

COMANCHE COUNTY, TEXAS
BASIC FINANCIAL STATEMENTS – CASH BASIS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

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Clerk, County Court Comanche Co. Texas



Comanche County, Texas
 Basic Financial Statements - Cash Basis
 For The Year Ended September 30, 2023

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FINANCIAL SECTION

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RUTLEDGE CRAIN & COMPANY, PC
CERTIFIED PUBLIC ACCOUNTANTS
3214 W Park Row, Suite E
Pantego, Texas 76013

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, 2023 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, 2023, 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors’ Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County 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.

In preparing the financial statements, management is required to evaluate whether 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 twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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 and *Government 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 and *Government 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.

Supplementary Information

The accompanying combining and individual nonmajor fund financial statements - cash basis 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 - cash basis. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements - cash basis 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 - cash basis or to the basic financial statements - cash basis themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and *Governmental Auditing Standards*. In our opinion, the combining and individual nonmajor fund financial statements - cash basis are fairly stated in all material respects in relation to the basic financial statements - cash basis 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 June 17, 2024, 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 solely 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 the effectiveness of the County's 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 internal control over financial reporting and compliance.

Rutledge Crain & Company, PC

June 17, 2024

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BASIC FINANCIAL STATEMENTS – CASH BASIS

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COMANCHE COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary government:					
General administration	\$ 3,070,692	\$ 314,095	\$ 5,746	\$ 100,000	\$ (2,650,851)
Administration of justice	4,371,720	912,434	10,561	-	(3,448,725)
Public welfare	2,073,348	179,978	713,507	-	(1,179,863)
State extension service	136,162	2,128	-	-	(134,034)
Road and bridges	2,701,191	650,983	-	518,195	(1,532,013)
Principal and interest paid on long-term debt	24,587	--	-	-	(24,587)
Total disbursements	<u>12,377,700</u>	<u>2,059,618</u>	<u>729,814</u>	<u>618,195</u>	<u>(8,970,073)</u>
Total Primary Government	<u>\$ 12,377,700</u>	<u>\$ 2,059,618</u>	<u>\$ 729,814</u>	<u>\$ 618,195</u>	<u>(8,970,073)</u>
General Receipts:					
Property taxes					7,885,563
Sales taxes					845,909
Alcoholic beverage taxes					5,874
Unrestricted investment earnings					218,210
Miscellaneous revenue					<u>304,009</u>
Total General Receipts and Transfers					<u>9,259,565</u>
Change in Cash					<u>289,492</u>
Cash - Beginning					<u>12,291,265</u>
Cash - Ending					<u>\$ 12,580,757</u>

The accompanying notes are an integral part of this statement.

COMANCHE COUNTY, TEXAS

STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	General Fund	Road and Bridge Number One	Road and Bridge Number Two
Receipts:			
Taxes	\$ 5,434,417	\$ 592,027	\$ 589,334
Sales tax	711,115	=	=
State shared revenues	5,874	132,914	132,445
Fees of office	544,478	=	=
Tax Assessor/Collector	21,292	=	=
Fines	129,243	8,403	8,373
Intergovernmental	60,497	=	45,057
Miscellaneous	240,154	3,323	673
Arrest fees	48,024	=	=
Interest income	2,686	39,535	11,165
Total receipts	<u>7,197,780</u>	<u>776,202</u>	<u>787,047</u>
Disbursements:			
Current:			
General administration	1,838,777	=	=
Administration of justice	3,820,824	=	=
Public welfare	281,105	=	=
State extension service	136,162	=	=
Road and bridges	=	626,171	728,200
Debt service:			
Principal	=	=	=
Interest and fiscal charges	=	=	=
Total disbursements	<u>6,076,868</u>	<u>626,171</u>	<u>728,200</u>
Excess (deficiency) of receipts over (under) disbursements	<u>1,120,912</u>	<u>150,031</u>	<u>58,847</u>
Other financing sources (uses):			
Transfers in	=	=	=
Transfers out	(597,034)	(22,931)	(22,931)
Total other financing sources (uses)	<u>(597,034)</u>	<u>(22,931)</u>	<u>(22,931)</u>
Change in cash	523,878	127,100	35,916
Cash, October 1	<u>2,812,326</u>	<u>1,601,364</u>	<u>638,758</u>
Cash, September 30	<u>\$ 3,336,204</u>	<u>\$ 1,728,464</u>	<u>\$ 674,674</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
\$ 657,890	\$ 609,168	\$ --	\$ 2,727	\$ 7,885,563
--	--	--	134,794	845,909
165,866	155,073	--	34,989	627,161
--	--	--	102,574	647,052
--	--	--	--	21,292
10,486	9,804	--	10,807	177,116
472,887	251	--	1,106,421	1,685,113
12,684	60,869	--	194,049	511,752
--	--	--	--	48,024
53,607	39,432	35,912	35,873	218,210
<u>1,373,420</u>	<u>874,597</u>	<u>35,912</u>	<u>1,622,234</u>	<u>12,667,192</u>
--	--	--	1,231,915	3,070,692
--	--	--	550,896	4,371,720
--	--	1,319,378	472,865	2,073,348
--	--	--	--	136,162
650,417	591,848	--	104,555	2,701,191
--	--	--	21,760	21,760
--	--	--	2,827	2,827
<u>650,417</u>	<u>591,848</u>	<u>1,319,378</u>	<u>2,384,818</u>	<u>12,377,700</u>
<u>723,003</u>	<u>282,749</u>	<u>(1,283,466)</u>	<u>(762,584)</u>	<u>289,492</u>
--	--	--	1,124,372	1,124,372
(22,931)	(22,931)	(397,741)	(37,873)	(1,124,372)
<u>(22,931)</u>	<u>(22,931)</u>	<u>(397,741)</u>	<u>1,086,499</u>	--
700,072	259,810	(1,681,207)	323,915	289,492
<u>1,412,594</u>	<u>1,287,263</u>	<u>2,277,792</u>	<u>2,261,168</u>	<u>12,291,265</u>
\$ <u>2,112,666</u>	\$ <u>1,547,081</u>	\$ <u>596,585</u>	\$ <u>2,585,083</u>	\$ <u>12,580,757</u>

COMANCHE COUNTY, TEXAS

EXHIBIT A-3

GENERAL FUND

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STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES

IN CASH - BUDGET (CASH BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts:				
Taxes	\$ 5,291,897	\$ 5,291,897	\$ 5,434,417	\$ 142,520
Sales Tax	711,115	711,115	711,115	-
State Shared Revenues	3,463	3,463	5,874	2,411
Fees of Office	495,158	495,158	544,478	49,320
Fines	129,370	129,370	129,243	(127)
Intergovernmental	340,353	340,353	85,697	(254,656)
Miscellaneous	67,598	67,598	214,954	147,356
Arrest fees	59,653	59,653	69,316	9,663
Interest income	2,709	2,709	2,686	(23)
Total receipts	7,101,316	7,101,316	7,197,780	96,464
Disbursements:				
Current				
General administration				
County Judge	175,287	180,340	168,574	11,766
County Clerk	368,472	368,472	272,660	95,812
Non-Departmental	573,197	637,198	563,805	73,393
County Auditor	179,121	179,121	178,245	876
County Treasurer	151,048	151,048	144,020	7,028
County Tax Assessor/Collector	416,733	416,733	383,671	33,062
Courthouse	343,927	268,623	127,802	140,821
Total General administration	2,207,785	2,201,535	1,838,777	362,758
Administration of justice				
County Court	32,550	32,550	23,191	9,359
Juvenile Court	62,985	58,233	18,639	39,594
District Clerk	415,083	415,083	297,641	117,442
Justice of the Peace Number One	162,469	162,469	142,055	20,414
Constable Number One	168,440	173,769	165,125	8,644
County Attorney	174,348	174,348	170,648	3,700
County Jail	1,600,730	1,707,934	1,514,273	193,661
Sheriff	1,262,127	1,154,923	997,046	157,877
Department of Public Safety	7,600	7,600	5,379	2,221
220th Judicial District	187,594	187,594	187,594	-
Probation	48,533	53,285	53,285	-
Central Dispatch	260,148	260,148	245,948	14,200
Total Administration of justice	4,382,607	4,387,936	3,820,824	567,112
Public welfare				
Veterans Service Officer	39,934	40,855	40,792	63
Social Welfare	3,000	3,000	-	3,000
Contributions	247,613	247,613	240,313	7,300
Total Public welfare	290,547	291,468	281,105	10,363
State extension service				
Agri-Health and Education	149,133	149,133	136,162	12,971
Total State extension service	149,133	149,133	136,162	12,971
Total disbursements	7,030,072	7,030,072	6,076,868	953,204
Excess (deficiency) of receipts over (under) disbursements	71,244	71,244	1,120,912	(856,740)

COMANCHE COUNTY, TEXAS

GENERAL FUND

**STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH - BUDGET (CASH BASIS) AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

EXHIBIT A-3

Page 2 of 2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Other financing sources (uses):				
Transfers in	\$ 113,000	\$ 113,000	\$ -	\$ (113,000)
Transfers out	(602,034)	(602,034)	(597,034)	5,000
Total other financing sources (uses)	(489,034)	(489,034)	(597,034)	(108,000)
Change in cash	(417,790)	(417,790)	523,878	(964,740)
Cash, October 1	2,812,326	2,812,326	2,812,326	--
Cash, September 30	\$ 2,394,536	\$ 2,394,536	\$ 3,336,204	\$ (964,740)

The accompanying notes are an integral part of this statement.

COMANCHE COUNTY, TEXAS

EXHIBIT A-4

**ROAD AND BRIDGE NUMBER ONE
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH - BUDGET (CASH BASIS) AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts:				
Taxes	\$ 579,493	\$ 579,493	\$ 592,027	\$ 12,534
State Shared Revenues	123,118	123,118	132,914	9,796
Fines	7,141	7,141	8,403	1,262
Miscellaneous	2,500	2,500	3,323	823
Interest income	2,500	2,500	39,535	37,035
Total receipts	<u>714,752</u>	<u>714,752</u>	<u>776,202</u>	<u>61,450</u>
Disbursements:				
Road and bridges	<u>995,071</u>	<u>995,071</u>	<u>626,171</u>	<u>368,900</u>
Total disbursements	<u>995,071</u>	<u>995,071</u>	<u>626,171</u>	<u>368,900</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(280,319)</u>	<u>(280,319)</u>	<u>150,031</u>	<u>430,350</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>(303,250)</u>	<u>(303,250)</u>	<u>127,100</u>	<u>430,350</u>
Cash, October 1	<u>1,601,364</u>	<u>1,601,364</u>	<u>1,601,364</u>	<u>-</u>
Cash, September 30	<u>\$ 1,298,114</u>	<u>\$ 1,298,114</u>	<u>\$ 1,728,464</u>	<u>\$ 430,350</u>

The accompanying notes are an integral part of this statement.