

**COMANCHE COUNTY, TEXAS**  
**CASH BASIS FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2017**

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**APR 23 2018**

*Ruby DeLoach*  
Clerk, County Court Comanche Co., Texas

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**COMANCHE COUNTY, TEXAS**  
**CASH BASIS FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2017**

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**COMANCHE COUNTY, TEXAS**  
**CASH BASIS FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2017**

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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 cash basis financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Comanche County, Texas (the "County"), for the year ended September 30, 2017 and the related notes to financial statements which collectively comprise the County's cash basis financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

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

**Auditors' Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's 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, 2017, 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.

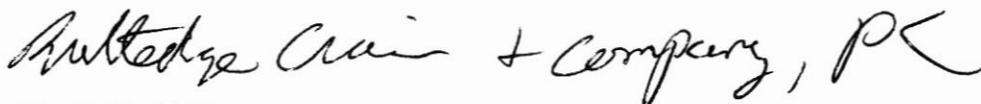
The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures 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 March 19, 2018, 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.



March 19, 2018

BASIC FINANCIAL STATEMENTS

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**COMANCHE COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2017**

Functions/Programs	Expenses	Program Revenues			Net (Disb.) Receipts and Changes in Cash
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary government:					Governmental Activities
General administration	\$ 1,763,903	\$ 714,862	\$ 77,500	\$ --	\$ (971,541)
Administration of justice	3,221,236	449,182	143,362	--	(2,628,692)
Public welfare	426,771	20,658	153,878	--	(252,235)
Health and sanitation	--	4,160	--	--	4,160
State extension service	89,055	--	--	--	(89,055)
Road and bridges	2,715,448	1,256,611	--	637,563	(821,274)
Principal and interest paid on long-term debt	296,660	--	--	--	(296,660)
Total disbursements/receipts	<u>8,513,073</u>	<u>2,445,473</u>	<u>374,740</u>	<u>637,563</u>	<u>(5,055,297)</u>
Total Primary Government	<u>\$ 8,513,073</u>	<u>\$ 2,445,473</u>	<u>\$ 374,740</u>	<u>\$ 637,563</u>	<u>(5,055,297)</u>
General Receipts:					
Property taxes					6,082,075
Sales taxes					495,070
Alcoholic beverage taxes					7,034
Unrestricted investment earnings					55,873
Miscellaneous revenue					166,093
Total General Receipts					<u>6,806,145</u>
Change in cash					<u>1,750,848</u>
Cash - beginning					<u>4,332,771</u>
Cash - ending					<u>\$ 6,083,619</u>

The accompanying notes are an integral part of this statement.

**COMANCHE COUNTY, TEXAS**

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	General Fund	Road and Bridge Number One	Road and Bridge Number Two
<b>Receipts:</b>			
<i>Taxes</i>	\$ 3,761,653	\$ 502,963	\$ 500,673
<i>Sales tax</i>	495,070	--	--
<i>Prisoner housing</i>	32,026	--	--
<i>State shared revenues</i>	7,034	754,047	126,728
<i>Fees of office</i>	412,218	--	--
<i>Tax Assessor/Collector</i>	17,741	--	--
<i>Fines</i>	159,049	9,295	9,263
<i>Intergovernmental</i>	2,521	--	257,512
<i>Miscellaneous</i>	314,654	--	17,061
<i>Arrest fees</i>	27,510	--	--
<i>Interest income</i>	31,382	2,854	2,370
<b>Total receipts</b>	<u>5,260,858</u>	<u>1,269,159</u>	<u>913,607</u>
<b>Disbursements:</b>			
<b>Current:</b>			
<i>General administration</i>	1,466,361	--	--
<i>Administration of justice</i>	2,936,765	--	--
<i>Public welfare</i>	172,503	--	--
<i>State extension service</i>	89,055	--	--
<i>Road and bridges</i>	--	649,687	715,248
<b>Debt service:</b>			
<i>Principal</i>	--	--	--
<i>Interest and fiscal charges</i>	--	--	--
<b>Total disbursements</b>	<u>4,664,684</u>	<u>649,687</u>	<u>715,248</u>
<b>Excess (deficiency) of receipts over (under) disbursements</b>	596,174	619,472	198,359
<b>Other financing sources (uses):</b>			
<i>Transfers in</i>	14,496	--	--
<i>Transfers out</i>	(262,428)	(21,395)	(21,395)
<b>Total other financing sources (uses)</b>	<u>(247,932)</u>	<u>(21,395)</u>	<u>(21,395)</u>
<b>Change in cash</b>	348,242	598,077	176,964
<b>Cash, October 1</b>	<u>1,275,997</u>	<u>233,483</u>	<u>224,277</u>
<b>Cash, September 30</b>	<u>\$ 1,624,239</u>	<u>\$ 831,560</u>	<u>\$ 401,241</u>

The accompanying notes are an integral part of this statement.

Road and Bridge Number Three	Road and Bridge Number Four	Other Governmental Funds	Total Governmental Funds
\$ 558,918	\$ 517,525	\$ 240,343	\$ 6,082,075
--	--	--	495,070
--	--	--	32,026
158,703	148,381	27,524	1,222,417
--	--	102,052	514,270
--	--	--	17,741
11,600	10,845	3,593	203,645
--	380,051	480,771	1,120,855
868	69,888	89,946	492,417
--	--	22	27,532
7,963	2,654	8,650	55,873
<u>738,052</u>	<u>1,129,344</u>	<u>952,901</u>	<u>10,263,921</u>
--	--	297,542	1,763,903
--	--	284,471	3,221,236
--	--	254,268	426,771
--	--	--	89,055
687,619	563,308	99,586	2,715,448
--	--	278,834	278,834
--	--	17,826	17,826
<u>687,619</u>	<u>563,308</u>	<u>1,232,527</u>	<u>8,513,073</u>
50,433	566,036	(279,626)	1,750,848
--	--	349,676	364,172
(21,395)	(21,395)	(16,164)	(364,172)
<u>(21,395)</u>	<u>(21,395)</u>	<u>333,512</u>	--
29,038	544,641	53,886	1,750,848
<u>962,935</u>	<u>240,284</u>	<u>1,395,795</u>	<u>4,332,771</u>
\$ <u>991,973</u>	\$ <u>784,925</u>	\$ <u>1,449,681</u>	\$ <u>6,083,619</u>

*increase*

**COMANCHE COUNTY, TEXAS**

**EXHIBIT A-3**

**GENERAL FUND**

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**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2017**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Receipts:</b>				
<i>Taxes</i>	\$ 3,718,502	\$ 3,718,502	\$ 3,761,653	\$ 43,151
<i>Sales taxes</i>	533,380	533,380	495,070	(38,310)
<i>Prisoner housing</i>	139,627	139,627	32,026	(107,601)
<i>State Shared Revenues</i>	4,582	4,582	7,034	2,452
<i>Fees of Office</i>	384,431	384,431	412,218	27,787
<i>Tax Assessor/Collector</i>	23,265	23,265	17,741	(5,524)
<i>Fines</i>	116,253	116,253	159,049	42,796
<i>Intergovernmental</i>	2,649	2,649	2,521	(128)
<i>Miscellaneous</i>	139,210	139,210	314,654	175,444
<i>Arrest fees</i>	21,964	21,964	27,510	5,546
<i>Interest income</i>	28,592	28,592	31,382	2,790
<b>Total receipts</b>	<u>5,112,455</u>	<u>5,112,455</u>	<u>5,260,858</u>	<u>148,403</u>
<b>Disbursements:</b>				
<b>Current</b>				
<i>General administration</i>				
<i>County Judge</i>	157,937	157,937	153,062	4,875
<i>County Clerk</i>	293,760	293,760	236,274	57,486
<i>Non-Departmental</i>	367,833	448,851	423,406	25,445
<i>County Auditor</i>	121,219	121,219	115,210	6,009
<i>County Treasurer</i>	134,589	134,589	112,470	22,119
<i>County Tax Assessor/Collector</i>	369,365	369,365	297,055	72,310
<i>Courthouse</i>	143,367	192,367	128,884	63,483
<b>Total General administration</b>	<u>1,588,070</u>	<u>1,718,088</u>	<u>1,466,361</u>	<u>251,727</u>
<i>Administration of justice</i>				
<i>County Court</i>	11,550	11,550	5,534	6,016
<i>Juvenile Court</i>	26,136	26,136	21,830	4,306
<i>District Clerk</i>	239,180	239,180	220,227	18,953
<i>Justice of the Peace Number One</i>	119,211	119,211	114,544	4,667
<i>Constable Number One</i>	129,530	129,530	119,858	9,672
<i>County Attorney</i>	141,126	141,126	136,497	4,629
<i>County Jail</i>	1,144,584	1,184,584	1,061,857	122,727
<i>Sheriff</i>	1,009,595	1,021,310	974,876	46,434
<i>Department of Public Safety</i>	18,496	18,496	15,626	2,870
<i>220th Judicial District</i>	235,609	235,609	235,609	--
<i>Probation</i>	30,307	30,307	30,307	--
<b>Total Administration of justice</b>	<u>3,105,324</u>	<u>3,157,039</u>	<u>2,936,765</u>	<u>220,274</u>
<i>Public welfare</i>				
<i>Veterans Service Officer</i>	25,417	30,530	29,736	794
<i>Social Welfare</i>	500	500	500	--
<i>Contributions</i>	147,438	148,653	142,267	6,386
<b>Total Public welfare</b>	<u>173,355</u>	<u>179,683</u>	<u>172,503</u>	<u>7,180</u>
<i>State extension service</i>				
<i>Agri-Health and Education</i>	100,958	100,958	89,055	11,903
<b>Total State extension service</b>	<u>100,958</u>	<u>100,958</u>	<u>89,055</u>	<u>11,903</u>
<b>Total disbursements</b>	<u>4,967,707</u>	<u>5,155,768</u>	<u>4,664,684</u>	<u>491,084</u>
<b>Excess (deficiency) of receipts over (under) disbursements</b>	<b>144,748</b>	<b>(43,313)</b>	<b>596,174</b>	<b>639,487</b>

*Less the Budgeted*

**COMANCHE COUNTY, TEXAS****GENERAL FUND****STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2017****EXHIBIT A-3**

Page 2 of 2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Other financing sources (uses):				
<i>Transfers in</i>	\$ 161,112	\$ 161,112	\$ 14,496	\$ (146,616)
<i>Transfers out</i>	(285,572)	(305,429)	(262,428)	43,001
Total other financing sources (uses)	<u>(124,460)</u>	<u>(144,317)</u>	<u>(247,932)</u>	<u>(103,615)</u>
Change in cash	20,288	(187,630)	348,242	535,872
Cash, October 1	1,275,997	1,275,997	1,275,997	--
Cash, September 30	<u>\$ 1,296,285</u>	<u>\$ 1,088,367</u>	<u>\$ 1,624,239</u>	<u>\$ 602,874</u>

The accompanying notes are an integral part of this statement.

**COMANCHE COUNTY, TEXAS**  
**ROAD AND BRIDGE NUMBER ONE**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2017**

**EXHIBIT A-4**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Receipts:</b>				
<i>Taxes</i>	\$ 496,129	\$ 496,129	\$ 502,963	\$ 6,834
<i>State Shared Revenues</i>	123,118	123,118	754,047	630,929
<i>Fines</i>	7,141	7,141	9,295	2,154
<i>Miscellaneous</i>	2,500	2,500	--	(2,500)
<i>Interest income</i>	2,250	2,250	2,854	604
<b>Total receipts</b>	<u>631,138</u>	<u>631,138</u>	<u>1,269,159</u>	<u>638,021</u>
<b>Disbursements:</b>				
<b>Current</b>				
<i>Road and bridges</i>	576,966	709,822	649,687	60,135
<b>Total disbursements</b>	<u>576,966</u>	<u>709,822</u>	<u>649,687</u>	<u>60,135</u>
<b>Excess (deficiency) of receipts over (under) disbursements</b>	54,172	(78,684)	619,472	698,156
<b>Other financing sources (uses):</b>				
<i>Transfers out</i>	(15,878)	(22,022)	(21,395)	627
<b>Total other financing sources (uses)</b>	<u>(15,878)</u>	<u>(22,022)</u>	<u>(21,395)</u>	<u>627</u>
<b>Change in cash</b>	38,294	(100,706)	598,077	698,783
<b>Cash, October 1</b>	233,483	233,483	233,483	--
<b>Cash, September 30</b>	<u>\$ 271,777</u>	<u>\$ 132,777</u>	<u>\$ 831,560</u>	<u>\$ 698,783</u>

**COMANCHE COUNTY, TEXAS**  
**ROAD AND BRIDGE NUMBER TWO**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2017**

**EXHIBIT A-5**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Receipts:</b>				
<i>Taxes</i>	\$ 493,872	\$ 493,872	\$ 500,673	\$ 6,801
<i>State Shared Revenues</i>	122,684	122,684	126,728	4,044
<i>Fines</i>	7,116	7,116	9,263	2,147
<i>Intergovernmental</i>	--	--	257,512	257,512
<i>Miscellaneous</i>	2,500	2,500	17,061	14,561
<i>Interest income</i>	1,000	1,000	2,370	1,370
<b>Total receipts</b>	<u>627,172</u>	<u>627,172</u>	<u>913,607</u>	<u>286,435</u>
<b>Disbursements:</b>				
<b>Current</b>				
<i>Road and bridges</i>	<u>576,982</u>	<u>739,224</u>	<u>715,248</u>	<u>23,976</u>
<b>Total disbursements</b>	<u>576,982</u>	<u>739,224</u>	<u>715,248</u>	<u>23,976</u>
<b>Excess (deficiency) of receipts over (under) disbursements</b>	50,190	(112,052)	198,359	310,411
<b>Other financing sources (uses):</b>				
<i>Transfers out</i>	<u>(15,878)</u>	<u>(22,022)</u>	<u>(21,395)</u>	<u>627</u>
<b>Total other financing sources (uses)</b>	<u>(15,878)</u>	<u>(22,022)</u>	<u>(21,395)</u>	<u>627</u>
<b>Change in cash</b>	34,312	(134,074)	176,964	311,038
<b>Cash, October 1</b>	224,277	224,277	224,277	--
<b>Cash, September 30</b>	<u>\$ 258,589</u>	<u>\$ 90,203</u>	<u>\$ 401,241</u>	<u>\$ 311,038</u>

**COMANCHE COUNTY, TEXAS**  
**ROAD AND BRIDGE NUMBER THREE**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2017**

**EXHIBIT A-6**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts:				
<i>Taxes</i>	\$ 551,323	\$ 551,323	\$ 558,918	\$ 7,595
<i>State Shared Revenues</i>	153,640	153,640	158,703	5,063
<i>Fines</i>	8,911	8,911	11,600	2,689
<i>Miscellaneous</i>	5,000	5,000	868	(4,132)
<i>Interest income</i>	4,000	4,000	7,963	3,963
Total receipts	<u>722,874</u>	<u>722,874</u>	<u>738,052</u>	<u>15,178</u>
Disbursements:				
Current				
<i>Road and bridges</i>	<u>871,026</u>	<u>885,032</u>	<u>687,619</u>	<u>197,413</u>
Total disbursements	<u>871,026</u>	<u>885,032</u>	<u>687,619</u>	<u>197,413</u>
Excess (deficiency) of receipts over (under) disbursements	(148,152)	(162,158)	50,433	212,591
Other financing sources (uses):				
<i>Transfers out</i>	<u>(15,878)</u>	<u>(22,022)</u>	<u>(21,395)</u>	<u>627</u>
Total other financing sources (uses)	<u>(15,878)</u>	<u>(22,022)</u>	<u>(21,395)</u>	<u>627</u>
Change in cash	(164,030)	(184,180)	29,038	213,218
Cash, October 1	962,935	962,935	962,935	--
Cash, September 30	<u>\$ 798,905</u>	<u>\$ 778,755</u>	<u>\$ 991,973</u>	<u>\$ 213,218</u>

**COMANCHE COUNTY, TEXAS**  
**ROAD AND BRIDGE NUMBER FOUR**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2017**

**EXHIBIT A-7**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts:				
<i>Taxes</i>	\$ 510,492	\$ 510,492	\$ 517,525	\$ 7,033
<i>State Shared Revenues</i>	143,647	143,647	148,381	4,734
<i>Fines</i>	8,332	8,332	10,845	2,513
<i>Intergovernmental</i>	--	167,129	380,051	212,922
<i>Miscellaneous</i>	5,000	5,000	69,888	64,888
<i>Interest income</i>	3,500	3,500	2,654	(846)
Total receipts	<u>670,971</u>	<u>838,100</u>	<u>1,129,344</u>	<u>291,244</u>
Disbursements:				
Current				
<i>Road and bridges</i>	711,801	1,016,786	563,308	453,478
Total disbursements	<u>711,801</u>	<u>1,016,786</u>	<u>563,308</u>	<u>453,478</u>
Excess (deficiency) of receipts over (under) disbursements	(40,830)	(178,686)	566,036	744,722
Other financing sources (uses):				
<i>Transfers out</i>	(15,878)	(22,022)	(21,395)	627
Total other financing sources (uses)	<u>(15,878)</u>	<u>(22,022)</u>	<u>(21,395)</u>	<u>627</u>
Change in cash	(56,708)	(200,708)	544,641	745,349
Cash, October 1	240,284	240,284	240,284	--
Cash, September 30	<u>\$ (32,424)</u>	<u>\$ 39,576</u>	<u>\$ 784,925</u>	<u>\$ 745,349</u>

## **Comanche County, Texas**

Notes to Financial Statements – Cash Basis

September 30, 2017

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

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

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

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

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

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

#### Joint Venture:

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

## Comanche County, Texas

Notes to Financial Statements – Cash Basis

September 30, 2017

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

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

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

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

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

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

The County reports the following major governmental funds:

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

Special Revenue Funds:

Road and Bridge Precinct #1 - This fund is used to account for the County's revenues and expenditures 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, 2017

Road and Bridge Precinct #2 - This fund is used to account for the County's revenues and expenditures 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 revenues and expenditures 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 revenues and expenditures 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 expenditures for specific purposes (not including expendable trusts or major capital projects).

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

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

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

**D. Budgetary Data**

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

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

## **Comanche County, Texas**

Notes to Financial Statements – Cash Basis

September 30, 2017

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

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

### **E. Assets, liabilities, and net assets or equity**

#### **1. Cash**

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

#### **2. Investments**

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

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

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

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

At year end, the carrying amount of the County's cash and cash equivalents were \$7,305,475 (including agency funds of \$1,221,856) and the bank balance was \$6,809,543. At year end, the

**Comanche County, Texas**  
Notes to Financial Statements – Cash Basis  
September 30, 2017

County's depository had pledged securities, with a par value of \$12,678,999 and fair value of \$13,304,127.

**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	\$ -	\$ -	\$ 1,624,239	\$ 1,624,239
Road and Bridge #1	831,560	-	-	831,560
Road and Bridge #2	401,241	-	-	401,241
Road and Bridge #3	991,973	-	-	991,973
Road and Bridge #4	784,925	-	-	784,925
Nonmajor Governmental Funds	1,450,032	-	(351)	1,449,681
	<u>\$ 4,459,731</u>	<u>\$ -</u>	<u>\$ 1,623,888</u>	<u>\$ 6,083,619</u>

**III. PROPERTY TAX**

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

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

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

**IV. Transfers**

Transfers made during 2017 were as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
Major governmental funds		
General Fund	\$ 14,496	\$ (262,428)
Road and Bridge Precinct #1	-	(21,395)
Road and Bridge Precinct #2	-	(21,395)
Road and Bridge Precinct #3	-	(21,395)
Road and Bridge Precinct #4	-	(21,395)
Nonmajor governmental funds	349,676	(16,164)
	<u>          </u>	<u>          </u>
Total transfers	<u>\$ 364,172</u>	<u>\$ (364,172)</u>

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

**V. RISK MANAGEMENT**

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

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COMBINING STATEMENTS AND BUDGET  
COMPARISONS AS SUPPLEMENTARY INFORMATION

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

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**COMANCHE COUNTY, TEXAS**

COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES  
 IN CASH - GOVERNMENTAL FUNDS  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Special Revenue Funds	Debt Service Funds	Total Nonmajor Governmental Funds (See Exhibit A-5)
<b>Receipts:</b>			
<i>Taxes</i>	\$ --	\$ 240,343	\$ 240,343
<i>State shared revenues</i>	27,524	--	27,524
<i>Fees of office</i>	102,052	--	102,052
<i>Fines</i>	3,593	--	3,593
<i>Intergovernmental</i>	480,771	--	480,771
<i>Miscellaneous</i>	89,946	--	89,946
<i>Arrest fees</i>	22	--	22
<i>Interest income</i>	5,176	3,474	8,650
<b>Total receipts</b>	<u>709,084</u>	<u>243,817</u>	<u>952,901</u>
<b>Disbursements:</b>			
<b>Current:</b>			
<i>General administration</i>	297,542	--	297,542
<i>Administration of justice</i>	283,505	--	283,505
<i>Public welfare</i>	254,268	--	254,268
<i>Road and bridges</i>	99,586	--	99,586
Capital outlay	966	--	966
<b>Debt service:</b>			
<i>Principal</i>	--	278,834	278,834
<i>Interest and fiscal charges</i>	--	17,826	17,826
<b>Total disbursements</b>	<u>935,867</u>	<u>296,660</u>	<u>1,232,527</u>
<b>Excess (deficiency) of receipts over (under) disbursements</b>	(226,783)	(52,843)	(279,626)
<b>Other financing sources (uses):</b>			
<i>Transfers in</i>	348,015	1,661	349,676
<i>Transfers out</i>	(16,164)	--	(16,164)
<b>Total other financing sources (uses)</b>	<u>331,851</u>	<u>1,661</u>	<u>333,512</u>
<b>Change in cash</b>	105,068	(51,182)	53,886
<b>Cash, October 1</b>	<u>1,080,156</u>	<u>315,639</u>	<u>1,395,795</u>
<b>Cash, September 30</b>	<u>\$ 1,185,224</u>	<u>\$ 264,457</u>	<u>\$ 1,449,681</u>

**COMANCHE COUNTY, TEXAS**

COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES  
 IN CASH - GOVERNMENTAL FUNDS  
 NONMAJOR SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Sheriff's Drug Forfeiture	Jury Fund	County Clerk Record Management	Records Preservation
<b>Receipts:</b>				
<i>State shared revenues</i>	\$ --	\$ --	\$ --	\$ --
<i>Fees of office</i>	--	400	30,787	3,572
<i>Fines</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
<i>Miscellaneous</i>	268	--	--	--
<i>Arrest fees</i>	--	22	--	--
<i>Interest income</i>	--	130	944	28
<b>Total receipts</b>	<u>268</u>	<u>552</u>	<u>31,731</u>	<u>3,600</u>
<b>Disbursements:</b>				
<b>Current:</b>				
<i>General administration</i>	--	16,148	15,122	1,700
<i>Administration of justice</i>	--	--	--	--
<i>Public welfare</i>	--	--	--	--
<i>Road and bridges</i>	--	--	--	--
<b>Capital outlay</b>	<u>--</u>	<u>16,148</u>	<u>15,122</u>	<u>1,700</u>
<b>Total disbursements</b>	<u>--</u>	<u>16,148</u>	<u>15,122</u>	<u>1,700</u>
<b>Excess (deficiency) of receipts over (under) disbursement</b>	<b>268</b>	<b>(15,596)</b>	<b>16,609</b>	<b>1,900</b>
<b>Other financing sources (uses):</b>				
<i>Transfers in</i>	--	14,000	--	--
<i>Transfers out</i>	--	--	--	--
<b>Total other financing sources (uses)</b>	<u>--</u>	<u>14,000</u>	<u>--</u>	<u>--</u>
<b>Change in cash</b>	<b>268</b>	<b>(1,596)</b>	<b>16,609</b>	<b>1,900</b>
<b>Cash, October 1</b>	<u>1,958</u>	<u>23,071</u>	<u>131,881</u>	<u>6,711</u>
<b>Cash, September 30</b>	<u>\$ 2,226</u>	<u>\$ 21,475</u>	<u>\$ 148,490</u>	<u>\$ 8,611</u>

Court Reporter Service	Lateral Road and Bridge	Courthouse Security	Sheriff's Travel	Dump Ground
\$ --	\$ 27,524	\$ --	\$ --	\$ --
2,100	--	8,205	--	--
--	--	--	--	--
--	--	--	--	16,855
--	--	--	--	--
--	--	193	--	257
<u>2,100</u>	<u>27,524</u>	<u>8,398</u>	<u>--</u>	<u>17,112</u>
--	--	1,644	--	24,548
--	--	--	--	--
--	27,520	--	--	--
--	--	--	--	--
<u>--</u>	<u>27,520</u>	<u>1,644</u>	<u>--</u>	<u>24,548</u>
2,100	4	6,754	--	(7,436)
--	--	--	--	15,204
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>15,204</u>
2,100	4	6,754	--	7,768
2,742	(355)	27,737	252	36,309
<u>\$ 4,842</u>	<u>\$ (351)</u>	<u>\$ 34,491</u>	<u>\$ 252</u>	<u>\$ 44,077</u>

**COMANCHE COUNTY, TEXAS**

COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES  
 IN CASH - GOVERNMENTAL FUNDS  
 NONMAJOR SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

	911 Addressing Maintenance	Vital Statistics Records Preservation	County Clerk Record Archives	City County Library
<b>Receipts:</b>				
<i>State shared revenues</i>	\$ --	\$ --	\$ --	\$ --
<i>Fees of office</i>	--	765	29,280	--
<i>Fines</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	77,500
<i>Miscellaneous</i>	--	--	--	--
<i>Arrest fees</i>	--	--	--	--
<i>Interest income</i>	15	139	771	530
<b>Total receipts</b>	<u>15</u>	<u>904</u>	<u>30,051</u>	<u>78,030</u>
<b>Disbursements:</b>				
<b>Current:</b>				
<i>General administration</i>	--	--	15,460	159,313
<i>Administration of justice</i>	--	--	--	--
<i>Public welfare</i>	--	--	--	--
<i>Road and bridges</i>	--	--	--	--
<b>Capital outlay</b>	<u>--</u>	<u>--</u>	<u>15,460</u>	<u>159,313</u>
<b>Total disbursements</b>	<u>--</u>	<u>--</u>	<u>15,460</u>	<u>159,313</u>
<b>Excess (deficiency) of receipts over (under) disbursement</b>	<b>15</b>	<b>904</b>	<b>14,591</b>	<b>(81,283)</b>
<b>Other financing sources (uses):</b>				
<i>Transfers in</i>	--	--	--	77,862
<i>Transfers out</i>	(8,335)	--	--	--
<b>Total other financing sources (uses)</b>	<u>(8,335)</u>	<u>--</u>	<u>--</u>	<u>77,862</u>
<b>Change in cash</b>	<b>(8,320)</b>	<b>904</b>	<b>14,591</b>	<b>(3,421)</b>
<b>Cash, October 1</b>	<u>8,320</u>	<u>17,158</u>	<u>90,761</u>	<u>74,967</u>
<b>Cash, September 30</b>	<u>\$ --</u>	<u>\$ 18,062</u>	<u>\$ 105,352</u>	<u>\$ 71,546</u>

Law Library	District Judge	County Elections	Emergency Management	Office of Court Administration Grant
\$ --	\$ --	\$ --	\$ --	\$ --
7,245	--	--	--	--
--	--	--	--	--
--	8,950	631	20,658	--
--	--	7,067	--	--
--	--	--	--	--
509	251	210	--	--
<u>7,754</u>	<u>9,201</u>	<u>7,908</u>	<u>20,658</u>	<u>--</u>
11,175	--	52,432	--	--
--	3,613	--	--	--
--	--	--	57,611	--
--	--	--	--	--
--	--	--	--	--
<u>11,175</u>	<u>3,613</u>	<u>52,432</u>	<u>57,611</u>	<u>--</u>
(3,421)	5,588	(44,524)	(36,953)	--
--	--	50,000	39,457	--
--	--	--	--	(106)
--	--	<u>50,000</u>	<u>39,457</u>	<u>(106)</u>
(3,421)	5,588	5,476	2,504	(106)
<u>56,561</u>	<u>29,517</u>	<u>24,746</u>	<u>13,227</u>	<u>106</u>
<u>\$ 53,140</u>	<u>\$ 35,105</u>	<u>\$ 30,222</u>	<u>\$ 15,731</u>	<u>\$ --</u>

**COMANCHE COUNTY, TEXAS**

COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES  
 IN CASH - GOVERNMENTAL FUNDS  
 NONMAJOR SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

	District Clerk Record Management	Criminal Family Violence	District Court Coordinator	County and Dist Court Technology
<b>Receipts:</b>				
<i>State shared revenues</i>	\$ --	\$ --	\$ --	\$ --
<i>Fees of office</i>	1,033	--	--	491
<i>Fines</i>	--	100	--	--
<i>Intergovernmental</i>	--	--	86,272	--
<i>Miscellaneous</i>	--	--	--	--
<i>Arrest fees</i>	--	--	--	--
<i>Interest income</i>	14	--	98	148
<b>Total receipts</b>	<u>1,047</u>	<u>100</u>	<u>86,370</u>	<u>639</u>
<b>Disbursements:</b>				
<b>Current:</b>				
<i>General administration</i>	--	--	--	--
<i>Administration of justice</i>	--	--	81,741	--
<i>Public welfare</i>	--	--	--	--
<i>Road and bridges</i>	--	--	--	--
<b>Capital outlay</b>	--	--	--	--
<b>Total disbursements</b>	<u>--</u>	<u>--</u>	<u>81,741</u>	<u>--</u>
<b>Excess (deficiency) of receipts over (under) disbursement</b>	<b>1,047</b>	<b>100</b>	<b>4,629</b>	<b>639</b>
<b>Other financing sources (uses):</b>				
<i>Transfers in</i>	--	--	--	--
<i>Transfers out</i>	--	--	--	--
<b>Total other financing sources (uses)</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>Change in cash</b>	<b>1,047</b>	<b>100</b>	<b>4,629</b>	<b>639</b>
<b>Cash, October 1</b>	<u>2,948</u>	<u>--</u>	<u>21,533</u>	<u>17,517</u>
<b>Cash, September 30</b>	<u>\$ 3,995</u>	<u>\$ 100</u>	<u>\$ 26,162</u>	<u>\$ 18,156</u>

istrict	District Court Reporter	Flood Plain Management	Appellate Justice System	Child Abuse Fees	HAVA Grant
	\$ --	\$ --	\$ --	\$ --	\$ --
	--	--	--	--	--
	--	--	--	--	--
	128,715	225	--	--	--
	--	--	680	--	--
	--	--	--	--	--
	88	9	--	--	--
	<u>128,803</u>	<u>234</u>	<u>680</u>	<u>--</u>	<u>--</u>
	--	--	--	--	--
	95,777	--	565	--	--
	--	--	--	--	--
	--	3,330	--	--	--
	--	--	--	--	--
	<u>95,777</u>	<u>3,330</u>	<u>565</u>	<u>--</u>	<u>--</u>
	33,026	(3,096)	115	--	--
	--	3,033	--	--	2,577
	--	--	--	--	--
	--	<u>3,033</u>	<u>--</u>	<u>--</u>	<u>2,577</u>
	33,026	(63)	115	--	2,577
	25,275	1,352	210	1,166	(2,577)
	<u>\$ 58,301</u>	<u>\$ 1,289</u>	<u>\$ 325</u>	<u>\$ 1,166</u>	<u>\$ --</u>

**COMANCHE COUNTY, TEXAS**

COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES  
 IN CASH - GOVERNMENTAL FUNDS  
 NONMAJOR SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Constable LEOSE	LEOSE Training	County Attorney Check Collection	Pretrial Intervention
<b>Receipts:</b>				
<i>State shared revenues</i>	\$ --	\$ --	\$ --	\$ --
<i>Fees of office</i>	--	--	6,000	--
<i>Fines</i>	--	--	--	--
<i>Intergovernmental</i>	741	1,201	--	--
<i>Miscellaneous</i>	--	--	--	--
<i>Arrest fees</i>	--	--	--	--
<i>Interest income</i>	--	31	--	31
<b>Total receipts</b>	<u>741</u>	<u>1,232</u>	<u>6,000</u>	<u>31</u>
<b>Disbursements:</b>				
<b>Current:</b>				
<i>General administration</i>	--	--	--	--
<i>Administration of justice</i>	--	3,093	4,901	70
<i>Public welfare</i>	--	--	--	--
<i>Road and bridges</i>	--	--	--	--
<b>Capital outlay</b>	<u>966</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>Total disbursements</b>	<u>966</u>	<u>3,093</u>	<u>4,901</u>	<u>70</u>
<b>Excess (deficiency) of receipts over (under) disbursement</b>	(225)	(1,861)	1,099	(39)
<b>Other financing sources (uses):</b>				
<i>Transfers in</i>	--	--	--	--
<i>Transfers out</i>	--	--	--	--
<b>Total other financing sources (uses)</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>Change in cash</b>	(225)	(1,861)	1,099	(39)
<b>Cash, October 1</b>	<u>1,025</u>	<u>4,826</u>	<u>354</u>	<u>3,921</u>
<b>Cash, September 30</b>	<u>\$ 800</u>	<u>\$ 2,965</u>	<u>\$ 1,453</u>	<u>\$ 3,882</u>

Grant from State	County Clerk Records Maintenance	District Clerk Records Maintenance	District Clerk Civil Records	E File Fees
\$ --	\$ --	\$ --	\$ --	\$ --
--	360	1,400	--	10,060
--	--	--	--	--
--	--	--	2,000	--
--	--	--	14,793	--
--	--	--	--	--
--	--	25	--	--
<u>--</u>	<u>360</u>	<u>1,425</u>	<u>16,793</u>	<u>10,060</u>
--	--	--	--	--
--	--	--	1,079	9,953
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>1,079</u>	<u>9,953</u>
--	360	1,425	15,714	107
--	--	--	--	--
(6,058)	--	--	--	--
<u>(6,058)</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
(6,058)	360	1,425	15,714	107
<u>6,058</u>	<u>1,800</u>	<u>6,337</u>	<u>--</u>	<u>2,241</u>
<u>\$ --</u>	<u>\$ 2,160</u>	<u>\$ 7,762</u>	<u>\$ 15,714</u>	<u>\$ 2,348</u>

**COMANCHE COUNTY, TEXAS**

COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES  
 IN CASH - GOVERNMENTAL FUNDS  
 NONMAJOR SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

	TAC Healthy County	Capital Credits	Extradition Fee	Agency on Aging
<b>Receipts:</b>				
State shared revenues	\$ --	\$ --	\$ --	\$ --
Fees of office	354	--	--	--
Fines	--	--	--	--
Intergovernmental	--	--	--	153,878
Miscellaneous	--	7,075	--	31,588
Arrest fees	--	--	--	--
Interest income	--	--	14	59
Total receipts	<u>354</u>	<u>7,075</u>	<u>14</u>	<u>185,525</u>
<b>Disbursements:</b>				
<b>Current:</b>				
General administration	--	--	--	--
Administration of justice	--	--	--	--
Public welfare	--	--	--	196,657
Road and bridges	--	--	--	--
Capital outlay	--	--	--	--
Total disbursements	<u>--</u>	<u>--</u>	<u>--</u>	<u>196,657</u>
Excess (deficiency) of receipts over (under) disbursement	354	7,075	14	(11,132)
<b>Other financing sources (uses):</b>				
Transfers in	--	--	--	--
Transfers out	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Change in cash	354	7,075	14	(11,132)
Cash, October 1	<u>1,422</u>	<u>11,721</u>	<u>2,843</u>	<u>79,198</u>
Cash, September 30	<u>\$ 1,776</u>	<u>\$ 18,796</u>	<u>\$ 2,857</u>	<u>\$ 68,066</u>

JP #1 Defensive Driving	Justice Court Technology	Justice Court Truancy	Commissioners Administrative Assistance	FEMA Grant
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	3,493	--	--	--
--	--	--	--	--
11,620	--	--	--	--
--	--	--	--	--
475	207	--	--	--
<u>12,095</u>	<u>3,700</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	--	--	--	--
415	8,156	--	--	--
--	--	--	--	--
--	--	--	68,736	--
--	--	--	--	--
<u>415</u>	<u>8,156</u>	<u>--</u>	<u>68,736</u>	<u>--</u>
11,680	(4,456)	--	(68,736)	--
--	--	--	70,382	--
--	--	--	--	(4)
--	--	--	<u>70,382</u>	<u>(4)</u>
11,680	(4,456)	--	1,646	(4)
58,684	29,350	50	9,255	4
<u>\$ 70,364</u>	<u>\$ 24,894</u>	<u>\$ 50</u>	<u>\$ 10,901</u>	<u>\$ --</u>

**COMANCHE COUNTY, TEXAS**

COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES  
IN CASH - GOVERNMENTAL FUNDS  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Special County Sales Tax	220th District Court	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
<b>Receipts:</b>			
<i>State shared revenues</i>	\$ --	\$ --	\$ 27,524
<i>Fees of office</i>	--	--	102,052
<i>Fines</i>	--	--	3,593
<i>Intergovernmental</i>	--	--	480,771
<i>Miscellaneous</i>	--	--	89,946
<i>Arrest fees</i>	--	--	22
<i>Interest income</i>	--	--	5,176
<b>Total receipts</b>	<u>--</u>	<u>--</u>	<u>709,084</u>
<b>Disbursements:</b>			
<b>Current:</b>			
<i>General administration</i>	--	--	297,542
<i>Administration of justice</i>	--	74,142	283,505
<i>Public welfare</i>	--	--	254,268
<i>Road and bridges</i>	--	--	99,586
<b>Capital outlay</b>	--	--	966
<b>Total disbursements</b>	<u>--</u>	<u>74,142</u>	<u>935,867</u>
<b>Excess (deficiency) of receipts over (under) disbursements</b>	--	(74,142)	(226,783)
<b>Other financing sources (uses):</b>			
<i>Transfers in</i>	--	75,500	348,015
<i>Transfers out</i>	(1,661)	--	(16,164)
<b>Total other financing sources (uses)</b>	<u>(1,661)</u>	<u>75,500</u>	<u>331,851</u>
<b>Change in cash</b>	(1,661)	1,358	105,068
<b>Cash, October 1</b>	<u>246,256</u>	<u>1,718</u>	<u>1,080,156</u>
<b>Cash, September 30</b>	<u>\$ 244,595</u>	<u>\$ 3,076</u>	<u>\$ 1,185,224</u>

**COMANCHE COUNTY, TEXAS**

JURY FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

**EXHIBIT B-3**

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Fees of Office</i>	\$ 350	\$ 400	\$ 50
<i>Arrest fees</i>	--	22	22
<i>Interest income</i>	115	130	15
Total receipts	<u>465</u>	<u>552</u>	<u>87</u>
Disbursements:			
Current			
<i>General administration</i>			
<i>Non-Departmental</i>	17,060	16,148	912
Total General administration	<u>17,060</u>	<u>16,148</u>	<u>912</u>
Total disbursements	<u>17,060</u>	<u>16,148</u>	<u>912</u>
Excess (deficiency) of receipts over (under) disbursements	(16,595)	(15,596)	999
Other financing sources (uses):			
<i>Transfers in</i>	14,000	14,000	--
Total other financing sources (uses)	<u>14,000</u>	<u>14,000</u>	<u>--</u>
Change in cash	(2,595)	(1,596)	999
Cash, October 1	23,071	23,071	--
Cash, September 30	<u>\$ 20,476</u>	<u>\$ 21,475</u>	<u>\$ 999</u>

**COMANCHE COUNTY, TEXAS**  
 COUNTY CLERK RECORD MANAGEMENT  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT B-4

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Fees of Office</i>	\$ 30,285	\$ 30,787	\$ 502
<i>Interest income</i>	900	944	44
Total receipts	<u>31,185</u>	<u>31,731</u>	<u>546</u>
Disbursements:			
Current			
<i>General administration</i>			
County Clerk	26,453	15,122	11,331
Total General administration	<u>26,453</u>	<u>15,122</u>	<u>11,331</u>
Total disbursements	<u>26,453</u>	<u>15,122</u>	<u>11,331</u>
Change in cash	4,732	16,609	11,877
Cash, October 1	131,881	131,881	--
Cash, September 30	<u>\$ 136,613</u>	<u>\$ 148,490</u>	<u>\$ 11,877</u>

**COMANCHE COUNTY, TEXAS**  
**RECORDS PRESERVATION FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2017**

**EXHIBIT B-5**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Fees of Office</i>	\$ 5,458	\$ 3,572	\$ (1,886)
<i>Interest income</i>	100	28	(72)
Total receipts	<u>5,558</u>	<u>3,600</u>	<u>(1,958)</u>
Disbursements:			
Current			
<i>General administration</i>			
<i>Non-Departmental</i>	9,000	1,700	7,300
Total General administration	<u>9,000</u>	<u>1,700</u>	<u>7,300</u>
Total disbursements	<u>9,000</u>	<u>1,700</u>	<u>7,300</u>
Change in cash	(3,442)	1,900	5,342
Cash, October 1	6,711	6,711	--
Cash, September 30	<u>\$ 3,269</u>	<u>\$ 8,611</u>	<u>\$ 5,342</u>

**COMANCHE COUNTY, TEXAS**  
**COURT REPORTER SERVICE**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2017**

**EXHIBIT B-6**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Fees of Office</i>	\$ 2,060	\$ 2,100	\$ 40
Total receipts	<u>2,060</u>	<u>2,100</u>	<u>40</u>
Disbursements:			
Current			
<i>Administration of justice</i>			
<i>District Clerk</i>	2,200	--	2,200
Total Administration of justice	<u>2,200</u>	<u>--</u>	<u>2,200</u>
Total disbursements	<u>2,200</u>	<u>--</u>	<u>2,200</u>
Change in cash	(140)	2,100	2,240
Cash, October 1	2,742	2,742	--
Cash, September 30	<u>\$ 2,602</u>	<u>\$ 4,842</u>	<u>\$ 2,240</u>

**COMANCHE COUNTY, TEXAS**  
**LATERAL ROAD AND BRIDGE FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2017**

**EXHIBIT B-7**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>State Shared Revenues</i>	\$ 27,524	\$ 27,524	\$ --
Total receipts	<u>27,524</u>	<u>27,524</u>	<u>--</u>
Disbursements:			
Current			
<i>Road and bridges</i>	27,524	27,520	4
Total disbursements	<u>27,524</u>	<u>27,520</u>	<u>4</u>
Change in cash	--	4	4
Cash, October 1	(355)	(355)	--
Cash, September 30	<u>(355)</u>	<u>(351)</u>	<u>4</u>

**COMANCHE COUNTY, TEXAS**  
**COURTHOUSE SECURITY FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2017**

**EXHIBIT B-8**

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
<i>Fees of Office</i>	\$ 7,522	\$ 8,205	\$ 683
<i>Interest income</i>	237	193	(44)
Total receipts	<u>7,759</u>	<u>8,398</u>	<u>639</u>
Disbursements:			
Current			
<i>General administration</i>			
<i>Non-Departmental</i>	18,000	1,644	16,356
Total General administration	<u>18,000</u>	<u>1,644</u>	<u>16,356</u>
Total disbursements	<u>18,000</u>	<u>1,644</u>	<u>16,356</u>
Change in cash	(10,241)	6,754	16,995
Cash, October 1	27,737	27,737	--
Cash, September 30	<u>\$ 17,496</u>	<u>\$ 34,491</u>	<u>\$ 16,995</u>

**COMANCHE COUNTY, TEXAS**  
**SHERIFF'S TRAVEL**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2017**

**EXHIBIT B-9**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Disbursements:			
Current			
Administration of justice			
Sheriff	\$ 1,000	\$ --	\$ 1,000
Total Administration of justice	<u>1,000</u>	<u>--</u>	<u>1,000</u>
Debt service:			
Total disbursements	<u>1,000</u>	<u>--</u>	<u>1,000</u>
Excess disbursements	(1,000)	--	1,000
Other financing sources (uses):			
Transfers in	1,000	--	(1,000)
Total other financing sources (uses)	<u>1,000</u>	<u>--</u>	<u>1,000</u>
Change in cash	--	--	--
Cash, October 1	252	252	--
Cash, September 30	<u>\$ 252</u>	<u>\$ 252</u>	<u>\$ --</u>

**COMANCHE COUNTY, TEXAS**  
*DUMP GROUND*  
*SPECIAL REVENUE FUND*  
*BUDGETARY COMPARISON SCHEDULE*  
*FOR THE YEAR ENDED SEPTEMBER 30, 2017*

**EXHIBIT B-10**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Miscellaneous</i>	\$ 17,352	\$ 16,855	\$ (497)
<i>Interest income</i>	230	257	27
Total receipts	<u>17,582</u>	<u>17,112</u>	<u>(470)</u>
Disbursements:			
Current			
<i>General administration</i>			
<i>Non-Departmental</i>	32,783	24,548	8,235
Total General administration	<u>32,783</u>	<u>24,548</u>	<u>8,235</u>
Total disbursements	<u>32,783</u>	<u>24,548</u>	<u>8,235</u>
Excess (deficiency) of receipts over (under) disbursements	(15,201)	(7,436)	7,765
Other financing sources (uses):			
<i>Transfers in</i>	15,204	15,204	--
Total other financing sources (uses)	<u>15,204</u>	<u>15,204</u>	<u>--</u>
Change in cash	3	7,768	7,765
Cash, October 1	36,309	36,309	--
Cash, September 30	<u>\$ 36,312</u>	<u>\$ 44,077</u>	<u>\$ 7,765</u>

**COMANCHE COUNTY, TEXAS**  
**VITAL STATISTICS RECORDS PRESERVATION FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2017**

**EXHIBIT B-11**

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Fees of Office</i>	\$ 727	\$ 765	\$ 38
<i>Interest income</i>	121	139	18
Total receipts	<u>848</u>	<u>904</u>	<u>56</u>
Disbursements:			
Current			
<i>General administration</i>			
<i>Non-Departmental</i>	5,420	--	5,420
Total General administration	<u>5,420</u>	<u>--</u>	<u>5,420</u>
Total disbursements	<u>5,420</u>	<u>--</u>	<u>5,420</u>
Change in cash	(4,572)	904	5,476
Cash, October 1	17,158	17,158	--
Cash, September 30	<u>\$ 12,586</u>	<u>\$ 18,062</u>	<u>\$ 5,476</u>

**COMANCHE COUNTY, TEXAS**  
 COUNTY CLERK RECORD ARCHIVES FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT B-12

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Fees of Office</i>	\$ 27,000	\$ 29,280	\$ 2,280
<i>Interest income</i>	331	771	440
Total receipts	<u>27,331</u>	<u>30,051</u>	<u>2,720</u>
Disbursements:			
Current			
<i>General administration</i>			
<i>County Clerk</i>	28,934	15,460	13,474
Total General administration	<u>28,934</u>	<u>15,460</u>	<u>13,474</u>
Total disbursements	<u>28,934</u>	<u>15,460</u>	<u>13,474</u>
Change in cash	(1,603)	14,591	16,194
Cash, October 1	90,761	90,761	--
Cash, September 30	<u>\$ 89,158</u>	<u>\$ 105,352</u>	<u>\$ 16,194</u>

**COMANCHE COUNTY, TEXAS**  
 CITY/COUNTY LIBRARY FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT B-13

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Intergovernmental</i>	\$ 77,862	\$ 77,500	\$ (362)
<i>Interest income</i>	--	530	530
Total receipts	<u>77,862</u>	<u>78,030</u>	<u>168</u>
Disbursements:			
Current			
<i>General administration</i>			
<i>Non-Departmental</i>	162,473	159,313	3,160
Total General administration	<u>162,473</u>	<u>159,313</u>	<u>3,160</u>
Total disbursements	<u>162,473</u>	<u>159,313</u>	<u>3,160</u>
Excess (deficiency) of receipts over (under) disbursements	(84,611)	(81,283)	3,328
Other financing sources (uses):			
<i>Transfers in</i>	77,862	77,862	--
Total other financing sources (uses)	<u>77,862</u>	<u>77,862</u>	<u>--</u>
Change in cash	(6,749)	(3,421)	3,328
Cash, October 1	74,967	74,967	--
Cash, September 30	<u>\$ 68,218</u>	<u>\$ 71,546</u>	<u>\$ 3,328</u>

**COMANCHE COUNTY, TEXAS**  
**LAW LIBRARY FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2017**

**EXHIBIT B-14**

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
<i>Fees of Office</i>	\$ 6,954	\$ 7,245	\$ 291
<i>Interest income</i>	625	509	(116)
Total receipts	<u>7,579</u>	<u>7,754</u>	<u>175</u>
Disbursements:			
Current			
<i>General administration</i>			
<i>Non-Departmental</i>	18,192	11,175	7,017
Total General administration	<u>18,192</u>	<u>11,175</u>	<u>7,017</u>
Total disbursements	<u>18,192</u>	<u>11,175</u>	<u>7,017</u>
Change in cash	(10,613)	(3,421)	7,192
Cash, October 1	56,561	56,561	--
Cash, September 30	<u>\$ 45,948</u>	<u>\$ 53,140</u>	<u>\$ 7,192</u>

**COMANCHE COUNTY, TEXAS**  
 DISTRICT JUDGE - 220TH DISTRICT  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

**EXHIBIT B-15**

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Intergovernmental</i>	\$ 8,950	\$ 8,950	\$ --
<i>Interest income</i>	--	251	251
Total receipts	<u>8,950</u>	<u>9,201</u>	<u>251</u>
Disbursements:			
Current			
<i>Administration of justice</i>			
<i>220th Judicial District</i>	8,950	3,613	5,337
Total Administration of justice	<u>8,950</u>	<u>3,613</u>	<u>5,337</u>
Total disbursements	<u>8,950</u>	<u>3,613</u>	<u>5,337</u>
Change in cash	--	5,588	5,588
Cash, October 1	29,517	29,517	--
Cash, September 30	<u>\$ 35,105</u>	<u>\$ 35,105</u>	<u>\$ 5,588</u>

**COMANCHE COUNTY, TEXAS**  
 COUNTY ELECTIONS FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT B-16

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
<i>Intergovernmental</i>	\$ 700	\$ 631	\$ (69)
<i>Miscellaneous</i>	6,100	7,067	967
<i>Interest income</i>	--	210	210
Total receipts	<u>6,800</u>	<u>7,908</u>	<u>1,108</u>
Disbursements:			
Current			
<i>General administration</i>			
<i>County Elections</i>	64,619	52,432	12,187
<i>Total General administration</i>	<u>64,619</u>	<u>52,432</u>	<u>12,187</u>
Total disbursements	<u>64,619</u>	<u>52,432</u>	<u>12,187</u>
Excess (deficiency) of receipts over (under) disbursements	(57,819)	(44,524)	13,295
Other financing sources (uses):			
<i>Transfers in</i>	50,000	50,000	--
Total other financing sources (uses)	<u>50,000</u>	<u>50,000</u>	<u>--</u>
Change in cash	(7,819)	5,476	13,295
Cash, October 1	24,746	24,746	--
Cash, September 30	<u>\$ 16,927</u>	<u>\$ 30,222</u>	<u>\$ 13,295</u>

**COMANCHE COUNTY, TEXAS**  
**EMERGENCY MANAGEMENT FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2017**

**EXHIBIT B-17**

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Intergovernmental</i>	\$ 20,658	\$ 20,658	\$ --
Total receipts	<u>20,658</u>	<u>20,658</u>	<u>--</u>
Disbursements:			
Current			
<i>Public welfare</i>			
<i>Civil Defense</i>	62,343	57,611	4,732
Total Public welfare	<u>62,343</u>	<u>57,611</u>	<u>4,732</u>
Total disbursements	<u>62,343</u>	<u>57,611</u>	<u>4,732</u>
Excess (deficiency) of receipts over (under) disbursements	(41,685)	(36,953)	4,732
Other financing sources (uses):			
<i>Transfers in</i>	39,457	39,457	--
Total other financing sources (uses)	<u>39,457</u>	<u>39,457</u>	<u>--</u>
Change in cash	(2,228)	2,504	4,732
Cash, October 1	13,227	13,227	--
Cash, September 30	<u>\$ 10,999</u>	<u>\$ 15,731</u>	<u>\$ 4,732</u>

**COMANCHE COUNTY, TEXAS**  
 DISTRICT CLERK RECORD MANAGMENT  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT B-18

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
<i>Fees of Office</i>	\$ 1,025	\$ 1,033	\$ 8
<i>Interest income</i>	25	14	(11)
Total receipts	<u>1,050</u>	<u>1,047</u>	<u>(3)</u>
Disbursements:			
Current			
<i>Administration of justice</i>			
<i>District Clerk</i>	2,900	--	2,900
Total Administration of justice	<u>2,900</u>	<u>--</u>	<u>2,900</u>
Total disbursements	<u>2,900</u>	<u>--</u>	<u>2,900</u>
Change in cash	(1,850)	1,047	2,897
Cash, October 1	2,948	2,948	--
Cash, September 30	<u>\$ 1,098</u>	<u>\$ 3,995</u>	<u>\$ 2,897</u>

**COMANCHE COUNTY, TEXAS**  
 CRIMINAL FAMILY VIOLENCE  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

**EXHIBIT B-19**

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
<i>Fines</i>	\$ --	\$ 100	\$ 100
Total receipts	<u>          --</u>	<u>          100</u>	<u>          100</u>
Change in cash	--	100	100
Cash, October 1	--	--	--
Cash, September 30	<u>          --</u>	<u>          100</u>	<u>          100</u>

**COMANCHE COUNTY, TEXAS**  
 DISTRICT COURT COORDINATOR  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT B-20

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Intergovernmental</i>	\$ 86,272	\$ 86,272	\$ --
<i>Interest income</i>	--	98	98
Total receipts	<u>86,272</u>	<u>86,370</u>	<u>98</u>
Disbursements:			
Current			
<i>Administration of justice</i>			
<i>220th Judicial District</i>	86,272	81,741	4,531
Total Administration of justice	<u>86,272</u>	<u>81,741</u>	<u>4,531</u>
Total disbursements	<u>86,272</u>	<u>81,741</u>	<u>4,531</u>
Change in cash	--	4,629	4,629
Cash, October 1	21,533	21,533	--
Cash, September 30	<u>\$ 21,533</u>	<u>\$ 26,162</u>	<u>\$ 4,629</u>

**COMANCHE COUNTY, TEXAS**  
 COUNTY AND DISTRICT COURT TECHNOLOGY FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT B-21

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Fees of Office</i>	\$ 460	\$ 491	\$ 31
<i>Interest income</i>	130	148	18
Total receipts	<u>590</u>	<u>639</u>	<u>49</u>
Disbursements:			
Current			
<i>Administration of justice</i>			
<i>220th Judicial District</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	(4,410)	639	5,049
Cash, October 1	17,517	17,517	--
Cash, September 30	<u>\$ 13,107</u>	<u>\$ 18,156</u>	<u>\$ 5,049</u>

**COMANCHE COUNTY, TEXAS**  
 DISTRICT COURT REPORTER  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT B-22

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Intergovernmental</i>	\$ 128,715	\$ 128,715	\$ --
<i>Interest income</i>	--	88	88
Total receipts	<u>128,715</u>	<u>128,803</u>	<u>88</u>
Disbursements:			
Current			
<i>Administration of justice</i>			
<i>220th Judicial District</i>	128,714	95,777	32,937
Total Administration of justice	<u>128,714</u>	<u>95,777</u>	<u>32,937</u>
Total disbursements	<u>128,714</u>	<u>95,777</u>	<u>32,937</u>
Change in cash	1	33,026	33,025
Cash, October 1	25,275	25,275	--
Cash, September 30	<u>\$ 25,276</u>	<u>\$ 58,301</u>	<u>\$ 33,025</u>

**COMANCHE COUNTY, TEXAS**  
**FLOOD PLAIN MANAGEMENT FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2017**

**EXHIBIT B-23**

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Intergovernmental</i>	\$ 200	\$ 225	\$ 25
<i>Interest income</i>	20	9	(11)
Total receipts	<u>220</u>	<u>234</u>	<u>14</u>
Disbursements:			
Current			
<i>Road and bridges</i>	3,359	3,330	29
Total disbursements	<u>3,359</u>	<u>3,330</u>	<u>29</u>
Excess (deficiency) of receipts over (under) disbursements	(3,139)	(3,096)	43
Other financing sources (uses):			
<i>Transfers in</i>	3,033	3,033	--
Total other financing sources (uses)	<u>3,033</u>	<u>3,033</u>	<u>--</u>
Change in cash	(106)	(63)	43
Cash, October 1	1,352	1,352	--
Cash, September 30	<u>\$ 1,246</u>	<u>\$ 1,289</u>	<u>\$ 43</u>

**COMANCHE COUNTY, TEXAS**  
 CHILD ABUSE FEES FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT B-24

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Disbursements:			
Current			
<i>Public welfare</i>			
<i>Social Welfare</i>	\$ 500	\$ --	\$ 500
<i>Total Public welfare</i>	<u>500</u>	<u>--</u>	<u>500</u>
Total disbursements	<u>500</u>	<u>--</u>	<u>500</u>
Change in cash	(500)	--	500
Cash, October 1	--	1,166	1,166
Cash, September 30	<u>\$ (500)</u>	<u>\$ 1,166</u>	<u>\$ 1,666</u>

**COMANCHE COUNTY, TEXAS**  
 CONSTABLE LEASE FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

**EXHIBIT B-25**

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Intergovernmental</i>	\$ 726	\$ 741	\$ 15
Total receipts	<u>726</u>	<u>741</u>	<u>15</u>
Disbursements:			
Current			
Capital outlay	967	966	1
Total disbursements	<u>967</u>	<u>966</u>	<u>1</u>
Change in cash	(241)	(225)	16
Cash, October 1	1,025	1,025	--
Cash, September 30	<u>\$ 784</u>	<u>\$ 800</u>	<u>\$ 16</u>

**COMANCHE COUNTY, TEXAS**  
**LEOSE TRAINING**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2017**

**EXHIBIT B-26**

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
<i>Intergovernmental</i>	\$ 2,157	\$ 1,201	\$ (956)
<i>Interest income</i>	--	31	31
Total receipts	<u>2,157</u>	<u>1,232</u>	<u>(925)</u>
Disbursements:			
Current			
<i>Administration of justice</i>			
<i>Fire Marshall</i>	6,000	3,093	2,907
<i>Total Administration of justice</i>	<u>6,000</u>	<u>3,093</u>	<u>2,907</u>
Total disbursements	<u>6,000</u>	<u>3,093</u>	<u>2,907</u>
Change in cash	(3,843)	(1,861)	1,982
Cash, October 1	4,826	4,826	--
Cash, September 30	<u>\$ 983</u>	<u>\$ 2,965</u>	<u>\$ 1,982</u>

**COMANCHE COUNTY, TEXAS**  
 COUNTY ATTORNEY CHECK FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT B-27

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Fees of Office</i>	\$ 5,828	\$ 6,000	\$ 172
Total receipts	<u>5,828</u>	<u>6,000</u>	<u>172</u>
Disbursements:			
Current			
<i>Administration of justice</i>			
County Attorney	5,828	4,901	927
Total Administration of justice	<u>5,828</u>	<u>4,901</u>	<u>927</u>
Total disbursements	<u>5,828</u>	<u>4,901</u>	<u>927</u>
Change in cash	--	1,099	1,099
Cash, October 1	354	354	--
Cash, September 30	<u>\$ 354</u>	<u>\$ 1,453</u>	<u>\$ 1,099</u>

**COMANCHE COUNTY, TEXAS**  
**PRETRIAL INTERVENTION FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2017**

**EXHIBIT B-28**

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Interest income</i>	\$ --	\$ 31	\$ 31
Total receipts	<u>    --</u>	<u>    31</u>	<u>    31</u>
Disbursements:			
Current			
<i>Administration of justice</i>			
<i>Pretrial Intervention</i>	4,000	70	3,930
Total Administration of justice	<u>4,000</u>	<u>70</u>	<u>3,930</u>
Total disbursements	<u>4,000</u>	<u>70</u>	<u>3,930</u>
Change in cash	(4,000)	(39)	3,961
Cash, October 1	3,921	3,921	--
Cash, September 30	<u>\$ (79)</u>	<u>\$ 3,882</u>	<u>\$ 3,961</u>

**COMANCHE COUNTY, TEXAS**  
 GRANT FROM STATE FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

**EXHIBIT B-29**

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Other financing sources (uses):			
<i>Transfers out</i>	\$ (6,500)	\$ (6,058)	\$ (442)
Total other financing sources (uses)	<u>(6,500)</u>	<u>(6,058)</u>	<u>(442)</u>
Change in cash	(6,500)	(6,058)	442
Cash, October 1	6,058	6,058	--
Cash, September 30	<u>\$ (442)</u>	<u>\$ --</u>	<u>\$ 442</u>

**COMANCHE COUNTY, TEXAS**  
 COUNTY CLERK RECORDS MAINTENANCE FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT B-30

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Fees of Office</i>	\$ 324	\$ 360	\$ 36
Total receipts	<u>324</u>	<u>360</u>	<u>36</u>
Disbursements:			
Current			
<i>General administration</i>			
County Clerk	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	(676)	360	1,036
Cash, October 1	1,800	1,800	--
Cash, September 30	<u>\$ 1,124</u>	<u>\$ 2,160</u>	<u>\$ 1,036</u>

**COMANCHE COUNTY, TEXAS**  
 DISTRICT CLERK RECORDS MAINTENANCE FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT B-31

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Fees of Office</i>	\$ 1,380	\$ 1,400	\$ 20
<i>Interest income</i>	25	25	--
Total receipts	<u>1,405</u>	<u>1,425</u>	<u>20</u>
Disbursements:			
Current			
<i>Administration of justice</i>			
<i>District Clerk</i>	2,000	--	2,000
Total Administration of justice	<u>2,000</u>	<u>--</u>	<u>2,000</u>
Total disbursements	<u>2,000</u>	<u>--</u>	<u>2,000</u>
Change in cash	(595)	1,425	2,020
Cash, October 1	6,337	6,337	--
Cash, September 30	<u>\$ 5,742</u>	<u>\$ 7,762</u>	<u>\$ 2,020</u>

**COMANCHE COUNTY, TEXAS**  
 DISTRICT CLERK CIVIL RECORDS  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT B-32

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
<i>Intergovernmental</i>	\$ 2,000	\$ 2,000	\$ --
<i>Miscellaneous</i>	14,793	14,793	--
Total receipts	<u>16,793</u>	<u>16,793</u>	<u>--</u>
Disbursements:			
Current			
<i>Administration of justice</i>			
County Court	5,368	1,079	4,289
Total Administration of justice	<u>5,368</u>	<u>1,079</u>	<u>4,289</u>
Total disbursements	<u>5,368</u>	<u>1,079</u>	<u>4,289</u>
Change in cash	11,425	15,714	4,289
Cash, October 1	--	--	--
Cash, September 30	<u>\$ 11,425</u>	<u>\$ 15,714</u>	<u>\$ 4,289</u>

**COMANCHE COUNTY, TEXAS**  
 EXTRADITION FEE FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT B-33

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
<i>Fees of Office</i>	\$ 1,000	\$ --	\$ (1,000)
<i>Interest income</i>	--	14	14
Total receipts	<u>1,000</u>	<u>14</u>	<u>(986)</u>
Disbursements:			
Current			
<i>Administration of justice</i>			
<i>Probation</i>	1,500	--	1,500
Total Administration of justice	<u>1,500</u>	<u>--</u>	<u>1,500</u>
Total disbursements	<u>1,500</u>	<u>--</u>	<u>1,500</u>
Change in cash	(500)	14	514
Cash, October 1	2,843	2,843	--
Cash, September 30	<u>\$ 2,343</u>	<u>\$ 2,857</u>	<u>\$ 514</u>

**COMANCHE COUNTY, TEXAS**  
 AGENCY ON AGING  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

**EXHIBIT B-34**

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Intergovernmental</i>	\$ 136,243	\$ 153,878	\$ 17,635
<i>Miscellaneous</i>	--	31,588	31,588
<i>Interest income</i>	--	59	59
Total receipts	<u>136,243</u>	<u>185,525</u>	<u>49,282</u>
Disbursements:			
Current			
<i>Public welfare</i>			
<i>Social Welfare</i>	139,553	196,657	(57,104)
Total Public welfare	<u>139,553</u>	<u>196,657</u>	<u>(57,104)</u>
Total disbursements	<u>139,553</u>	<u>196,657</u>	<u>(57,104)</u>
Change in cash	(3,310)	(11,132)	(7,822)
Cash, October 1	79,198	79,198	--
Cash, September 30	<u>\$ 75,888</u>	<u>\$ 68,066</u>	<u>\$ (7,822)</u>

**COMANCHE COUNTY, TEXAS**  
*J.P. NUMBER ONE DEFENSIVE DRIVING*  
*SPECIAL REVENUE FUND*  
*BUDGETARY COMPARISON SCHEDULE*  
*FOR THE YEAR ENDED SEPTEMBER 30, 2017*

**EXHIBIT B-35**

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Miscellaneous</i>	\$ 9,100	\$ 11,620	\$ 2,520
<i>Interest income</i>	--	475	475
Total receipts	<u>9,100</u>	<u>12,095</u>	<u>2,995</u>
Disbursements:			
Current			
<i>Administration of justice</i>			
<i>Justice of the Peace Number One</i>	12,500	415	12,085
Total Administration of justice	<u>12,500</u>	<u>415</u>	<u>12,085</u>
Total disbursements	<u>12,500</u>	<u>415</u>	<u>12,085</u>
Change in cash	(3,400)	11,680	15,080
Cash, October 1	58,684	58,684	--
Cash, September 30	<u>\$ 55,284</u>	<u>\$ 70,364</u>	<u>\$ 15,080</u>

**COMANCHE COUNTY, TEXAS**  
*JUSTICE COURT TECHNOLOGY*  
*SPECIAL REVENUE FUND*  
*BUDGETARY COMPARISON SCHEDULE*  
*FOR THE YEAR ENDED SEPTEMBER 30, 2017*

**EXHIBIT B-36**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Fines</i>	\$ 3,060	\$ 3,493	\$ 433
<i>Interest income</i>	275	207	(68)
Total receipts	<u>3,335</u>	<u>3,700</u>	<u>365</u>
Disbursements:			
Current			
<i>Administration of justice</i>			
<i>Justice Court Technology</i>	16,500	8,156	8,344
Total Administration of justice	<u>16,500</u>	<u>8,156</u>	<u>8,344</u>
Total disbursements	<u>16,500</u>	<u>8,156</u>	<u>8,344</u>
Change in cash	(13,165)	(4,456)	8,709
Cash, October 1	29,350	29,350	--
Cash, September 30	<u>\$ 16,185</u>	<u>\$ 24,894</u>	<u>\$ 8,709</u>

**COMANCHE COUNTY, TEXAS**  
*JUSTICE COURT TRUANCY FUND*  
*SPECIAL REVENUE FUND*  
*BUDGETARY COMPARISON SCHEDULE*  
*FOR THE YEAR ENDED SEPTEMBER 30, 2017*

**EXHIBIT B-37**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Cash, October 1	\$ --	\$ 50	\$ 50
Cash, September 30	\$ --	\$ 50	\$ 50

**COMANCHE COUNTY, TEXAS**  
**COMMISSIONERS ADMINISTRATIVE ASSISTANCE FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2017**

**EXHIBIT B-38**

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Disbursements:			
Current			
<i>Road and bridges</i>	\$ 74,880	\$ 68,736	\$ 6,144
Total disbursements	<u>74,880</u>	<u>68,736</u>	<u>6,144</u>
Excess (deficiency) of receipts over (under) disbursements	(74,880)	(68,736)	6,144
Other financing sources (uses):			
<i>Transfers in</i>	48,308	70,382	22,074
Total other financing sources (uses)	<u>48,308</u>	<u>70,382</u>	<u>22,074</u>
Change in cash	(26,572)	1,646	28,218
Cash, October 1	9,255	9,255	--
Cash, September 30	<u>\$ (17,317)</u>	<u>\$ 10,901</u>	<u>\$ 28,218</u>

**COMANCHE COUNTY, TEXAS**  
 FEMA GRANT FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

**EXHIBIT B-39**

	Budget	Actual	Variance Positive (Negative)
Other financing sources (uses):			
<i>Transfers out</i>	\$ (5)	\$ (4)	\$ (1)
Total other financing sources (uses)	<u>(5)</u>	<u>(4)</u>	<u>(1)</u>
Change in cash	(5)	(4)	1
Cash, October 1	4	4	--
Cash, September 30	<u>\$ (1)</u>	<u>\$ --</u>	<u>\$ 1</u>

**COMANCHE COUNTY, TEXAS**  
**SPECIAL COUNTY SALES TAX**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2017**

**EXHIBIT B-40**

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Sales taxes</i>	\$ 25,000	\$ --	\$ (25,000)
Total receipts	<u>25,000</u>	<u>--</u>	<u>(25,000)</u>
Other financing sources (uses):			
<i>Transfers out</i>	(104,767)	(1,661)	(103,106)
Total other financing sources (uses)	<u>(104,767)</u>	<u>(1,661)</u>	<u>(103,106)</u>
Change in cash	(79,767)	(1,661)	78,106
Cash, October 1	246,256	246,256	--
Cash, September 30	<u>\$ 166,489</u>	<u>\$ 244,595</u>	<u>\$ 78,106</u>

**COMANCHE COUNTY, TEXAS**  
 220TH DISTRICT COURT FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

**EXHIBIT B-41**

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Disbursements:			
Current			
Administration of justice			
220th Judicial District	\$ 75,500	\$ 74,142	\$ 1,358
Total Administration of justice	<u>75,500</u>	<u>74,142</u>	<u>1,358</u>
Total disbursements	<u>75,500</u>	<u>74,142</u>	<u>1,358</u>
Excess (deficiency) of receipts over (under) disbursements	(75,500)	(74,142)	1,358
Other financing sources (uses):			
Transfers in	67,500	75,500	8,000
Total other financing sources (uses)	<u>67,500</u>	<u>75,500</u>	<u>8,000</u>
Change in cash	(8,000)	1,358	9,358
Cash, October 1	1,718	1,718	--
Cash, September 30	<u>\$ (6,282)</u>	<u>\$ 3,076</u>	<u>\$ 9,358</u>

**COMANCHE COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR DEBT SERVICE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Road and Bridge Debt Service	Debt Service Bonded Indebtedness	2007 Limited Tax Refund Bond	Total Nonmajor Debt Service Funds (See Exhibit C-2)
Receipts:				
Taxes	\$ 2,871	\$ --	\$ 237,472	\$ 240,343
Interest income	658	--	2,816	3,474
Total receipts	<u>3,529</u>	<u>--</u>	<u>240,288</u>	<u>243,817</u>
Disbursements:				
Debt service:				
Principal	73,834	--	205,000	278,834
Interest and fiscal charges	2,030	--	15,796	17,826
Total disbursements	<u>75,864</u>	<u>--</u>	<u>220,796</u>	<u>296,660</u>
Excess (deficiency) of receipts over (under) disbursements	(72,335)	--	19,492	(52,843)
Other financing sources (uses):				
Transfers in	--	1,661	--	1,661
Total other financing sources (uses)	<u>--</u>	<u>1,661</u>	<u>--</u>	<u>1,661</u>
Change in cash	(72,335)	1,661	19,492	(51,182)
Cash, October 1	<u>86,001</u>	<u>(1,661)</u>	<u>231,299</u>	<u>315,639</u>
Cash, September 30	<u>\$ 13,666</u>	<u>\$ --</u>	<u>\$ 250,791</u>	<u>\$ 264,457</u>

**COMANCHE COUNTY, TEXAS**  
 ROAD AND BRIDGE DEBT SERVICE  
 DEBT SERVICE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

**EXHIBIT B-43**

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Taxes</i>	\$ --	\$ 2,871	\$ 2,871
<i>Interest income</i>	--	658	658
Total receipts	<u>--</u>	<u>3,529</u>	<u>3,529</u>
Disbursements:			
Debt service:			
<i>Principal</i>	73,834	73,834	--
<i>Interest and fiscal charges</i>	2,031	2,030	1
Total disbursements	<u>75,865</u>	<u>75,864</u>	<u>1</u>
Change in cash	(75,865)	(72,335)	3,530
Cash, October 1	86,001	86,001	--
Cash, September 30	<u>\$ 10,139</u>	<u>\$ 13,666</u>	<u>\$ 3,530</u>

**COMANCHE COUNTY, TEXAS**  
 DEBT SERVICE BONDED INDEBTEDNESS  
 DEBT SERVICE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT B-44

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Other financing sources (uses):			
<i>Transfers in</i>	\$ 1,662	\$ 1,661	\$ (1)
Total other financing sources (uses)	<u>1,662</u>	<u>1,661</u>	<u>1</u>
 Change in cash	 1,662	 1,661	 (1)
 Cash, October 1	 (1,661)	 (1,661)	 --
Cash, September 30	<u>\$ 1</u>	<u>\$ --</u>	<u>\$ (1)</u>

**COMANCHE COUNTY, TEXAS**  
 2007 LIMITED TAX REFUND BOND FUND  
 DEBT SERVICE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT B-45

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Taxes</i>	\$ 221,027	\$ 237,472	\$ 16,445
<i>Interest income</i>	--	2,816	2,816
Total receipts	<u>221,027</u>	<u>240,288</u>	<u>19,261</u>
Disbursements:			
Debt service:			
<i>Principal</i>	205,000	205,000	--
<i>Interest and fiscal charges</i>	16,159	15,796	363
Total disbursements	<u>221,159</u>	<u>220,796</u>	<u>363</u>
Change in cash	(132)	19,492	19,624
Cash, October 1	231,299	231,299	--
Cash, September 30	<u>\$ 231,167</u>	<u>\$ 250,791</u>	<u>\$ 19,624</u>

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OTHER SUPPLEMENTARY INFORMATION

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## MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of Comanche County, Texas' annual financial report presents our discussion and analysis of the County's financial performance during the fiscal year ended September 30, 2017. Please read it in conjunction with the County's financial statements.

### FINANCIAL HIGHLIGHTS

- The County's total combined net assets (cash and cash equivalents) were \$6,083,619 at September 30, 2017.
- During the year, the County's disbursements were \$1,750,848 less than the \$10,177,549 generated in taxes and other receipts for governmental activities.
- The total cost of the County's programs increased \$394,520 or 4.9% overall and no new programs were added this year.
- The general fund reported a cash balance (cash and cash equivalents) this year of \$1,624,239.

### OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

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

**Government-wide Statements**

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

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

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

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

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

### **Fund Financial Statements**

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

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

The County has the following kinds of funds:

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

## FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

### Governmental Activities

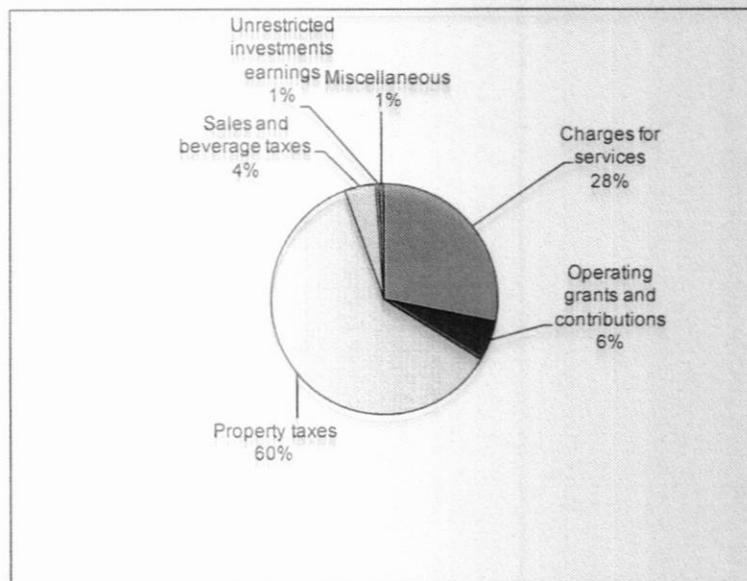
**Changes in net assets.** The County's total receipts were \$10,177,549. A significant portion, 59.8%, of the County's receipts comes from property taxes; 23.2% relates to charges for services.

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

	2017	2016	% Change
Receipts:			
Charges for services	\$ 2,359,101	\$ 1,706,960	38.2%
Operating grants and contributions	374,740	456,915	-18.0%
Capital grants and contributions	637,563	812,118	0.0%
General Receipts:			
Property taxes	6,082,075	4,988,427	21.9%
Sales taxes	495,070	494,438	0.1%
Alcoholic beverage taxes	7,034	4,345	61.9%
Unrestricted investments earnings	55,873	44,721	24.9%
Miscellaneous	166,093	111,275	49.3%
<b>Total Receipts</b>	<b>\$ 10,177,549</b>	<b>\$ 8,619,199</b>	<b>18.1%</b>

- Property tax rates decreased 5.7%. Compared to the prior year, property tax receipts increased \$95,112.

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.

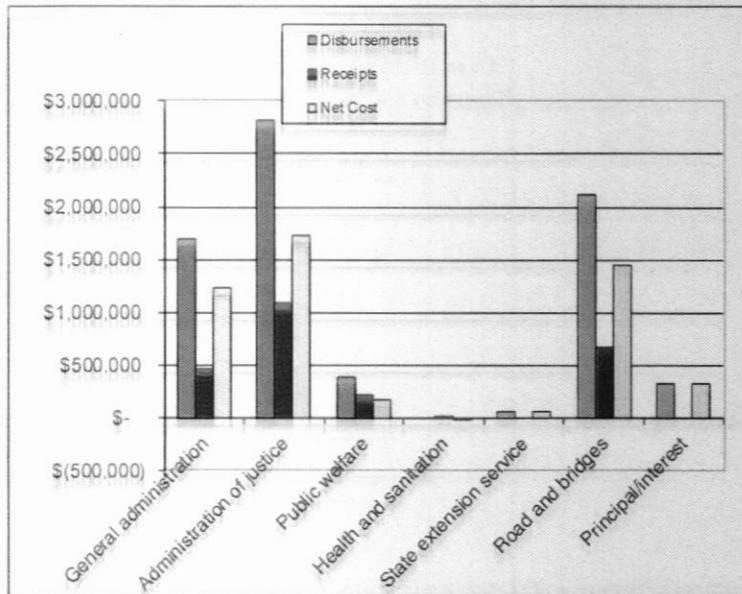


Table A-2 presents the cost of each of the County's largest functions.

- The cost of all governmental activities this year was \$8,513,073.
- However, the amount that our taxpayers paid for these activities through property taxes was only \$6,082,075.
- Some of the cost was paid by those who directly benefited from the programs – \$2,359,101.
- By grants and contributions – \$1,012,303.

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

	<u>2017</u>	<u>2016</u>	<u>% Change</u>
Disbursements:			
General administration	\$ 1,763,903	\$ 1,657,263	6.4%
Administration of justice	3,221,236	3,139,735	2.6%
Public welfare	428,771	410,267	4.5%
State extension service	89,055	91,521	-2.7%
Road and bridges	2,715,448	2,516,818	7.9%
Principal and interest paid on long-term debt	296,660	302,949	-2.1%
 Total Disbursements	 <u>\$ 8,515,073</u>	 <u>\$ 8,118,553</u>	 4.9%

## FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

Receipts from governmental fund types totaled \$10,263,918, an increase of \$1,644,719 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 \$491,084 below final budgeted amounts. No budget amendments for receipts to the general fund were made.

On the disbursement side, insignificant budget amendments were made to recognize increased costs of the county jail.

Total actual receipts were \$148,400 more than the final budgeted amount.

### Road and Bridge Funds Budgetary Highlights

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

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

## Long Term Debt

At year-end the County had \$731,734 in bonds, notes, and capital leases outstanding.

	<u>9/30/17</u>	<u>9/30/16</u>
GOVERNMENTAL ACTIVITIES:		
Certificates of obligation	\$ -	\$ 73,834
General obligation bonds	212,000	417,000
Notes payable	250,097	195,688
Capital lease obligation	29,296	45,212
	<u>\$ 491,393</u>	<u>\$ 731,734</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 2018 budget preparation increased by \$85,626,773, an increase of 12.6% over the previous year.
- General operating fund spending will decrease in the 2018 budget from \$5,215,968 to \$5,209,078. This is a 0.1% decrease. A continuing fluctuation in the prisoner housing market is anticipated to have an impact on the final figures for 2018, 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 2018. Amounts available for appropriation in the general fund budget are \$5,271,867, or a 5.0% increase over the final 2017 budget of \$5,022,321. Property taxes will increase due to the increase in property value over the prior year combined with an increase in the property tax rates.

If these estimates are realized, the County's budgetary general fund balance is expected to increase by (\$62,788) by the end of fiscal year 2018.

## CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

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

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**Comanche County, Texas**  
 Other Information Not Required by Cash Basis of Accounting  
 September 30, 2017  
 (Unaudited)

**I. LONG-TERM DEBT**

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

Purpose	Original Amount	Year of Issue	Final Maturity	Average Annual Payment	Interest Rate	Balance 9/30/2017
<b>GOVERNMENTAL ACTIVITIES DEBT</b>						
General Obligation Bonds:						
Limited Tax Refunding	2,112,000	2007	2018	221,500	3.88%	\$ 212,000
Notes Payable:						
Vehicle	22,843	2014	2018	4,860	4.25%	2,064
Vehicle	32,789	2015	2018	11,661	4.25%	3,852
Cat 140G road grader	104,005	2016	2020	23,106	4.25%	64,969
Mack truck and John Deere loader	91,362	2016	2021	20,409	4.25%	61,575
John Deere 6120F tractor	73,999	2016	2020	20,149	4.25%	56,659
2 2017 Ford F150 PU	62,506	2017	2020	22,268	4.25%	60,977
						<u>250,096</u>
Capital Lease Obligations:						
Copier	4,925	2013	2018	1,176	7.21%	1,222
Copier	10,000	2013 #	2018	2,376	7.00%	2,103
Copier	4,712	2013	2017	1,176	9.09%	385
Copier	2,396	2013	2018	569	7.00%	415
Copier	9,497	2014	2020	2,268	7.21%	2,873
Copier	3,770	2016	2021	864	5.69%	2,853
Copier	6,021	2016	2021	1,380	5.69%	4,557
Copier	8,930	2016	2021	2,004	4.63%	7,444
Copier	6,021	2016	2021	1,380	4.63%	7,444
						<u>29,296</u>
Total Governmental Activites Debt						<u>\$ 491,392</u>

The following table provides a summary of transactions during 2017:

	September 30, 2016	Additions	Retirements	September 30, 2017	Due in One Year
Certificates of obligation	\$ 73,834	\$ -	\$ (73,834)	\$ -	\$ -
General obligation bonds	417,000	-	(205,000)	212,000	212,000
Notes payable	195,688	136,508	(82,100)	250,096	82,852
Capital lease obligations	45,212	17,861	(33,777)	29,296	11,417
	<u>\$ 731,734</u>	<u>\$ 154,369</u>	<u>\$ (394,711)</u>	<u>\$ 491,392</u>	<u>\$ 306,269</u>

**Comanche County, Texas**

Other Information Not Required by Cash Basis of Accounting

September 30, 2017

(Unaudited)

Total future debt payments scheduled at September 30, 2017 were:

Year Ended	Limited Tax Refunding Bonds		
	Principal	Interest	Total
2018	\$ 212,000	\$ 8,215	220,215
	<u>\$ 212,000</u>	<u>\$ 8,215</u>	<u>\$ 220,215</u>

Year	Notes	Capital	Total
		Lease	
2018	\$ 91,891	\$ 12,690	\$ 104,581
2019	85,894	7,106	93,000
2020	84,010	6,252	90,262
2021	5,082	5,619	10,701
2022	0	336	336
	<u>(16,780)</u>	<u>(2,705)</u>	<u>(19,485)</u>
	<u>\$ 250,096</u>	<u>\$ 29,298</u>	<u>\$ 279,394</u>

**II. RETIREMENT COMMITMENTS****A. Pension Plan****1. Plan Description**

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

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

**Comanche County, Texas**

Other Information Not Required by Cash Basis of Accounting

September 30, 2017

(Unaudited)

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

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

**2. Benefits.**

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

At the December 31, 2016 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees (or their beneficiaries) currently receiving benefits	90
Inactive employees entitled to but not yet receiving benefits	122
Active employees	<u>127</u>
	<u><u>339</u></u>

**3. Contributions**

The contribution rate for employees in TCDRS is 7% of employee gross earnings, and the County percentage is 12.00%, both as adopted by the governing body of the County. Under the state law governing TCDRS, the contribution rate for each County is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

The County's contributions to TCDRS for the year ended September 31, 2017, were \$324,042 and were equal to the required contributions.

**Comanche County, Texas**  
 Other Information Not Required by Cash Basis of Accounting  
 September 30, 2017  
 (Unaudited)

**4. Net Pension Liability**

The County's Net Pension Liability (NPL) was measured as of December 31, 2016, 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	13.50%	4.70%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index	16.00%	7.70%
Global Equities	MSCI World (net) Index	1.50%	5.00%
International Equities - Developed	MSCI World Ex USA (net)	10.00%	4.70%
International Equities - Emerging	MSCI EM Standard (net) Index	7.00%	5.70%
Investment-Grade Bonds	Barclays Capital Aggregate Bond Index	3.00%	0.60%
High-Yield Bonds	Citigroup High-Yield Cash-Pay Capped Index	3.00%	3.70%
Opportunistic Credit	Citigroup High-Yield Cash-Pay Capped Index	2.00%	3.83%
Direct Lending	S&P/LSTA Leveraged Loan Index	10.00%	8.15%
Distressed Debt	Cambridge Associates Distressed Securities Index	3.00%	6.70%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% FRSE EPRA/NAREIT Global Real Estate Index	2.00%	3.85%
Master Limited Partnerships (MLPs)	Alerian MLP Index	3.00%	5.60%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index	6.00%	7.20%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	20.00%	3.85%
		<u>100.00%</u>	

**5. Discount Rate**

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

**Comanche County, Texas**  
 Other Information Not Required by Cash Basis of Accounting  
 September 30, 2017  
 (Unaudited)

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

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (c)
Balance at 12/31/14	\$ 13,434,952	\$ 11,510,747	\$ 1,924,205
Changes for the year			
Service cost	385,422	-	385,422
Interest	1,080,274	-	1,080,274
Change of benefit terms	-	-	-
Difference between expected and actual expense	(114,703)	-	(114,703)
Changes of assumptions	-	-	-
Contributions - employer	-	350,440	(350,440)
Contributions - employee	-	195,776	(195,776)
Net investment income	-	851,363	(851,363)
Benefit payments, including refunds of employee contributions	(585,795)	(585,795)	-
Amortization of prior year assets	-	-	-
Administrative expenses	-	(9,270)	9,270
Other changes	-	30,479	(30,479)
Net changes	765,198	832,993	(67,795)
Balance at 12/31/15	<u>\$ 14,200,150</u>	<u>\$ 12,343,740</u>	<u>\$ 1,856,410</u>

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

SENSITIVITY ANALYSIS

	1% Decrease 7.1%	Current Discount Rate 8.1%	1% Increase 9.1%
Total pension liability	\$ 15,926,301	\$ 14,200,150	\$ 12,760,844
Fiduciary net position	12,343,740	12,343,740	12,343,740
Net pension liability / (Asset)	<u>\$ 3,582,561</u>	<u>\$ 1,856,410</u>	<u>\$ 417,104</u>

**8. Pension Plan Fiduciary Net Position**

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

**Comanche County, Texas**  
**Other Information Not Required by Cash Basis of Accounting**  
**September 30, 2017**  
**(Unaudited)**

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

For the year ended September 30, 2017, the County recognized pension expense of \$318,488. At September 30, 2017, the County reported deferred outflows and inflows of resources related to pensions from the following sources:

SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS OF RESOURCES

	Original Amount	Date Established	Original Recognition Period	Amount Recognized in 12/31/2016 Expense	Balance of Deferred Inflows 12/31/16	Balance of Deferred Outflows 12/31/16
Investment (gains) or losses	\$ 80,278	12/31/2016	5.0	\$ 211,606	\$ -	\$ 64,222
	1,058,029	12/31/2015	5.0	211,606	-	634,817
	156,405	12/31/2014	5.0	31,281	-	62,562
Economic/demographic (gains) or losses	(114,703)	12/31/2016	3.0	(38,234)	76,469	-
	(213,162)	12/31/2015	3.0	(71,054)	71,054	-
	(83,559)	12/31/2014	3.0	(27,853)	-	-
Assumption changes or inputs	-	12/31/2016	3.0	-	-	-
	153,551	12/31/2015	3.0	51,154	-	51,184
	-	12/31/2014	3.0	-	-	-
Employer contributions made subsequent to measurement date						237,670
				<u>\$ 368,506</u>	<u>\$ 147,523</u>	<u>\$ 1,050,455</u>

\$237,670 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ending December 31, 2017. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31,	
2016	\$ 200,837
2017	200,708
2018	227,661
2019	16,056
2020	-
Thereafter	-
	<u>\$ 645,262</u>