

COMANCHE COUNTY, TEXAS
BASIC FINANCIAL STATEMENTS – CASH BASIS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

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Comanche County, Texas
 Basic Financial Statements - Cash Basis
 For The Year Ended September 30, 2022

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FINANCIAL SECTION

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Independent Auditors' Report

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

Opinions

We have audited the accompanying basic financial statements – cash basis of the governmental activities, each major fund and the aggregate remaining fund information of Comanche County, Texas (the “County”), for the year ended September 30, 2022 and the related notes to financial statements which collectively comprise the County’s basic financial statements – cash basis as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of Comanche County, Texas, as of September 30, 2022, and the receipts it received and the disbursements it paid for the year then ended, on the basis of accounting described in Note 1.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Comanche County, Texas, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Responsibilities of Management’s for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting described in Note 1; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors’ Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a

substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

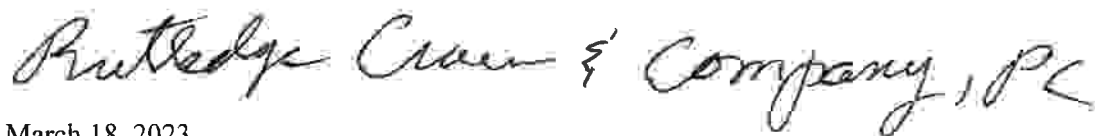
Other Information

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 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.



March 18, 2023

BASIC FINANCIAL STATEMENTS – CASH BASIS

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COMANCHE COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2022

Functions/Programs	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position
					Governmental Activities
Primary government:					
General administration	\$ 1,943,011	\$ 436,822	\$ 1,327,654	\$ -	\$ (178,535)
Administration of justice	4,092,158	761,350	83,028	-	(3,247,780)
Public welfare	852,916	184,785	119,977	-	(548,154)
Health and sanitation	-	21,670	-	-	21,670
State extension service	139,900	1,477	-	-	(138,423)
Road and bridges	3,060,452	633,147	-	282,919	(2,144,386)
Principal and interest paid on long-term debt	24,585	-	-	-	(24,585)
Total disbursements	<u>10,113,022</u>	<u>2,039,251</u>	<u>1,530,659</u>	<u>282,919</u>	<u>(6,260,193)</u>
Total Primary Government	<u>\$ 10,113,022</u>	<u>\$ 2,039,251</u>	<u>\$ 1,530,659</u>	<u>\$ 282,919</u>	<u>(6,260,193)</u>
General Receipts:					
Property taxes					7,474,876
Sales taxes					741,902
Alcoholic beverage taxes					5,958
Unrestricted investment earnings					26,088
Miscellaneous revenue					109,803
Transfers					-
Total General Receipts and Transfers					<u>8,358,627</u>
Change in Net Assets					2,098,434
Net Assets - Beginning					<u>10,192,831</u>
Net Assets - Ending					<u>\$ 12,291,265</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, 2022

	<u>General Fund</u>	<u>Road and Bridge Number One</u>	<u>Road and Bridge Number Two</u>
Receipts:			
Taxes	\$ 5,127,008	\$ 566,813	\$ 564,234
Sales tax	689,136	-	-
State shared revenues	5,958	130,708	130,246
Fees of office	658,728	-	-
Tax Assessor/Collector	21,070	-	-
Fines	114,045	6,715	6,425
Intergovernmental	-	162,901	56,306
Miscellaneous	169,734	3,039	7,652
Arrest fees	18,669	-	-
Interest income	2,037	5,189	478
Total receipts	<u>6,806,385</u>	<u>875,365</u>	<u>765,341</u>
Disbursements:			
Current:			
General administration	1,620,124	-	-
Administration of justice	3,563,683	-	-
Public welfare	256,212	-	-
State extension service	139,900	-	-
Road and bridges	-	656,937	640,644
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Total disbursements	<u>5,579,919</u>	<u>656,937</u>	<u>640,644</u>
Excess (deficiency) of receipts over (under) disbursements	<u>1,226,466</u>	<u>218,428</u>	<u>124,697</u>
Other financing sources (uses):			
Transfers in	-	-	-
Transfers out	<u>(470,678)</u>	<u>(22,931)</u>	<u>(22,931)</u>
Total other financing sources (uses)	<u>(470,678)</u>	<u>(22,931)</u>	<u>(22,931)</u>
Change in cash	755,788	195,497	101,766
Cash, October 1	<u>2,056,539</u>	<u>1,405,867</u>	<u>536,992</u>
Cash, September 30	<u>\$ 2,812,327</u>	<u>\$ 1,601,364</u>	<u>\$ 638,758</u>

The accompanying notes are an integral part of this statement.

Road and Bridge Number Three	Road and Bridge Number Four	American Rescue Act	Other Governmental Funds	Total Governmental Funds
\$ 629,871	\$ 583,222	\$ --	\$ 3,728	\$ 7,474,876
--	--	--	52,766	741,902
163,111	152,503	--	30,781	613,307
--	--	--	123,253	781,981
--	--	--	--	21,070
8,213	7,679	--	30,298	173,375
--	63,712	1,324,220	439,550	2,046,689
3,492	41,325	--	88,257	313,499
--	--	--	--	18,669
7,344	5,665	2,007	3,368	26,088
<u>812,031</u>	<u>854,106</u>	<u>1,326,227</u>	<u>772,001</u>	<u>12,211,456</u>
--	--	--	322,887	1,943,011
--	--	--	528,475	4,092,158
--	--	273,115	323,589	852,916
--	--	--	--	139,900
849,996	810,675	--	102,200	3,060,452
--	--	--	21,105	21,105
--	--	--	3,480	3,480
<u>849,996</u>	<u>810,675</u>	<u>273,115</u>	<u>1,301,736</u>	<u>10,113,022</u>
<u>(37,965)</u>	<u>43,431</u>	<u>1,053,112</u>	<u>(529,735)</u>	<u>2,098,434</u>
--	--	--	756,402	756,402
(22,931)	(22,931)	(100,000)	(94,000)	(756,402)
<u>(22,931)</u>	<u>(22,931)</u>	<u>(100,000)</u>	<u>662,402</u>	<u>--</u>
(60,896)	20,500	953,112	132,667	2,098,434
<u>1,473,490</u>	<u>1,268,763</u>	<u>1,324,679</u>	<u>2,128,501</u>	<u>10,192,831</u>
<u>\$ 1,412,594</u>	<u>\$ 1,287,263</u>	<u>\$ 2,277,791</u>	<u>\$ 2,261,168</u>	<u>\$ 12,291,265</u>

COMANCHE COUNTY, TEXAS

EXHIBIT A-3

GENERAL FUND
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES
IN CASH BALANCE - BUDGET (CASH BASIS) AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2022

Page 1 of 2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts:				
Taxes	\$ 5,669,556	\$ 5,669,556	\$ 5,816,144	\$ 146,588
State Shared Revenues	6,208	6,208	5,958	(250)
Fees of Office	445,858	445,858	658,728	212,870
Tax Assessor/Collector	18,667	18,667	21,070	2,403
Fines	148,910	148,910	114,045	(34,865)
Miscellaneous	159,101	159,101	169,734	10,633
Arrest fees	17,731	17,731	18,669	938
Interest income	1,982	1,982	2,037	55
Total receipts	<u>6,468,013</u>	<u>6,468,013</u>	<u>6,806,385</u>	<u>338,372</u>
Disbursements:				
Current				
General administration				
County Judge	169,615	169,615	161,173	8,442
County Clerk	356,829	356,829	303,547	53,282
Non-Departmental	553,535	517,963	389,571	128,392
County Auditor	139,743	139,743	138,471	1,272
County Treasurer	144,718	144,718	133,974	10,744
County Tax Assessor/Collector	392,897	392,897	349,759	43,138
Courthouse	243,590	227,188	143,639	83,549
Total General administration	<u>2,000,927</u>	<u>1,948,953</u>	<u>1,620,134</u>	<u>328,819</u>
Administration of justice				
County Court	32,550	32,550	20,180	12,370
Juvenile Court	71,560	71,560	21,743	49,817
District Clerk	298,367	298,367	250,021	48,346
Justice of the Peace Number One	152,704	152,704	137,950	14,754
Constable Number One	155,041	155,041	150,017	5,024
County Attorney	164,849	164,849	160,589	4,260
County Jail	1,484,872	1,484,872	1,372,340	112,532
Sheriff	1,129,552	1,129,552	934,274	195,278
Department of Public Safety	26,417	31,017	21,915	9,102
220th Judicial District	193,400	197,622	197,621	1
Probation	37,884	37,884	37,884	-
Central Dispatch	244,948	259,150	259,149	†
Total Administration of justice	<u>3,992,144</u>	<u>4,015,168</u>	<u>3,563,683</u>	<u>451,485</u>
Public welfare				
Veterans Service Officer	38,716	38,716	39,435	(719)
Social Welfare	3,000	3,000	-	3,000
Contributions	218,057	218,057	216,777	1,280
Total Public welfare	<u>259,773</u>	<u>259,773</u>	<u>256,212</u>	<u>3,561</u>
State extension service				
Agri-Health and Education	139,940	139,940	139,900	40
Total State extension service	<u>139,940</u>	<u>139,940</u>	<u>139,900</u>	<u>40</u>
Total disbursements	<u>6,393,184</u>	<u>6,364,234</u>	<u>5,579,929</u>	<u>784,305</u>
Excess (deficiency) of receipts over (under) disbursements	<u>74,829</u>	<u>103,779</u>	<u>1,226,456</u>	<u>1,122,677</u>

COMANCHE COUNTY, TEXAS

GENERAL FUND
 STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES
 IN CASH BALANCE - BUDGET (CASH BASIS) AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Other financing sources (uses):				
Transfers in	\$ 5,000	\$ 5,000	\$ -	\$ (5,000)
Transfers out	(446,955)	(475,905)	(470,678)	5,227
Total other financing sources (uses)	(441,955)	(470,905)	(470,678)	227
Change in cash	(367,126)	(367,126)	755,778	1,122,904
Cash, October 1	2,056,549	2,056,549	2,056,549	--
Cash, September 30	\$ 1,689,423	\$ 1,689,423	\$ 2,812,327	\$ 1,122,904

The accompanying notes are an integral part of this statement.

COMANCHE COUNTY, TEXAS

EXHIBIT A-4

ROAD AND BRIDGE NUMBER ONE
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES
 IN CASH BALANCE - BUDGET (CASH BASIS) AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts:				
Taxes	\$ 551,051	\$ 551,051	\$ 566,813	\$ 15,762
State Shared Revenues	123,118	123,118	130,708	7,590
Fines	7,141	7,141	6,715	(426)
Intergovernmental	-	-	162,901	162,901
Miscellaneous	2,500	2,500	3,039	539
Interest income	2,500	2,500	5,189	2,689
Total receipts	<u>686,310</u>	<u>686,310</u>	<u>875,365</u>	<u>189,055</u>
Disbursements:				
Current				
Road and bridges	<u>783,612</u>	<u>783,612</u>	<u>656,937</u>	<u>126,675</u>
Total disbursements	<u>783,612</u>	<u>783,612</u>	<u>656,937</u>	<u>126,675</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(97,302)</u>	<u>(97,302)</u>	<u>218,428</u>	<u>315,730</u>
Other financing sources (uses):				
Transfers out	<u>(22,931)</u>	<u>(22,931)</u>	<u>(22,931)</u>	<u>-</u>
Total other financing sources (uses)	<u>(22,931)</u>	<u>(22,931)</u>	<u>(22,931)</u>	<u>-</u>
Change in cash	(120,233)	(120,233)	195,497	315,730
Cash, October 1	<u>1,405,867</u>	<u>1,405,867</u>	<u>1,405,867</u>	<u>-</u>
Cash, September 30	<u>\$ 1,285,634</u>	<u>\$ 1,285,634</u>	<u>\$ 1,601,364</u>	<u>\$ 315,730</u>

The accompanying notes are an integral part of this statement.

COMANCHE COUNTY, TEXAS

EXHIBIT A-5

ROAD AND BRIDGE NUMBER TWO
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES
 IN CASH BALANCE - BUDGET (CASH BASIS) AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts:				
Taxes	\$ 548,545	\$ 548,545	\$ 564,234	\$ 15,689
State Shared Revenues	122,684	122,684	130,246	7,562
Fines	7,116	7,116	6,425	(691)
Intergovernmental	-	-	56,306	56,306
Miscellaneous	2,500	2,500	7,652	5,152
Interest income	2,250	2,250	478	(1,772)
Total receipts	<u>683,095</u>	<u>683,095</u>	<u>765,341</u>	<u>82,246</u>
Disbursements:				
Current				
Road and bridges	<u>857,806</u>	<u>857,806</u>	<u>640,644</u>	<u>217,162</u>
Total disbursements	<u>857,806</u>	<u>857,806</u>	<u>640,644</u>	<u>217,162</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(174,711)</u>	<u>(174,711)</u>	<u>124,697</u>	<u>299,408</u>
Other financing sources (uses):				
Transfers out	<u>(22,931)</u>	<u>(22,931)</u>	<u>(22,931)</u>	<u>-</u>
Total other financing sources (uses)	<u>(22,931)</u>	<u>(22,931)</u>	<u>(22,931)</u>	<u>-</u>
Change in cash	<u>(197,642)</u>	<u>(197,642)</u>	<u>101,766</u>	<u>299,408</u>
Cash, October 1	<u>536,992</u>	<u>536,992</u>	<u>536,992</u>	<u>-</u>
Cash, September 30	<u>\$ 339,350</u>	<u>\$ 339,350</u>	<u>\$ 638,758</u>	<u>\$ 299,408</u>

The accompanying notes are an integral part of this statement.

COMANCHE COUNTY, TEXAS

EXHIBIT A-6

ROAD AND BRIDGE NUMBER THREE
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES
 IN CASH BALANCE - BUDGET (CASH BASIS) AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts:				
Taxes	\$ 612,355	\$ 612,355	\$ 629,871	\$ 17,516
State Shared Revenues	153,640	153,640	163,111	9,471
Fines	8,911	8,911	8,213	(698)
Miscellaneous	2,500	2,500	3,492	992
Interest income	8,250	8,250	7,344	(906)
Total receipts	<u>785,656</u>	<u>785,656</u>	<u>812,031</u>	<u>26,375</u>
Disbursements:				
Current				
Road and bridges	932,681	1,081,681	849,996	231,685
Total disbursements	<u>932,681</u>	<u>1,081,681</u>	<u>849,996</u>	<u>231,685</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(147,025)</u>	<u>(296,025)</u>	<u>(37,965)</u>	<u>258,060</u>
Other financing sources (uses):				
Transfers out	<u>(22,931)</u>	<u>(22,931)</u>	<u>(22,931)</u>	<u>--</u>
Total other financing sources (uses)	<u>(22,931)</u>	<u>(22,931)</u>	<u>(22,931)</u>	<u>--</u>
Change in cash	<u>(169,956)</u>	<u>(318,956)</u>	<u>(60,896)</u>	<u>258,060</u>
Cash, October 1	1,473,490	1,473,490	1,473,490	--
Cash, September 30	<u>\$ 1,303,534</u>	<u>\$ 1,154,534</u>	<u>\$ 1,412,594</u>	<u>\$ 258,060</u>

The accompanying notes are an integral part of this statement.