



ORIGINAL

IRION COUNTY, TEXAS
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED
September 30, 2021

APPROVED BY
IRION COUNTY COMMISSIONERS' COURT

DEC 14 2021

JUDGE MC
PCT 1 _____
PCT 2 _____
PCT 3 MD
PCT 4 MD



KNAPP & COMPANY, P.C.
(CERTIFIED PUBLIC ACCOUNTANTS)



**IRION COUNTY, TEXAS
Annual Financial Report
September 30, 2021**

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COUNTY JUDGE

*Molly Criner
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COMMISSIONERS

*Tia Paxton
Jeff Davidson
John Nanny
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209 N. Park View Street
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MANAGEMENT'S DISCUSSION AND ANALYSIS

November 17, 2021

To the Citizens and Residents of
Irion County, Texas

Our discussion and analysis of the County's financial performance provides an overview of the County's financial activities for the fiscal year ended September 30, 2021. Please read it in conjunction with the County's financial statements, which begin on page 3.

FINANCIAL HIGHLIGHTS

The County's net assets increased \$4,933,138 in 2020/2021 even after recording depreciation expense of \$998,004.

In 2020/2021 the County made scheduled payments on its long-term debt by paying lease obligations in the amount of \$107,394 plus payments of bank note obligations of \$901,380. All lease and note obligations were paid early or in accordance with the lease or loan agreements. The County's outstanding debt primarily resulted from equipment leases to finance equipment purchases for the roads department. All debt obligations mature over the next two (2) years.

During the year, the County's total government wide revenues and other financing sources exceeded expenditures by \$4,933,138. Government wide revenues were down 6% / \$(633,033) as compared to 2020, which is primarily attributed to decreases in property tax values and collections of \$(498,114) and \$(204,843) decrease in donations. The prior year donations included nonrecurring special donations to fund purchase of a fire truck. The combined government wide financial statements reported net assets of \$28,421,489 as of yearend, as compared to \$23,488,351 at the beginning of the year.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Assets and the Statement of Activities (on pages 3 and 4) provide information about the activities of the County as a whole and present a long term view of the County's finances. Fund financial statements start on page 5. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the County's fund reporting of operations in more detail than the government wide statements by providing information about the County's most significant funds. The remaining statements provide financial information about activities for which the County acts solely as a trustee or agent for the benefit of those outside of the government.

Reporting the County as a Whole

The Statement of Net Assets and the Statement of Activities report information about the County as a whole and about its activities in a way that helps answer this question. Many governmental entities now use the accrual method of accounting in the government wide financial statements, which is similar to the accounting used by most private sector companies. The County's current policy is to report using the modified cash basis, also referred to as the cash basis of accounting, where revenues are recognized when received and expenses when paid. Therefore, tax receivables and accounts payables, and retirement plan obligations are not reported in the County financial statements. Such information is disclosed to the extent the information is deemed relevant to the financial statements.

The government wide financial statements report the County's net assets and changes in them. Over time, increases or decreases in the County's net assets are one indicator of whether its financial health is improving or deteriorating. You will need to consider other non-financial factors, however, such as changes in the County's property tax base and the condition of the County's roads and bridges and facilities, to assess the overall health of the County.

In the Statement of Net Assets and the Statement of Activities, we divide the County into three kinds of activities:

Governmental activities - Most of the County's basic services are reported here, including law enforcement and general administration. Property taxes, licenses and fees, and state and federal grants finance most of these activities. These fees cover or help cover the cost of certain services the County provides.

Business type activities - The County currently does not have business type activities.

Component units - The County currently has no component units.

Reporting the County's Most Significant Funds

The fund financial statements begin on page 5 and provide detailed information about the most significant funds, not the County as a whole. Some funds are required to be established by State and Federal law and by debt covenants. However, the Commissioners' Court establishes many other funds to help control and manage money for particular purposes. Examples are the road & bridge account, courthouse security, and records management, etc. Some funds are set up to show that we are meeting legal responsibilities for using certain grants. Governmental entities primarily use two kinds of funds, governmental and proprietary, which use different accounting approaches.

Governmental funds - Most of the County's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the County's general government operations and the basic services it provides. Governmental fund information 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. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds in reconciliation at the bottom of the fund financial statements.

Proprietary funds- The County currently does not have any proprietary fund types.

The County reports fund balance classifications prescribed by GASB 54. Fund balances are now classified as nonspendable, restricted, committed, assigned and unassigned based on the circumstances that apply. In accordance with County policy:

- Nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.
- Restricted fund balance classification includes funds with constraints placed on the use of resources are either: a. Externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b. Imposed by law through constitutional provisions or enabling legislation.
- Committed fund balances include amounts that can only be used for specific purposes pursuant to constraints imposed by court resolution/formal action of the commissioners' court which is the government's highest level of decision-making authority.
- Assigned fund balances include amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed. Intent is expressed by (a) the commissioners' court action or (b) a by county judge who is the official delegated by the commissioners' court with the authority to assign amounts to be used for specific purposes.
- Unassigned fund balance is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund.

The County as Trustee

The County is responsible for assets that, because of a trust arrangement, can be used only for the trust beneficiaries. All of the County's fiduciary activities are reported in separate Statements of Fiduciary Net Position and Changes in Net Position on pages 7-8. We exclude these activities from the County's other financial statements because the County cannot use these assets to finance its operations. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes. Examples are the County's agency accounts, registry trust funds and insurance trust funds.

THE COUNTY AS A WHOLE

The County's combined net assets increased by \$4,933,138 in 2020/2021 as compared to \$4,464,730 in 2019/2020.

The County's total revenues decreased by 6% or \$(632,033) which is primarily attributed to decreases in property tax collections due to decreases in valuation for oil and gas properties. The County also received \$211,795 in generous county citizen donations in the prior year to fund the purchase of a new fire truck which was a nonrecurring revenue.

THE COUNTY'S FUNDS

As the County completed the year, its governmental funds (as presented in the balance sheet on page 5) reported a combined fund balance of \$19,952,162 as compared to \$15,108,767 at the beginning of the year.

General Fund Budgetary Highlights

Over the course of the year, the Commissioners' Court typically make amendments to the County budget for changes in circumstances and needs of the County. During the year the County increased the general fund property tax revenue budget by \$316,127 to reflect actual collections and allocations of tax revenues and the general fund non-departmental capital expenditure budget was increased by the same amount. Fund 30 F/M Property tax revenue budget was increased by \$31,612 and road material expenditure budget was increased by the same amount. Fund 29 Capital Projects property tax revenue budget was increased by \$12,536 and repairs and maintenance budget was increased by the same. No other significant budget amendments were made. Some of the more significant budget to actual variances included: 1) General fund tax abatement revenue received of \$403,099 was not budgeted for, which is attributed to production from wind energy industry. 2) JP Fee revenues were \$41,259 under budget which is attributed to less DPS presence in the County. 3) Corona Virus Relief Grant revenue of \$84,480 was not budgeted for. 4) Non-departmental capital expenditures budget was \$2,570,187 was under budget due to timing of the TxDot CTIF Project highway improvement grant expenditures. 5) Road department materials budgets for Precincts 1,2,3 and 4 were under budget by \$96,991, \$100,000, \$87,845, and \$50,000 respectively. The Road department was also under budget \$50,000 for vehicle purchase(s). 5) Indigent health budget was under budget by \$578,107. See a comparison of revenue and expenses

budget to actual for selected funds included in the supplemental information of the County's Annual Financial Report as listed in the table of contents.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of September 2021, the County had approximately \$16.0 million invested in capital assets of which \$4.8 million represents vehicles and equipment. Depreciation and fixed assets is only reported in the government wide financial statement presentation on pages 3 and 4, and does not affect the fund basis financial statement presentation on pages 5 and 6 in accordance with the currently generally accepted reporting model for state and local governments.

The most significant fixed asset additions included: 1) The County expended and capitalized \$782,742 for TxDot CTIF highway improvement project which will be funded 80% by Texas Department of Transportation. 2) The County expended and capitalized \$49,761 to replace and repair the courthouse boiler, which as partially funded with insurance proceeds of \$39,639 received from winter freeze damage claim. 3) The County capitalized \$31,929 in air filter systems for county offices, which was indirectly funded by COVID relief grant funds. The County purchased a law enforcement vehicle and equipment for \$57,951. The County purchased a generator for the fire barn in the amount of \$33,350.

Debt

At year-end, the County had outstanding \$375,811 in lease and loan obligations as compared to total prior yearend debt of \$483,205. The county paid principal payments of \$107,394 on long term debt. The County also borrowed 901,380 in short term unsecured bank loan proceeds to fund equipment, highway improvements, road materials purchases, and other capital projects and debt obligations. The short - term bank loans and interest were primarily repaid using property tax revenues collected for that purpose before year end.

NEXT YEAR'S BUDGET AND ECONOMIC FACTORS

Budget

The ice storm and power outage that crippled almost the entire state in February, left us without power in most of the county for four days or more and drove some new priorities in 2021. The need for firetrucks to be kept warm and operational during a power outage was driven home to us by a large housefire in the middle of the night during the ice storm. Additionally, we realized what a great distribution facility the fire station is when we were able to quickly pass out drinking water using the drive through bays when city water was under a boil notice because of the storm. For these reasons, purchase of a new generator to power the fire station became a priority. We discovered that maintenance on all the county generators had been neglected, so the new budget includes contracts for regular maintenance and repair. In addition, after the entire heating system of the courthouse was damaged and computer capabilities were threatened during the storm, funds were apportioned to rewire existing generators to cover the county server and courthouse heating system.

We will continue in 2022 to ensure that our emergency responders have the tools they need to keep us safe. One way we do that is by making sure our vehicle fleet is maintained and old vehicles are replaced. This endeavor may be complicated by supply chain problems currently at work in the car industry, so an extra sheriff's vehicle was budgeted for this year. The county saves employee man hours, time, and payroll by housing prisoners in the Tom Green County jail rather than operating our own. Nevertheless, this is still a significant expense for the county, and the budget for 2022 includes an increase in the fee we will pay for jail housing.

It remains to be seen what role COVID will play in county finances in 2022. Grant funding helped us purchase sanitation machines for all the county buildings, and the maintenance for these machines was figured into our current budget.

Economic Factors

In a delayed reaction to the pandemic and economic shutdowns, we saw our oil and gas values, which comprise over 90% of our county tax base, drop a full 22% for the 2021-22 year. Policy changes by the new federal government as of January seem punitive to oil and gas production, so there is still great uncertainty about the future of this industry that is vital to our economy. Fortunately, we were able to eliminate a significant amount of debt this year, and won't be borrowing the amounts we have in years past. Careful planning has allowed us to build reserves that will hopefully enable us to weather whatever economic storms are on the horizon.

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 Irion County Treasurer's Office at PO Box 622, Mertzon, TX 76941 or 325-835-4111.


Molly Criner, County Judge

IRION COUNTY, TEXAS
TABLE #1
GOVERNMENT WIDE
COMPARATIVE STATEMENT OF NET POSITION-
MODIFIED CASH BASIS
SEPTEMBER 30, 2021 AND 2020

	<u>PRIMARY GOVERNMENT</u>	
	<u>2021</u>	<u>2020</u>
	<u>Governmental</u>	<u>Governmental</u>
	<u>Activities</u>	<u>Activities</u>
<u>ASSETS</u>		
Cash and Cash Equivalents	\$ 13,137,091	\$ 9,905,182
Certificates of Deposit	7,212,488	5,287,950
Total Cash and Deposits	<u>20,349,579</u>	<u>15,193,132</u>
Receivable From Other Taxing Authority	<u>-</u>	<u>-</u>
Capital Assets		
Land	1,000	1,000
Other Capital Assets	8,844,138	8,861,790
Total Capital Assets	<u>8,845,138</u>	<u>8,862,790</u>
Total Assets	<u>29,194,717</u>	<u>24,055,922</u>
<u>DEFERRED OUTFLOWS</u>		
	<u>-</u>	<u>-</u>
<u>LIABILITIES</u>		
Other Liabilities	213	227
Amounts Due Others	102,363	84,138
Long Term Debt		
Due Within One Year	280,155	105,074
Due In More Than One Year	95,656	378,132
Total Liabilities	<u>478,387</u>	<u>567,571</u>
<u>DEFERRED INFLOWS</u>		
	<u>294,841</u>	<u>-</u>
<u>NET POSITION</u>		
Investment in Capital Assets, Net of Related Debt	8,469,327	8,379,584
Committed	-	64,509
Assigned	87,493	87,505
Restricted	194,894	183,381
Unrestricted	19,669,775	14,773,372
Total Net Position	<u>\$ 28,421,489</u>	<u>\$ 23,488,351</u>

IRON COUNTY, TEXAS
TABLE # 2
GOVERNMENT WIDE
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
YEARS ENDED SEPTEMBER 30, 2021 AND 2020

<u>Functions/Programs</u>	<u>2021</u>	<u>2020</u>
REVENUES:		
Property Tax	\$ 9,227,787	\$ 9,725,901
License & Permits	183,626	191,175
Fines and Fees	200,640	189,893
Public Service Fees	22,168	33,998
Donations and gifts	7,152	211,995
Grant Revenues	84,480	1,951
Intergovernmental Reimbursements	59,287	71,943
Charges for Services	27,626	28,621
Investment Income	48,257	58,968
Other	<u>74,365</u>	<u>52,976</u>
Total Revenues	<u>9,935,388</u>	<u>10,567,421</u>
EXPENDITURES:		
Current:		
General Government	1,907,522	2,104,626
Justice System	290,397	325,618
Public Safety	1,255,331	1,297,219
Corrections and Rehabilitation	14,902	24,352
Health and Human Services	222,818	222,806
Community and Economic Development	157,528	186,522
Infrastructure and Environmental Services	1,128,956	1,884,435
Interest and Other Charges	<u>24,796</u>	<u>57,113</u>
Total Expenditures	<u>5,002,250</u>	<u>6,102,691</u>
Excess (deficiency) of Revenues		
Over Expenditures	<u>4,933,138</u>	<u>4,464,730</u>
Net Position - Beginning	<u>23,488,351</u>	<u>19,023,621</u>
Net Position - Ending	<u>\$ 28,421,489</u>	<u>\$ 23,488,351</u>

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Independent Auditor's Report

To the Honorable Judge Molly Criner and
Members of the Commissioners Court of
Irion County, Texas

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund, and aggregate remaining fund information of Irion County, Texas, as of and for the year ended September 30, 2021 and the related notes to the financial statements, which collectively comprise the County's basic 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 modified cash basis of accounting as described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for 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.

Auditor's 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.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Irion County, Texas, as of September 30, 2021, and the respective changes in modified cash basis financial position, thereof for the year then ended in accordance with the modified cash basis of accounting described in Note 1.

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 modified cash basis of accounting, which is a basis of

accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages i through viii, the budgetary comparison information on pages 24 through 41, and the retirement plan schedules on pages 42-43 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Irion County, Texas' modified cash basis basic financial statements. The combining fund financial statements and schedule of expenditures of federal and state awards are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining fund financial statements and the schedule of expenditures of federal and state awards 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 fund financial statements and schedule of expenditures of federal and state awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 17, 2021, on our consideration of Irion County, Texas' 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 Irion County, Texas' internal control over financial reporting and compliance.

Knapp & Company, P.C.

Dallas, Texas
November 17, 2021

IRION COUNTY, TEXAS
GOVERNMENT WIDE
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
AS OF SEPTEMBER 30, 2021

	<u>Governmental Activities</u>
<u>ASSETS</u>	
Cash and Cash Equivalents	\$ 13,137,091
Certificates of Deposit	<u>7,212,488</u>
Total Cash and Certificates of Deposits	<u>20,349,579</u>
Capital assets:	
Land	1,000
Other Capital Assets	<u>8,844,138</u>
Total Capital Assets	<u>8,845,138</u>
Total Assets	<u>\$ 29,194,717</u>
 <u>DEFERRED OUTFLOWS</u>	
	<u>-</u>
 <u>LIABILITIES</u>	
Other Liabilities	\$ 213
Amounts Due to Others	102,363
Long-term Debt	
Due Within One Year	280,155
Due in More Than One Year	<u>95,656</u>
Total Liabilities	<u>478,387</u>
 <u>DEFERRED INFLOWS</u>	
	<u>294,841</u>
 <u>NET POSITION</u>	
Investment in Capital Assets, Net of Related Debt	8,469,327
Restricted for:	
Designated - Committed	-
Designated - Assigned	87,493
Restricted	194,894
Unrestricted	<u>19,669,775</u>
Total Net Position	<u>\$ 28,421,489</u>

The accompanying notes are an integral part of the financial statements.

IRION COUNTY, TEXAS
GOVERNMENT WIDE
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

<u>Functions/Programs</u>	<u>Expenses</u>	Program Revenues			Net (expense) Revenue and Changes in Net Position Governmental Activities
		Charges for Services	Operating Grants and Contributions	Capital Grants	
PRIMARY GOVERNMENT:					
General Government	\$ 1,907,522	\$ 11,126	\$ 111,234	\$ -	\$ (1,785,162)
Justice System	290,397	-	31,724	-	(258,673)
Public Safety	1,255,331	16,500	7,152	-	(1,231,679)
Corrections and Rehabilitation	14,902	-	-	-	(14,902)
Health and Human Services	222,818	-	808	-	(222,010)
Community and Economic Development	157,528	-	-	-	(157,528)
Infrastructure and Environmental Services	1,128,956	-	1	-	(1,128,955)
Interest on Long-Term Debt	24,796	-	-	-	(24,796)
Total Governmental Activities	<u>5,002,250</u>	<u>27,626</u>	<u>150,919</u>	<u>-</u>	<u>(4,823,705)</u>
Business-Type Activities:					
None	-	-	-	-	-
Total Primary Government	<u>\$ 5,002,250</u>	<u>\$ 27,626</u>	<u>\$ 150,919</u>	<u>\$ -</u>	<u>(4,823,705)</u>
General Revenues:					
Taxes:					
Property Taxes, Levied for General Purposes					8,148,797
Property Taxes, for Debt Service					1,078,990
Investment Earnings					48,257
License & Permits					183,626
Fines and Fees					222,808
Other					74,365
Total General Revenues					<u>9,756,843</u>
Change in Net Position					
Net Position - Beginning					
23,488,351					
Net Position - Ending					
<u>\$ 28,421,489</u>					

The accompanying notes are an integral part of the financial statements.

**IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
BALANCE SHEET - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2021**

	GOVERNMENTAL FUNDS			NON-MAJOR SPECIAL REVENUE	TOTAL GOVERNMENTAL FUNDS
	GENERAL FUND	MAJOR FUNDS CAPITAL PROJECTS	DEBT SERVICE		
ASSETS					
Cash in Bank	\$ 12,586,261	\$ (3)	\$ -	\$ 550,833	\$ 13,137,091
Certificates of deposit	7,212,488	-	-	-	7,212,488
Due From Other Funds	-	-	-	-	-
TOTAL ASSETS	\$ 19,798,749	\$ (3)	\$ -	\$ 550,833	\$ 20,349,579
LIABILITIES					
Due to Others	102,363	-	-	-	102,363
Deferred Inflows	25,666	-	-	269,175	294,841
Other Liabilities	213	-	-	-	213
TOTAL LIABILITIES	128,242	-	-	269,175	397,417
FUND BALANCES					
Non-spendable	-	-	-	-	-
Restricted	-	-	-	194,894	194,894
Committed	-	-	-	-	-
Assigned	-	-	-	87,493	87,493
Unassigned	19,670,507	(3)	-	(729)	19,669,775
Total Fund Balances	19,670,507	(3)	-	281,658	19,952,162 a)
TOTAL LIABILITIES AND FUND EQUITY	\$ 19,798,749	\$ (3)	\$ -	\$ 550,833	\$ 20,349,579

Total fund balances as reported above

\$ 19,952,162 a)

Amounts reported for governmental activities in the statement of net assets are different because:

- 1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.
- 2) Debt obligations are not reported in the fund basis financial statements.

8,845,138
(375,811)

Net assets of governmental activities

\$ 28,421,489

IRION COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
MODIFIED CASH BASIS - GOVERNMENTAL FUNDS
 YEAR ENDED SEPTEMBER 30, 2021

	GOVERNMENTAL FUNDS				TOTAL GOVERNMENTAL FUNDS
	GENERAL FUND	MAJOR FUNDS CAPITAL PROJECTS	DEBT SERVICE	NON-MAJOR SPECIAL REVENUE	
FUNCTIONS/PROGRAMS					
REVENUES:					
Property Tax	\$ 8,148,787	\$ -	\$ 1,078,990	\$ -	\$ 9,227,787
License & Permits	183,626	-	-	-	183,626
Fines and Fees	176,353	-	-	24,287	200,640
Public Service Fees	22,168	-	-	-	22,168
Donations and Gifts	-	-	-	7,152	7,152
Grant Revenues and Intergovernmental	84,480	-	-	-	84,480
Intergovernmental Reimbursements	59,287	-	-	-	59,287
Charges for Services	27,626	-	-	-	27,626
Investment Income	48,257	-	-	-	48,257
Other	74,365	-	-	-	74,365
Total Revenues	8,824,959	-	1,078,990	31,439	9,935,388
EXPENDITURES:					
Current:					
General Government	1,638,681	182,580	-	1,190	1,822,451
Justice System	286,647	-	-	3,750	290,397
Public Safety	996,710	120,901	-	11,348	1,128,959
Corrections and Rehabilitation	14,902	-	-	-	14,902
Health and Human Services	214,216	-	-	-	214,216
Community and Economic Development	134,379	1,701	-	-	136,080
Infrastructure and Environmental Services	646,668	655,956	178,155	-	1,480,779
Debt Service					
Principal	-	3,307	898,073	-	901,380
Interest and Other Charges	-	1,447	2,762	-	4,209
Total Expenditures	3,932,203	965,892	1,078,990	16,288	5,993,373
Excess (deficiency) of revenues over expenditures	4,892,756	(965,892)	-	15,151	3,942,015
OTHER FINANCING SOURCES (USES)					
Bank Loan and Equipment Lease Proceeds	-	901,380	-	-	901,380
Transfers out	4,379	-	-	(4,379)	-
Total other financing sources	4,379	901,380	-	(4,379)	901,380
Net change in fund balances	4,897,135	(64,512)	-	10,772	4,843,395 a)
Fund Balance - Beginning as Previously Reported	14,773,372	64,509	-	270,886	15,108,767
Fund Balance - Ending	\$ 19,670,507	\$ (3)	\$ -	\$ 281,658	\$ 19,952,162
Reconciliation of changes in fund balances to changes in net assets as reported in the Government Wide Statement of Activities					
Change in net assets as reported above on a fund accounting basis					\$ 4,843,395 a)
Lease and bank loan payments applied to debt					107,395
Financial resources reported as liabilities					-
Debt retired in settlement of trade in of equipment					-
Capitalized - capital expenditures less book value of net trade ins					980,352
Depreciation expense recorded					(998,004)
Changes in net assets as reported in the Government Wide Statement of Activities					\$ 4,933,138

The accompanying notes are an integral part of the financial statements.

IRION COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION - MODIFIED CASH BASIS
TRUST AND AGENCY FUNDS
AS OF SEPTEMBER 30, 2021

ASSETS

Cash - Restricted	\$ 39,099
Certificate of Deposit	<u>-</u>
Total Assets	\$ 39,099

LIABILITIES

Due to Others	\$ 34,388
Other Liabilities	<u>-</u>
Total Liabilities	<u>34,388</u>

NET POSITION

Fiduciary Net Position	<u>\$ 4,711</u>
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The accompanying notes are an integral part of the financial statements

IRION COUNTY, TEXAS
 FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - MODIFIED CASH BASIS
 TRUST AND AGENCY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

REVENUE

Miscellaneous Revenue	\$	-
Interest		3
		3
Total Revenue		3

EXPENDITURES

Distributions		-
Professional Services		-
Tax		-
		-
Total Expenditures		-
Revenue Over (Under) Expenditures		3
Net Position Beginning of Year		4,708
Net Position at End of Year	\$	4,711

The accompanying notes are an integral part of the financial statements.

IRION COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 1: *SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES*

Organization - Irion County, Texas (County) is incorporated as a County Corporation under the laws of the state of Texas. The County operates under a charter that establishes management by an elected County Judge and a Commissioners Court made up of four elected members. The accounting and reporting policies of the County relating to the funds and account groups included in the accompanying combined financial statements utilize the modified cash basis of accounting which is a comprehensive basis of accounting other than generally accepted accounting principles (GAAP) applicable to state and local governments. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

Financial Reporting Entity - In evaluating how to define the County's reporting entity, for financial reporting purposes, management considers the potential of the existence of component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth by generally accepted accounting principles. No component unit existed during the reporting period.

Basic Financial Statements—Government-Wide Statements

The County's basic financial statements include both government-wide (reporting the County as a whole) and fund financial statements (reporting the County's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. The County's law enforcement, fire protection, parks, recreation, roads and bridges, and general administrative services are classified as governmental activities.

In the government-wide Statement of Net Assets, both the governmental and business-type activities columns (a) are presented on a consolidated basis by column, (b) and are reported on a modified cash basis of accounting which represents a comprehensive basis of accounting different from generally accepted accounting principles. The modified cash basis of accounting records expenses when paid without regard to economic resources. Revenues are recognized when received; therefore, receivables and accounts payables are not recorded in the balance sheet. The County's net position is reported in three parts—invested in capital assets, net of related debt; restricted net assets; and unrestricted net assets. The County first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the County's functions and business-type activities (law enforcement, parks, airport, roads & bridges, etc.). The functions are also supported by general government revenues (property, sales and use taxes, certain intergovernmental revenues, fines, permits and charges, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the

IRION COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

function (public safety, roads & bridges, community services, etc.) or a business-type activity. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The net costs (by function or business-type activity) are normally covered by general revenue (property, fines, licenses and fees, intergovernmental revenues, interest income, etc). The County does not allocate indirect costs.

This government-wide focus is more on the sustainability of the County as an entity and the change in the County's net assets resulting from the current year's activities.

Basic Financial Statements — Fund Financial Statements

The financial transactions of the County are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures /expenses. The various funds are reported by generic classification within the financial statements.

The following fund types are used by the County:

Governmental Funds - The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the County:

- **General fund** is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.
- **Special revenue funds** are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.
- **Debt service funds** are used to account for the accumulation of funds for the periodic payment of principal and interest on debt obligations.
- **Capital project funds** are used to account for financial resources to be used for acquisition of major equipment financed and/or construction of major capital facilities and periodic payment of related lease obligations.

Proprietary Funds - The focus of proprietary fund measurement is upon determination of operating income, changes in net assets, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. The County does not currently report any proprietary funds.

IRION COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

Fiduciary Funds - Fiduciary Funds are used to report assets held in a trustee or agency capacity for others; therefore, are not available to support County programs. The reporting focus is on net assets and changes in net assets and is reported using accounting principles similar to proprietary funds.

The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. Non major funds by category are summarized into a single column. GASB Statement No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The County electively segregated and reported non major funds into three columns in the fund financial statements which represent combined non-major special revenue, debt service, and capital project funds.

The County's fiduciary funds are presented in the fiduciary fund financial statements by type (agency). Since by definition these assets are being held for the benefit of a third party (other local governments, private parties etc.) and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements.

Basis of Accounting - Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

- Modified Cash basis - All the financial statements have been presented on the modified cash basis of accounting (also referred to as the cash basis of accounting) which is a comprehensive basis of accounting other than generally accepted accounting principles. Revenues are recognized when received and expenses are recognized when paid. Modifications to the cash basis of accounting include the recording of payroll related liabilities and recording of depreciation expense in the government wide financial statements. Donations are recorded at their fair value at date of gift.

Financial Statement Amounts:

Cash and Cash Equivalents - The County has defined cash and cash equivalents to include cash on hand, demand deposits, and cash with fiscal agents.

Investments – The County has not formally adopted a deposit and investment policy that limits the County's allowable deposits or investments by amount or nature; however, investments, when applicable, are stated at cost. Investments primarily consist of bank certificates of deposit purchases structured to maximize FDIC insurance coverage. Certificates of deposit at year end had a maximum of one year maturity and are reported at cost which approximates market value

IRION COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

Inventories - The County does not inventory supplies. Supplies are expended when purchased and the effect to the financial statements is not considered to be material.

Capital Assets – Major assets purchased with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expended as incurred. An accounting of capital assets acquired prior to September 30, 2005 was made and related accumulated depreciation for prior reporting periods was estimated and reported in the government wide financial statements. Donated assets are valued at their fair market value at the date of the gift.

The County courthouse is a historical building placed in service in 1937. Major renovations have been capitalized including the replacement of windows, heating and cooling, rewiring, etc.

GASB Statement No. 34 requires the County to report and depreciate new infrastructure assets effective with the beginning of the current year. Infrastructure assets consist primarily of a limited number of miles of paved roads, caliche roads, and cattle guards, etc. These infrastructure assets are not expected to represent a significant class of assets in the County since the County has no significant improved roads or bridges. Neither their historical cost nor related depreciation has historically been reported in the financial statements. The retroactive reporting of infrastructure is subject to an extended implementation period. The County elected to implement the general provisions of GASB Statement No. 34 in 2006 and elected to implement the infrastructure provisions on a prospective basis for infrastructure investments occurring subsequent to October 1, 2003. Infrastructure consists primarily of improved County roads.

Compensated Absences - The County expenses vacation leave and associated employee related costs when paid.

Interfund Activity - Interfund activity is reported as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses.

Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

IRION COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

Accounting Estimates - The preparation of financial statements on the modified cash basis of accounting requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

Fund Balance Classification Policies and Procedures – The County has adopted the fund balance classifications prescribed by GASB Statement No.54. Fund balances are classified as nonspendable, restricted, committed, assigned and unassigned based on the circumstances that apply. In accordance with County policy:

- Nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.
- Restricted fund balance classification includes funds with constraints placed on the use of resources are either: (a.) Externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b.) Imposed by law through constitutional provisions or enabling legislation.
- Committed fund balances include amounts that can only be used for specific purposes pursuant to constraints imposed by court resolution/formal action of the Commissioners court which is the government's highest level of decision-making authority.
- Assigned fund balances include amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed. Intent is expressed by (a) the Commissioners court action or (b) by the County Judge who is the official delegated by the Commissioners court with the authority to assign amounts to be used for specific purposes.
- Unassigned fund balance is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund.

For the classification of fund balances the County considers restricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. The County considered committed and assigned amounts to have been spent when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

Minimum Fund Balance Policies – The County has not formally adopted a minimum fund balance policy; however, in practice deficit funds are classified as unassigned since the deficits are typically paid through pooled cash overdraft.

Encumbrances - The County does not encumber or reserve an appropriation for future expenditures. Appropriations lapse at fiscal year end and must be appropriated in the next fiscal year budget.

Subsequent Events Review – Management has conducted a review and evaluation of subsequent events through November 17, 2021 (the date of the auditor's report). The financial statements were available for distribution November 17, 2021.

IRION COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 2: PROPERTY TAX

The County's annual ad valorem property tax is required to be levied by October 1, or as soon thereafter as practicable, on the assessed value listed as of the prior January 1 for all real and certain personal property. Taxes are due on January 31 of the year following the year of the levy before penalties and interest are assessed.

All taxes are assessed based on 100% of the estimated appraised value of property. The State Constitution and the County Charter set a maximum tax rate per \$100 valuation of \$.80. There is no debt limit or margin set by State Law or County Charter. The general tax rate for 2020/2021 was \$.545531 per \$100 valuation, County interest and sinking was \$.021634 per \$100 valuation, and the FMLR tax rate was \$.054552 per \$100 valuation with a combined tax rate of \$.621717 per \$100 valuation.

The Texas Property Tax Code (Code), with certain exceptions, exempts intangible personal property, household goods, and family-owned automobiles from taxation. In addition, the Code provides for the establishment of county-wide appraisal districts. The appraisal of property within the County is the responsibility of the county-wide appraisal district.

The appraisal district is required under the Code to appraise all taxable 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 real property within the appraisal district must be reviewed every four 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.

Current and delinquent tax payments, received throughout the year, are recognized as revenue in the year received. Property taxes receivable which is not recorded in the financial statements under the modified cash basis of accounting consisted of the following at September 30, 2021:

Current taxes receivable	\$	-
Delinquent taxes receivable		<u>59,594</u>
		<u>\$ 59,594</u>
Delinquent taxes by year:		
2020	\$	24,127
2019		18,791
2018		7,066
2017		3,936
2016		2,583
2015 and prior		<u>3,091</u>
Total delinquent taxes	\$	<u>59,594</u>

IRION COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 3: CASH AND CASH EQUIVALENTS

Deposit Risk - As of September 30, 2021, the balances per books of the County's deposits which were held in primarily one depository bank, including certificates of deposit, was \$20,349,579 that was for governmental funds and \$40,599 for trust and agency funds. Certificates of deposit mature in less than one year from September 30, 2021. Of the demand accounts on deposit at the bank, \$250,000 of the governmental funds and all of the registry trust funds were insured by the Federal Deposit Insurance Corporation. The bank deposit balances of governmental funds in excess of FDIC insurance limits were secured by bank-owned securities with market values of \$24,847,211 as of September 30, 2021, and pledged to the County and held by a third party agent of the bank, in the County's name, which are considered unsecured for financial reporting purposes since the securities are held by an agent of the bank.

Restricted Cash - Restricted cash primarily represents amounts due others from registry trust funds and amounts held in trust for self insurance purposes.

Pooled Cash - The County operates one pooled primary checking account to accomplish cash transactions for a number of funds and sub-funds. Following is a summary of pooled cash as of September 30, 2021:

Pooled Cash:		
10-100-200	General Fund	\$ 12,489,720
20-100-200	F/M Road	1,430
29-100-200	I&S / Capital Projects	-
30-100-200	I&S/ F/MLR	(3)
31-100-200	Judicial Fund	2,879
32-100-200	Justice of the Peace	2,078
33-100-200	Law Library	12,009
34-100-200	Courthouse Security	(729)
35-100-200	Rec Facilities Fund	86,097
36-100-200	Public Library Fund	1,395
37-100-200	Emergency Services	8,979
38-100-200	Co/Dist Tech	4,484
50-100-200	Hot Check Fund	242
60-100-200	Sheriff Dare Fund	5,564
62-100-200	TLESOA	1,242
70-100-200	Records Management	81,754
71-100-200	Reco Mgt Archives	71,968
72-100-200	Court Archive Fee	3,695
90-100-200	Tax Liability	-
		\$ 12,772,804

IRION COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 4: CHANGES IN FIXED ASSETS

A summary of changes in fixed assets included in the General Fixed Asset Accounting Group follows:

	<u>Balance</u> <u>9/30/2020</u>	<u>Additions</u>	<u>Transfers and</u> <u>(Retirements)</u>	<u>Balance</u> <u>9/30/2021</u>
Primary Government				
Land	\$ 1,000	\$ -	\$ -	\$ 1,000
City Park	74,000	-	-	74,000
Buildings and Improvements	5,071,694	66,886	-	5,138,580
Courthouse HVAC	1,308,077	-	-	1,308,077
Vehicles and Equipment	4,715,416	130,724	(40,171)	4,805,969
Infrastructure - Roads	<u>3,817,453</u>	<u>782,742</u>	<u>-</u>	<u>4,600,195</u>
	<u>14,987,640</u>	<u>980,352</u>	<u>(40,171)</u>	<u>15,927,821</u>
Less Accumulated Depreciation:				
Buildings and Improvements	1,400,125	252,137	-	1,652,262
Vehicles and Equipment	3,294,160	386,149	(40,171)	3,640,138
Infrastructure - Streets	<u>1,430,565</u>	<u>359,718</u>	<u>-</u>	<u>1,790,283</u>
	<u>6,124,850</u>	<u>998,004</u>	<u>(40,171)</u>	<u>7,082,683</u>
Net Fixed Assets	<u>\$ 8,862,790</u>	<u>\$ (17,652)</u>	<u>\$ -</u>	<u>\$ 8,845,138</u>
By Department		<u>Depreciation</u>	<u>Additions</u>	
General Government		\$ 183,886	\$ 98,815	
Justice System		-	-	
Public Safety		225,167	98,795	
Corrections and Rehabilitation		-	-	
Health and Human Services		8,602	-	
Community and Economic Development		21,448	-	
Infrastructure and Environmental Services		<u>558,901</u>	<u>782,742</u>	
		<u>\$ 998,004</u>	<u>\$ 980,352</u>	

NOTE 5: LONG-TERM DEBT

Long Term Debt - The County has entered into various lease and note agreements primarily for the purpose of financing the purchase of heavy equipment and vehicles. Following is a schedule of changes in debt obligations outstanding as of September 30, 2021:

	<u>Balance</u> <u>9/30/2020</u>	<u>Additions</u>	<u>Retired/ Paid</u>	<u>Balance</u> <u>9/30/2021</u>	<u>Interest</u> <u>Paid</u>
1 Lease	\$ 136,911	\$ -	\$ 4,379	\$ 132,532	\$ 3,486
2 Lease	272,637	-	86,392	186,245	14,378
3 Lease	73,657	-	16,623	57,034	2,723
4 Bank loan	-	591,444	591,444	-	2,762
5 Bank loan	-	309,936	309,936	-	1,447
	<u>\$ 483,205</u>	<u>\$ 901,380</u>	<u>\$ 1,008,774</u>	<u>\$ 375,811</u>	<u>\$ 24,796</u>
By function:					
Infrastructure	\$ 483,205	\$ -	\$ 107,394	\$ 375,811	\$ 20,587
General	-	-	-	-	4,209
	<u>\$ 483,205</u>	<u>\$ -</u>	<u>\$ 107,394</u>	<u>\$ 375,811</u>	<u>\$ 24,796</u>

IRION COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 5: LONG-TERM DEBT - continued

- 1) Lease dated June 20, 2021 secured by a Motor Grader required 4 annual payments of \$7,865 plus a final annual payment of \$138,585. The lease bears interest at 4.125%.
- 2) Lease dated October 22, 2018 secured by two motor graders and a wheel loader. The lease terms require five annual payments of \$100,771 beginning in October 2018 through October 2022. The lease bears interest at 5.35%.
- 3) Lease dated September 2021 secured by compact track requires three annual payments of \$19,346 beginning September 2021 and ending September 2022 plus a final balloon payment of \$40,000 in 2022. The lease bears interest at 3.85%.
- 4) Bank unsecured promissory line of credit note due September 30, 2021 and bore interest at 2.25%. The principal balance outstanding at September 30, 2021 was \$-0-.
- 5) Bank unsecured line of credit promissory note due September 30, 2021 and bore interest at 2.25%. The principal balance outstanding at September 30, 2021 was \$-0-.

Future obligations of debt obligations follow:

Fiscal <u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 280,155	\$ 18,043	\$ 298,198
2023	95,656	5,118	100,774
	<u>\$ 375,811</u>	<u>\$ 23,161</u>	<u>\$ 398,972</u>

NOTE 6: EMPLOYEE PENSION AND RETIREMENT PROGRAM

Plan Description - The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional, joint contributory, defined contribution plan in the state-wide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for administration of the statewide agent multiple-employer public employee retirement system consisting of Texas County 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 TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034 or <http://TCDRS.org>.

IRION COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 6: EMPLOYEE PENSION AND RETIREMENT PROGRAM - continued

The plan provisions are adopted by the governing body of the employer, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at ages 75 and above with 8 years or more of service, with 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after 8 years of service but must leave their accumulated contribution in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the employer within the actuarial 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 contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

Funding Policy. The employer has elected to use the annually determined contribution rate (Variable- Rate) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. It was 9.32% for calendar year 2021 and 9.14% for calendar year 2020; however, the contribution rate payable by the employee members was 7% as adopted by the governing body of the employer. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act. The County's financial statements are presented using the modified cash basis of accounting whereby employer contributions are expenses when paid.

At December 31, 2020 there were 41 active plan members, 33 retirees and beneficiaries receiving benefits, and 25 inactive employees entitled but not yet receiving benefits.

Net pension liability (asset) is not reported in the modified cash basis financial statements; however, the following table provides a recap of net pension liability/(asset) as determined in accordance with GASB 68:

IRION COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 6: EMPLOYEE PENSION AND RETIREMENT PROGRAM - continued

	Dec. 31, 2020
Net Pension Liability/(Asset):	
Total Pension Liability	8,581,877
Fiduciary net position	8,737,396
Net Pension Liability (asset)	(155,519)
Fiduciary net position as a percentage of total pension liability	101.81%
Pensionable covered payroll	1,677,397
Net Pension Liability as a percentage of covered payroll	-9.27%

The total pension liability was determined by an actuarial valuation as of the valuation date, calculated based on the discount rate and actuarial assumptions below. The Discount rate and long-term rate of return assumptions were changed from 8.1% as of December 31, 2019 to 7.6% as of December 31, 2020:

Discount Rate	
Discount Rate	7.60%
Long-term expected rate of return, net of investment expense	7.60%
Economic Assumptions:	
Real rate of return	5.00%
Inflation	2.50%
Long-term investment return	7.50%
Employer -specific economic assumptions:	
Growth in membership	0.00%
Payroll growth	2.00%

Other Key Actuarial Assumptions

The actuarial assumptions used in the December 31, 2020 valuation were based on the results of an actuarial experience study for the period January 1, 2013-December 31, 2016, except where required to be different by GASB 68. The economic assumptions were reviewed at the March 2021 TCDRS Board of Trustees meeting and revised assumptions were adopted. These revisions included reductions in the investment return, wage growth, and maximum payroll growth assumptions. The assumptions are reviewed annually for continued compliance with the relevant actuarial standards of practice

Discount Rate. The discount rate used to measure the total pension liability changed from 8.1% in prior year to 7.6% as of December 31, 2020. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from employers will be made at contractually required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was

IRION COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 6: EMPLOYEE PENSION AND RETIREMENT PROGRAM - continued

projected to be available to make all projected future benefit payments of current active, inactive, and retired employees. Therefore, the long-term expected rate of return on Plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Long-Term Expected Rate of Return

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The long-term rate of return was reduced to 7.6% as of December 31, 2020 from 8.1% as of December 31, 2019. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Geometric Real Rate of Return (Expected minus Inflation)
US Equities	11.50%	4.25%
Private Equity	25.00%	7.25%
Global Equities	2.50%	4.55%
International Equities - Developed	5.00%	4.25%
International Equities - Emerging	6.00%	4.75%
Investment-Grade Bonds	3.00%	-0.85%
Strategic Credit	9.00%	2.11%
Direct Lending	16.00%	6.70%
Distressed Debt	4.00%	5.70%
REIT Equities	2.00%	3.45%
Master Limited Partnerships (MLPs)	2.00%	5.10%
Private Real Estate Partnerships	6.00%	4.90%
Hedge Funds	6.00%	1.85%
Cash Equivalents	<u>2.00%</u>	-0.70%
	100.00%	

IRION COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 6: EMPLOYEE PENSION AND RETIREMENT PROGRAM - continued

Changes in Net Pension Liability/ (Asset)

Following is a table of changes in net pension liability (asset) for the year ended December 31, 2020:

	Increase (Decrease)		
	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Balances as of December 31, 2019	\$ 7,664,473	\$ 7,626,117	\$ 38,356
Changes for the year:			
Service cost	233,387	-	233,387
Interest on total pension liability (1)	624,693	-	624,693
Effect of plan changes (2)	-	-	-
Effect of economic/demographic gains or losses	20,587	-	20,587
Effect of assumptions changes or inputs	417,313	-	417,313
Refund of contributions	(5,960)	(5,960)	-
Benefit payments	(372,616)	(372,616)	-
Administrative expenses	-	(6,393)	6,393
Member contributions	-	117,418	(117,418)
Net investment income	-	788,481	(788,481)
Employer contributions	-	580,155	(580,155)
Other (3)	-	10,194	(10,194)
Balances as of December 31, 2020	<u>\$ 8,581,877</u>	<u>\$ 8,737,396</u>	<u>\$ (155,519)</u>

(1) - Reflects the change in the liability due to the time value of money.

(2) - No plan changes valued.

(3) - Relates to allocation of system-wide items.

Sensitivity Analysis

The following presents the net pension liability of the County, calculated using the discount rate of 7.6 percent, as well as what the Irion County net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	1% Decrease 6.60%	Current Discount Rate 7.60%	1% Increase 8.60%
Total pension liability	\$ 9,530,220	\$ 8,581,877	\$ 7,772,266
Fiduciary net position	8,737,396	8,737,396	8,737,396
Net pension liability/ (asset)	<u>\$ 792,824</u>	<u>\$ (155,519)</u>	<u>\$ (965,130)</u>

IRION COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 6: EMPLOYEE PENSION AND RETIREMENT PROGRAM - continued

Pension Expense

The County financial statements are prepared and presented using the modified cash basis of accounting, whereby pension expense is reported when paid. For the employer's accounting year ending September 30, 2021, the annual pension contributions and expense for the TCDRS plan for the County was \$160,677. Employee contributions totaled \$121,308 for the year. The December 31, 2020 actuarial valuation is the most recent valuation.

NOTE 7: CONCENTRATIONS OF CREDIT RISK

Property tax receivables are from residences and businesses located in the County. Collection of such taxes is directly affected by the general economic conditions of the County. Refer to Note 3 for disclosures relevant to concentration of credit risk for bank deposits.

NOTE 8: COMMITMENTS AND CONTINGENCIES

Landfill - The County monitors its closed and only landfill. At September 30, 2021 estimated unrecorded liabilities relative to post closure monitoring costs totaled \$45,800. No funds have been provided for post closure monitoring costs.

Corvid -19 Pandemic -The COVID-19 pandemic in the United States has caused business disruption and a reduction in economic activity. While the disruption is currently expected to be temporary, there is considerable uncertainty around the duration and the impact it will have on the County's operations and financial position. The pandemic had no significant economic impact in the current fiscal year to the County.

Contract Commitment - The County as of September 30, 2021 had outstanding road construction contract commitment in the amount of \$1,533,838. The County construction project is being funded \$2,376,480/ 80% by the Texas Department of Transpiration and \$594,120 / 20% by the County.

NOTE 9: DEFERRED INFLOWS / REVENUE

The County received in advance certain grant and intergovernmental support to fund future expenditures. Following is a table of deferred inflows / revenue as of September 30, 2021:

Help American Vote Act	\$ 120,000
COVID Relief	149,175
County Attorney Salary Supplement	<u>25,666</u>
	<u>\$ 294,841</u>

IRION COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 10: FUND BALANCE REPORTING

The following schedule discloses the details of fund balance classifications at September 30, 2021:

	GOVERNMENTAL FUNDS				TOTAL GOVERNMENTAL FUNDS
	MAJOR FUNDS			NON-MAJOR	
	GENERAL FUND	CAPITAL PROJECTS	DEBT SERVICE	SPECIAL REVENUE	
FUND BALANCES					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted for:					
Judicial	-	-	-	2,880	2,880
JP Tech	-	-	-	2,078	2,078
Law Library	-	-	-	12,009	12,009
City/District Tec Funds	-	-	-	4,484	4,484
Hot Checks	-	-	-	242	242
Sheriff Special	-	-	-	5,564	5,564
LEOSA - Public Safety	-	-	-	1,242	1,242
Records Management	-	-	-	81,754	81,754
Emergency Services	-	-	-	8,978	8,978
Records Archives	-	-	-	71,968	71,968
Court Archives	-	-	-	3,695	3,695
	<u>-</u>	<u>-</u>	<u>-</u>	<u>194,894</u>	<u>194,894</u>
Committed for:					
Infrastructure	-	-	-	-	-
Capital Projects	-	-	-	-	-
F&M Lateral Roads	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Assigned for:					
Recreation Facilities	-	-	-	86,098	86,098
Public Library	-	-	-	1,395	1,395
Tax Office	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>87,493</u>	<u>87,493</u>
Unassigned					
General Funds	19,670,507	-	-	-	19,670,507
Fund deficits:					
Capital Projects	-	(3)	-	-	(3)
Courthouse Security	-	-	-	(729)	(729)
	<u>19,670,507</u>	<u>(3)</u>	<u>-</u>	<u>(729)</u>	<u>19,669,775</u>
Total fund balances	\$ 19,670,507	\$ (3)	\$ -	\$ 281,658	\$ 19,952,162

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2021

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	FINAL BUDGET FAVORABLE (Unfavorable)
300	GENERAL FUND REVENUE			
10-300-010	7,346,105	7,662,232	7,720,003	57,771
10-300-020	60,000	60,000	35,519	(24,481)
10-300-021	-	-	-	-
10-300-030	175,000	175,000	160,595	(14,405)
10-300-031	-	-	403,099	403,099
10-300-040	23,000	23,000	23,370	370
10-300-050	1,000	1,000	1,440	440
10-300-070	20,000	20,000	16,586	(3,414)
10-300-080	45,000	45,000	40,803	(4,197)
10-300-081	500	500	77	(423)
10-300-085	-	-	-	-
10-300-090	15,000	15,000	19,539	4,539
10-300-099	1,500	1,500	1,016	(484)
10-300-100	125,000	125,000	83,741	(41,259)
10-300-101	50,000	50,000	48,257	(1,743)
10-300-120	4,500	4,500	4,230	(270)
10-300-142	18,000	18,000	16,500	(1,500)
10-300-143	200	200	114	(86)
10-300-145	10,000	10,000	11,041	1,041
10-300-149	-	-	84,480	84,480
10-300-151	12,000	12,000	22,901	10,901
10-300-152	25,200	25,200	25,200	-
10-300-153	23,333	23,333	23,333	-
10-300-154	-	-	-	-
10-300-155	-	-	-	-
10-300-156	5,000	5,000	8,391	3,391
10-300-180	1,200	1,200	808	(392)
10-300-195	500	500	-	(500)
10-300-320	13,500	13,500	2,629	(10,871)
10-300-380	25,000	25,000	73,348	48,348
10-300-381	-	-	-	-
10-300-383	50	50	2	(48)
10-300-384	7,500	7,500	6,829	(671)
10-300-385	-	-	-	-
10-300-386	-	-	-	-
10-300-400	-	-	-	-
10-300-440	220	220	65	(155)
10-300-660	2,000	2,000	-	(2,000)
10-300-661	-	-	-	-
10-300-700	-	-	1	1
	<u>8,010,308</u>	<u>8,326,435</u>	<u>8,833,917</u>	<u>507,482</u>
400	ATTORNEY			
10-400-100	53,363	53,363	53,363	-
10-400-101	41,568	41,568	6,605	34,963
10-400-103	23,333	23,333	23,333	-
10-400-140	9,061	9,061	6,341	2,720
10-400-150	24,787	24,787	14,071	10,716
10-400-152	3,750	3,750	-	3,750
10-400-160	10,986	10,986	7,740	3,246
10-400-170	3,500	3,500	390	3,110
10-400-175	500	500	-	500
10-400-176	180	180	180	-
10-400-180	400	400	361	39
10-400-190	1,000	1,000	161	839
10-400-201	600	600	-	600
10-400-210	1,400	1,400	25	1,375
10-400-211	-	-	-	-

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2021

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	FINAL BUDGET FAVORABLE (Unfavorable)
10-400-341 BOND	300	300	228	72
10-400-399 MISCELLANEOUS	-	-	-	-
ATTORNEY	174,728	174,728	112,798	61,930
410 ANNEX				
10-410-220 REPAIRS/MAINTENANCE	2,000	2,000	3,266	(1,266)
10-410-240 ANNEX UTILITIES	7,800	7,800	10,070	(2,270)
10-410-399 MISCELLANEOUS	-	-	-	-
ANNEX	9,800	9,800	13,336	(3,536)
420 COMMUNITY CENTER BARNHART				
10-420-101 SALARY	8,416	8,416	8,416	-
10-420-190 SUPPLIES	1,200	1,200	310	890
10-420-220 REPAIR/MAINTENANCE	2,000	2,000	1,359	641
10-420-221 FURNITURE/EQUIPMENT	600	600	-	600
10-420-240 UTILITIES BARNHART CC	10,400	10,400	7,219	3,181
10-420-336 PEST CONTROL	-	-	-	-
10-420-399 MISCELLANEOUS	-	-	-	-
COMMUNITY CENTER BARNHART	22,616	22,616	17,304	5,312
430 COMMUNITY CENTER MERTZON				
10-430-190 SUPPLIES	4,000	4,000	1,552	2,448
10-430-220 REPAIRS/MAINTENANCE	5,000	5,000	4,830	170
10-430-221 FURNITURE/EQUIPMENT	3,000	3,000	-	3,000
10-430-240 UTILITIES	13,500	13,500	10,091	3,409
10-430-336 PEST CONTROL	-	-	-	-
10-430-399 MISCELLANEOUS	-	-	-	-
COMMUNITY CENTER MERTZON	25,500	25,500	16,473	9,027
440 CLERK				
10-440-100 SALARY	53,363	53,363	53,363	-
10-440-101 SALARY/DEPUTY 1	39,708	39,708	39,707	1
10-440-103 SALARY/DEPUTY 2	39,708	39,708	39,707	1
10-440-104 SALARY/DEPUTY 3	10,000	10,000	-	10,000
10-440-140 FICA	10,955	10,955	9,652	1,303
10-440-150 INSURANCE	37,176	37,176	37,176	-
10-440-160 RETIREMENT	13,282	13,282	12,349	933
10-440-170 CONTINUING EDUCATION	6,000	6,000	4,553	1,447
10-440-171 ELECTION EDUCATION	1,500	1,500	1,580	(80)
10-440-175 TRAVEL EXPENSE	1,500	1,500	472	1,028
10-440-176 LONGEVITY PAY	420	420	420	-
10-440-180 DUES	400	400	175	225
10-440-190 SUPPLIES	4,250	4,250	1,096	3,154
10-440-209 SOFTWARE MAINTENANCE	10,000	10,000	8,575	1,425
10-440-210 COMPUTER HARDWARE	3,500	3,500	30	3,470
10-440-211 MANDATED E-FILING	2,000	2,000	-	2,000
10-440-290 ELECTION EXPENSE	26,000	26,000	19,497	6,503
10-440-335 RECORDS FILMING	2,150	2,150	462	1,688
10-440-341 BOND	1,300	1,300	328	972
10-440-399 MISCELLANEOUS	-	-	-	-
CLERK	263,212	263,212	229,142	34,070
451 COMMISSIONER PCT 1				
10-451-100 SALARY	32,859	32,859	32,859	-
10-451-140 FICA	2,546	2,546	2,221	325
10-451-150 INSURANCE	12,393	12,393	12,392	1
10-451-160 RETIREMENT	3,087	3,087	3,085	2

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2021

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	FINAL BUDGET FAVORABLE (Unfavorable)
10-451-170 CONTINUING EDUCATION	2,500	2,500	2,162	338
10-451-175 TRAVEL EXPENSE	1,000	1,000	-	1,000
10451-176 LONGEVITY PAY	420	420	420	-
10-451-180 DUES	175	175	-	175
10-451-190 SUPPLIES	100	100	41	59
10-451-341 BOND	200	200	50	150
10-451-399 MISCELLANEOUS	-	-	-	-
COMMISSIONER PCT 1	<u>55,280</u>	<u>55,280</u>	<u>53,230</u>	<u>2,050</u>
<u>452</u> COMMISSIONER PCT 2				
10-452-100 SALARY	32,859	32,859	32,859	-
10-452-140 FICA	2,573	2,573	2,308	265
10-452-150 INSURANCE	12,393	12,393	12,392	1
10-452-160 RETIREMENT	3,120	3,120	3,118	2
10-452-170 CONTINUING EDUCATION	2,500	2,500	1,825	675
10-452-175 TRAVEL EXPENSE	1,000	1,000	-	1,000
10-452-176 LONGEVITY PAY	780	780	780	-
10-452-180 DUES	200	200	-	200
10-452-190 SUPPLIES	100	100	41	59
10-452-341 BOND	200	200	-	200
10-452-399 MISCELLANEOUS	-	-	-	-
COMMISSIONER PCT 2	<u>55,725</u>	<u>55,725</u>	<u>53,323</u>	<u>2,402</u>
<u>453</u> COMMISSIONER PCT 3				
10-453-100 SALARY	32,859	32,859	32,859	-
10-453-140 FICA	2,583	2,583	2,334	249
10-453-150 INSURANCE	12,393	12,393	12,379	14
10-453-160 RETIREMENT	3,131	3,131	3,129	2
10-453-170 CONTINUING EDUCATION	2,500	2,500	1,808	692
10-453-175 TRAVEL EXPENSE	1,000	1,000	-	1,000
10-453-176 LONGEVITY PAY	900	900	900	-
10-453-180 DUES	200	200	-	200
10-453-190 SUPPLIES	100	100	41	59
10-453-341 BOND	200	200	178	22
10-453-399 MISCELLANEOUS	-	-	-	-
COMMISSIONER PCT 3	<u>55,866</u>	<u>55,866</u>	<u>53,628</u>	<u>2,238</u>
<u>454</u> COMMISSIONER PCT 4				
10-454-100 SALARY	32,859	32,859	32,859	-
10-454-140 FICA	2,555	2,555	1,522	1,033
10-454-150 INSURANCE	12,393	12,393	12,392	1
10-454-160 RETIREMENT	3,098	3,098	3,096	2
10-454-170 CONTINUING EDUCATION	1,500	1,500	1,233	267
10-454-175 TRAVEL EXPENSE	1,000	1,000	-	1,000
10-454-176 LONGEVITY PAY	540	540	540	-
10-454-180 DUES	200	200	-	200
10-454-190 SUPPLIES	100	100	41	59
10-454-341 BOND	200	200	-	200
10-454-399 MISCELLANEOUS	-	-	-	-
COMMISSIONER PCT 4	<u>54,445</u>	<u>54,445</u>	<u>51,683</u>	<u>2,762</u>
<u>460</u> COURTHOUSE				
10-460-101 SALARY/CUSTODIAN	37,354	37,354	37,051	303
10-460-123 MAINTENANCE EMPLOYEE	37,237	37,237	-	37,237
10-460-124 P/T ASSISTANT	13,000	13,000	3,490	9,510
10-460-140 FICA	6,765	6,765	3,166	3,599
10-460-150 INSURANCE	24,787	24,787	12,392	12,395
10-460-160 RETIREMENT	8,202	8,202	3,512	4,690

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2021

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	FINAL BUDGET FAVORABLE (Unfavorable)
10-460-169 UNIFORMS	1,000	1,000	522	478
10-460-176 LONGEVITY PAY	840	840	840	-
10-460-190 SUPPLIES	40,000	40,000	12,247	27,753
10-460-220 REPAIR/MAINTENANCE	100,000	100,000	18,050	81,950
10-460-240 UTILITIES	30,000	30,000	20,562	9,438
10-460-241 COURTHOUSE SECURITY	30,000	30,000	-	30,000
10-460-250 FUEL/VEHICLE	500	500	-	500
10-460-251 GENERATOR REPAIR / MAINT	8,500	8,500	-	8,500
10-460-260 CONTRACT ELEVATOR	7,500	7,500	4,219	3,281
10-460-336 PEST CONTROL	-	-	-	-
10-460-399 MISCELLANEOUS	-	-	-	-
COURTHOUSE	<u>345,685</u>	<u>345,685</u>	<u>116,051</u>	<u>229,634</u>
470 COURT RELATED				
10-470-100 DISTRICT JUDGE	225	225	225	-
10-470-101 DISTRICT ATTORNEY	225	225	225	-
10-470-102 DISTRICT REPORTER	1,163	1,163	1,115	48
10-470-103 BAILIFF	225	225	215	10
10-470-104 COURT ADMINISTRATOR	535	535	500	35
10-470-140 FICA	182	182	174	8
10-470-160 RETIREMENT/CO PART	157	157	152	5
10-470-261 SUPPORT SERVICES FOR DA	3,375	3,375	3,375	-
10-470-264 APPOINTED ATTY CIVIL	2,500	2,500	-	2,500
10-470-265 APPOINTED ATTY	20,000	20,000	9,715	10,285
10-470-268 GRAND JURY	3,500	3,500	3,560	(60)
10-470-269 PETIT JURY	12,000	12,000	-	12,000
10-470-270 MISC COURT EXPENSES	7,000	7,000	2,273	4,727
10-470-274 7TH ADM JUDICIAL	270	270	151	119
10-470-275 LAW LIBRARY	12,000	12,000	11,916	84
10-470-276 CHILD WELFARE BOARD	1,500	1,500	1,500	-
10-470-283 JUDICIAL AND COURT PERSON	500	500	-	500
10-470-285 INTERPRETER	700	700	-	700
10-470-399 MISCELLANEOUS	-	-	-	-
COURT RELATED	<u>66,057</u>	<u>66,057</u>	<u>35,096</u>	<u>30,961</u>
480 EMS				
10-480-167 INTERLOCAL EMS W/ REAGAN CO	80,000	80,000	51,520	28,480
10-480-168 PERSONAL PROTC EQUIP	10,000	10,000	2,655	7,345
10-480-170 TRAINING	15,000	15,000	1,355	13,645
10-480-181 DUES	1,000	1,000	300	700
10-480-190 SUPPLIES	20,000	20,000	29,930	(9,930)
10-480-204 PAGER	-	-	-	-
10-480-210 COMPUTER	1,000	1,000	415	585
10-480-211 COMPUTER SOFTWARE	-	-	-	-
10-480-220 MAINTENANCE BUILDING	2,000	2,000	3,875	(1,875)
10-480-224 AMBULANCE MAINTENANCE	6,000	6,000	2,909	3,091
10-480-250 FUEL	4,250	4,250	1,668	2,582
10-480-336 PEST CONTROL	-	-	-	-
10-480-399 MISCELLANEOUS	-	-	-	-
EMS	<u>139,250</u>	<u>139,250</u>	<u>94,627</u>	<u>44,623</u>
485 EMERGENCY MANAGEMENT				
10-485-170 CONTINUING EDUCATION	1,000	1,000	-	1,000
10-485-175 TRAVEL	500	500	-	500
10-485-180 DUES	150	150	-	150
10-485-190 SUPPLIES	700	700	2,663	(1,963)
10-485-201 CELL PHONE	1,000	1,000	-	1,000
10-485-202 AIR CARD/ INTERNET	-	-	-	-
10-485-203 DISH SATELLITE	750	750	808	(58)
10-485-205 COMMUNICATIONS	600	600	-	600

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2021

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	FINAL BUDGET FAVORABLE (Unfavorable)
10-485-210 COMPUTER	1,000	1,000	-	1,000
10-485-211 COMPUTER SOFTWARE	-	-	-	-
10-485-224 VEHICLE EXPENSE	600	600	15	585
10-485-225 VEHICLE REPAIR	600	600	-	600
10-485-250 FUEL	350	350	52	298
10-485-399 MISCELLANEOUS	-	-	-	-
EMERGENCY MANAGEMENT	7,250	7,250	3,538	3,712
490 EXTENSION SERVICE				
10-490-101 SALARY\AGENT	27,913	27,913	27,913	-
10-490-102 SALARY\HOME AGENT	-	-	-	-
10-490-103 SALARY\SECRETARY	19,829	19,829	19,822	7
10-490-104 SCHLEICHER COUNTY AG SUPP	-	-	-	-
10-490-140 FICA	3,675	3,675	3,551	124
10-490-150 INSURANCE	6,196	6,196	6,196	-
10-490-160 RETIREMENT	1,839	1,839	1,846	(7)
10-490-170 CONTINUING EDUCATION	2,500	2,500	149	2,351
10-490-174 TRAVEL\AGENT	3,000	3,000	-	3,000
10-490-175 TRAVEL	500	500	-	500
10-490-176 LONGEVITY PAY	390	390	390	-
10-490-190 SUPPLIES	3,500	3,500	1,457	2,043
10-490-191 PROGRAM SUPPLIES	1,500	1,500	1,302	198
10-490-200 TELEPHONE	-	-	-	-
10-490-201 CELL PHONE	1,100	1,100	900	200
10-490-202 AIR CARD INTERNET	-	-	-	-
10-490-210 COMPUTER	1,000	1,000	604	396
10-490-211 COMPUTER\SOFTWARE	-	-	-	-
10-490-224 VEHICLE MAINTENANCE	3,500	3,500	99	3,401
10-490-225 VEHICLE\REPAIRS	1,000	1,000	-	1,000
10-490-250 FUEL	4,000	4,000	484	3,516
10-490-399 MISCELLANEOUS	-	-	-	-
EXTENSION SERVICE	81,442	81,442	64,713	16,729
500 HUMAN SERVICES				
10-500-101 SALARY	19,829	19,829	19,822	7
10-500-140 FICA	1,531	1,531	1,393	138
10-500-150 INSURANCE	6,196	6,196	6,196	-
10-500-160 RETIREMENT	1,856	1,856	1,846	10
10-500-170 CONTINUING EDUCATION	1,000	1,000	-	1,000
10-500-175 TRAVEL EXPENSE	1,500	1,500	-	1,500
10-500-176 LONGEVITY PAY	90	90	90	-
10-500-190 SUPPLIES	2,000	2,000	407	1,593
10-500-210 COMPUTER\SOFTWARE	6,000	6,000	5,484	516
10-500-342 FOOD BANK	3,000	3,000	-	3,000
10-500-354 CVCOG HUMAN SERVICES	1,000	1,000	615	385
10-500-399 MISCELLANEOUS	-	-	-	-
HUMAN SERVICES	44,002	44,002	35,853	8,149
510 JUDGE				
10-510-100 SALARY	53,363	53,363	53,363	-
10-510-101 SALARY\SECRETARY	41,568	41,568	41,498	70
10-510-103 STATE SALARY	25,200	25,200	25,200	-
10-510-140 FICA	9,286	9,286	8,978	308
10-510-150 INSURANCE	24,787	24,787	23,105	1,682
10-510-160 RETIREMENT	11,259	11,259	11,247	12
10-510-170 CONTINUING EDUCATION	5,200	5,200	2,632	2,568
10-510-175 TRAVEL EXPENSE	1,500	1,500	171	1,329
10-510-176 LONGEVITY PAY	1,260	1,260	1,260	-
10-510-180 DUES	300	300	-	300
10-510-190 SUPPLIES	1,000	1,000	631	369

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2021

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	FINAL BUDGET FAVORABLE (Unfavorable)
10-510-201 CELL PHONE	600	600	579	21
10-510-210 COMPUTER HARDWARE	1,500	1,500	353	1,147
10-510-211 COMPUTER SOFTWARE	-	-	-	-
10-510-341 BOND	1,000	1,000	-	1,000
10-510-350 JURY	450	450	-	450
10-510-351 COURT REPORTER	500	500	-	500
10-510-352 INTERPRETER	300	300	-	300
10-510-399 MISCELLANEOUS	-	-	-	-
JUDGE	<u>179,073</u>	<u>179,073</u>	<u>169,017</u>	<u>10,056</u>
<u>520</u> JUSTICE OF THE PEACE				
10-520-100 SALARY	53,363	53,363	53,363	-
10-520-101 SALARY/DEPUTY 1	39,708	39,708	33,912	5,796
10-520-123 PART TIME HELP	-	-	-	-
10-520-140 FICA	7,189	7,189	6,614	575
10-520-150 INSURANCE	24,787	24,787	24,748	39
10-520-160 RETIREMENT	8,716	8,716	8,174	542
10-520-170 CONTINUING EDUCATION	3,000	3,000	1,147	1,853
10-520-175 TRAVEL EXPENSE	200	200	-	200
10-520-176 LONGEVITY PAY	900	900	900	-
10-520-180 DUES	200	200	120	80
10-520-190 SUPPLIES	2,400	2,400	2,630	(230)
10-520-201 TELEPHONE/CELL	1,000	1,000	927	73
10-520-210 COMPUTER	1,200	1,200	-	1,200
10-520-211 COMPUTER/SOFTWARE	-	-	-	-
10-520-341 BOND	300	300	50	250
10-520-350 JURY	300	300	280	20
10-520-351 AUTOPSY SERVICES	11,000	11,000	5,888	5,112
10-520-399 MISCELLANEOUS	-	-	-	-
JUSTICE OF THE PEACE	<u>154,263</u>	<u>154,263</u>	<u>138,753</u>	<u>15,510</u>
<u>530</u> LANDFILL				
10-530-101 CONTRACT/SALARY	-	-	-	-
10-530-170 CONTINUING EDUCATION	-	-	-	-
10-530-190 SUPPLIES	-	-	-	-
10-530-220 REPAIRS/MAINTENANCE	3,000	3,000	-	3,000
10-530-225 VEHICLE REPAIR	-	-	-	-
10-530-240 UTILITIES	-	-	-	-
10-530-250 FUEL	-	-	-	-
10-530-344 TNRCC FEES	-	-	-	-
10-530-345 METAL BIN	-	-	-	-
10-530-399 MISCELLANEOUS	-	-	-	-
LANDFILL	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>
<u>540</u> LIBRARY				
10-540-101 SALARY	17,358	17,358	16,670	688
10-540-140 FICA	1,397	1,397	1,340	57
10-540-160 RETIREMENT	1,693	1,693	1,622	71
10-540-170 CONTINUING EDUCATION	500	500	63	437
10-540-176 LONGEVITY PAY	900	900	900	-
10-540-180 DUES	150	150	108	42
10-540-190 SUPPLIES	1,500	1,500	1,157	343
10-540-202 HS INTERNET	-	-	-	-
10-540-210 COMPUTER	1,000	1,000	746	254
10-540-211 COMPUTER SOFTWARE	-	-	-	-
10-540-220 REPAIR/MAINTENANCE	300	300	3,150	(2,850)
10-540-240 UTILITIES	10,000	10,000	7,246	2,754
10-540-336 PEST CONTROL	-	-	-	-
10-540-343 BOOK FUND	5,800	5,800	4,484	1,316
10-540-345 LONE STAR GRANT #442-04326	-	-	-	-

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
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BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2021

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	FINAL BUDGET FAVORABLE (Unfavorable)
10-54-346 ALARM MONITORING	1,800	1,800	1,834	(34)
10-540-399 MISCELLANEOUS	-	-	-	-
LIBRARY/ MUSEUM	42,398	42,398	39,320	3,078
MUSEUM				
10-545-123 PART-TIME HELP	7,917	7,917	6,945	972
10-545-140 FICA	606	606	531	75
10-545-160 RETIREMENT	734	734	644	90
10-545-190 SUPPLIES	1,600	1,600	1,147	453
10-545-220 REPAIR/MAINTENANCE	5,600	5,600	3,252	2,348
10-545-240 UTILITIES	3,000	3,000	2,377	623
10-545-336 PEST CONTROL	-	-	-	-
10-545-399 MISCELLANEOUS	-	-	-	-
10-545-999 DEPARTMENT TOTALS	19,457	19,457	14,896	4,561
<u>550 NON DEPARTMENTAL</u>				
10-550-101 CONCHO VALLEY DISTRICT TRANSIT	19,000	19,000	17,413	1,587
10-550-152 LIABILITY INS.	100,000	100,000	100,905	(905)
10-550-155 WORKERS COMP.INS.	75,000	75,000	64,521	10,479
10-550-156 COMP INS EMP PYMT	25,000	25,000	-	25,000
10-550-160 RETIREMENT (UNFUNDED BALANCE)	-	-	-	-
10-550-161 CIRA DUES AND MAINTENANCE	3,000	3,000	2,455	545
10-550-162 TRASH SERVICE	18,000	18,000	20,987	(2,987)
10-550-165 SAFETY/AWARDS PROGRAM	2,000	2,000	120	1,880
10-550-180 DUES	10,000	10,000	4,385	5,615
10-550-190 COPY MACHINE SUPPLIES	3,000	3,000	1,494	1,506
10-550-191 FURNITURE/EQUIPMENT	-	-	-	-
10-550-192 OFFICE MACHINE REPAIR	500	500	-	500
10-550-198 COMPUTER SERVER	10,000	10,000	7,544	2,456
10-550-200 PHONE/FAX	25,000	25,000	18,075	6,925
10-550-202 HS INTERNET	80,000	80,000	72,148	7,852
10-550-232 COPIER PAYMENTS	-	-	-	-
10-550-285 TAX APPRAISAL	109,910	109,910	110,100	(190)
10-550-287 LITIGATION	-	-	-	-
10-550-290 ELECTION EXPENSE	-	-	-	-
10-550-295 AUDITOR	35,000	35,000	23,802	11,198
10-550-300 VETERANS	1,400	1,400	-	1,400
10-550-305 PREDATOR CONTROL	20,000	20,000	7,942	12,058
10-550-310 ADVERTISING	6,500	6,500	1,160	5,340
10-550-315 SOIL CONSERVATION	1,500	1,500	-	1,500
10-550-316 TDEM GRANT - COVID	-	-	23,556	(23,556)
10-550-320 ARDEN CEMETERY	500	500	-	500
10-550-321 BARNHART CEMETERY	750	750	750	-
10-550-322 SHERWOOD CEMETERY	750	750	750	-
10-550-325 POSTAGE	12,000	12,000	6,460	5,540
10-550-327 POSTAGE/ P O BOX RENTAL	1,000	1,000	748	252
10-550-330 PHYSICALS/DRUG TESTING	2,500	2,500	748	1,752
10-550-336 PEST CONTROL	2,000	2,000	1,753	247
10-550-337 CAPITAL EXP-INFRSTRE*	2,379,805	2,695,932	125,745	2,570,187
10-550-337 TCDRS OPTIONAL CONTRIBUTION	-	-	-	-
10-550-339 SCHOOL/CITY/WATER TAX	5,000	5,000	1,028	3,972
10-550-391 WATER SUPPLY	2,500	2,500	1,149	1,351
10-550-399 MISCELLANEOUS	-	-	-	-
10-550-401 STORM DAMAGE	1,000	1,000	-	1,000
NON DEPARTMENTAL	2,952,615	3,268,742	615,738	2,653,004
<u>560 SHERIFF'S OFFICE</u>				
10-560-100 SALARY/SHERIFF	59,375	59,375	59,375	-
10-560-101 SALARY/DEPUTY 1	55,354	55,354	65,587	(10,233)

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
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BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2021

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	FINAL BUDGET FAVORABLE (Unfavorable)
10-560-102 SALARYDEPUTY 2	53,016	53,016	63,668	(10,652)
10-560-103 SALARYDEPUTY 3	53,016	53,016	53,019	(3)
10-560-104 SALARYDEPUTY 4	53,016	53,016	64,872	(11,856)
10-560-105 SALARYSECRETARYDISPATCHER	41,573	41,573	42,859	(1,286)
10-560-106 SALARYDISPATCHER 1	34,561	34,561	38,931	(4,370)
10-560-107 SALARYDISPATCHER 2	34,561	34,561	35,466	(905)
10-560-108 SALARYDISPATCHER 3	34,561	34,561	38,124	(3,563)
10-560-109 SALARYDISPATCHER 4	34,561	34,561	35,565	(1,004)
10-560-110 PART-TIME\DISPATCHER	28,500	28,500	24,473	4,027
10-560-111 CUSTODIAN- SHERIFF'S OFFICE	10,000	10,000	3,688	6,312
10-560-112 SULP/911	4,500	4,500	4,493	7
10-560-113 SULP/911	4,500	4,500	4,493	7
10-560-114 SULP/911	4,500	4,500	4,493	7
10-560-115 SULP/911	4,500	4,500	4,498	2
10-560-116 SALARYDEPUTY 5	53,016	53,016	60,277	(7,261)
10-560-117 DEPUTY LIVING ALLOWANCE	-	-	-	-
10-560-140 FICA	43,262	43,262	45,613	(2,351)
10-560-150 INSURANCE	136,312	136,312	135,632	680
10-560-160 RETIREMENT	52,451	52,451	54,033	(1,582)
10-560-169 UNIFORMS	10,000	10,000	2,637	7,363
10-560-170 CONTINUING EDUCATION	12,000	12,000	155	11,845
10-560-175 TRAVEL	1,000	1,000	842	158
10-560-176 LONGEVITY PAY	2,400	2,400	2,400	-
10-560-180 DUES	450	450	-	450
10-560-190 SUPPLIES/ EQUIPMENT	15,000	15,000	7,253	7,747
10-560-198 COPS\YNC	15,000	15,000	7,903	7,097
10-560-199 TELETS	15,000	15,000	3,930	11,070
10-560-201 CELL PHONE	5,000	5,000	3,351	1,649
10-560-205 COMMUNICATIONS	7,000	7,000	4,950	2,050
10-560-207 RADIO REPAIR/MAIN.	-	-	960	(960)
10-560-210 COMPUTER	8,500	8,500	8,870	(370)
10-560-213 TOWER RENTAL	21,000	21,000	4,060	16,940
10-560-220 BLDG REPAIR/MAINTENANCE	10,000	10,000	-	10,000
10-560-224 VEHICLE MAINTENANCE	20,000	20,000	13,491	6,509
10-560-240 UTILITIES	10,000	10,000	11,544	(1,544)
10-560-250 FUEL	35,000	35,000	22,458	12,542
10-560-341 BONDS	1,000	1,000	868	132
10-560-355 JUVENILE SERVICES	3,000	3,000	1,840	1,160
10-560-360 PRISONER CARE	50,000	50,000	13,062	36,938
10-560-361 RMS	15,000	15,000	5,345	9,655
10-560-399 MISCELLANEOUS	-	-	(6)	6
SHERIFF'S OFFICE	<u>1,051,485</u>	<u>1,051,485</u>	<u>955,072</u>	<u>96,413</u>
570 SHOW BARN/ARENA				
10-570-123 ARENA MAINTENANCE	1,000	1,000	580	420
10-570-220 REPAIRS/MAINTENANCE	3,000	3,000	1,198	1,802
10-570-240 UTILITIES	1,100	1,100	461	639
10-570-399 MISCELLANEOUS	-	-	-	-
SHOW BARN/ARENA	<u>5,100</u>	<u>5,100</u>	<u>2,239</u>	<u>2,861</u>
580 SWIMMING POOL				
10-580-101 SALARY/ POOL MANAGER	12,000	12,000	6,324	5,676
10-580-122 LIFEGAURD EXPENSE	12,000	12,000	17,893	(5,893)
10-580-140 FICA	1,836	1,836	1,733	103
10-580-170 CONTINUING EDUCATION	2,000	2,000	-	2,000
10-580-189 CHEMICAL SUPPLIES	-	-	-	-
10-580-190 SUPPLIES	4,000	4,000	3,711	289
10-580-220 REPAIRS/MAINTENANCE	10,000	10,000	11,203	(1,203)
10-580-240 UTILITIES	5,000	5,000	3,283	1,717
10-580-399 MISCELLANEOUS	-	-	-	-

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	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	FINAL BUDGET FAVORABLE (Unfavorable)
SWIMMING POOL	46,836	46,836	44,147	2,689
590 TAX COLLECTOR				
10-590-100 SALARY	53,363	53,363	53,363	-
10-590-101 SALARY/DEPUTY	41,568	41,568	41,558	10
10-590-103 SALARY/DEPUTY 2	39,708	39,708	39,707	1
10-590-123 PART TIME EMPLOYEE	7,200	7,200	-	7,200
10-590-140 FICA	11,030	11,030	8,188	2,842
10-590-150 INSURANCE	37,180	37,180	37,140	40
10-590-160 RETIREMENT	13,373	13,373	12,696	677
10-590-170 CONTINUING EDUCATION	1,500	1,500	1,643	(143)
10-590-175 TRAVEL EXPENSE	300	300	-	300
10-590-176 LONGEVITY PAY	2,340	2,340	2,340	-
10-590-180 DUES	400	400	310	90
10-590-190 SUPPLIES	8,200	8,200	7,456	744
10-590-200 DSL	-	-	-	-
10-590-209 COMPUTER MAINTENANCE	7,300	7,300	7,300	-
10-590-210 COMPUTER HARDWARE	5,100	5,100	5,100	-
10-590-211 COMPUTER SOFTWARE	6,700	6,700	6,700	-
10-590-212 COMPUTER TAX ROLL	6,300	6,300	6,300	-
10-590-341 BONDS	2,500	2,500	2,536	(36)
10-590-399 MISCELLANEOUS	-	-	-	-
TAX COLLECTOR	<u>244,062</u>	<u>244,062</u>	<u>232,337</u>	<u>11,725</u>
600 TREASURER				
10-600-100 SALARY	53,363	53,363	53,363	-
10-600-101 SALARY/DEPUTY	40,949	40,949	38,917	2,032
10-600-140 FICA	7,330	7,330	6,733	597
10-600-150 INSURANCE	24,787	24,787	24,784	3
10-600-160 RETIREMENT	8,887	8,887	8,693	194
10-600-170 CONTINUING EDUCATION	7,000	7,000	2,479	4,521
10-600-175 TRAVEL EXPENSE	200	200	-	200
10-600-176 LONGEVITY PAY	1,500	1,500	1,500	-
10-600-180 DUES	400	400	175	225
10-600-190 SUPPLIES	2,000	2,000	745	1,255
10-600-209 COMPUTER MAINTENANCE	-	-	-	-
10-600-210 COMPUTER	12,000	12,000	6,432	5,568
10-600-211 COMPUTER/SOFTWARE	-	-	-	-
10-600-341 BONDS	300	300	120	180
10-600-399 MISCELLANEOUS	-	-	-	-
TREASURER	<u>158,716</u>	<u>158,716</u>	<u>143,941</u>	<u>14,775</u>
610 VFD BARNHART				
10-610-168 PERSONAL PROTC EQUIP	5,000	5,000	-	5,000
10-610-170 CONTINUING EDUCATION	2,500	2,500	-	2,500
10-610-190 SUPPLIES	6,500	6,500	409	6,091
10-610-192 FIRE TRUCK SUPPLIES	-	-	-	-
10-610-200 TELEPHONE	2,500	2,500	2,226	274
10-610-205 COMMUNICATIONS	5,000	5,000	-	5,000
10-610-225 FIRE TRUCK REPAIRS/MAINTENANCE	7,500	7,500	7,881	(381)
10-610-250 FUEL	6,000	6,000	1,748	4,252
10-610-399 MISCELLANEOUS	-	-	-	-
VFD BARNHART	<u>35,000</u>	<u>35,000</u>	<u>12,264</u>	<u>22,736</u>
620 VFD MERTZON				
10-620-168 PERSONAL PROTC EQUIP	7,500	7,500	7,508	(8)
10-620-170 CONTINUING EDUCATION	3,500	3,500	-	3,500
10-620-190 SUPPLIES	7,000	7,000	5,865	1,135
10-620-192 FIRE TRUCK SUPPLIES	-	-	-	-
10-620-200 TELEPHONE	-	-	-	-

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2021

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	FINAL BUDGET FAVORABLE (Unfavorable)
Expense Recap by Function:				
General government			1,638,681	
Justice System			286,647	
Public Safety			996,710	
Corrections and Rehabilitation			14,902	
Health and Human Services			214,216	
Community and Economic Development			134,379	
Infrastructure and Environmental Services			<u>642,697</u>	
Total Expenditures			<u>3,928,232</u>	
FIM MAINTENANCE/OPERATIONS INCOME				
=====				
20-300-020 DELINQUENT TAX	5,000	5,000	3,775	(1,225)
20-300-025 STATE COMPTRLR LAT RD FUN	<u>18,000</u>	<u>18,000</u>	<u>1</u>	<u>(17,999)</u>
FIM MAINTENANCE/OPERATIONS	<u>23,000</u>	<u>23,000</u>	<u>3,776</u>	<u>(19,224)</u>
ROAD DEPARTMENT				
=====				
20-630-250 FUEL	<u>23,000</u>	<u>23,000</u>	<u>3,971</u>	<u>19,029</u>
FIM MAINTENANCE/OPERATIONS	<u>23,000</u>	<u>23,000</u>	<u>3,971</u>	<u>19,029</u>
Revenue over (under) Expenses	<u>-</u>	<u>-</u>	<u>(195)</u>	<u>(195)</u>
MIO INTEREST & SINKING INCOME				
=====				
29-300-010 PROPERTY TAX	291,322	303,858	306,629	2,771
29-300-450 LOAN PROCEEDS	-	-	309,936	309,936
29-300-345 GRANTS	-	-	-	-
29-300-999 DEPARTMENT TOTALS	<u>291,322</u>	<u>303,858</u>	<u>616,565</u>	<u>312,707</u>
MIO INTEREST & SINKING EX				
=====				
29-550-193 TIFF PROJECT	-	-	-	-
29-550-194 ROAD MATERIALS	-	-	-	-
29-550-195 VEHICLE	75,812	75,812	57,552	18,260
29-550-198 PUBLIC SAFETY	14,420	14,420	14,863	(443)
29-550-206 RADAR LEASE	6,900	6,900	6,718	182
29-550-208 DIGITAL CAR VIDEO SYSTEM	-	-	-	-
29-550-210 COMPUTER RENTAL	-	-	-	-
29-550-220 REPAIRS/MAINTENANCE	128,750	141,286	184,158	(42,872)
29-550-221 FURNITURE/EQUIPMENT	25,736	25,736	2,195	23,541
29-550-231 COPY MACHINE RENTAL	36,604	36,604	37,833	(1,229)
29-550-326 POSTAGE MACHINE RENTAL	3,100	3,100	1,863	1,237
29-550-337 CAPITAL EXPENSES	-	-	-	-
29-550-400 CONTINGENCY	-	-	-	-
29-550-401	-	-	-	-
29-550-398 BANK NOTES (PRINCIPAL)	-	-	309,936	(309,936)
29-550-399 BANK NOTES (INTEREST)	-	-	<u>1,447</u>	<u>(1,447)</u>

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2021

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	FINAL BUDGET FAVORABLE (Unfavorable)
M/O INTEREST & SINKING EX	291,322	303,858	616,565	(312,707)
M/O INTEREST & SINKING INCOME TOTALS	291,322	303,858	616,565	312,707
EXPENSE TOTALS	291,322	303,858	616,565	(312,707)
	-	-	-	-
30 F/M INTEREST & SINKING				
30-300-010 PROPERTY TAX	707,846	739,458	772,361	32,903
30-300-400 VENDOR FINANCING	-	-	-	-
30-300-450 LOAN/ LEASE PROCEEDS	-	-	591,444	591,444
	707,846	739,458	1,363,805	624,347
F/M INTEREST & SINKING EX				
30-640-337 CAPITAL EXPENDITURES	-	-	-	-
30-640-260 EQUIPMENT PAYMENTS	128,000	128,000	127,982	18
30-640-261 ROAD MATERIALS	579,846	611,458	706,129	(94,671)
30-640-337 CAPITAL EXPENDITURES	-	-	-	-
30-640-400 CONTINGENCY	-	-	-	-
30-640-398 BANK LOAN PAYMENTS (PRINCIPAL)	-	-	591,444	(591,444)
30-640-399 BANK LOAN PAYMENTS (INTEREST)	-	-	2,762	(2,762)
	707,846	739,458	1,428,317	(688,859)
INCOME TOTALS	707,846	739,458	1,363,805	624,347
EXPENSE TOTALS	707,846	739,458	1,428,317	(688,859)
	-	-	(64,512)	(64,512)
JUDICIAL FUND INCOME				
31-300-110 FEES DUE	75	75	132	57
	75	75	132	57
JUDICIAL FUND INCOME	75	75	132	57
JUDICIAL FUND EXPENSES				
31-510-170 CONTINUING EDUCATION	75	75	-	75
31-510-190 SUPPLIES	-	-	-	-
31-510-351 COURT REPORTER	-	-	-	-
31-510-352 INTERPRETER	-	-	-	-
	75	75	-	75
JUDICIAL FUND TOTALS				
INCOME TOTALS	75	75	132	57
EXPENSE TOTALS	75	75	-	75
	-	-	132	132
JUSTICE OF THE PEACE				
32-300-110 FEES DUE	4,500	4,500	746	(3,754)
JP TECH FUND EXPENSES				
32-520-190 JP TECH FUND SUPPLIES	-	-	-	-
32-520-201 TELEPHONE/CELL	-	-	-	-
32-520-209 COMPUTER MAINTENANCE	3,500	3,500	3,750	(250)
32-520-210 JP TECH FUND COMPUTER HARD	1,000	1,000	-	1,000

IRION COUNTY, TEXAS
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BUDGET TO ACTUAL - MODIFIED CASH BASIS
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	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	FINAL BUDGET FAVORABLE (Unfavorable)
32-520-211 JP TECH FUND COMPUTER SOFT	-	-	-	-
	<u>4,500</u>	<u>4,500</u>	<u>3,750</u>	<u>750</u>
INCOME TOTALS	4,500	4,500	746	(3,754)
EXPENSE TOTALS	<u>4,500</u>	<u>4,500</u>	<u>3,750</u>	<u>750</u>
	-	-	(3,004)	(3,004)
LAW LIBRARY				
33-300-080 LAW LIB FEES CLERK	<u>1,000</u>	<u>1,000</u>	<u>1,085</u>	<u>85</u>
33-470-275 LAW LIBRARY SUPPLIES	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
INCOME TOTALS	1,000	1,000	1,085	85
EXPENSE TOTALS	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
	-	-	1,085	1,085
TRANSFERS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	-	-	1,085	1,085
COURTHOUSE SECURITY				
34-300-620 CRTHSE SECURITY FUND INCO	<u>4,000</u>	<u>4,000</u>	<u>1,769</u>	<u>(2,231)</u>
34-470-190 SUPPLIES	500	500	1,183	(683)
34-470-220 REPAIRS	<u>3,500</u>	<u>3,500</u>	<u>5,939</u>	<u>(2,439)</u>
	<u>4,000</u>	<u>4,000</u>	<u>7,122</u>	<u>(3,122)</u>
INCOME TOTALS	4,000	4,000	1,769	(2,231)
EXPENSE TOTALS	<u>4,000</u>	<u>4,000</u>	<u>7,122</u>	<u>(3,122)</u>
	-	-	(5,353)	(5,353)
RECREATIONAL FACILITY				
35-300-130 COM CTR INCOME MERTZON	6,500	6,500	2,775	(3,725)
35-300-131 COM CTR INCOME BARNHART	-	-	-	-
35-300-132 SHOWBARN INCOME	100	100	-	(100)
35-300-133 ARENA INCOME	100	100	100	-
35-300-134 SWIMMING POOL INCOME	4,200	4,200	3,294	(906)
35-300-137 STANDING DEPOSIT	<u>100</u>	<u>100</u>	<u>-</u>	<u>(100)</u>
	<u>11,000</u>	<u>11,000</u>	<u>6,169</u>	<u>(4,831)</u>
BARNHART CTR EXPENSES				
35-420-190 SUPPLIES	-	-	-	-
35-420-220 REPAIR/MAINTENANCE	-	-	-	-
35-420-221 FURNITURE/EQUIPMENT	-	-	-	-
35-420-399 MISCELLANEOUS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	-	-	-	-
MERTZON CTR EXPENSES				
35-430-137 DEPOSIT REFUND	4,000	4,000	2,000	2,000
35-430-190 SUPPLIES	2,000	2,000	-	2,000
35-430-220 REPAIR/MAINTENANCE	2,000	2,000	-	2,000
35-430-221 FURNITURE/EQUIPMENT	<u>1,300</u>	<u>1,300</u>	<u>-</u>	<u>1,300</u>

IRION COUNTY, TEXAS
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COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2021

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	FINAL BUDGET FAVORABLE (Unfavorable)
35-430-399 MISCELLANEOUS	-	-	-	-
	<u>9,300</u>	<u>9,300</u>	<u>2,000</u>	<u>7,300</u>
SHOWBARN/ARENA EXPENSES				
35-570-190 SUPPLIES	-	-	-	-
35-570-220 REPAIR/MAINTENANCE	-	-	-	-
35-570-221 FURNITURE/EQUIPMENT	-	-	-	-
35-570-399 MISCELLANEOUS	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
SWIMMING POOL EXPENSES				
35-580-190 SUPPLIES	-	-	-	-
35-580-220 REPAIR/MAINTENANCE	1,200	1,200	-	1,200
35-580-221 FURNITURE/EQUIPMENT	500	500	-	500
35-580-399 MISCELLANEOUS	-	-	-	-
	<u>1,700</u>	<u>1,700</u>	<u>-</u>	<u>1,700</u>
RECREATIONAL FACILITIES				
INCOME TOTALS	11,000	11,000	6,169	(4,831)
EXPENSE TOTALS	11,000	11,000	2,000	9,000
	<u>-</u>	<u>-</u>	<u>4,169</u>	<u>4,169</u>
35-200-200 TRANSFER IN	-	-	-	-
	<u>-</u>	<u>-</u>	<u>4,169</u>	<u>4,169</u>
PUBLIC LIBRARY FUND PUBLIC LIBRARY INCOME				
36-300-130 FINES	500	500	198	(302)
36-300-195 DONATIONS	50	50	-	(50)
36-300-345 GRANTS	-	-	-	-
	<u>550</u>	<u>550</u>	<u>198</u>	<u>(352)</u>
36-540-190 SUPPLIES	550	550	-	550
36-540-210 COMPUTER HARDWARE	-	-	-	-
36-540-211 COMPUTER SOFTWARE	-	-	-	-
36-540-220 REPAIR/MAINTENANCE	-	-	-	-
36-540-399 MISCELLANEOUS	-	-	-	-
	<u>550</u>	<u>550</u>	<u>-</u>	<u>550</u>
PUBLIC LIBRARY FUND				
INCOME TOTALS	550	550	198	(352)
EXPENSE TOTALS	550	550	-	550
	<u>-</u>	<u>-</u>	<u>198</u>	<u>198</u>
36-300-200 TRANSFERS IN	-	-	-	-
REVENUE OVER (UNDER) EXPENSE	-	-	198	198
	<u>-</u>	<u>-</u>	<u>198</u>	<u>198</u>
EMERGENCY SERVICES				
37-300-135 EMS INCOME	5,000	5,000	778	(4,222)
37-300-136 VFD INCOME	-	-	-	-
37-300-137 DONATIONS MERTZON	2,500	2,500	7,152	4,652
37-300-138 DONATIONS BARNHART	500	500	-	(500)
37-300-139 DONATIONS MERTZON BUILDING FUNI	-	-	-	-
37-300-195 DONATIONS	500	500	-	(500)
	<u>8,500</u>	<u>8,500</u>	<u>7,930</u>	<u>(570)</u>

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2021

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	FINAL BUDGET FAVORABLE (Unfavorable)
37-480-116 TRIP INCENTIVE	-	-	-	-
37-480-168 PERSONAL PROTC EQUIP	-	-	-	-
37-480-170 CONTINUING EDUCATION	1,500	1,500	-	1,500
37-480-185 CONSULTING	-	-	-	-
37-480-190 SUPPLIES	4,000	4,000	-	4,000
37-480-191 INSURANCE OVERPAYMENT	-	-	-	-
37-480-399 MISCELLANEOUS	-	-	-	-
	<u>5,500</u>	<u>5,500</u>	<u>-</u>	<u>5,500</u>
37-620-168 PERSONAL PROTC EQUIP	-	-	-	-
37-620-170 CONTINUING EDUCATION	-	-	-	-
37-620-190 SUPPLIES	3,000	3,000	4,226	(1,226)
37-620-191 FIRETRUCK PURCHASE VIA DONATION	-	-	-	-
37-620-399 MISCELLANEOUS	-	-	-	-
	<u>3,000</u>	<u>3,000</u>	<u>4,226</u>	<u>(1,226)</u>
EMERGENCY SERVICES				
TOTAL INCOME	8,500	8,500	7,930	(570)
TOTAL EXPENSE	<u>8,500</u>	<u>8,500</u>	<u>4,226</u>	<u>4,274</u>
	<u>-</u>	<u>-</u>	<u>3,704</u>	<u>3,704</u>
CITY/DISTRICT TECH FUND				
38-300-110 FEES DUE	350	350	262	(88)
	<u>350</u>	<u>350</u>	<u>262</u>	<u>(88)</u>
CITY/DIST TECH FUND EXPENSES				
38-470-190 TECH SUPPLIES	350	350	-	350
38-470-200 TECH PHONE	-	-	-	-
38-470-209 TECH COMPUTER MAINTENANCE	-	-	-	-
	<u>350</u>	<u>350</u>	<u>-</u>	<u>350</u>
TOTAL INCOME	350	350	262	(88)
TOTAL EXPENSE	<u>350</u>	<u>350</u>	<u>-</u>	<u>350</u>
	<u>-</u>	<u>-</u>	<u>262</u>	<u>262</u>
HAVA GRANT				
GRANT FUND INCOME				
39-300-010 HAVA GRANT	-	-	-	-
39-300-200 TRANSFERS IN	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
GRANT FUND EXPENSES				
39-645-190 SERVICES/EXPENSES	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
INCOME TOTALS	-	-	-	-
EXPENSE TOTALS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
HOT CHECK FUND				
50-300-100 PAYMENT FROM PLAINTIFF	200	200	-	(200)

IRION COUNTY, TEXAS
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BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2021

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	FINAL BUDGET FAVORABLE (Unfavorable)
INCOME				
50-640-100 CONTRACT SERVICES	200	200	-	200
INCOME TOTALS	200	200	-	(200)
EXPENSE TOTALS	200	200	-	200
	-	-	-	-
60-100-200 SHERIFF SPECIAL/CARE FUND				
INCOME				
60-300-120 DARE DONATIONS	250	250	-	(250)
EXPENSE				
60-400-190 SUPPLIES	250	250	-	250
INCOME TOTALS	250	250	-	(250)
EXPENSE TOTALS	250	250	-	250
	-	-	-	-
LEOSE				
INCOME				
62-300-100 TX COMP ALLOTMENT	500	500	-	(500)
62-560-111 TLEOS CONFERENCE/TRNG	500	500	-	500
INCOME TOTALS	500	500	-	(500)
EXPENSE TOTALS	500	500	-	500
	-	-	-	-
RECORDS MANAGEMENT				
70-300-440 CLERK RECORDS MGT FEES	8,900	8,900	7,580	(1,320)
70-300-470 COURT RECORDS MGT FEES	300	300	418	118
	9,200	9,200	7,998	(1,202)
70-440-410 CLERK RECORDS MGT EXPENSE	6,100	6,100	1,191	4,909
70-440-441 BOOK RESTORATION	-	-	-	-
70-440-448 RECORDING SUPPLIES	-	-	-	-
70-440-442 COMPUTER DISKS	-	-	-	-
70-440-443 COMPUTER SOFTWARE	-	-	-	-
70-440-445 FILE JACKETS	-	-	-	-
70-440-446 RECORDING BINDERS	-	-	-	-
70-470-441 BOOK RESTORATION	-	-	-	-
70-470-443 COMPUTER SOFTWARE	-	-	-	-
70-470-445 FILE JACKETS	-	-	(1)	1
70-470-446 RECORDING BINDERS	-	-	-	-
70-470-447 RECORDING PAPER	-	-	-	-
70-470-448 RECORDING SUPPLIES	2,000	2,000	-	2,000
70-680-190 RECORDS MANAGEMENT SUPPLIES	-	-	-	-
	8,100	8,100	1,190	6,910

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
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BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2021

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	FINAL BUDGET FAVORABLE (Unfavorable)
70-470-410 CLERK RECORDS MGT EXPENSE	-	-	-	-
70-470-442 COMPUTER DISKS	-	-	-	-
70-470-443 COMPUTER SOFTWARE	-	-	-	-
70-470-444 DOCKET SHEETS	-	-	-	-
70-440-448 RECORDING SUPPLIES	-	-	-	-
70-470-441 BOOK RESTORATION	-	-	-	-
70-470-443 COMPUTER SOFTWARE	-	-	-	-
70-470-445 FILE JACKETS	1,100	1,100	-	1,100
70-470-446 RECORDING BINDERS	-	-	-	-
70-470-447 RECORDING PAPER	-	-	-	-
70-470-448 RECORDING SUPPLIES	-	-	-	-
70-680-190 RECORDS MANAGEMENT SUPPLIES	-	-	-	-
	<u>1,100</u>	<u>1,100</u>	<u>-</u>	<u>1,100</u>
INCOME TOTALS	9,200	9,200	7,998	(1,202)
EXPENSE TOTALS	<u>9,200</u>	<u>9,200</u>	<u>1,190</u>	<u>8,010</u>
	<u>-</u>	<u>-</u>	<u>6,808</u>	<u>6,808</u>
RECORD MGT ARCHIVES INCOME				
71-300-471 BVS ARCHIVES FEES	50	50	39	(11)
71-300-472 RMF ARCHIVES FEES	7,500	7,500	5,650	(1,850)
	<u>7,550</u>	<u>7,550</u>	<u>5,689</u>	<u>(1,861)</u>
71-471-190 BVS SUPPLIES	-	-	-	-
71-471-399 BVS MISCELLANEOUS	50	50	-	50
71-472-399 RMF MISCELLANEOUS	6,000	6,000	-	6,000
71-472-439 DIGITAL CREATION	-	-	-	-
71-472-440 BOOK RECREATION	-	-	-	-
71-472-441 BOOK RESTORATION	-	-	-	-
71-472-446 ARCHIVES BINDERS	-	-	-	-
71-472-447 RECORDING PAPER	-	-	-	-
71-472-448 RECORDING SUPPLIES	-	-	-	-
71-472-449 MICROFILMING	1,500	1,500	-	1,500
	<u>7,550</u>	<u>7,550</u>	<u>-</u>	<u>7,550</u>
INCOME TOTALS	7,550	7,550	5,689	(1,861)
EXPENSE TOTALS	<u>7,550</u>	<u>7,550</u>	<u>-</u>	<u>7,550</u>
	<u>-</u>	<u>-</u>	<u>5,689</u>	<u>5,689</u>
COURT ARCHIVE FEES				
72-300-473 DIST COURT FEES	300	300	261	(39)
72-300-474 COUNTY COURT FEES	-	-	1,200	1,200
	<u>300</u>	<u>300</u>	<u>1,461</u>	<u>1,161</u>
72-474-190 COUNTY COURT SUPPLIES	-	-	-	-
72-473-190 DIST COURT SUPPLIES	300	300	-	300
	<u>300</u>	<u>300</u>	<u>-</u>	<u>300</u>
INCOME TOTALS	300	300	1,461	1,161
EXPENSE TOTALS	<u>300</u>	<u>300</u>	<u>-</u>	<u>300</u>
	<u>-</u>	<u>-</u>	<u>1,461</u>	<u>1,461</u>

IRION COUNTY, TEXAS
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BUDGET TO ACTUAL - MODIFIED CASH BASIS
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	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	FINAL BUDGET FAVORABLE (Unfavorable)
TAX LIABILITY FUND INCOME				
90-300-090 TAX COLLECTOR FEES	-	-	-	-
90-700-000 TRANSFER	-	-	4,379	(4,379)
INCOME TOTALS	-	-	-	-
EXPENSE TOTALS	-	-	4,379	(4,379)
	-	-	(4,379)	(4,379)

IRION COUNTY, TEXAS
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
LAST 10 YEARS

	Year Ended December 31									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Total Pension Liability										
Service Cost	\$233,387	\$223,531	\$208,205	\$203,735	203,818	209,784	189,387	N/A	N/A	N/A
Interest on total pension liability	624,693	587,518	552,281	514,154	470,477	444,301	418,386	N/A	N/A	N/A
Effect of plan changes	-	-	-	-	-	(21,874)	-	N/A	N/A	N/A
Effect of assumption changes or inputs	417,313	-	-	57,260	-	76,105	-	N/A	N/A	N/A
Effect of economic/demographic (gains) or losses	20,587	37,283	44,544	24,999	50,996	(79,246)	(34,198)	N/A	N/A	N/A
Benefit payments/refunds of contributions	(378,576)	(419,122)	(352,828)	(315,709)	(265,042)	(287,311)	(293,042)	N/A	N/A	N/A
Net change in total pension liability	917,404	429,210	452,202	484,439	460,249	341,759	280,533	N/A	N/A	N/A
Total pension liability, beginning	\$7,664,473	\$7,235,263	\$6,783,061	\$6,298,622	\$5,838,373	\$5,496,614	\$5,216,081	N/A	N/A	N/A
Total pension liability, ending (a)	\$8,581,877	\$7,664,473	\$7,235,263	\$6,783,061	\$6,298,622	\$5,838,373	\$5,496,614	N/A	N/A	N/A
Fiduciary Net Position										
Employer contributions	\$580,155	\$138,953	\$128,277	\$209,360	\$104,777	\$99,370	\$566,273	N/A	N/A	N/A
Member contributions	117,418	115,521	106,643	104,578	101,865	96,608	96,614	N/A	N/A	N/A
Investment income net of investment expenses	788,481	1,100,541	(130,937)	887,016	422,296	(53,917)	344,831	N/A	N/A	N/A
Benefit payments/refunds of contributions	(378,576)	(419,122)	(352,828)	(315,709)	(265,042)	(287,311)	(293,042)	N/A	N/A	N/A
Administrative expenses	(6,393)	(5,811)	(5,382)	(4,627)	(4,589)	(4,156)	(4,227)	N/A	N/A	N/A
Other	10,194	(4,574)	(2,813)	(68)	17,873	13,785	(5,319)	N/A	N/A	N/A
Net change in fiduciary net position	\$1,111,279	\$925,508	(\$257,040)	\$880,550	\$377,180	(\$135,621)	\$705,130	N/A	N/A	N/A
Fiduciary net position, beginning	\$7,626,117	\$6,700,609	\$6,957,649	\$6,077,099	\$5,699,919	\$5,835,540	\$5,130,410	N/A	N/A	N/A
Fiduciary net position, ending (b)	\$8,737,396	\$7,626,117	\$6,700,609	\$6,957,649	\$6,077,099	\$5,699,919	\$5,835,540	N/A	N/A	N/A
Net pension liability / (asset), ending = (a) - (b)	(\$155,519)	\$38,356	\$534,654	(\$174,588)	\$221,523	\$138,454	(\$338,926)	N/A	N/A	N/A
Fiduciary net position as a % of total pension liability	101.81%	99.50%	92.61%	102.57%	96.48%	97.63%	106.17%	N/A	N/A	N/A
Pensionable covered payroll	1,677,397	\$1,523,475	\$1,523,475	\$1,493,967	\$1,455,212	\$1,380,121	\$1,380,198	N/A	N/A	N/A
Net pension liability as a % of covered payroll	-9.27%	2.52%	35.09%	-11.69%	15.22%	10.03%	-24.56%	N/A	N/A	N/A

This schedule is presented to illustrate the requirement to show information for 10 years. However, recalculations of prior years are not required, and since prior years have not been calculated with standards of GASB 67/68, they are not shown. Therefore, we have shown only years for which the new GASB statements have been implemented.

IRION COUNTY, TEXAS
SCHEDULE OF EMPLOYER CONTRIBUTIONS
LAST TEN YEARS

Year Ending December 31	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll	Actual Contribution as a % of Covered Payroll
2011	92,663	137,451	(44,788)	1,029,590	13.4%
2012	110,277	148,857	(38,580)	1,115,039	13.3%
2013	122,894	161,639	(38,745)	1,210,778	13.4%
2014	146,439	566,273	(419,834)	1,380,198	41.0%
2015	97,023	99,370	(2,347)	1,380,121	7.2%
2016	99,682	104,777	(5,095)	1,455,212	7.2%
2017	109,360	209,360	(100,000)	1,493,967	14.0%
2018	119,136	128,277	(9,141)	1,523,475	8.4%
2019	134,830	138,953	(4,123)	1,650,300	8.4%
2020	153,314	580,155	(426,841)	1,677,397	34.6%

Notes to Schedule

Most Recent Valuation Date: December 31, 2020

Actuarially determined contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in which the contributions are reported

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age
Amortization method	Level percentage of payroll, open
Remaining amortization period	20 years (based on contribution rate calculated in 12/31/2020 valuation)
Asset valuation method	5-yr smoothed value
Inflation	2.50%
Salary increases	Varies by age and service. 4.6% average over career including inflation.
Investment rate of return	7.5%, net of investment expenses, including inflation
Retirement age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.
Change in Assumptions and Methods Reflected in the Schedule of Employer Contributions *	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected. 2019: New inflation, mortality, and other assumptions were reflected
Change in Plan Provisions Reflected in the Schedule of Employer Contributions*	2015: No changes in plan provisions were reflected in the Schedule. 2016: No changes in plan provisions were reflected in the Schedule. 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017. 2018 - 2020: No change in plan provisions were reflected in the Schedule.

* Only changes that affect the benefit amount and that are effective 2015 and later are shown in the Notes to Schedule.

IRION COUNTY, TEXAS
COMBINING BALANCE SHEET - MODIFIED CASH BASIS
GENERAL FUND
SEPTEMBER 30, 2021

	<u>GENERAL GOVERNMENT</u>	<u>ROADS</u>	<u>UNREMITTED BY ELECTED OFFICIALS</u>	<u>COMBINED</u>
<u>ASSETS</u>				
Cash - Checking	\$ 12,489,720	\$ 1,430	\$ -	\$ 12,491,150
Cash - Checking - Unremitted	-	-	95,111	95,111
Certificates of Deposit	7,212,488	-	-	7,212,488
Due from other Taxing Authority	-	-	-	-
Due From (To) Other Funds	-	-	-	-
Total Assets	<u>\$ 19,702,208</u>	<u>\$ 1,430</u>	<u>\$ 95,111</u>	<u>\$ 19,798,749</u>
<u>LIABILITIES</u>				
Amounts Collected and Due To Others	36,780	-	65,583	102,363
Deferred Inflows	25,666	-	-	25,666
Other	213	-	-	213
Total Liabilities	<u>62,659</u>	<u>-</u>	<u>65,583</u>	<u>128,242</u>
<u>FUND EQUITY (DEFICIT)</u>				
Unassigned	<u>19,639,549</u>	<u>1,430</u>	<u>29,528</u>	<u>19,670,507</u>
Total Fund Equity (Deficit)	<u>19,639,549</u>	<u>1,430</u>	<u>29,528</u>	<u>19,670,507</u>
Total Liabilities and Fund Equity	<u>\$ 19,702,208</u>	<u>\$ 1,430</u>	<u>\$ 95,111</u>	<u>\$ 19,798,749</u>

IRION COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2021

<u>REVENUE</u>	<u>GENERAL GOVERNMENT</u>	<u>ROADS</u>	<u>UNREMITTED BY ELECTED OFFICIALS</u>	<u>COMBINED</u>
10-300-010 PROPERTY TAX	\$ 7,720,003	\$ -	\$ (13,599)	\$ 7,706,404
10-300-020 DELINQUENT TAX	35,519	3,775	-	39,294
10-300-030 VEH REG/CAR TAG RPT	160,595	-	(339)	160,256
10-300-031 TAX ABATEMENT REVENUE	403,099	-	-	403,099
10-300-040 VEH FEES/R&B CAR TAG RPT	23,370	-	-	23,370
10-300-050 HEALTHY COUNTY EMP REWARD	1,440	-	-	1,440
10-300-070 SHERIFF FEES	16,586	-	2,876	19,462
10-300-080 CLERK FEES	40,803	-	4,220	45,023
10-300-081 CIVIL FEES	77	-	-	77
10-300-090 TAX COL FEES OF OFF/CAR T	19,539	-	-	19,539
10-300-099 BOND FORFEITURES	1,016	-	-	1,016
10-300-100 JP FEES	83,741	-	(5,892)	77,849
10-300-101 INTEREST EARNINGS	48,257	-	-	48,257
10-300-120 OFFICE RENT	4,230	-	-	4,230
10-300-142 STERLING 911	16,500	-	-	16,500
10-300-143 EXCESS CONST CTY JUDGE SUPP	114	-	-	114
10-300-145 COURT COSTS RETAINAGE FEES	11,041	-	-	11,041
10-300-149 CARES ACT - HAVA	84,480	-	-	84,480
10-300-151 COMPTROLLER AXLE FEE	22,901	-	-	22,901
10-300-152 COMPTROLLER/JUDGE/SALARY	25,200	-	-	25,200
10-300-153 COMPTROLLER/ATTY/SALARY	23,333	-	-	23,333
10-300-156 COMPTROLLER/INDIGENT DEFENSE	8,391	-	-	8,391
10-300-180 COMPTROLLER/ INDIGENT HEALTH	808	-	-	808
10-300-195 DONATIONS	-	-	-	-
10-300-320 ATTORNEY FUNDS	2,629	-	-	2,629
20-300-025 STATE COMPTROLLER/LAT RD FUND	-	1	-	1
10-300-380 REIMBURSEMENTS	73,348	-	-	73,348
10-300-383 REIMBURSEMENTS FAX	2	-	-	2
10-300-384 REIMB CITY SCHOOL WTR	6,829	-	-	6,829
10-300-440 COPY MACHINE	65	-	-	65
10-300-660 AUCTION PROCEEDS	-	-	-	-
10-300-661 ELECTION FILING FEES	-	-	-	-
10-300-700 MISCELLANEOUS REVENUE	1	-	-	1
	<u>8,833,917</u>	<u>3,776</u>	<u>(12,734)</u>	<u>8,824,959</u>
<u>EXPENDITURES</u>				
General Government	1,638,681	-	-	1,638,681
Justice System	286,647	-	-	286,647
Public Safety	996,710	-	-	996,710
Corrections and Rehabilitation	14,902	-	-	14,902
Health and Human Services	214,216	-	-	214,216
Community and Economic Development	134,379	-	-	134,379
Infrastructure and Environmental Services	642,697	3,971	-	646,668
Total Expenditures	<u>3,928,232</u>	<u>3,971</u>	<u>-</u>	<u>3,932,203</u>
Revenue Over (Under) Expenditures	4,905,685	(195)	(12,734)	4,892,756
Other Sources and Uses:				
Transfers	4,379	-	-	4,379
Revenue Over (Under) Expenditures After Transfers	4,910,064	(195)	(12,734)	4,897,135
Fund Balance Beginning	<u>14,729,485</u>	<u>1,625</u>	<u>42,262</u>	<u>14,773,372</u>
Fund Balance End of Year	<u>\$ 19,639,549</u>	<u>\$ 1,430</u>	<u>\$ 29,528</u>	<u>\$ 19,670,507</u>

IRION COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
MODIFIED CASH BASIS - CAPITAL PROJECTS AND DEBT SERVICE FUNDS
YEAR ENDED SEPTEMBER 30, 2021

	I & S / OTHER CAPITAL PROJECTS FUND 29			F&MLATERAL ROADS/ FUND 30			COMBINED FUNDS 29+30	
	CAPITAL PROJECTS	DEBT SERVICE	TOTAL	CAPITAL PROJECTS	DEBT SERVICE	TOTAL	CAPITAL PROJECTS	DEBT SERVICE
FUNCTIONS/PROGRAMS								
REVENUES:								
Property Tax	\$ -	\$ 306,629	\$ 306,629	\$ -	\$ 772,361	\$ 772,361	-	1,078,990
Other	-	-	-	-	-	-	-	-
Total revenues	-	306,629	306,629	-	772,361	772,361	-	1,078,990
EXPENDITURES:								
Current:								
General Government	182,580	-	182,580	-	-	-	182,580	-
Justice System	-	-	-	-	-	-	-	-
Public Safety	120,901	-	120,901	-	-	-	120,901	-
Corrections and Rehabilitation	-	-	-	-	-	-	-	-
Health and Human Services	-	-	-	-	-	-	-	-
Community and Economic Development	1,701	-	1,701	-	-	-	1,701	-
Infrastructure and Environmental Services	-	-	-	655,956	178,155	834,111	655,956	178,155
Debt Service Bank Loans	-	-	-	-	-	-	-	-
Principal	3,307	306,629	309,936	-	591,444	591,444	3,307	898,073
Interest and Other Charges	1,447	-	1,447	-	2,762	2,762	1,447	2,762
Total Expenditures	309,936	306,629	616,565	655,956	772,361	1,428,317	965,892	1,078,990
Excess (Deficiency) of Revenues over Expenditures	(309,936)	-	(309,936)	(655,956)	-	(655,956)	(965,892)	-
OTHER FINANCING SOURCES (USES)								
Bank and Vendor Financing	309,936	-	309,936	591,444	-	591,444	901,380	-
Transfers in (out)	-	-	-	-	-	-	-	-
Total Other Financing Sources	309,936	-	309,936	591,444	-	591,444	901,380	-
Net change in Fund Balances	-	-	-	(64,512)	-	(64,512)	(64,512)	-
Fund Balance - Beginning	-	-	-	64,509	-	64,509	64,509	-
Fund Balance - Ending	\$ -	\$ -	\$ -	\$ (3)	\$ -	\$ (3)	\$ (3)	\$ -

IRION COUNTY, TEXAS
 COMBINING BALANCE SHEET - MODIFIED CASH BASIS
 SPECIAL REVENUE FUNDS
 YEAR ENDED SEPTEMBER 30, 2021

	JUDICIAL FUND - 31	JP TECH FUND - 32	LAW LIBRARY FUND - 33	COURTHOUSE SECURITY FUND - 34	RECREATION FACILITIES FUND - 35	PUBLIC LIBRARY FUND - 36	EMERGENCY SERVICES FUND-37	CITY, DIST TECH FUND FUND - 38	HAVA GRANT FUND-39	HOT CHECK FUND - 50
ASSETS										
Cash in Bank	\$ 2,880	\$ 2,078	\$ 12,009	\$ (729)	\$ 86,098	\$ 1,395	\$ 8,978	\$ 4,484	\$ 120,000	\$ 242
Certificates of Deposit	-	-	-	-	-	-	-	-	-	-
Due From Other Funds	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 2,880	\$ 2,078	\$ 12,009	\$ (729)	\$ 86,098	\$ 1,395	\$ 8,978	\$ 4,484	\$ 120,000	\$ 242
LIABILITIES										
Due to General Fund	-	-	-	-	-	-	-	-	-	-
Deferred Revenue	-	-	-	-	-	-	-	-	120,000	-
Other	-	-	-	-	-	-	-	-	-	-
Total Liabilities	-	-	-	-	-	-	-	-	120,000	-
FUND BALANCE										
Assigned Fund Balance	-	-	-	-	86,098	1,395	-	-	-	-
Fund Deficits - Unassigned	-	-	-	(729)	-	-	-	-	-	-
Restricted Fund Balance	2,880	2,078	12,009	-	-	-	8,978	4,484	-	242
Total Fund Balance	2,880	2,078	12,009	(729)	86,098	1,395	8,978	4,484	-	242
Total Liabilities and Fund Balance	\$ 2,880	\$ 2,078	\$ 12,009	\$ (729)	\$ 86,098	\$ 1,395	\$ 8,978	\$ 4,484	\$ 120,000	\$ 242

IRION COUNTY, TEXAS
 COMBINING BALANCE SHEET - MODIFIED CASH BASIS
 SPECIAL REVENUE FUNDS
 YEAR ENDED SEPTEMBER 30, 2021

	SHERIFF SPECIAL FUND - 60	LEOSA FUND 62	RECORDS MANAGEMENT FUND 70	RECORDS ARCHIVES FUND 71	COURT ARCHIVES FUND 72	TAX LIABILITY FUND 90	COVID RECOVERY FUND 91	TOTAL COMBINED
ASSETS								
Cash in Bank	\$ 5,564	\$ 1,242	\$ 81,754	\$ 71,968	\$ 3,695	\$ -	\$ 149,175	\$ 550,833
Certificates of Deposit	-	-	-	-	-	-	-	-
Due From Other Funds	-	-	-	-	-	-	-	-
Total Assets	\$ 5,564	\$ 1,242	\$ 81,754	\$ 71,968	\$ 3,695	\$ -	\$ 149,175	\$ 550,833
LIABILITIES								
Due to General Fund	-	-	-	-	-	-	-	-
Deferred Revenue	-	-	-	-	-	-	149,175	269,175
Other	-	-	-	-	-	-	-	-
Total Liabilities	-	-	-	-	-	-	149,175	269,175
FUND BALANCE								
Assigned Fund Balance	-	-	-	-	-	-	-	87,493
Fund Deficits - Unassigned	-	-	-	-	-	-	-	(729)
Restricted Fund Balance	5,564	1,242	81,754	71,968	3,695	-	-	194,894
Total Fund Balance	5,564	1,242	81,754	71,968	3,695	-	-	281,658
Total Liabilities and Fund Balance	\$ 5,564	\$ 1,242	\$ 81,754	\$ 71,968	\$ 3,695	\$ -	\$ 149,175	\$ 550,833

IRION COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
SPECIAL REVENUE FUNDS
YEAR ENDED SEPTEMBER 30, 2021

	JUDICIAL	JP TECH	LAW	COURTHOUSE	RECREATION	PUBLIC	EMERGENCY
	FUND - 31	FUND - 32	LIBRARY	SECURITY	FACILITIES	LIBRARY	SERVICES
	FUND - 31	FUND - 32	FUND - 33	FUND - 34	FUND - 35	FUND - 36	FUND-37
REVENUE							
Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Seizure Proceeds	-	-	-	-	-	-	-
Fees	132	746	1,085	1,769	4,169	198	778
Current Taxes	-	-	-	-	-	-	-
Donations and Gifts	-	-	-	-	-	-	7,152
Deferred Taxes	-	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-
Adult Protective Services	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total Revenue	132	746	1,085	1,769	4,169	198	7,930
EXPENDITURES							
Federal/State:							
Administration	-	-	-	-	-	-	-
Engineering/Consulting	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-
Local:							
Law Enforcement Expenses	-	-	-	-	-	-	-
Records Management	-	-	-	-	-	-	-
Trip Incentive	-	-	-	-	-	-	-
Courthouse Security	-	-	-	-	-	-	-
Telephone	-	-	-	-	-	-	-
Supplies	-	-	-	1,183	-	-	4,226
Education and Training	-	-	-	-	-	-	-
Computer Expenses	-	3,750	-	-	-	-	-
Indigent Health Care	-	-	-	-	-	-	-
Internet Service Provider	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	5,939	-	-	-
Miscellaneous Expense	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total Expenditures	-	3,750	-	7,122	-	-	4,226
Revenue Over (Under) Expenditures							
Before transfers	132	(3,004)	1,085	(5,353)	4,169	198	3,704
Transfers (to) From Other Funds	-	-	-	-	-	-	-
Revenue Over (Under) Expenditures	132	(3,004)	1,085	(5,353)	4,169	198	3,704
Fund Balance Beginning of Year	2,748	5,082	10,924	4,624	81,929	1,197	5,274
Fund Balance End of Year	\$ 2,880	\$ 2,078	\$ 12,009	\$ (729)	\$ 86,098	\$ 1,395	\$ 8,978
Expenditures Grouped by Function:							
General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Justice System	-	3,750	-	-	-	-	-
Public Safety	-	-	-	7,122	-	-	4,226
Corrections and Rehabilitation	-	-	-	-	-	-	-
Health and Human Services	-	-	-	-	-	-	-
Community and Economic Development	-	-	-	-	-	-	-
Infrastructure and Environmental Services	-	-	-	-	-	-	-
Total Expenditures by Function	\$ -	\$ 3,750	\$ -	\$ 7,122	\$ -	\$ -	\$ 4,226

IRION COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES
EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
SPECIAL REVENUE FUNDS
YEAR ENDED SEPTEMBER 30, 2021

	CITY.DIST TECH FUND FUND - 38	HAVA GRANT FUND-39	HOT CHECK FUND - 50	SHERIFF SPECIAL FUND - 60	LEOSA FUND 62	RECORDS MANAGEMENT FUND 70	RECORDS ARCHIVES FUND 71
REVENUE							
Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Seizure Proceeds	-	-	-	-	-	-	-
Fees	262	-	-	-	-	7,998	5,689
Current Taxes	-	-	-	-	-	-	-
Donations and Gifts	-	-	-	-	-	-	-
Deferred Taxes	-	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-
Adult Protective Services	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total Revenue	262	-	-	-	-	7,998	5,689
EXPENDITURES							
Federal/State:							
Administration	-	-	-	-	-	-	-
Engineering/Consulting	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-
Local:							
Law Enforcement Expenses	-	-	-	-	-	-	-
Records Management	-	-	-	-	-	1,190	-
Trip Incentive	-	-	-	-	-	-	-
Courthouse Security	-	-	-	-	-	-	-
Telephone	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Education and Training	-	-	-	-	-	-	-
Computer Expenses	-	-	-	-	-	-	-
Indigent Health Care	-	-	-	-	-	-	-
Internet Service Provider	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	-	-
Miscellaneous Expense	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	1,190	-
Revenue Over (Under) Expenditures Before transfers	262	-	-	-	-	6,808	5,689
Transfers (to) From Other Funds	-	-	-	-	-	-	-
Revenue Over (Under) Expenditures	262	-	-	-	-	6,808	5,689
Fund Balance Beginning of Year	4,222	-	242	5,564	1,242	74,946	66,279
Fund Balance End of Year	\$ 4,484	\$ -	\$ 242	\$ 5,564	\$ 1,242	\$ 81,754	\$ 71,968
Expenditures Grouped by Function:							
General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,190	\$ -
Justice System	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-
Corrections and Rehabilitation	-	-	-	-	-	-	-
Health and Human Services	-	-	-	-	-	-	-
Community and Economic Development	-	-	-	-	-	-	-
Infrastructure and Environmental Services	-	-	-	-	-	-	-
Total Expenditures by Function	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,190	\$ -

IRION COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
SPECIAL REVENUE FUNDS
YEAR ENDED SEPTEMBER 30, 2021

	COURT ARCHIVE FUND 72	TAX LIABILITY FUND 90	COVID RECOVERY FUND 91	TOTAL COMBINED
REVENUE				
Grants	\$ -	\$ -	\$ -	\$ -
Seizure Proceeds	-	-	-	-
Fees	1,461	-	-	24,287
Current Taxes	-	-	-	-
Donations and Gifts	-	-	-	7,152
Deferred Taxes	-	-	-	-
Miscellaneous Revenue	-	-	-	-
Reimbursements	-	-	-	-
Adult Protective Services	-	-	-	-
Interest	-	-	-	-
Other	-	-	-	-
Total Revenue	1,461	-	-	31,439
EXPENDITURES				
Federal/State:				
Administration	-	-	-	-
Engineering/Consulting	-	-	-	-
Construction	-	-	-	-
Equipment	-	-	-	-
Local:				
Law Enforcement Expenses	-	-	-	-
Records Management	-	-	-	1,190
Trip Incentive	-	-	-	-
Courthouse Security	-	-	-	-
Telephone	-	-	-	-
Supplies	-	-	-	5,409
Education and Training	-	-	-	-
Computer Expenses	-	-	-	3,750
Indigent Health Care	-	-	-	-
Internet Service Provider	-	-	-	-
Repairs and Maintenance	-	-	-	5,939
Miscellaneous Expense	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	-	-	-	16,288
Revenue Over (Under) Expenditures Before transfers	1,461	-	-	15,151
Transfers (to) From Other Funds	-	(4,379)	-	(4,379)
Revenue Over (Under) Expenditures	1,461	(4,379)	-	10,772
Fund Balance Beginning of Year	2,234	4,379	-	270,886
Fund Balance End of Year	\$ 3,695	\$ -	\$ -	\$ 281,658
Expenditures Grouped by Function:				
General Government	\$ -	\$ -	\$ -	\$ 1,190
Justice System	-	-	-	3,750
Public Safety	-	-	-	11,348
Corrections and Rehabilitation	-	-	-	-
Health and Human Services	-	-	-	-
Community and Economic Development	-	-	-	-
Infrastructure and Environmental Services	-	-	-	-
Total Expenditures by Function	\$ -	\$ -	\$ -	\$ 16,288

IRION COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED SEPTEMBER 30, 2021

GRANT TITLE	FEDERAL CFDA NUMBER	AWARD AMOUNT	PASS-THROUGH CONTRACT NUMBER	AUDIT PERIOD EXPENDITURES
State Grants:				
Texas Department of Transportation County Transportation Infrastructure Fund Grant	n/a	\$ 2,376,480	CTIF-02-119	<u>626,192</u>
Total State Financial Assistance				<u>626,192</u>
Federal Grants:				
U.S. Department of Treasury:				
Coronavirus State and Local Fiscal Recovery Funds Pass Through:				
Texas Department of Emergency Management Coronavirus Relief Fund	21.019	\$ 149,175	150-0271	-
	21.019	\$ 84,480	2020-CF-21019	84,480
Administration for Community Living (HHS-ACL)				
Pass Through:				
Texas Comptroller of Public Accounts Help America Vote Act (HAVA)	90.401	\$ 120,000	TX18101001-01-118	<u>-</u>
Total Federal Financial Assistance				<u>84,480</u>
Total Federal and State Financial Assistance				<u>\$ 710,672</u>

IRION COUNTY, TEXAS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL/STATE AWARDS

1. GENERAL

The Schedule of Expenditures of Federal and State Awards present the activity of all applicable federal and state awards of Irion County, Texas. State and federal financial assistance received directly from state and federal agencies as well as federal financial assistance passed through other governmental agencies are included on the Schedule of Expenditures of Federal and State Awards.

2. BASIS OF ACCOUNTING

The Schedule of Expenditures of Federal and State Awards is prepared on the modified cash basis of accounting. Expenditures are recognized when paid and revenues when received. Capital expenditures are expended in the schedule of Federal and State Awards in the period of the cash payment.

The format for the Schedule of Expenditures of Federal and State Awards has been prescribed by U.S. Office of Management and Budget General Guidance, *Audits of States, Local Governments, and Non-Profit Organizations*. Such format includes revenue recognized in the County's general purpose financial statements.

3. INDIRECT COST RATE

In the event grant programs allow for indirect costs it is the County's policy to apply the Federal allowable default rate of 10% for indirect costs. No indirect costs were applied to Federal or state grants during the fiscal year.

4. TXDOT HIGHWAY GRANT PARTICIPATON AGREEMENT

In June 2020 the County executed an agreement to sponsor a TXDOT State funded Highway Improvement Grant for the purpose of funding improvements to County roads. The County, in its role as sponsor, will contribute \$594,120 to TXDOT's commitment of \$2,376,480. The County expended \$780,742 of which \$626,192 represents amounts to be received from the State for 80% of highway improvements.

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Honorable Judge Molly Criner and
Members of the Commissioners Court of
Irion County, Texas:

We have audited, in accordance with the 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, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Irion County, Texas, as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise Irion County, Texas' basic financial statements and have issued our report thereon dated November 17, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Irion County, Texas' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Irion County Texas' internal control. Accordingly, we do not express an opinion on the effectiveness of Irion County Texas' internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Irion County, Texas' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Knapp & Company, P.C.

Dallas, Texas,
November 17, 2021

IRION COUNTY, TEXAS

STATUS OF PRIOR YEAR REPORTED SIGNIFICANT DEFICIENCY

For Fiscal Year Ended September 30, 2021

n/a