenues</i>	\$	\$	\$	\$
<i>Fees of office</i>	982	27,980		5,950
<i>Fines</i>				
<i>Intergovernmental</i>	=	-	76,645	
<i>Miscellaneous</i>	=	-	=	=
<i>Interest income</i>	118	675	124	240
Total receipts	<u>1,100</u>	<u>28,655</u>	<u>76,769</u>	<u>6,190</u>
Disbursements:				
Current:				
<i>General administration</i>	=	88	142,126	12,441
<i>Administration of justice</i>		-	=	
<i>Public welfare</i>		=	=	
<i>Road and bridges</i>	=	=	=	=
Total disbursements	<u>=</u>	<u>88</u>	<u>142,126</u>	<u>12,441</u>
Excess (deficiency) of receipts over (under) disbursements	1,100	28,567	(65,357)	(6,251)
Other financing sources (uses):				
<i>Transfers in</i>		=	76,645	
<i>Transfers out</i>	=	=	=	=
Total other financing sources (uses)	<u>=</u>	<u>=</u>	<u>76,645</u>	<u>=</u>
Change in cash	1,100	28,567	11,288	(6,251)
Cash (overdraft), October 1	<u>15,676</u>	<u>148,865</u>	<u>31,446</u>	<u>46,985</u>
Cash (overdraft), September 30	<u>\$ 16,776</u>	<u>\$ 177,432</u>	<u>\$ 42,734</u>	<u>\$ 40,734</u>

<u>District Judge</u>	<u>County Elections</u>	<u>Emergency Management</u>	<u>District Clerk Record Management</u>	<u>District Court Coordinator</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	783	--
5,248	--	42,530	--	59,538
--	998	--	--	--
200	153	--	13	75
<u>5,448</u>	<u>1,151</u>	<u>42,530</u>	<u>796</u>	<u>59,613</u>
--	44,308	--	--	--
5,501	--	77,301	--	137,953
--	--	--	--	--
<u>5,501</u>	<u>44,308</u>	<u>77,301</u>	<u>--</u>	<u>137,953</u>
(53)	(43,155)	(34,771)	796	(78,340)
2,703	54,765	40,318	--	30,671
--	--	--	--	--
<u>2,703</u>	<u>54,765</u>	<u>40,318</u>	<u>--</u>	<u>30,671</u>
2,650	11,610	5,547	796	(47,669)
<u>42,582</u>	<u>65,901</u>	<u>24,775</u>	<u>6,071</u>	<u>35,264</u>
<u>\$ 45,232</u>	<u>\$ 77,511</u>	<u>\$ 30,322</u>	<u>\$ 6,867</u>	<u>\$ (12,405)</u>

COMANCHE COUNTY, TEXAS

**COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

	County and District Court Technology	District Court Reporter	Flood Plain Management	Appellate Justice System
Receipts:				
State shared revenues	\$	\$	\$	\$
Fees of office	439	-	-	-
Fines	-	-	-	-
Intergovernmental	-	71,627	175	-
Miscellaneous	-	-	-	530
Interest income	130	75	8	-
Total receipts	569	71,702	183	530
Disbursements:				
Current:				
General administration	-	-	-	-
Administration of justice	-	102,163	-	520
Public welfare	-	-	-	-
Road and bridges	-	-	3,513	-
Total disbursements	-	102,163	3,513	520
Excess (deficiency) of receipts over (under) disbursements	569	(30,461)	(3,330)	10
Other financing sources (uses):				
Transfers in	-	36,899	3,631	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	36,899	3,631	-
Change in cash	569	6,438	301	10
Cash (overdraft), October 1	19,507	78,031	1,780	250
Cash (overdraft), September 30	\$ 20,076	\$ 84,469	\$ 2,081	\$ 260

<u>Child Abuse Fees</u>	<u>HAVA Cares Act</u>	<u>Constable LEOSE</u>	<u>LEOSE Training</u>	<u>County Attorney Check Collection</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	2,500
--	14,511	741	1,904	--
--	--	--	--	--
--	14,511	741	24	--
<u>1,166</u>	<u>14,511</u>	<u>741</u>	<u>1,928</u>	<u>2,500</u>
--	--	--	--	--
--	1,672	276	5,838	2,997
--	1,672	276	5,838	2,997
--	12,839	485	(3,910)	(497)
--	--	--	--	--
--	12,839	485	(3,910)	(497)
<u>1,166</u>	<u>12,839</u>	<u>1,713</u>	<u>5,808</u>	<u>12</u>
<u>\$ 1,166</u>	<u>\$ 12,839</u>	<u>\$ 2,178</u>	<u>\$ 1,898</u>	<u>\$ (485)</u>

COMANCHE COUNTY, TEXAS

**COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

	<u>Pretrial Intervention</u>	<u>County Clerk Records Maintenance</u>	<u>District Clerk Records Maintenance</u>	<u>District Clerk Civil Records</u>
Receipts:				
<i>State shared revenues</i>	\$ -	\$ -	\$ -	\$ -
<i>Fees of office</i>	-	580	1,120	-
<i>Fines</i>	-	-	-	-
<i>Intergovernmental</i>	-	-	-	3,000
<i>Miscellaneous</i>	-	-	-	-
<i>Interest income</i>	26	-	22	-
Total receipts	<u>26</u>	<u>580</u>	<u>1,142</u>	<u>3,000</u>
Disbursements:				
Current:				
<i>General administration</i>	-	-	-	-
<i>Administration of justice</i>	-	-	-	1,859
<i>Public welfare</i>	-	-	-	-
<i>Road and bridges</i>	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,859</u>
Excess (deficiency) of receipts over (under) disbursements	26	580	1,142	1,141
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	26	580	1,142	1,141
Cash (overdraft), October 1	<u>3,940</u>	<u>3,010</u>	<u>10,241</u>	<u>13,846</u>
Cash (overdraft), September 30	<u>\$ 3,966</u>	<u>\$ 3,590</u>	<u>\$ 11,383</u>	<u>\$ 14,987</u>

<u>E File Fees</u>	<u>TAC Healthy County</u>	<u>Capital Credits</u>	<u>Extradition Fee</u>	<u>Agency on Aging</u>
\$ -	\$ -	\$ -	\$ -	\$ -
9,309	150	-	-	-
-	-	-	-	163,163
-	-	61,727	-	-
<u>9,309</u>	<u>150</u>	<u>61,727</u>	<u>13</u>	<u>163,163</u>
9,890	-	-	-	-
-	-	-	-	233,148
<u>9,890</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>233,148</u>
(581)	150	61,727	13	(69,985)
-	-	-	-	-
<u>(581)</u>	<u>150</u>	<u>61,727</u>	<u>13</u>	<u>(69,985)</u>
1,982	3,081	48,049	1,887	65,911
<u>\$ 1,411</u>	<u>\$ 3,211</u>	<u>\$ 109,776</u>	<u>\$ 1,900</u>	<u>\$ (4,074)</u>

COMANCHE COUNTY, TEXAS
COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	J P #1 Defensive Driving	Justice Court Technology	Justice Court Truancy
Receipts:			
State shared revenues	\$ —	\$ —	\$ —
Fees of office	—	—	—
Fines	—	1,740	100
Intergovernmental	—	—	—
Miscellaneous	2,247	—	—
Interest income	559	86	—
Total receipts	<u>2,806</u>	<u>1,826</u>	<u>100</u>
Disbursements:			
Current:			
General administration	—	—	—
Administration of justice	—	18,444	—
Public welfare	—	—	—
Road and bridges	—	—	—
Total disbursements	<u>—</u>	<u>18,444</u>	<u>—</u>
Excess (deficiency) of receipts over (under) disbursements	2,806	(16,618)	100
Other financing sources (uses):			
Transfers in	—	—	—
Transfers out	—	—	—
Total other financing sources (uses)	<u>—</u>	<u>—</u>	<u>—</u>
Change in cash	2,806	(16,618)	100
Cash (overdraft), October 1	<u>90,842</u>	<u>16,169</u>	<u>500</u>
Cash (overdraft), September 30	<u>\$ 93,648</u>	<u>\$ (449)</u>	<u>\$ 600</u>

Commissioners Administrative Assistance	Special County Sales Tax	220th District Court	Corona Virus Relief	Total Nonmajor Special Revenue Funds (See Exhibit A-2)
\$ --	\$ --	\$ --	\$ --	\$ 29,714
--	--	--	--	90,313
--	--	--	--	41,603
--	--	--	72,061	511,143
--	--	--	--	82,099
--	285	--	--	4,242
<u>67,093</u>	<u>285</u>	<u>90,222</u>	<u>72,061</u>	<u>759,114</u>
<u>67,093</u>				
(67,093)	285	(90,222)	21,005	(343,537)
72,704	--	108,000	--	460,940
--	(22,874)	--	--	(22,874)
<u>72,704</u>	<u>(22,874)</u>	<u>108,000</u>	<u>--</u>	<u>438,066</u>
5,611	(22,589)	17,778	21,005	94,529
<u>13,304</u>	<u>320,789</u>	<u>7,115</u>	<u>--</u>	<u>1,470,057</u>
<u>\$ 18,915</u>	<u>\$ 298,200</u>	<u>\$ 24,893</u>	<u>\$ 21,005</u>	<u>\$ 1,564,586</u>

COMANCHE COUNTY, TEXAS
SHERIFF'S DRUG FORFEITURE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT B-3

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Fines</i>	\$ <u> </u>	\$ <u> 39,763</u>	\$ <u> 39,763</u>
Total receipts	<u> </u>	<u> 39,763</u>	<u> 39,763</u>
Disbursements:			
Current			
<i>Administration of justice</i>			
<i>Sheriff</i>	<u> 9,087</u>	<u> 6,862</u>	<u> 2,225</u>
Total Administration of justice	<u> 9,087</u>	<u> 6,862</u>	<u> 2,225</u>
Total disbursements	<u> 9,087</u>	<u> 6,862</u>	<u> 2,225</u>
Change in cash	<u> (9,087)</u>	<u> 32,901</u>	<u> 41,988</u>
Cash, October 1	<u> 2,225</u>	<u> 2,225</u>	<u> </u>
Cash (overdraft), September 30	<u> (6,862)</u>	<u> 35,126</u>	<u> 41,988</u>

COMANCHE COUNTY, TEXAS
JURY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT B-4

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>State Shared Revenues</i>	\$ 2,650	\$ 2,278	\$ (372)
<i>Fees of Office</i>	550	382	(168)
<i>Interest income</i>	150	103	(47)
Total receipts	<u>3,350</u>	<u>2,763</u>	<u>(587)</u>
Disbursements:			
Current			
<i>General administration</i>			
<i>Non-Departmental</i>	22,750	3,132	19,618
Total General administration	<u>22,750</u>	<u>3,132</u>	<u>19,618</u>
Total disbursements	<u>22,750</u>	<u>3,132</u>	<u>19,618</u>
Excess (deficiency) of receipts over (under) disbursements	(19,400)	(369)	19,031
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	-	19,031	19,031
Cash, October 1	49,401	49,401	-
Cash, September 30	<u>\$ 49,401</u>	<u>\$ 68,432</u>	<u>\$ 19,031</u>

COMANCHE COUNTY, TEXAS
COUNTY CLERK RECORD MANAGEMENT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT B-5

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Fees of Office</i>	\$ 31,836	\$ 28,882	\$ (2,954)
<i>Interest income</i>	1,404	769	(635)
Total receipts	<u>33,240</u>	<u>29,651</u>	<u>(3,589)</u>
Disbursements:			
Current			
<i>General administration</i>			
<i>County Clerk</i>	<u>26,224</u>	<u>15,121</u>	<u>11,103</u>
Total General administration	<u>26,224</u>	<u>15,121</u>	<u>11,103</u>
Total disbursements	<u>26,224</u>	<u>15,121</u>	<u>11,103</u>
Change in cash	7,016	14,530	7,514
Cash, October 1	<u>181,452</u>	<u>181,452</u>	<u>-</u>
Cash, September 30	<u>\$ 188,468</u>	<u>\$ 195,982</u>	<u>\$ 7,514</u>

COMANCHE COUNTY, TEXAS
RECORDS PRESERVATION FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT B-6

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Fees of Office</i>	\$ 4,396	\$ 3,238	\$ (1,158)
<i>Interest income</i>	30	20	(10)
Total receipts	<u>4,426</u>	<u>3,258</u>	<u>(1,168)</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	1,558	132
Cash, October 1	<u>12,690</u>	<u>12,690</u>	<u>—</u>
Cash, September 30	<u>\$ 14,116</u>	<u>\$ 14,248</u>	<u>\$ 132</u>

COMANCHE COUNTY, TEXAS
COURT REPORTER SERVICE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT B-7

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Fees of Office</i>	\$ 2,240	\$ 1,695	\$ (545)
Total receipts	<u>2,240</u>	<u>1,695</u>	<u>(545)</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)	1,695	4,655
Cash, October 1	8,442	8,442	—
Cash, September 30	<u>\$ 5,482</u>	<u>\$ 10,137</u>	<u>\$ 4,655</u>

COMANCHE COUNTY, TEXAS
LATERAL ROAD AND BRIDGE FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT B-8

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>State Shared Revenues</i>	\$ 27,520	\$ 27,436	\$ (84)
Total receipts	<u>27,520</u>	<u>27,436</u>	<u>(84)</u>
Disbursements:			
Current			
<i>Road and bridges</i>	27,520	27,457	63
Total disbursements	<u>27,520</u>	<u>27,457</u>	<u>63</u>
Change in cash	-	(21)	(21)
Cash (overdraft), October 1	(248)	(248)	-
Cash (overdraft), September 30	<u>(248)</u>	<u>(269)</u>	<u>(21)</u>

COMANCHE COUNTY, TEXAS
COURTHOUSE SECURITY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT B-9

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Fees of Office</i>	\$ 8,350	\$ 6,323	\$ (2,027)
<i>Interest Income</i>	<u>265</u>	<u>236</u>	<u>(29)</u>
Total receipts	<u>8,615</u>	<u>6,559</u>	<u>(2,056)</u>
Disbursements:			
Current			
<i>General administration</i>			
<i>Non-Departmental</i>	23,000	1,143	21,857
Total General administration	<u>23,000</u>	<u>1,143</u>	<u>21,857</u>
Total disbursements	<u>23,000</u>	<u>1,143</u>	<u>21,857</u>
Change in cash	(14,385)	5,416	19,801
Cash, October 1	<u>46,031</u>	<u>46,031</u>	
Cash, September 30	<u>\$ 31,646</u>	<u>\$ 51,447</u>	<u>\$ 19,801</u>

COMANCHE COUNTY, TEXAS
SHERIFF'S TRAVEL
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT B-10

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

COMANCHE COUNTY, TEXAS
DUMP GROUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT B-11

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Miscellaneous</i>	\$ 17,000	\$ 16,597	\$ (403)
<i>Interest income</i>	250	288	38
Total receipts	<u>17,250</u>	<u>16,885</u>	<u>(365)</u>
Disbursements:			
Current			
<i>General administration</i>			
<i>Non-Departmental</i>	37,923	38,829	(906)
Total General administration	<u>37,923</u>	<u>38,829</u>	<u>(906)</u>
Total disbursements	<u>37,923</u>	<u>38,829</u>	<u>(906)</u>
Excess (deficiency) of receipts over (under) disbursements	(20,673)	(21,944)	(1,271)
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	(5,473)	(6,740)	(1,267)
Cash, October 1	43,324	43,324	=
Cash, September 30	<u>37,851</u>	<u>\$ 36,584</u>	<u>\$ (1,267)</u>

COMANCHE COUNTY, TEXAS
VITAL STATISTICS RECORDS PRESERVATION FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT B-12

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Fees of Office</i>	\$ 765	\$ 982	\$ 217
<i>Interest income</i>	150	118	(32)
Total receipts	<u>915</u>	<u>1,100</u>	<u>185</u>
Disbursements:			
Current			
<i>General administration</i>			
<i>Non-Departmental</i>	5,578	=	5,578
<i>Total General administration</i>	<u>5,578</u>	=	<u>5,578</u>
Total disbursements	<u>5,578</u>	=	<u>5,578</u>
Change in cash	(4,663)	1,100	5,763
Cash, October 1	<u>15,876</u>	<u>15,876</u>	
Cash, September 30	<u>\$ 11,013</u>	<u>\$ 16,776</u>	<u>\$ 5,763</u>

COMANCHE COUNTY, TEXAS
COUNTY CLERK RECORD ARCHIVES FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT B-13

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Fees of Office</i>	\$ 29,000	\$ 27,980	\$ (1,020)
<i>Interest Income</i>	650	675	25
Total receipts	<u>29,650</u>	<u>28,655</u>	<u>(995)</u>
Disbursements:			
Current			
<i>General administration</i>			
<i>County Clerk</i>	21,928	88	21,840
Total General administration	<u>21,928</u>	<u>88</u>	<u>21,840</u>
Total disbursements	<u>21,928</u>	<u>88</u>	<u>21,840</u>
Change in cash	7,722	28,567	20,845
Cash, October 1	148,865	148,865	
Cash, September 30	<u>\$ 156,587</u>	<u>\$ 177,432</u>	<u>\$ 20,845</u>

COMANCHE COUNTY, TEXAS
CITY/COUNTY LIBRARY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT B-14

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Intergovernmental</i>	\$ 76,645	\$ 76,645	\$ =
<i>Interest income</i>		124	124
Total receipts	<u>76,645</u>	<u>76,769</u>	<u>124</u>
Disbursements:			
Current			
<i>General administration</i>			
<i>Non-Departmental</i>	153,290	142,126	11,164
Total General administration	<u>153,290</u>	<u>142,126</u>	<u>11,164</u>
Total disbursements	<u>153,290</u>	<u>142,126</u>	<u>11,164</u>
Excess (deficiency) of receipts over (under) disbursements	(76,645)	(65,357)	11,288
Other financing sources (uses):			
<i>Transfers in</i>	= 76,645	76,645	
Total other financing sources (uses)	<u>76,645</u>	<u>76,645</u>	
Change in cash	-	11,288	11,288
Cash, October 1	31,446	31,446	=
Cash, September 30	<u>\$ 31,446</u>	<u>\$ 42,734</u>	<u>\$ 11,288</u>

COMANCHE COUNTY, TEXAS
LAW LIBRARY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT B-15

	1	2	3
	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Fees of Office</i>	\$ 6,762	\$ 5,950	\$ (812)
<i>Interest income</i>	505	240	(265)
Total receipts	<u>7,267</u>	<u>6,190</u>	<u>(1,077)</u>
Disbursements:			
Current			
<i>General administration</i>			
<i>Non-Departmental</i>	20,950	12,441	8,509
Total General administration	<u>20,950</u>	<u>12,441</u>	<u>8,509</u>
Total disbursements	<u>20,950</u>	<u>12,441</u>	<u>8,509</u>
Change in cash	(13,683)	(6,251)	7,432
Cash, October 1	<u>46,985</u>	<u>46,985</u>	<u>-</u>
Cash, September 30	<u>\$ 33,302</u>	<u>\$ 40,734</u>	<u>\$ 7,432</u>

COMANCHE COUNTY, TEXAS
DISTRICT JUDGE - 220TH DISTRICT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT B-16

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Intergovernmental</i>	\$ 5,248	\$ 5,248	\$ -
<i>Interest income</i>	<u>200</u>	<u>200</u>	<u>200</u>
Total receipts	<u>5,248</u>	<u>5,448</u>	<u>200</u>
Disbursements:			
Current			
<i>Administration of justice</i>			
<i>220th Judicial District</i>	8,950	5,501	3,449
Total Administration of justice	<u>8,950</u>	<u>5,501</u>	<u>3,449</u>
Total disbursements	<u>8,950</u>	<u>5,501</u>	<u>3,449</u>
Excess (deficiency) of receipts over (under) disbursements	(3,702)	(53)	3,649
Other financing sources (uses):			
<i>Transfers in</i>	<u>2,703</u>	<u>2,703</u>	<u>-</u>
Total other financing sources (uses)	<u>2,703</u>	<u>2,703</u>	<u>-</u>
Change in cash	(999)	2,650	3,649
Cash, October 1	<u>42,582</u>	<u>42,582</u>	<u>-</u>
Cash, September 30	<u>\$ 41,583</u>	<u>\$ 45,232</u>	<u>\$ 3,649</u>

COMANCHE COUNTY, TEXAS
COUNTY ELECTIONS FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT B-17

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Miscellaneous</i>	\$ 3,800	\$ 998	\$ (2,802)
<i>Interest income</i>		153	153
Total receipts	<u>3,800</u>	<u>1,151</u>	<u>(2,649)</u>
Disbursements:			
Current			
<i>General administration</i>			
<i>County Elections</i>	82,844	44,306	18,338
Total General administration	<u>62,644</u>	<u>44,306</u>	<u>18,338</u>
Total disbursements	<u>62,644</u>	<u>44,306</u>	<u>18,338</u>
Excess (deficiency) of receipts over (under) disbursements	(58,844)	(43,155)	15,689
Other financing sources (uses):			
<i>Transfers in</i>	<u>54,765</u>	<u>54,765</u>	=
Total other financing sources (uses)	<u>54,765</u>	<u>54,765</u>	=
Change in cash	(4,079)	11,610	15,689
Cash, October 1	<u>65,901</u>	<u>65,901</u>	=
Cash, September 30	<u>\$ 61,822</u>	<u>\$ 77,511</u>	<u>\$ 15,689</u>

COMANCHE COUNTY, TEXAS
EMERGENCY MANAGEMENT FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT B-16

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Intergovernmental</i>	\$ 41,132	\$ 42,530	\$ 1,398
Total receipts	<u>41,132</u>	<u>42,530</u>	<u>1,398</u>
Disbursements:			
Current			
<i>Public welfare</i>			
<i>Civil Defense</i>	82,050	77,301	4,749
Total Public welfare	<u>82,050</u>	<u>77,301</u>	<u>4,749</u>
Total disbursements	<u>82,050</u>	<u>77,301</u>	<u>4,749</u>
Excess (deficiency) of receipts over (under) disbursements	(40,918)	(34,771)	6,147
Other financing sources (uses):			
<i>Transfers in</i>	40,318	40,318	-
Total other financing sources (uses)	<u>40,318</u>	<u>40,318</u>	<u>-</u>
Change in cash	(600)	5,547	6,147
Cash, October 1	<u>24,775</u>	<u>24,775</u>	<u>-</u>
Cash, September 30	<u>\$ 24,175</u>	<u>\$ 30,322</u>	<u>\$ 6,147</u>

COMANCHE COUNTY, TEXAS
DISTRICT CLERK RECORD MANAGEMENT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT B-19

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Fees of Office</i>	\$ 1,107	\$ 783	\$ (324)
<i>Interest Income</i>	30	13	(17)
Total receipts	<u>1,137</u>	<u>796</u>	<u>(341)</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	(3,863)	796	4,659
Cash, October 1	<u>6,071</u>	<u>6,071</u>	
Cash, September 30	<u>\$ 2,208</u>	<u>\$ 6,867</u>	<u>\$ 4,659</u>

COMANCHE COUNTY, TEXAS
CRIMINAL FAMILY VIOLENCE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT B-20

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Fines</i>	\$ 700	\$ --	\$ (700)
Total receipts	<u>700</u>	<u>--</u>	<u>(700)</u>
Disbursements:			
Current			
<i>Administration of justice</i>			
<i>220th Judicial District</i>	700	--	700
Total Administration of justice	<u>700</u>	<u>--</u>	<u>700</u>
Total disbursements	<u>700</u>	<u>--</u>	<u>700</u>
Change in cash	=	=	-
Cash, October 1	<u>--</u>	<u>--</u>	<u>--</u>
Cash, September 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

COMANCHE COUNTY, TEXAS
DISTRICT COURT COORDINATOR
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT B-21

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Intergovernmental</i>	\$ 59,538	\$ 59,538	\$ =
<i>Interest income</i>	<u>75</u>	<u>75</u>	<u>75</u>
Total receipts	<u>59,538</u>	<u>59,613</u>	<u>75</u>
Disbursements:			
Current			
<i>Administration of justice</i>			
<i>220th Judicial District</i>	<u>149,290</u>	<u>137,953</u>	<u>11,337</u>
Total Administration of justice	<u>149,290</u>	<u>137,953</u>	<u>11,337</u>
Total disbursements	<u>149,290</u>	<u>137,953</u>	<u>11,337</u>
Excess (deficiency) of receipts over (under) disbursements	(89,752)	(78,340)	11,412
Other financing sources (uses):			
<i>Transfers in</i>	<u>30,671</u>	<u>30,671</u>	<u>=</u>
Total other financing sources (uses)	<u>30,671</u>	<u>30,671</u>	<u>=</u>
Change in cash	(59,081)	(47,669)	11,412
Cash, October 1	35,264	35,264	=
Cash (overdraft), September 30	<u>\$ (23,617)</u>	<u>\$ (12,405)</u>	<u>\$ 11,412</u>

COMANCHE COUNTY, TEXAS
COUNTY AND DISTRICT COURT TECHNOLOGY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT B-22

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Fees of Office</i>	\$ 650	\$ 439	\$ (211)
<i>Interest Income</i>	<u>150</u>	<u>130</u>	<u>(20)</u>
Total receipts	<u>800</u>	<u>569</u>	<u>(231)</u>
Disbursements:			
Current			
<i>Administration of justice</i>			
<i>220th Judicial District</i>	<u>1,500</u>	<u>--</u>	<u>1,500</u>
Total Administration of justice	<u>1,500</u>	<u>--</u>	<u>1,500</u>
Total disbursements	<u>1,500</u>	<u>--</u>	<u>1,500</u>
Change in cash	(700)	569	1,269
Cash, October 1	<u>19,507</u>	<u>19,507</u>	<u>--</u>
Cash, September 30	<u>\$ 18,807</u>	<u>\$ 20,076</u>	<u>\$ 1,269</u>

COMANCHE COUNTY, TEXAS
DISTRICT COURT REPORTER
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT B-23

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Intergovernmental</i>	\$ 71,627	\$ 71,627	\$ =
<i>Interest income</i>	=	75	75
Total receipts	<u>71,627</u>	<u>71,702</u>	<u>75</u>
Disbursements:			
Current			
<i>Administration of justice</i>			
<i>220th Judicial District</i>	108,526	102,163	6,363
Total Administration of justice	<u>108,526</u>	<u>102,163</u>	<u>6,363</u>
Total disbursements	<u>108,526</u>	<u>102,163</u>	<u>6,363</u>
Excess (deficiency) of receipts over (under) disbursements	(36,899)	(30,461)	6,438
Other financing sources (uses):			
<i>Transfers in</i>	36,899	36,899	=
Total other financing sources (uses)	<u>36,899</u>	<u>36,899</u>	<u>=</u>
Change in cash	=	6,438	6,438
Cash, October 1	78,031	78,031	=
Cash, September 30	<u>\$ 78,031</u>	<u>\$ 84,469</u>	<u>\$ 6,438</u>

COMANCHE COUNTY, TEXAS
FLOOD PLAIN MANAGEMENT FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT B-24

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Intergovernmental</i>	\$ 140	\$ 175	\$ 35
<i>Interest income</i>	11	8	(3)
Total receipts	<u>151</u>	<u>183</u>	<u>32</u>
Disbursements:			
Current			
<i>Road and bridges</i>	<u>3,866</u>	<u>3,513</u>	<u>353</u>
Total disbursements	<u>3,866</u>	<u>3,513</u>	<u>353</u>
Excess (deficiency) of receipts over (under) disbursements	(3,715)	(3,330)	385
Other financing sources (uses):			
<i>Transfers in</i>	<u>3,100</u>	<u>3,631</u>	<u>531</u>
Total other financing sources (uses)	<u>3,100</u>	<u>3,631</u>	<u>531</u>
Change in cash	(615)	301	916
Cash, October 1	1,780	1,780	-
Cash, September 30	<u>\$ 1,165</u>	<u>\$ 2,081</u>	<u>\$ 916</u>

COMANCHE COUNTY, TEXAS
APPELLATE JUSTICE SYSTEM FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT B-25

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Miscellaneous</i>	\$ 900	\$ 530	\$ (370)
Total receipts	<u>900</u>	<u>530</u>	<u>(370)</u>
Disbursements:			
Current			
<i>Administration of justice</i>			
<i>District Court</i>	900	520	380
<i>Total Administration of justice</i>	<u>900</u>	<u>520</u>	<u>380</u>
Total disbursements	<u>900</u>	<u>520</u>	<u>380</u>
Change in cash	-	10	10
Cash, October 1	250	250	-
Cash, September 30	<u>\$ 250</u>	<u>\$ 260</u>	<u>\$ 10</u>

COMANCHE COUNTY, TEXAS
CHILD ABUSE FEES FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT B-26

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Miscellaneous</i>	\$ 400	\$ -	\$ (400)
Total receipts	<u>400</u>	<u>-</u>	<u>(400)</u>
Disbursements:			
Current			
<i>Public welfare</i>			
<i>Social Welfare</i>	750	-	750
Total Public welfare	<u>750</u>	<u>-</u>	<u>750</u>
Total disbursements	<u>750</u>	<u>-</u>	<u>750</u>
Change in cash	(350)	-	350
Cash, October 1	<u>1,166</u>	<u>1,166</u>	<u>-</u>
Cash, September 30	<u>\$ 816</u>	<u>\$ 1,166</u>	<u>\$ 350</u>

COMANCHE COUNTY, TEXAS
HAVA CARES ACT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT B-27

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Intergovernmental</i>	\$ -	\$ 14,511	\$ 14,511
Total receipts	<u>-</u>	<u>14,511</u>	<u>14,511</u>
Disbursements:			
Current			
<i>Public welfare</i>			
<i>Grant Activity</i>	2,000	1,672	328
Total Public welfare	<u>2,000</u>	<u>1,672</u>	<u>328</u>
Total disbursements	<u>2,000</u>	<u>1,672</u>	<u>328</u>
Change in cash	(2,000)	12,839	14,839
Cash, October 1	-	-	-
Cash, September 30	<u>(2,000)</u>	<u>12,839</u>	<u>14,839</u>

COMANCHE COUNTY, TEXAS
CONSTABLE LEASE FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT B-28

	<u>Budget</u>	<u>Actual</u>	<u>Positive (Negative)</u>
Receipts:			
<i>Intergovernmental</i>	\$ 741	\$ 741	\$ --
Total receipts	<u>741</u>	<u>741</u>	<u>--</u>
Disbursements:			
Current			
<i>Administration of justice</i>			
<i>Constable Number One</i>	1,877	276	1,601
Total Administration of justice	<u>1,877</u>	<u>276</u>	<u>1,601</u>
Total disbursements	<u>1,877</u>	<u>276</u>	<u>1,601</u>
Change in cash	(1,136)	465	1,601
Cash, October 1	1,713	1,713	--
Cash, September 30	<u>\$ 577</u>	<u>\$ 2,178</u>	<u>\$ 1,601</u>

COMANCHE COUNTY, TEXAS
LEOSE TRAINING
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT B-29

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Intergovernmental</i>	\$ 2,650	\$ 1,904	\$ (746)
<i>Interest income</i>	<u>—</u>	<u>24</u>	<u>24</u>
Total receipts	<u>2,650</u>	<u>1,928</u>	<u>(722)</u>
Disbursements:			
Current			
<i>Administration of justice</i>			
<i>Constable Number One</i>	6,987	5,838	1,149
Total Administration of justice	<u>6,987</u>	<u>5,838</u>	<u>1,149</u>
Total disbursements	<u>6,987</u>	<u>5,838</u>	<u>1,149</u>
Change in cash	(4,337)	(3,910)	427
Cash, October 1	5,808	5,808	—
Cash, September 30	<u>\$ 1,471</u>	<u>\$ 1,898</u>	<u>\$ 427</u>

COMANCHE COUNTY, TEXAS
COUNTY ATTORNEY CHECK FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT B-30

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Fees of Office</i>	\$ 3,032	\$ 2,500	\$ (532)
Total receipts	<u>3,032</u>	<u>2,500</u>	<u>(532)</u>
Disbursements:			
Current			
<i>Administration of justice</i>			
<i>County Attorney</i>	3,032	2,997	35
Total Administration of justice	<u>3,032</u>	<u>2,997</u>	<u>35</u>
Total disbursements	<u>3,032</u>	<u>2,997</u>	<u>35</u>
Change in cash	-	(497)	(497)
Cash, October 1	12	12	-
Cash (overdraft), September 30	<u>\$ 12</u>	<u>\$ (485)</u>	<u>\$ (497)</u>

COMANCHE COUNTY, TEXAS
PRETRIAL INTERVENTION FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT B-31

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Interest income</i>	\$ 30	\$ 26	\$ (4)
Total receipts	<u>30</u>	<u>26</u>	<u>(4)</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>3,750</u>
Total disbursements	<u>3,750</u>		<u>3,750</u>
Change in cash	(3,720)	26	3,746
Cash, October 1	3,940	3,940	-
Cash, September 30	<u>\$ 220</u>	<u>\$ 3,966</u>	<u>\$ 3,746</u>

COMANCHE COUNTY, TEXAS
COUNTY CLERK RECORDS MAINTENANCE FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT B-32

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Fees of Office</i>	\$ 425	\$ 580	\$ 155
Total receipts	<u>425</u>	<u>580</u>	<u>155</u>
Disbursements:			
Current			
<i>General administration</i>			
<i>County Clerk</i>	2,500	-	2,500
<i>Total General administration</i>	<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	(2,075)	580	2,655
Cash, October 1	3,010	3,010	-
Cash, September 30	<u>\$ 935</u>	<u>\$ 3,590</u>	<u>\$ 2,655</u>

COMANCHE COUNTY, TEXAS
DISTRICT CLERK RECORDS MAINTENANCE FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT B-33

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Fees of Office</i>	\$ 1,500	\$ 1,120	\$ (380)
<i>Interest income</i>	20	22	2
Total receipts	<u>1,520</u>	<u>1,142</u>	<u>(378)</u>
Disbursements:			
Current			
<i>Administration of justice</i>			
<i>District Clerk</i>	<u>9,000</u>	<u>9,000</u>	<u>9,000</u>
<i>Total Administration of justice</i>	<u>9,000</u>	<u>9,000</u>	<u>9,000</u>
Total disbursements	<u>9,000</u>	<u>9,000</u>	<u>9,000</u>
Change in cash	(7,480)	1,142	8,622
Cash, October 1	10,241	10,241	-
Cash, September 30	<u>\$ 2,761</u>	<u>\$ 11,383</u>	<u>\$ 8,622</u>

COMANCHE COUNTY, TEXAS
DISTRICT CLERK CIVIL RECORDS
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT B-34

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Intergovernmental</i>	\$ 3,000	\$ 3,000	\$ -
<i>Miscellaneous</i>	1,000	-	(1,000)
Total receipts	<u>4,000</u>	<u>3,000</u>	<u>(1,000)</u>
Disbursements:			
Current			
<i>Administration of justice</i>			
<i>County Court</i>	6,900	1,859	5,041
Total Administration of justice	<u>6,900</u>	<u>1,859</u>	<u>5,041</u>
Total disbursements	<u>6,900</u>	<u>1,859</u>	<u>5,041</u>
Change in cash	(2,900)	1,141	4,041
Cash, October 1	13,846	13,846	-
Cash, September 30	<u>\$ 10,946</u>	<u>\$ 14,987</u>	<u>\$ 4,041</u>

COMANCHE COUNTY, TEXAS
E FILE FEES FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT B-35

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Fees of Office</i>	\$ 11,322	\$ 9,309	\$ (2,013)
Total receipts	<u>11,322</u>	<u>9,309</u>	<u>(2,013)</u>
Disbursements:			
Current			
<i>Administration of justice</i>			
<i>County Court</i>	11,500	9,890	1,610
<i>Total Administration of justice</i>	<u>11,500</u>	<u>9,890</u>	<u>1,610</u>
Total disbursements	<u>11,500</u>	<u>9,890</u>	<u>1,610</u>
Change in cash	(178)	(581)	(403)
Cash, October 1	1,992	1,992	-
Cash, September 30	<u>\$ 1,814</u>	<u>\$ 1,411</u>	<u>\$ (403)</u>

COMANCHE COUNTY, TEXAS
TAC/HEALTHY COUNTY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT B-36

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Fees of Office</i>	\$ 700	\$ 150	\$ (550)
Total receipts	<u>700</u>	<u>150</u>	<u>(550)</u>
Disbursements:			
Current			
<i>General administration</i>			
<i>Non-Departmental</i>	1,000	-	1,000
Total General administration	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Total disbursements	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Change in cash	(300)	150	450
Cash, October 1	<u>3,061</u>	<u>3,061</u>	<u>-</u>
Cash, September 30	<u>\$ 2,761</u>	<u>\$ 3,211</u>	<u>\$ 450</u>

COMANCHE COUNTY, TEXAS
CAPITAL CREDITS FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT B-37

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Miscellaneous</i>	\$ 1,500	\$ 61,727	\$ 60,227
Total receipts	<u>1,500</u>	<u>61,727</u>	<u>60,227</u>
Disbursements:			
Current			
<i>General administration</i>			
<i>Non-Departmental</i>	28,500		28,500
Total General administration	<u>28,500</u>		<u>28,500</u>
Total disbursements	<u>28,500</u>		<u>28,500</u>
Change in cash	(27,000)	61,727	88,727
Cash, October 1	<u>48,049</u>	<u>48,049</u>	-
Cash, September 30	<u>\$ 21,049</u>	<u>\$ 109,776</u>	<u>\$ 88,727</u>

COMANCHE COUNTY, TEXAS
EXTRADITION FEE FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT B-39

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Fees of Office</i>	\$ 1,500	\$	\$ (1,500)
<i>Interest Income</i>		13	13
Total receipts	<u>1,500</u>	<u>13</u>	<u>(1,487)</u>
Disbursements:			
Current			
<i>Administration of justice</i>			
<i>Probation</i>	2,000		2,000
Total Administration of justice	<u>2,000</u>		<u>2,000</u>
Total disbursements	<u>2,000</u>		<u>2,000</u>
Change in cash	(500)	13	513
Cash, October 1	1,887	1,887	
Cash, September 30	<u>\$ 1,387</u>	<u>\$ 1,900</u>	<u>\$ 513</u>

COMANCHE COUNTY, TEXAS
AGENCY ON AGING
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT B-39

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Intergovernmental</i>	\$ 163,206	\$ 163,163	\$ (43)
Total receipts	<u>163,206</u>	<u>163,163</u>	<u>(43)</u>
Disbursements:			
Current			
<i>Public welfare</i>			
<i>Social Welfare</i>	163,606	233,148	(69,542)
Total Public welfare	<u>163,606</u>	<u>233,148</u>	<u>(69,542)</u>
Total disbursements	<u>163,806</u>	<u>233,148</u>	<u>(69,542)</u>
Change in cash	(400)	(69,985)	(69,585)
Cash (overdraft), October 1	65,911	65,911	-
Cash (overdraft), September 30	<u>\$ 65,511</u>	<u>\$ (4,074)</u>	<u>\$ (69,585)</u>

COMANCHE COUNTY, TEXAS
J.P. NUMBER ONE DEFENSIVE DRIVING
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT B-40

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Miscellaneous</i>	\$ 11,000	\$ 2,247	\$ (8,753)
<i>Interest income</i>		559	559
Total receipts	<u>11,000</u>	<u>2,806</u>	<u>(8,194)</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>12,000</u>
Total disbursements	<u>12,000</u>		<u>12,000</u>
Change in cash	(1,000)	2,806	3,806
Cash, October 1	<u>90,842</u>	<u>90,842</u>	
Cash, September 30	<u>\$ 89,842</u>	<u>\$ 93,648</u>	<u>\$ 3,806</u>

COMANCHE COUNTY, TEXAS
JUSTICE COURT TECHNOLOGY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT B-41

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Fines</i>	\$ 3,000	\$ 1,740	\$ (1,260)
<i>Interest income</i>	275	86	(189)
Total receipts	<u>3,275</u>	<u>1,826</u>	<u>(1,449)</u>
Disbursements:			
Current			
<i>Administration of justice</i>			
<i>Justice Court Technology</i>	18,800	18,444	356
Total Administration of justice	<u>18,800</u>	<u>18,444</u>	<u>356</u>
Total disbursements	<u>18,800</u>	<u>18,444</u>	<u>356</u>
Change in cash	(15,525)	(16,618)	(1,093)
Cash, October 1	16,169	16,169	-
Cash (overdraft), September 30	<u>\$ 644</u>	<u>\$ (449)</u>	<u>\$ (1,093)</u>

COMANCHE COUNTY, TEXAS
JUSTICE COURT TRUANCY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT B-42

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Fines</i>	\$ 1,000	\$ 100	\$ (900)
Total receipts	<u>1,000</u>	<u>100</u>	<u>(900)</u>
Disbursements:			
Current			
<i>Administration of justice</i>			
<i>Justice Court Technology</i>	1,000		1,000
Total Administration of justice	<u>1,000</u>		<u>1,000</u>
Total disbursements	<u>1,000</u>		<u>1,000</u>
Change in cash	=	100	100
Cash, October 1	<u>500</u>	<u>500</u>	-
Cash, September 30	<u>\$ 500</u>	<u>\$ 600</u>	<u>\$ 100</u>

COMANCHE COUNTY, TEXAS
COMMISSIONERS ADMINISTRATIVE ASSISTANCE FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT B-43

	Budget	Actual	Variance Positive (Negative)
Disbursements:			
Current			
<i>Road and bridges</i>	\$ 72,704	\$ 67,093	\$ 5,611
Total disbursements	<u>72,704</u>	<u>67,093</u>	<u>5,611</u>
Excess (deficiency) of receipts over (under) disbursements	(72,704)	(67,093)	5,611
Other financing sources (uses):			
<i>Transfers in</i>	72,704	72,704	=
Total other financing sources (uses)	<u>72,704</u>	<u>72,704</u>	<u>=</u>
Change in cash	=	5,611	5,611
Cash, October 1	13,304	13,304	=
Cash, September 30	<u>\$ 13,304</u>	<u>\$ 18,915</u>	<u>\$ 5,611</u>

COMANCHE COUNTY, TEXAS
SPECIAL COUNTY SALES TAX
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT B-44

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
<i>Sales taxes</i>	\$ 25,000	\$ =	\$ (25,000)
<i>Interest income</i>	<u> </u>	<u>285</u>	<u>285</u>
Total receipts	<u>25,000</u>	<u>285</u>	<u>(24,715)</u>
Other financing sources (uses):			
<i>Transfers out</i>	<u>(125,979)</u>	<u>(22,874)</u>	<u>103,105</u>
Total other financing sources (uses)	<u>(125,979)</u>	<u>(22,874)</u>	<u>103,105</u>
Change in cash	(100,979)	(22,589)	78,390
Cash, October 1	<u>320,789</u>	<u>320,789</u>	<u>-</u>
Cash, September 30	<u>\$ 219,810</u>	<u>\$ 298,200</u>	<u>\$ 78,390</u>

COMANCHE COUNTY, TEXAS
220TH DISTRICT COURT FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT B-45

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Disbursements:			
Current			
Administration of justice			
220th Judicial District	108,000	90,222	17,778
Total Administration of justice	<u>108,000</u>	<u>90,222</u>	<u>17,778</u>
Total disbursements	<u>108,000</u>	<u>90,222</u>	<u>17,778</u>
Excess (deficiency) of receipts over (under) disbursements	(108,000)	(90,222)	17,778
Other financing sources (uses):			
Transfers in	108,000	108,000	-
Total other financing sources (uses)	<u>108,000</u>	<u>108,000</u>	<u>-</u>
Change in cash	=	17,778	17,778
Cash, October 1	7,115	7,115	-
Cash, September 30	<u>\$ 7,115</u>	<u>\$ 24,893</u>	<u>\$ 17,778</u>

COMANCHE COUNTY, TEXAS
CORONA VIRUS RELIEF FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT B-46

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Intergovernmental</i>	\$ <u> -</u>	\$ <u>72,061</u>	<u>72,061</u>
Total receipts	<u> -</u>	<u>72,061</u>	<u>72,061</u>
Disbursements:			
Current			
<i>Public welfare</i>	<u>51,058</u>	<u>51,056</u>	<u> -</u>
Total Public welfare	<u>51,058</u>	<u>51,056</u>	<u> -</u>
Total disbursements	<u>51,058</u>	<u>51,056</u>	<u> -</u>
Change in cash	<u>(51,058)</u>	<u>21,005</u>	<u>72,061</u>
Cash, October 1	<u> -</u>	<u> -</u>	<u> -</u>
Cash, September 30	<u>\$ (51,058)</u>	<u>\$ 21,005</u>	<u>\$ 72,061</u>

COMANCHE COUNTY, TEXAS

COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH BALANCES
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Road and Bridge Debt Service	Debt Service Bonded Indebtedness	2007 Limited Tax Refund Bond	Total Nonmajor Debt Service Funds (See Exhibit A-2)
Receipts:				
<i>Taxes</i>	\$ 431	\$ -	\$ 1,761	\$ 2,192
<i>Interest income</i>	130	-	-	130
Total receipts	<u>561</u>	<u>-</u>	<u>1,761</u>	<u>2,322</u>
Disbursements:				
Debt service:				
<i>Principal</i>		43,743	-	43,743
<i>Interest and fiscal charges</i>		2,047	-	2,047
Total disbursements		<u>45,790</u>	<u>-</u>	<u>45,790</u>
Excess (deficiency) of receipts over (under) disbursements	561	(45,790)	1,761	(43,468)
Other financing sources (uses):				
<i>Transfers in</i>		22,874	-	22,874
Total other financing sources (uses)		<u>22,874</u>	<u>-</u>	<u>22,874</u>
Change in cash	561	(22,916)	1,761	(20,594)
Cash, October 1	<u>16,192</u>	<u>7,652</u>	<u>43,690</u>	<u>67,534</u>
Cash (Overdraft), September 30	<u>\$ 16,753</u>	<u>\$ (15,264)</u>	<u>\$ 45,451</u>	<u>\$ 46,940</u>

COMANCHE COUNTY, TEXAS
ROAD AND BRIDGE DEBT SERVICE
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT B-48

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Taxes	\$ -	\$ 431	\$ 431
Interest income	<u> </u>	<u>130</u>	<u>130</u>
Total receipts	<u> </u>	<u>561</u>	<u>561</u>
Other financing sources (uses):			
Transfers out	<u>(16,140)</u>	<u> </u>	<u>16,140</u>
Total other financing sources (uses)	<u>(16,140)</u>	<u> </u>	<u>16,140</u>
Change in cash	(16,140)	561	16,701
Cash, October 1	<u>16,192</u>	<u>16,192</u>	<u>-</u>
Cash, September 30	<u>\$ 52</u>	<u>\$ 16,753</u>	<u>\$ 16,701</u>

COMANCHE COUNTY, TEXAS
DEBT SERVICE BONDED INDEBTEDNESS
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT B-49

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Disbursements:			
Debt service:			
<i>Principal</i>	\$ 40,431	\$ 43,743	\$ (3,312)
<i>Interest and fiscal charges</i>	2,412	2,047	365
Total disbursements	<u>42,843</u>	<u>45,790</u>	<u>(2,947)</u>
 Excess (deficiency) of receipts over (under) disbursements	 (42,843)	 (45,790)	 (2,947)
 Other financing sources (uses):			
<i>Transfers in</i>	<u>22,874</u>	<u>22,874</u>	<u>—</u>
Total other financing sources (uses)	<u>22,874</u>	<u>22,874</u>	<u>—</u>
 Change in cash	 (19,969)	 (22,916)	 (2,947)
 Cash, October 1	 7,652	 7,652	 —
Cash (overdraft), September 30	<u>\$ (12,317)</u>	<u>\$ (15,264)</u>	<u>\$ (2,947)</u>

COMANCHE COUNTY, TEXAS
2007 LIMITED TAX REFUND BOND FUND
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT B-50

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Taxes	\$ 3,750	\$ 1,761	\$ (1,989)
Total receipts	<u>3,750</u>	<u>1,761</u>	<u>(1,989)</u>
Excess (deficiency) of receipts over (under) disbursements	3,750	1,761	(1,989)
Other financing sources (uses):			
Transfers out	<u>(47,500)</u>	<u> </u>	<u>47,500</u>
Total other financing sources (uses)	<u>(47,500)</u>	<u> </u>	<u>47,500</u>
Change in cash	(43,750)	1,761	45,511
Cash, October 1	<u>43,690</u>	<u>43,690</u>	<u>—</u>
Cash, September 30	<u>\$ (60)</u>	<u>\$ 45,451</u>	<u>\$ 45,511</u>

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Other Supplementary Information

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MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of Comanche County, Texas' annual financial statements presents our discussion and analysis of the County's financial performance during the fiscal year ended September 30, 2020. Please read it in conjunction with the County's financial statements.

FINANCIAL HIGHLIGHTS

- The County's total combined cash and cash equivalents were \$7,534,582 at September 30, 2020.
- During the year, the County's disbursements were \$1,234,909 less than the \$11,416,155 generated in taxes and other receipts for governmental activities.
- The total cost of the County's programs decreased \$1,404,688 or 12.1% overall; new programs were added this year for the COVID 19 Relief Fund and CARES Act Fund.
- The general fund reported a cash balance (cash and cash equivalents) this year of \$1,632,109.

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

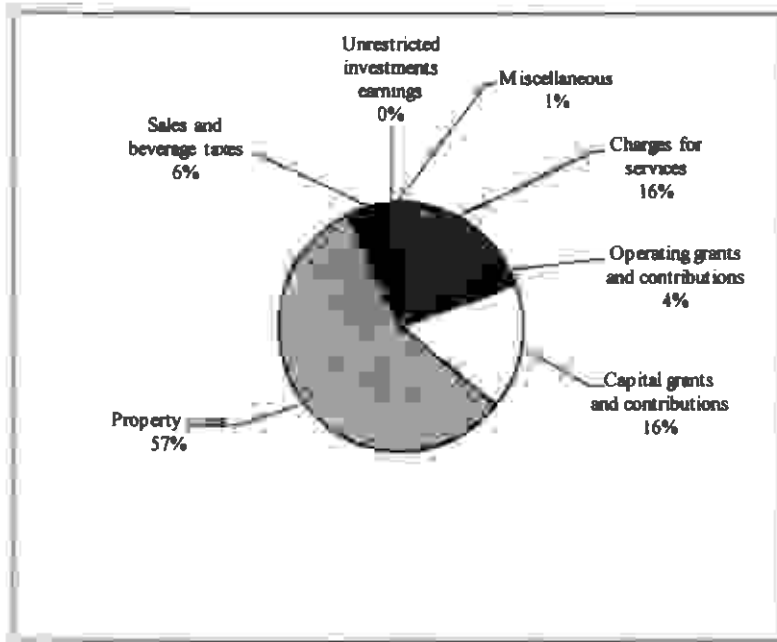
Changes in cash and cash equivalents. The County's total receipts were \$11,416,155. A significant portion, 57.0%, of the County's receipts comes from property taxes; 15.6% relates to charges for services.

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

	<u>2020</u>	<u>2019</u>	<u>% Change</u>
Receipts:			
Charges for services	\$ 1,778,539	\$ 1,619,171	9.8%
Operating grants and contributions	444,236	325,486	36.5%
Capital grants and contributions	1,868,061	2,012,049	-7.2%
General Receipts:			
Property taxes	6,513,069	6,200,229	5.0%
Sales taxes	646,296	624,024	3.6%
Alcoholic beverage taxes	5,445	5,465	-0.4%
Unrestricted investments earnings	57,589	72,875	-21.0%
Miscellaneous	102,920	215,145	-52.2%
Total Receipts	\$ 11,416,155	\$ 11,074,444	3.1%

- Property tax rates increased 0.0%. Compared to the prior year, property tax receipts increased \$312,840.

The chart below represents the sources of receipts for the County.



Disbursements and Program Receipts and Net Costs

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

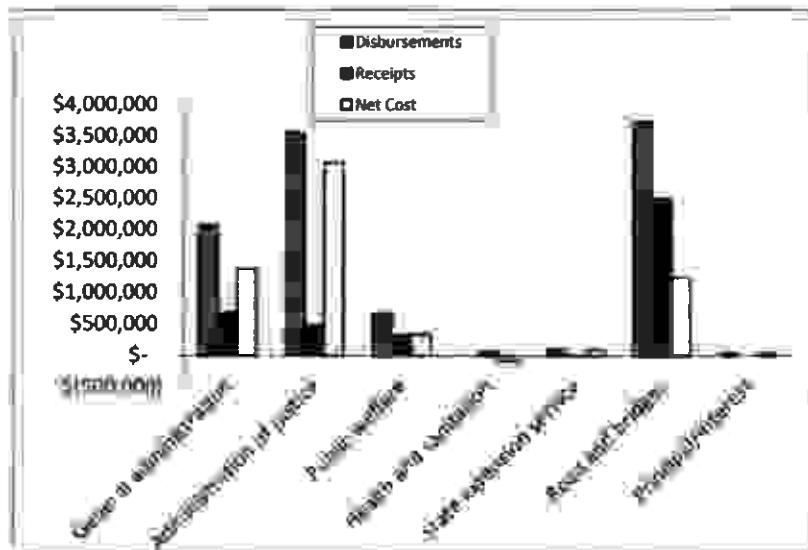


Table A-2 presents the cost of each of the County's largest functions.

- The cost of all governmental activities this year was \$10,181,246.
- However, the amount that our taxpayers paid for these activities through property taxes was only \$6,513,069.
- Some of the cost was paid by those who directly benefited from the programs – \$1,778,539.
- By grants and contributions – \$2,312,297.

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

	<u>2020</u>	<u>2019</u>	<u>% Change</u>
Disbursements:			
General administration	\$ 2,063,436	\$ 1,892,007	9.1%
Administration of justice	3,568,355	3,708,745	-3.8%
Public welfare	673,238	541,011	24.4%
State extension service	101,926	100,931	1.0%
Road and bridges	3,728,501	5,297,450	-29.6%
Principal and interest paid on long-term debt	45,790	45,790	0.0%
 Total Disbursements	 <u>\$ 10,181,246</u>	 <u>\$ 11,585,934</u>	 -12.1%

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

Receipts from governmental fund types totaled \$11,416,155, an increase of \$341,711 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 \$575,590 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 County Court, Non-Departmental, Justice of the Peace Number 1, and the County Jail.

Total actual receipts were \$25,768 less 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 Two and Four to account for increased costs of major road and bridge repairs for damage caused by rainstorms

that occurred during September 2018. New funds HAVA CARES Act and Corona Virus Relief were started for response to the COVID19 pandemic.

Long Term Debt

At year-end, the County had \$116,922 notes, and capital leases outstanding.

	9/30/20	9/30/19
GOVERNMENTAL ACTIVITIES		
Notes payable	\$ 105,327	\$ 142,678
Capital lease obligation	11,595	18,941
	<u>\$ 116,922</u>	<u>\$ 161,619</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 2021 budget preparation increased by \$143,252,259, an increase of 6.7% over the previous year.
- General operating fund spending will increase in the 2021 budget from \$5,563,480 to \$6,273,819. This is a 12.8% increase. A continuing fluctuation in the prisoner housing market is anticipated to have an impact on the final figures for 2021, 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 2021. Amounts available for appropriation in the general fund budget are \$7,868,192 or a 28.2% increase over the final 2020 budget of \$6,139,070. Revenue from property taxes will increase due to the increase in property values resulting from new property being added to the tax roll.

If these estimates are realized, the County’s budgetary general fund balance is expected to decrease by \$518,895 by the end of fiscal year 2021.

CONTACTING THE COUNTY’S FINANCIAL MANAGEMENT

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

I. LONG-TERM DEBT

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

Purpose	Original Amount	Year of Issue	Final Maturity	Average Annual Payment	Interest Rate	Balance 9/30/2020
GOVERNMENTAL ACTIVITIES DEBT						
Notes Payable:						
Mack truck and John Deere loader	\$ 91,362	2016	2021	\$ 20,409	4.25%	\$ 2,947
Jail Control System	124,500	2018	2020	38,158	6.50%	7,570
Sheriff	31,146	2018	2021	8,346	4.50%	2,761
2019 Ford F150 PU	30,611	2020	2023	10,846	4.00%	28,198
2019 Ford F150 PU	30,611	2020	2023	10,846	4.00%	28,198
2020 GMC Sierra 1500	21,135	2020	2024	5,730	4.00%	19,088
2020 GMC Sierra 1500	18,340	2020	2024	4,972	4.00%	16,564
						<u>105,326</u>
Capital Lease Obligations						
Copier	8,876	2019	2023	2,268	5.69%	6,224
Copier	3,770	2016	2021	864	5.69%	564
Copier	6,021	2016	2021	1,380	5.69%	901
Copier	8,930	2016	2021	2,004	4.63%	1,953
Copier	6,021	2016	2021	2,004	4.63%	1,953
						<u>11,595</u>
Total Governmental Activities Debt						<u>\$ 116,921</u>

The following table provides a summary of transactions during 2020:

	September 30, 2019	Additions	Retirements	September 30, 2020	Due in One Year
Notes payable	\$ 142,678	\$ 100,697	\$ (138,049)	\$ 105,326	\$ 42,511
Capital lease obligations	18,941		(7,346)	11,595	7,063
	<u>\$ 161,619</u>	<u>\$ 100,697</u>	<u>\$ (145,395)</u>	<u>\$ 116,921</u>	<u>\$ 49,574</u>

Comanche County, Texas
Other Information Not Required by Cash Basis of Accounting
September 30, 2020
(Unaudited)

Total future debt payments scheduled at September 30, 2020 were

Notes Payable

	Fiscal Year			
	Ended 9/30	Principal	Interest	Total
2021	\$ 42,511	\$ 3,681	\$ 46,192	
2022	30,427	1,965	32,392	
2023	26,229	741	26,970	
2024	6,159	83	6,242	
	<u>\$ 105,326</u>	<u>\$ 6,470</u>	<u>\$ 111,796</u>	

Capital Lease Obligations

	Fiscal Year			
	Ended 9/30	Principal	Interest	Total
2021	\$ 7,066	\$ 706	\$ 7,772	
2022	1,882	386	2,268	
2023	2,089	179	2,268	
2024	558	10	567	
	<u>\$ 11,595</u>	<u>\$ 1,281</u>	<u>\$ 12,875</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

Comanche County, Texas
Other Information Not Required by Cash Basis of Accounting
September 30, 2020
(Unaudited)

but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump-sum are not entitled to any amounts contributed by their employer.

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the County commissioners' court within the constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer's 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, 2019 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees (or their beneficiaries) currently receiving benefits	101
Inactive employees entitled to but not yet receiving benefits	135
Active employees	131
	<hr/>
	367
	<hr/>

3. Contributions

The contribution rate for employees in TCDRS is 5% of employee gross earnings, and the County percentage is 10.64% and 10.44% for calendar months 2019 and 2020, respectively, all as adopted by the governing body of the County. Under the state law governing TCDRS, the contribution rate for each County is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

The County's contributions to TCDRS for the year ended September 30, 2020, were \$444,337, and were equal to the required contributions.

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4. Net Pension Liability

The County's Net Pension Liability (NPL) was measured as of December 31, 2019, 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	14.50%	5.20%
	Cambridge Associates Global Private Equity & Venture Capital Index		
Private Equity		20.00%	8.20%
Global Equities	MSCI World (net) Index	2.50%	5.50%
International Equities - Developed	MSCI World Ex USA (net) Index	7.00%	5.20%
International Equities - Emerging	MSCI EM Standard (net) Index	7.00%	5.70%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	-0.20%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	12.00%	3.14%
Direct Lending	S&P/LSTA Leveraged Loan Index	11.00%	7.16%
Distressed Debt		4.00%	6.90%
REIT Equities		3.00%	4.50%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	8.40%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index	6.00%	5.50%
	Hedge Fund Research, Inc. (HFRF) Fund of Funds		
Hedge Funds	Composite Index	8.00%	2.30%
		100.00%	

5. Discount Rate

The discount rate used to measure the Total Pension Liability (Asset) was 8.0%. 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
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6. Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (c)
Balance at 12/31/2018	\$ 16,573,511	\$ 13,626,131	\$ 2,947,380
Changes for the year:			
Service cost	409,873		409,873
Interest on total pension liability	1,340,440		1,340,440
Effect of plan changes			
Effect of economic/demographic gains or losses	1,472		1,472
Effect of assumptions changes or inputs	-		-
Refund of contributions	(25,943)	(25,943)	-
Benefit payments	(860,794)	(860,794)	-
Administrative expenses	-	(11,964)	11,964
Member contributions	-	238,937	(238,937)
Net investment income	-	2,237,834	(2,237,834)
Employer contributions	-	498,899	(498,899)
Other	-	(2,911)	2,911
Net changes	865,048	2,074,058	(1,209,010)
Balance at 12/31/2019	\$ 17,438,559	\$ 15,700,189	\$ 1,738,370

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	\$ 19,457,829	\$ 17,438,560	\$ 15,729,741
Fiduciary Net Position	15,700,189	15,700,189	15,700,189
Net Pension Liability / (Asset)	\$ 3,757,640	\$ 1,738,371	\$ 29,552

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

For the year ended September 30, 2020, the County recognized pension expense of \$366,108. At September 30, 2020, the County reported deferred outflows and inflows of resources related to pensions from the following resources:

SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS OF RESOURCES

	Original Amount	Date Established	Original Recognition Period	Amount Recognized in 12/31/2019	Balance of Deferred (Inflows)	Balance of Deferred Outflows
Investment (gains) or losses	(1,140,821)	12/31/2018	5.0	(228,124)	\$ 912,497	
	1,380,895	12/31/2018	5.0	278,179		834,537
	(805,872)	12/31/2017	5.0	(181,194)	322,289	
	80,278	12/31/2016	5.0	16,956		16,066
	1,058,029	12/31/2015	5.0	211,808		
Economic/demographic (gains) or losses	1,472	12/31/2019	3.0	491		881
	92,148	12/31/2018	3.0	30,718		30,716
	(82,282)	12/31/2017	4.0	(20,566)	20,566	
	(114,703)	12/31/2016	3.0			
	(213,182)	12/31/2015	3.0			
Assumptions changes or inputs		12/31/2019	3.0			
		12/31/2018	3.0			
	90,883	12/31/2017	4.0	22,721		22,720
	-	12/31/2016	3.0			
	153,551	12/31/2015	3.0			
Employer contributions made subsequent to measurement date						336,030
				149,845	\$ 1,254,331	\$ 1,244,859

\$339,030 reported as deferred outflows of resources is 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, 2020. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

DEFERRED INFLOWS / OUTFLOWS TO BE RECOGNIZED IN FUTURE YEARS

Plan Year Ended December 31,

2020	\$ (61,662)
2021	(110,590)
2022	50,055
2023	(228,125)
2024	
Thereafter	
	<u>\$ (350,322)</u>

B. Other Post-Employment Benefits (OPEB)

1. Plan Description

Texas County and District Retirement System (TCDRS) administers a defined benefit group-term life insurance plan known as the Supplemental Death Benefits Fund (SDBF).

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

2. Benefits Provided

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

Employees covered by benefit terms

At the December 31, 2019 valuation and measurement date, the following employees were covered by the benefit terms:

EMPLOYEES COVERED BY BENEFIT TERMS

Inactive employees (or their beneficiaries) currently receiving benefits	74
Inactive employees entitled to but not yet receiving benefits	33
Active employees	131
	<hr style="border-top: 1px solid black;"/>
	238

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

3. Total OPEB Liability

The County's total OPEB liability of \$437,455 was measured as of December 31, 2019 and was determined by an actuarial valuation as of that date.

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Methods and Assumptions -

Actuarial valuation/measurement dates	12/31/19
Valuation timing	Actuarially determined contribution rates are calculated on a calendar year basis as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.
Actuarial Cost Method	Entry Age Normal
Amortization method	
Recognition of economic/demographic gains or losses	Straight-line amortization over Expected Working Life
Recognition of assumptions changes or inputs	Straight-line amortization over Expected Working Life
Asset Valuation Method	Does not apply
Inflation	Does not apply
Salary Increases	Does not apply
Investment Rate of Return (Discount Rate)	2.74% (20 Year Bond GO Index published by bondbuyer.com as of December 26, 2019)
Cost-of-Living Adjustment	Does not apply
Disability	See Table 1 of December 31, 2019 GASB-75 Report
Mortality	See Table 2 of December 31, 2019 GASB-75 Report
Retirement	See Table 3 of December 31, 2019 GASB-75 Report
Other Termination of Employment	See Table 4 of December 31, 2019 GASB-75 Report

Sensitivity Analysis

	1% Decrease 1.74%	Current Discount Rate 2.74%	1% Increase 3.74%
Total OPEB Liability	\$ 519,382	\$ 437,455	\$ 373,974
% Difference	18.7%		-14.5%

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(Unaudited)

4. Changes in Total/Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (c)
Balance at 12/31/18	\$ 335,874	\$ 0	\$ 335,874
Changes for the year:			
Service cost	13,361		13,361
Interest on total OPEB liability	14,096		14,096
Effect of plan changes	0		0
Effect of economic/demographic gains or losses	2,290		2,290
Effect of assumptions changes or inputs	82,825		82,825
Refund of contributions			
Benefit payments	(10,991)		(10,991)
Administrative expense			
Member contributions			
Net investment income			
Employer contributions			
Other			
Net changes	101,581		101,581
Balance at 12/31/2019	\$ 437,455	\$ 0	\$ 437,455

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

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

5. Schedule of Deferred Sources of Inflows and Outflows

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

	Original Amount	Date Established	Original Recognition Period	Amount Recognized in 12/31/2019 Expense	Balance of Deferred Inflows 12/31/2019	Balance of Deferred Outflows 12/31/2019
Economic/demographic (gains) or losses	\$ 2,290	12/31/2019	5.0	\$ 458	\$ 0	\$ 1,832
	20,109	12/31/2016	6.0	4,022		12,085
	(13,054)	12/31/2017	6.0	(2,176)	6,526	
Assumptions changes or inputs	82,825	12/31/2019	5.0	16,565		66,260
	(34,854)	12/31/2018	5.0	(6,971)	20,912	
	13,772	12/31/2017	6.0	2,265		6,867
Employer contributions made subsequent to measurement date						18,980
				\$ 14,193	\$ 27,438	\$ 104,034

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

Deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date of \$16,990 will be recognized as a reduction of the net OPEB liability for the measurement year ending December 31, 2020 (i.e., recognized in the City's financial statements for the year ending September 30, 2021). other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

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

<u>Year Ended September 30,</u>	
2020	\$ 14,193
2021	14,193
2022	14,197
2023	17,023
2024	■
Thereafter	■
	<u>\$ 59,608</u>

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