

IRION COUNTY, TEXAS  
ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED  
September 30, 2022

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

**IRION COUNTY, TEXAS  
Annual Financial Report  
September 30, 2022**

**Table of Contents**

	<u>Page No.</u>
<b>FINANCIAL SECTION</b>	
Management's Discussion and Analysis .....	i--viii
Independent Auditor's Report.....	1-3
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Position - Modified Cash Basis .....	4
Statement of Activities - Modified Cash Basis .....	5
Fund Financial Statements:	
Balance Sheet - Modified Cash Basis - Governmental Funds .....	6
Statement of Revenues, Expenditures, and Changes in Fund Balances - Modified Cash Basis- Governmental Funds.....	7
Statement of Fiduciary Net Position - Modified Cash Basis .....	8
Statement of Changes in Fiduciary Net Position - Modified Cash Basis .....	9
Notes to Financial Statements .....	10-23
<b>SUPPLEMENTAL INFORMATION</b>	
Required Supplementary Information - Unaudited:	
Comparative Statement of Revenue and Expenditures Budget to Actual - Modified Cash Basis .....	24-42
Employee Retirement Plan Supplementary Information – Unaudited .....	43-44
<b>OTHER SUPPLEMENTAL INFORMATION</b>	
Individual Fund Schedules and Accounting Group Schedules:	
General Fund:	
Combining Balance Sheet- Modified Cash Basis.....	45
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Modified Cash basis.....	46
Special Revenue Funds:	
Combining Balance Sheet - Modified Cash Basis.....	47-48
Combining Statements of Revenues, Expenditures, and Changes in Fund Balances - Modified Cash Basis .....	49-51

IRION COUNTY, TEXAS  
Annual Financial Report  
September 30, 2022

Table of Contents – continued

Page No.

GOVERNMENTAL REPORTING SECTION

Schedule of Expenditures of Federal and State Awards.....	52
Notes to Schedule of Expenditures of Federal and State Awards.....	53
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 <i>Government Auditing Standards</i> .....	54-55
Independent Auditor's Report on compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance and Texas Single Audit Circular.....	56-57
Schedule of Findings and Questioned Costs.....	58-59
Status of Prior Year Reported Significant Deficiency.....	60



**COUNTY JUDGE**

*Molly Criner  
PO Box 770  
325-835-4361  
325-835-2088 Fax*



**COMMISSIONERS**

*Tia Paxton  
Jeff Davidson  
John Nanny  
Bill McManus, III*

*Irion County Courthouse  
209 N. Park View Street  
Mertzon, Texas 76941*

---

---

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

November 30, 2022

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, 2022. Please read it in conjunction with the County's financial statements, which begin on page 4.

**FINANCIAL HIGHLIGHTS**

The County's net assets increased \$4,997,186 in 2021/2022 even after recording depreciation expense of \$908,798.

In 2021/2022 the County made scheduled payments on its long-term debt by paying lease obligations in the amount of \$90,731. All lease were paid early or in accordance with the lease agreements. The County's outstanding debt primarily resulted from equipment leases to finance equipment purchases for the roads department. All debt obligations mature next year. Subsequent to year end the County committed to purchase a motor grader for trade in of a motor grader. The amount that was financed after year end totaled \$134,467 which will require lease payments of \$39,494 in years 2023 through 2027 and a final balloon payment of \$135,000 in 2027. The interest rate implicit in the lease is 4.66%.

During the year, the County's total government wide revenues and other financing sources exceeded expenditures by \$4,997,186. Government wide revenues were up 5.2% / \$515,003 as compared to 2021, which is primarily attributed to increase of \$1,084,115 in federal and state grant revenues. Property tax revenues decreased \$(540,870) primary attributed to decrease in county mineral interest valuations. The combined government wide financial statements reported net assets of \$33,418,675 as of yearend, as compared to \$28,421,489 at the beginning of the year.

## USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (on pages 4 and 5) 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 Position 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 Postion 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 6 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 Assets on pages 8-9. 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 \$4,997,186 in 2021/2022 as compared to \$4,933,138 2020/2021.

The County's total revenues decreased by 5.2% or \$515,003 which is primarily attributed to increases in federal and state grant revenues net of decreases in property tax collections due to decreases in valuation for oil and gas property valuations.

## THE COUNTY'S FUNDS

As the County completed the year, its governmental funds (as presented in the balance sheet on page 6) reported a combined fund balance of \$24,408,266 as compared to \$19,952,165 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. No significant budget amendments were made. Some of the more significant budget to actual variances included: 1) Comptroller TIFF reimbursement of \$907,368 was not budgeted for but the related expense was budgeted for in excess of expenditures due to the timing of payments at year end. 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 2022, the County had approximately \$17.3 million invested in capital assets of which \$5 million represents vehicles and equipment. Depreciation and fixed assets is only reported in the government wide financial statement presentation on pages 4 and 5, and does not affect the fund basis financial statement presentation on pages 6 and 7 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 \$1,074,350 for TxDot CTIF highway improvement project which is being funded 80% by Texas Department of Transportation. 2) The County expended and capitalized \$142,760 to purchase three vehicles for public safety use. The vehicles were purchased using federal COVID relief grant funds. 3) The County purchased and capitalized \$98,039 in voting equipment that was funded with federal grant revenues. 4) The County capitalized \$44,000 cost of paving at the county swimming pool.

#### Debt

At year-end, the County had outstanding \$285,080 in vendor lease obligations as compared to total prior yearend debt of \$375,811. The county paid principal payments of \$90,731 on long term debt.

### NEXT YEAR'S BUDGET AND ECONOMIC FACTORS

#### Budget

Fuel and power to get the county and our citizens through emergency situations continue to be a top priority going into 2023. To that end, the county in 2022 increased the size of several of our propane tanks that run generators and essential facilities. Generators have been evaluated for age and suitability for what we now know can be days of power outages. Consequently, our EMS generator will be replaced this year.

In the process of evaluating some of our emergency departments in 2022, it became apparent that our EMS needed some restructuring to stay current with statutory requirements. As a result, budget adjustments were made to hire a fulltime director and make other changes that will bring us in line with the county's current emergency medical needs, statutory requirements, and recommended best practices for EMS. In addition, the county will use grant funds to build modest living quarters into existing structures to house EMS shift workers and volunteers on a regular basis, and emergency responders in the case of a disaster. This increase in costs will be well worth providing our citizens with better emergency medical services and fewer financial and litigation risks in the future.

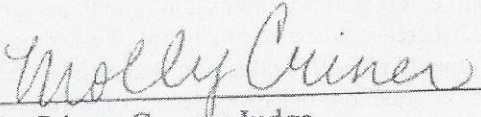
Due to the devastation of the pandemic and current economic factors, the county continues to provide needed services to our citizens. High gas prices have increased residents' usage of the free transit system available for trips to San Angelo for medical appointments and supplies, so that will remain an expense in our budget. The recently established regional Public Defenders Office is now receiving support from Irion County, increasing reliable legal representation for defendants and a giving us a more predictable budget for indigent defense. A fulltime dispatcher position was added to the 2023 budget to relieve overload in that department. Finally, with the 100% increase in families needing the services of the food bank, grant funds have been obligated to meet the increased need by supporting the regional food bank, from which comes much of the food distributed in Irion County.

## Economic Factors

Oil and gas, as always, comprises well over 90% of our county tax base. While the industry has rebounded somewhat from the devastating pandemic restrictions, the future of that industry still seems very uncertain due to policies of the current federal administration. While wind energy is providing the county with a small temporary boost, it will be decades before wind is capable of providing the economic base we need, if it ever does. To cope with the uncertainty, a contingency fund was added to the budget as a padding against the economic uncertainties that show no sign of abating.

## 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, 2022 AND 2021

	<u>PRIMARY GOVERNMENT</u>	
	2022	2021
	<u>Governmental Activities</u>	<u>Governmental Activities</u>
<u>ASSETS</u>		
Cash and Cash Equivalents	\$ 17,514,906	\$ 13,137,091
Certificates of Deposit	7,226,911	7,212,488
Total Cash and Deposits	<u>24,741,817</u>	<u>20,349,579</u>
Receivable From Other Taxing Authority	-	-
Capital Assets		
Land	1,000	1,000
Other Capital Assets	9,294,489	8,844,138
Total Capital Assets	<u>9,295,489</u>	<u>8,845,138</u>
Total Assets	<u>34,037,306</u>	<u>29,194,717</u>
<u>DEFERRED OUTFLOWS</u>		
	-	-
<u>LIABILITIES</u>		
Other Liabilities	158	213
Amounts Due Others	150,604	102,839
Long Term Debt		
Due Within One Year	285,080	298,198
Due In More Than One Year	-	77,614
Total Liabilities	<u>435,842</u>	<u>478,864</u>
<u>DEFERRED INFLOWS</u>		
	182,789	294,841
<u>NET POSITION</u>		
Investment in Capital Assets, Net of Related Debt	9,010,409	8,469,326
Committed	27,164	-
Assigned	97,173	87,493
Restricted	239,815	194,894
Unrestricted	24,044,114	19,669,299
Total Net Position	<u>\$ 33,418,675</u>	<u>\$ 28,421,012</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, 2022 AND 2021**

<u>Functions/Programs</u>	<u>2022</u>	<u>2021</u>
<b>REVENUES:</b>		
Property Tax	\$ 8,686,917	\$ 9,227,787
License & Permits	193,445	183,626
Fines and Fees	209,283	200,640
Public Service Fees	39,628	22,168
Donations and gifts	7,385	7,152
Grant Revenues	1,168,595	84,480
Intergovernmental Reimbursements	65,724	59,287
Charges for Services	31,107	27,626
Investment Income	28,586	48,257
Other	<u>19,721</u>	<u>74,365</u>
Total Revenues	<u>10,450,391</u>	<u>9,935,388</u>
<b>EXPENDITURES:</b>		
Current:		
General Government	2,199,254	1,907,522
Justice System	341,846	290,397
Public Safety	1,355,364	1,255,331
Corrections and Rehabilitation	54,973	14,902
Health and Human Services	229,963	222,818
Community and Economic Development	119,626	157,528
Infrastructure and Environmental Services	1,142,138	1,128,956
Interest and Other Charges	<u>10,041</u>	<u>24,796</u>
Total Expenditures	<u>5,453,205</u>	<u>5,002,250</u>
Excess (deficiency) of Revenues		
Over Expenditures	<u>4,997,186</u>	<u>4,933,138</u>
Net Position - Beginning	<u>28,421,489</u>	<u>23,488,351</u>
Net Position - Ending	<u>\$ 33,418,675</u>	<u>\$ 28,421,489</u>

**KNAPP & COMPANY, P.C.**  
9036 DUNMORE DRIVE  
DALLAS, TEXAS 75231  
(214) 343-3777 // RICK\_KNAPP@SBCGLOBAL.NET

Independent Auditor's Report

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

**Opinions**

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund, and aggregate remaining fund information of the Irion County, Texas, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the Irion County, Texas' basic financial statements as listed in the table of contents.

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 the Irion County, Texas as of September 30, 2022, and the respective changes in modified cash basis financial position for the year then ended in accordance with the modified cash basis of accounting described in Note 1.

**Basis for Opinions**

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

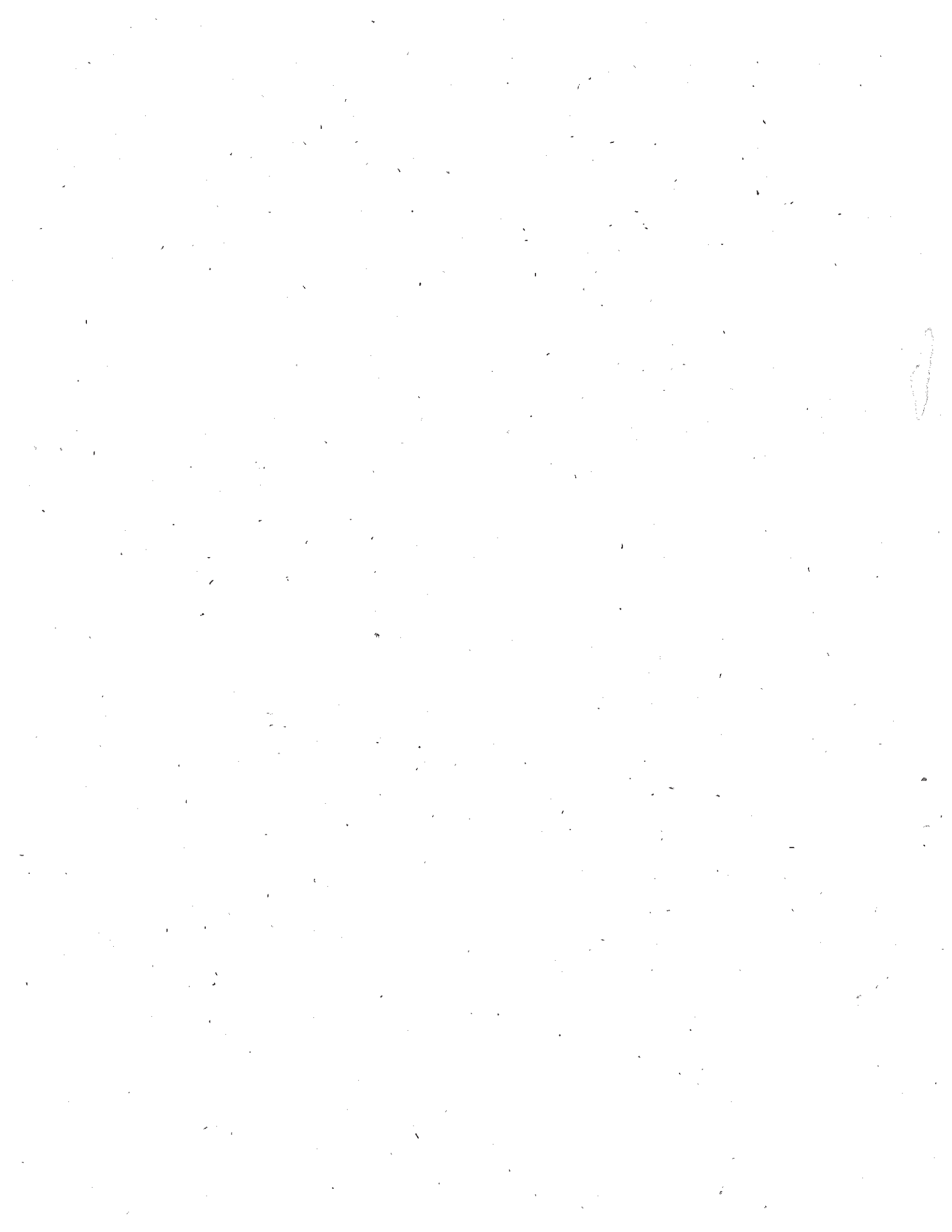
**Emphasis of Matter—Basis of Accounting**

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

**Responsibilities of Management 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 described in Note 1, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Irion County Texas' ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.



## **Auditor's Responsibilities for the Audit of the Financial Statements**

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

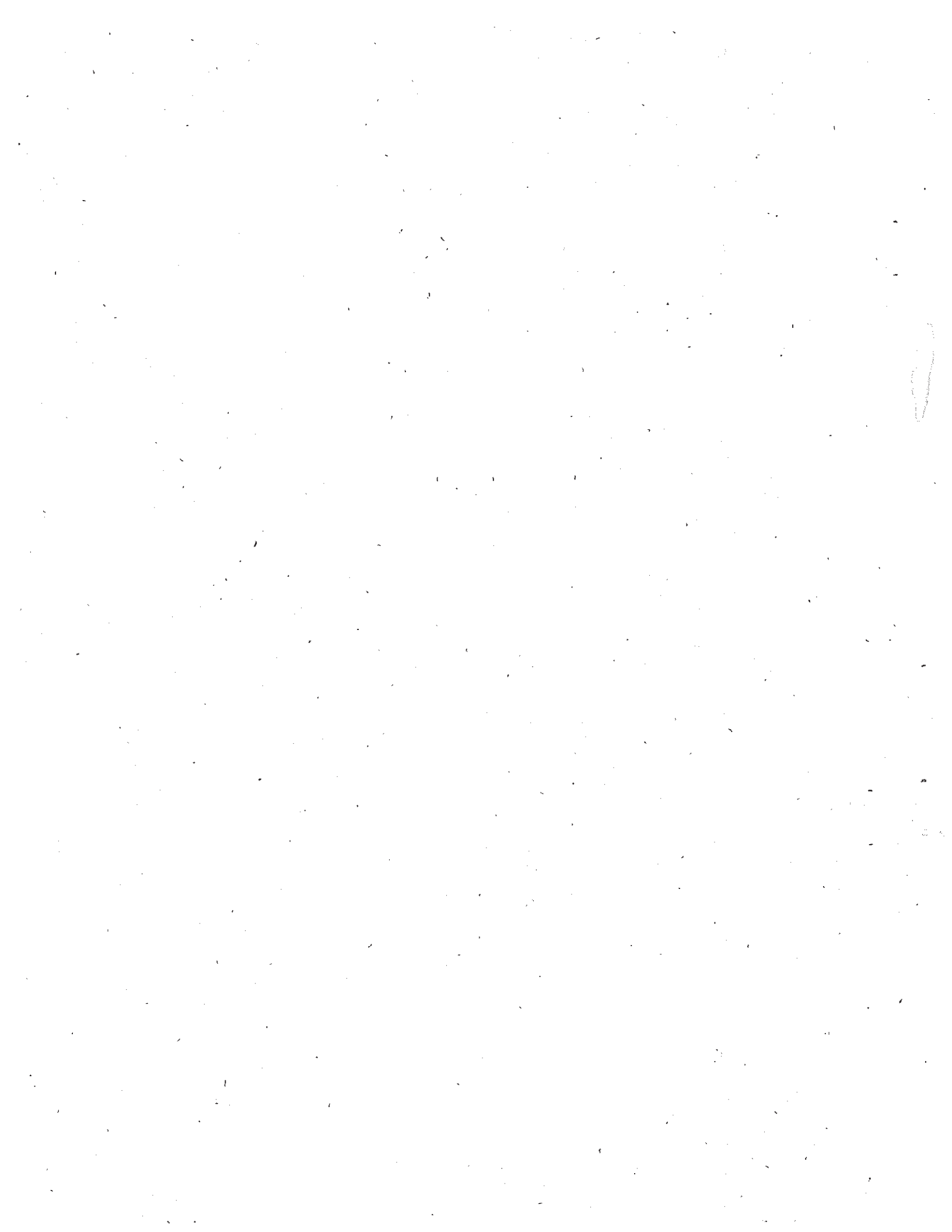
In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis (on pages i-viii), budgetary comparison information (on pages 24-42), and employee retirement plan historical data (on pages 43-44) be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.





### **Supplementary Information**

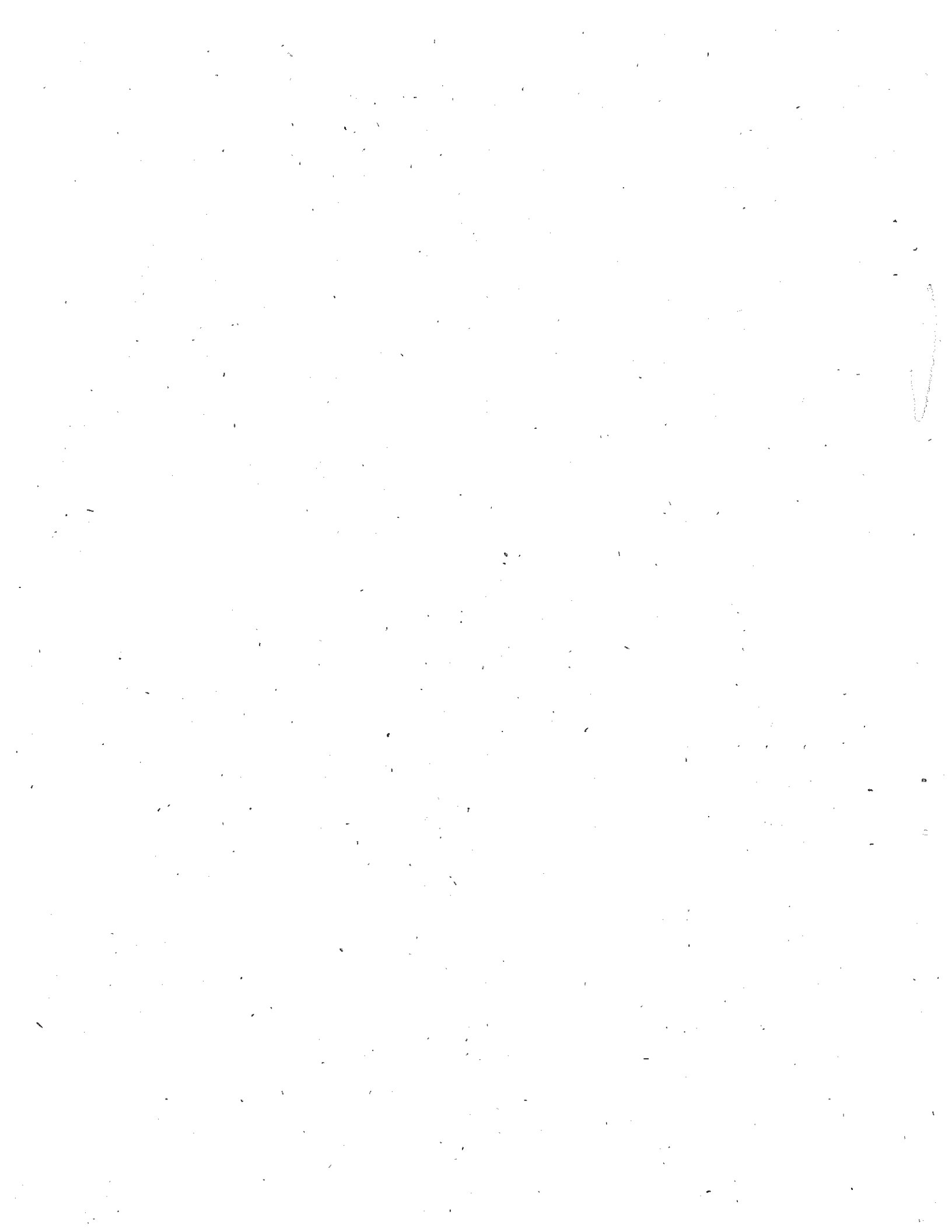
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Irion County, Texas' modified cash basis basic financial statements. The accompanying combining fund schedules, as listed in the table of contents as "Other Supplementary Information", are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by the *Texas Single Audit Circular* and is not a required part of the basic financial statements of Irion County Texas. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 schedules are fairly stated, in all material respects, in relation to the basic modified cash basis 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 25, 2022, on our consideration of the 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Irion County, Texas' 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 30, 2022



FINANCIAL SECTION

**IRION COUNTY, TEXAS**  
**GOVERNMENT WIDE**  
STATEMENT OF NET POSITION - MODIFIED CASH BASIS  
AS OF SEPTEMBER 30, 2022

	<u>Governmental Activities</u>
<u>ASSETS</u>	
Cash and Cash Equivalents	\$ 17,514,906
Certificates of Deposit	<u>7,226,911</u>
Total Cash and Certificates of Deposits	<u>24,741,817</u>
Capital assets:	
Land	1,000
Other Capital Assets	<u>9,294,489</u>
Total Capital Assets	<u>9,295,489</u>
Total Assets	<u>\$ 34,037,306</u>
<u>DEFERRED OUTFLOWS</u>	<u>-</u>
<u>LIABILITIES</u>	
Other Liabilities	\$ 158
Amounts Due to Others	150,604
Long-term Debt	
Due Within One Year	285,080
Due in More Than One Year	<u>-</u>
Total Liabilities	<u>435,842</u>
<u>DEFERRED INFLOWS</u>	<u>182,789</u>
<u>NET POSITION</u>	
Investment in Capital Assets, Net of Related Debt	9,010,409
Restricted for:	
Designated - Committed	27,164
Designated - Assigned	97,173
Restricted	239,815
Unrestricted	<u>24,044,114</u>
Total Net Position	<u>\$ 33,418,675</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, 2022

Functions/Programs	Expenses	Program Revenues			Net (expense) Revenue and Changes in Net Position Governmental Activities
		Charges for Services	Operating Grants and Contributions	Capital Grants	
<b>PRIMARY GOVERNMENT:</b>					
General Government	\$ 2,199,254	\$ 11,607	\$ 26,262	\$ 118,467	\$ (2,042,918)
Justice System	341,846	-	29,388	-	(312,458)
Public Safety	1,355,364	19,500	7,385	142,760	(1,185,719)
Corrections and Rehabilitation	54,973	-	-	-	(54,973)
Health and Human Services	229,963	-	986	-	(228,977)
Community and Economic Development	119,626	-	-	-	(119,626)
Infrastructure and Environmental Services	1,142,138	-	9,088	907,368	(225,682)
Interest on Long-Term Debt	10,041	-	-	-	(10,041)
Total Governmental Activities	<u>5,453,205</u>	<u>31,107</u>	<u>73,109</u>	<u>1,168,595</u>	<u>(4,180,394)</u>
Business-Type Activities:					
None	-	-	-	-	-
Total Primary Government	<u>\$ 5,453,205</u>	<u>\$ 31,107</u>	<u>\$ 73,109</u>	<u>\$ 1,168,595</u>	<u>(4,180,394)</u>

General Revenues:

Taxes:

Property Taxes, Levied for General Purposes	8,513,938
Property Taxes, for Debt Service	172,979
Investment Earnings	28,586
License & Permits	193,445
Fines and Fees	248,911
Other	19,721
Total General Revenues	<u>9,177,580</u>
Change in Net Position	4,997,186
Net Position - Beginning	28,421,489
Net Position - Ending	<u>\$ 33,418,675</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, 2022

	GOVERNMENTAL FUNDS			TOTAL GOVERNMENTAL FUNDS
	MAJOR FUNDS		NON-MAJOR	
	GENERAL FUND	DEBT SERVICE	SPECIAL REVENUE	
<b>ASSETS</b>				
Cash in Bank	\$ 16,993,631	\$ 27,164	\$ 494,111	\$ 17,514,906
Certificates of deposit	7,226,911	-	-	7,226,911
Due From Other Funds	-	-	-	-
<b>TOTAL ASSETS</b>	<u>\$ 24,220,542</u>	<u>\$ 27,164</u>	<u>\$ 494,111</u>	<u>\$ 24,741,817</u>
<b>LIABILITIES</b>				
Due to Others	150,604	-	-	150,604
Deferred Inflows	25,666	-	157,123	182,789
Other Liabilities	158	-	-	158
<b>TOTAL LIABILITIES</b>	<u>176,428</u>	<u>-</u>	<u>157,123</u>	<u>333,551</u>
<b>FUND BALANCES</b>				
Non-spendable	-	-	-	-
Restricted	-	-	239,815	239,815
Committed	-	27,164	-	27,164
Assigned	-	-	97,173	97,173
Unassigned	24,044,114	-	-	24,044,114
Total Fund Balances	<u>24,044,114</u>	<u>27,164</u>	<u>336,988</u>	<u>24,408,266</u> a)
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$ 24,220,542</u>	<u>\$ 27,164</u>	<u>\$ 494,111</u>	<u>\$ 24,741,817</u>

Total fund balances as reported above \$ 24,408,266 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. | 9,295,489            |
| 2) Debt obligations are not reported in the fund basis financial statements.   | <u>(285,080)</u>     |
| Net assets of governmental activities  | <u>\$ 33,418,675</u> |

IRION COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
MODIFIED CASH BASIS - GOVERNMENTAL FUNDS  
 YEAR ENDED SEPTEMBER 30, 2022

FUNCTIONS/PROGRAMS	GOVERNMENTAL FUNDS			TOTAL GOVERNMENTAL FUNDS
	MAJOR FUNDS		NON-MAJOR	
	GENERAL FUND	DEBT SERVICE	SPECIAL REVENUE	
<b>REVENUES:</b>				
Property Tax	\$ 8,513,938	\$ 172,979	\$ -	\$ 8,686,917
License & Permits	193,445	-	-	193,445
Fines and Fees	154,608	-	54,675	209,283
Public Service Fees	39,628	-	-	39,628
Donations and Gifts	-	-	7,385	7,385
Grant Revenues and Intergovernmental	907,368	-	261,227	1,168,595
Intergovernmental Reimbursements	65,724	-	-	65,724
Charges for Services	31,107	-	-	31,107
Investment Income	28,586	-	-	28,586
Other	19,721	-	-	19,721
<b>Total Revenues</b>	<b>9,954,125</b>	<b>172,979</b>	<b>323,287</b>	<b>10,450,391</b>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
General Government	1,950,758	38,486	118,467	2,107,711
Justice System	339,346	-	2,500	341,846
Public Safety	1,117,004	8,554	146,990	1,270,548
Corrections and Rehabilitation	54,973	-	-	54,973
Health and Human Services	225,660	-	-	225,660
Community and Economic Development	141,584	-	-	141,584
Infrastructure and Environmental Services	1,751,193	100,775	-	1,851,968
<b>Debt Service</b>				
Principal	-	-	-	-
Interest and Other Charges	-	-	-	-
<b>Total Expenditures</b>	<b>5,580,518</b>	<b>145,815</b>	<b>267,957</b>	<b>5,994,290</b>
Excess (deficiency) of revenues over expenditures	<u>4,373,607</u>	<u>27,164</u>	<u>55,330</u>	<u>4,456,101</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Bank Loan and Equipment Lease Proceeds	-	-	-	-
Transfers out	-	-	-	-
<b>Total other financing sources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>4,373,607</u>	<u>27,164</u>	<u>55,330</u>	<u>4,456,101</u> a)
Fund Balance - Beginning as Previously Reported	<u>19,670,507</u>	<u>-</u>	<u>281,658</u>	<u>19,952,165</u>
Fund Balance - Ending	<u>\$ 24,044,114</u>	<u>\$ 27,164</u>	<u>\$ 336,988</u>	<u>\$ 24,408,266</u>
<b>Reconciliation of changes in fund balances to changes in net assets as reported in the Government Wide Statement of Activities</b>				
Change in net assets as reported above on a fund accounting basis				\$ 4,456,101 a)
Lease and bank loan payments applied to debt				90,731
Financial resources reported as liabilities				-
Debt retired in settlement of trade in of equipment				-
Capitalized - capital expenditures less book value of net trade ins				1,359,152
Depreciation expense recorded				(908,798)
Changes in net assets as reported in the Government Wide Statement of Activities				<u>\$ 4,997,186</u>

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

IRION COUNTY, TEXAS  
STATEMENT OF NET ASSETS - MODIFIED CASH BASIS - FIDUCIARY FUNDS  
 ALL TRUST AND AGENCY FUNDS  
 AS OF SEPTEMBER 30, 2022

ASSETS

Cash - Restricted	\$ 39,103
Certificate of Deposit	<u>          -</u>
<b>Total Assets</b>	<b><u>\$ 39,103</u></b>

LIABILITIES

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

FUND BALANCE (DEFICIT)

Restricted Fund Balance	<u>4,715</u>
<b>Total Fund Balance</b>	<b><u>4,715</u></b>
<b>Total Liabilities and Fund Balance</b>	<b><u>\$ 39,103</u></b>

The accompanying notes are an integral part of the financial statements



IRION COUNTY, TEXAS  
 FIDUCIARY FUNDS  
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS - FIDUCIARY FUNDS  
 ALL TRUST AND AGENCY FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

REVENUE

Miscellaneous Revenue	\$	-
Interest		7
		7

<b>Total Revenue</b>		<b>7</b>
		<b>7</b>

EXPENDITURES

Distributions		-
Professional Services		-
Tax		-
		-

<b>Total Expenditures</b>		<b>-</b>
		<b>-</b>

Revenue Over (Under) Expenditures		7
-----------------------------------	--	---

Fund Balance Beginning of Year		4,708
		4,708

Fund Balance End of Year		\$ 4,715
		4,715

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 3: CASH AND CASH EQUIVALENTS**

Deposit Risk - As of September 30, 2022, the balances per books of the County's deposits which were held in primarily one depository bank, including certificates of deposit, was \$24,741,817 that was for governmental funds and \$39,103 for trust and agency funds. Certificates of deposit mature in less than one year from September 30, 2022. 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 \$28,141,990 as of September 30, 2022, 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, 2022:

Pooled Cash:		
10-100-200	General Fund	\$ 16,850,975
20-100-200	F/M Road	435
29-100-200	I&S / Capital Projects	4
30-100-200	I&S/ F/MLR	27,160
31-100-200	Judicial Fund	2,936
32-100-200	Justice of the Peace	106
33-100-200	Law Library	12,959
34-100-200	Courthouse Security	167
35-100-200	Rec Facilities Fund	94,794
36-100-200	Public Library Fund	2,379
37-100-200	Emergency Services	37,047
38-100-200	Co/Dist Tech	4,570
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	90,627
71-100-200	Reco Mgt Archives	80,539
72-100-200	Court Archive Fee	3,815
90-100-200	Tax Liability	-
		\$ 17,215,561

**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:

	Balance <u>9/30/2021</u>	Additions	Transfers and (Retirements)	Balance <u>9/30/2022</u>
Primary Government				
Land	\$ 1,000	\$ -	\$ -	\$ 1,000
City Park	74,000	-	-	74,000
Buildings and Improvements	5,138,580	44,000	-	5,182,580
Courthouse HVAC	1,308,077	-	-	1,308,077
Vehicles and Equipment	4,805,969	240,799	(32,316)	5,014,452
Infrastructure - Roads	<u>4,600,195</u>	<u>1,074,350</u>	<u>-</u>	<u>5,674,545</u>
	<u>15,927,821</u>	<u>1,359,149</u>	<u>(32,316)</u>	<u>17,254,654</u>
Less Accumulated Depreciation:				
Buildings and Improvements	1,652,262	252,570	-	1,904,832
Vehicles and Equipment	3,640,138	296,511	(32,316)	3,904,333
Infrastructure - Streets	<u>1,790,283</u>	<u>359,717</u>	<u>-</u>	<u>2,150,000</u>
	<u>7,082,683</u>	<u>908,798</u>	<u>(32,316)</u>	<u>7,959,165</u>
Net Fixed Assets	<u>\$ 8,845,138</u>	<u>\$ 450,351</u>	<u>\$ -</u>	<u>\$ 9,295,489</u>

By Department	Depreciation	Additions
General Government	\$ 189,585	\$ 98,039
Justice System	-	-
Public Safety	227,576	142,760
Corrections and Rehabilitation	-	-
Health and Human Services	4,303	-
Community and Economic Development	22,042	44,000
Infrastructure and Environmental Services	<u>465,292</u>	<u>1,074,350</u>
	<u>\$ 908,798</u>	<u>\$ 1,359,149</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, 2022:

	Balance <u>9/30/2021</u>	Additions	Retired/ Paid	Balance <u>9/30/2022</u>	Interest Paid
1 Lease	\$ 132,532	\$ -	\$ -	\$ 132,532	\$ -
2 Lease	186,245	-	90,731	95,514	10,041
3 Lease	<u>57,034</u>	<u>-</u>	<u>-</u>	<u>57,034</u>	<u>-</u>
	<u>\$ 375,811</u>	<u>\$ -</u>	<u>\$ 90,731</u>	<u>\$ 285,080</u>	<u>\$ 10,041</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 final payment was not made pending a trade in of new equipment, subsequent to year end. 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 November 2022. The lease bears interest at 5.35%.
- 3) Lease dated September 2022 secured by compact track requires three annual payments of \$19,346 beginning September 2021 and ending October 2022 plus a final balloon payment of \$40,000 in October 2022. The lease bears interest at 3.85%.

Future obligations of debt obligations follow:

Fiscal Year	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	<u>\$ 285,080</u>	<u>\$ 13,086</u>	<u>\$ 298,166</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 TCERS is responsible for administration of the statewide agent multiple-employer public employee retirement system consisting of Texas County nontraditional defined benefit pension plans. TCERS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from TCERS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034 or <http://TCERS.org>.

The plan provisions are adopted by the governing body of the employer, within the options available in the Texas state statutes governing TCERS (TCERS 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 TCERS 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 TCERS Act.

**IRION COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**

*NOTE 6: EMPLOYEE PENSION AND RETIREMENT PROGRAM - continued*

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. The County's contribution rate was 9.77% for calendar year 2022 and 9.32% for calendar year 2021. The contribution rate paid by the employee members was 7% for 2022 and 2021 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, 2021 there were 43 active plan members, 35 retirees and beneficiaries receiving benefits, and 22 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:

	<u>Dec. 31, 2021</u>
<b>Net Pension Liability/(Asset):</b>	
Total Pension Liability	9,155,737
Fiduciary net position	10,540,983
Net Pension Liability (asset)	(1,385,246)
Fiduciary net position as a percentage of total pension liability	115.13%
Pensionable covered payroll	1,752,743
Net Pension Liability as a percentage of covered payroll	-79.03%

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 was 7.6% as of December 31, 2021:

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

**IRION COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**

NOTE 6: *EMPLOYEE PENSION AND RETIREMENT PROGRAM - continued*

**Other Key Actuarial Assumptions**

The demographic assumptions were developed from an actuarial experience investigation of TCDRS over the 2017-2020. They were recommended by the actuary and adopted by the TCDRS Board of Trustees in December 2021. All economic assumptions were recommended by the actuary and adopted by the TCDRS Board of Trustees in March of 2021. These assumptions, except where required to be different by GASB68, are used to determine the total pension liability as of December 31, 2021. The assumptions are reviewed annually for continued compliance with the relevant actuarial standard of practice.

Discount Rate. The discount rate used to measure the total pension liability was 7.6% as of December 31, 2021. 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 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 7.6% as of December 31, 2021. The capital market assumptions and information shown as follows 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:



**IRION COUNTY, TEXAS**  
NOTES TO FINANCIAL STATEMENTS

NOTE 6: EMPLOYEE PENSION AND RETIREMENT PROGRAM - continued

Asset Class	Target Allocation	Geometric Real Rate of Return (Expected minus Inflation)
US Equities	11.50%	3.80%
Private Equity	25.00%	6.80%
Global Equities	2.50%	4.10%
International Equities - Developed	5.00%	3.80%
International Equities - Emerging	6.00%	4.30%
Investment-Grade Bonds	3.00%	-0.85%
Strategic Credit	9.00%	1.77%
Direct Lending	16.00%	6.25%
Distressed Debt	4.00%	4.50%
REIT Equities	2.00%	3.10%
Master Limited Partnerships (MLPs)	2.00%	3.85%
Private Real Estate Partnerships	6.00%	6.10%
Hedge Funds	6.00%	1.55%
Cash Equivalents	<u>2.00%</u>	-1.05%
	100.00%	

Changes in Net Pension Liability/ (Asset)

Following is a table of changes in net pension liability (asset) for the year ended December 31, 2021:

	Increase (Decrease)		
	Total Pension Liability	Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Balances as of December 31, 2020	\$ 8,581,877	\$ 8,737,396	\$ (155,519)
Changes for the year:			
Service cost	261,957	-	261,957
Interest on total pension liability (1)	657,797	-	657,797
Effect of plan changes (2)	-	-	-
Effect of economic/demographic gains or losses	114,051	-	114,051
Effect of assumptions changes or inputs	(75,676)	-	(75,676)
Refund of contributions	(2,149)	(2,149)	-
Benefit payments	(382,120)	(382,120)	-
Administrative expenses	-	(5,703)	5,703
Member contributions	-	122,692	(122,692)
Net investment income	-	1,907,887	(1,907,887)
Employer contributions	-	163,356	(163,356)
Other (3)	-	(376)	376
Balances as of December 31, 2021	<u>\$ 9,155,737</u>	<u>\$ 10,540,983</u>	<u>\$ (1,385,246)</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.

**IRION COUNTY, TEXAS**  
NOTES TO FINANCIAL STATEMENTS

**NOTE 6: EMPLOYEE PENSION AND RETIREMENT PROGRAM - continued**

*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	Current Discount Rate	1% Increase
	6.60%	7.60%	8.60%
Total pension liability	\$ 10,161,554	\$ 9,155,737	\$ 8,295,724
Fiduciary net position	<u>10,540,983</u>	<u>10,540,983</u>	<u>10,540,983</u>
Net pension liability/ (asset)	<u>\$ (379,429)</u>	<u>\$ (1,385,246)</u>	<u>\$ (2,245,259)</u>

*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, 2022, the annual pension contributions and expense for the TCDRS plan for the County was \$375,853, which included a voluntary nonmandatory contribution of \$200,000 which will be reflected in the 2022 actuary valuation. Employee contributions totaled \$127,555 for the year. The December 31, 2021 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, 2022 estimated unrecorded liabilities relative to post closure monitoring costs totaled \$49,607. No funds have been provided for post closure monitoring costs.

Contract Commitment - The County is participating in a road construction project that is being funded \$2,376,480 / 80% by the Texas Department of Transportation and \$594,120 / 20% by the County. As of September 30, 2022 the County's unexpended matching commitment was \$222,700. At year end the County had expended contract payments in the amount of \$722,881 of which \$578,305 will be reimbursed by the State and reported in cash basis revenues, subsequent to year end.

**IRION COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**

*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, 2022:

COVID Relief	\$	155,590
County Attorney Salary Supplement		25,666
Help America Vote Act		1,533
		1,533
	\$	182,789

*NOTE 10: FUND BALANCE REPORTING*

The following schedule discloses the details of fund balance classifications at September 30, 2022:

<u>FUND BALANCES</u>	GOVERNMENTAL FUNDS			TOTAL GOVERNMENTAL FUNDS
	MAJOR FUNDS		NON-MAJOR	
	GENERAL FUND	DEBT SERVICE	SPECIAL REVENUE	
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted for:				
Judicial	-	-	2,937	2,937
JP Tech	-	-	106	106
Law Library	-	-	12,959	12,959
City/District Tec Funds	-	-	4,570	4,570
Hot Checks	-	-	242	242
Sheriff Special	-	-	5,564	5,564
LEOSA - Public Safety	-	-	1,242	1,242
Records Management	-	-	90,627	90,627
Emergency Services	-	-	37,047	37,047
Records Archives	-	-	80,539	80,539
Courthouse Security	-	-	167	167
Court Archives	-	-	3,815	3,815
	-	-	239,815	239,815
Committed for:				
Infrastructure	-	-	-	-
F&M Lateral Roads	-	27,164	-	27,164
	-	27,164	-	27,164
Assigned for:				
Recreation Facilities	-	-	94,794	94,794
Public Library	-	-	2,379	2,379
Tax Office	-	-	-	-
	-	-	97,173	97,173
Unassigned				
General Funds	24,044,114	-	-	24,044,114
Total fund balances	\$ 24,044,114	\$ 27,164	\$ 336,988	\$ 24,408,266

REQUIRED SUPPLEMENTARY INFORMATION

Budget to Actual – Modified Cash Basis

IRION COUNTY, TEXAS  
GOVERNMENTAL FUNDS  
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES  
BUDGET TO ACTUAL - MODIFIED CASH BASIS  
YEAR ENDED SEPTEMBER 30, 2022

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	FINAL BUDGET FAVORABLE (Unfavorable)
<b>300</b>	<b>GENERAL FUND REVENUE</b>			
10-300-010	8,104,832	8,104,832	8,079,666	(25,166)
10-300-020	32,000	32,000	29,419	(2,581)
10-300-021	-	-	-	-
10-300-030	158,000	158,000	168,305	10,305
10-300-031	403,099	403,099	403,099	-
10-300-040	23,000	23,000	25,140	2,140
10-300-050	1,200	1,200	990	(210)
10-300-070	17,500	17,500	13,612	(3,888)
10-300-080	39,500	39,500	50,474	10,974
10-300-081	250	250	132	(118)
10-300-085	-	-	-	-
10-300-090	20,000	20,000	28,020	8,020
10-300-099	985	985	649	(336)
10-300-100	90,500	90,500	65,176	(25,324)
10-300-101	48,000	48,000	28,586	(19,414)
10-300-120	4,500	4,500	4,460	(40)
10-300-142	18,000	18,000	19,500	1,500
10-300-143	150	150	72	(78)
10-300-145	14,000	14,000	12,043	(1,957)
10-300-149	-	-	-	-
10-300-151	25,000	25,000	10,964	(14,036)
10-300-152	25,200	25,200	25,200	-
10-300-153	23,333	25,666	25,666	-
10-300-154	-	-	110	110
10-300-155	-	-	-	-
10-300-156	6,500	6,500	3,612	(2,888)
10-300-180	1,200	1,200	986	(214)
10-300-195	-	-	-	-
10-300-320	3,500	3,500	4,788	1,288
10-300-380	65,000	71,403	18,603	(52,800)
10-300-381	-	-	-	-
10-300-383	25	25	2	(23)
10-300-384	7,500	7,500	6,929	(571)
10-300-385	-	-	-	-
10-300-386	-	-	-	-
10-300-400	-	-	907,368	907,368
10-300-440	75	75	216	141
10-300-660	1,500	1,500	510	(990)
10-300-661	-	-	-	-
10-300-700	-	-	435	435
	<u>9,134,349</u>	<u>9,143,085</u>	<u>9,934,732</u>	<u>791,647</u>
	<b>GENERAL FUND REVENUE</b>			
<b>400</b>	<b>ATTORNEY</b>			
10-400-100	53,363	53,363	53,363	-
10-400-101	41,568	41,568	6,730	34,838
10-400-103	23,333	25,666	25,666	-
10-400-140	9,265	9,265	6,734	2,531
10-400-150	13,491	13,491	15,123	(1,632)
10-400-152	3,750	3,750	-	3,750
10-400-160	11,970	11,970	8,550	3,420
10-400-170	3,500	3,500	621	2,879
10-400-175	500	500	-	500
10-400-176	2,850	2,850	2,850	-
10-400-180	400	400	430	(30)
10-400-190	1,000	1,000	613	387
10-400-201	600	600	-	600
10-400-210	1,400	1,400	46	1,354
10-400-211	-	-	-	-

**IRION COUNTY, TEXAS**  
**GOVERNMENTAL FUNDS**  
**COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES**  
**BUDGET TO ACTUAL - MODIFIED CASH BASIS**  
**YEAR ENDED SEPTEMBER 30, 2022**

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	FINAL BUDGET FAVORABLE (Unfavorable)
10-400-341 BOND	300	300	121	179
10-400-399 MISCELLANEOUS	-	-	-	-
ATTORNEY	167,290	169,623	120,847	48,776
410 ANNEX				
10-410-220 REPAIRS/MAINTENANCE	4,000	4,000	1,572	2,428
10-410-240 ANNEX UTILITIES	12,000	12,000	8,775	3,225
10-410-399 MISCELLANEOUS	-	-	-	-
ANNEX	16,000	16,000	10,347	5,653
420 COMMUNITY CENTER BARNHART				
10-420-101 SALARY	8,416	8,416	8,416	-
10-420-190 SUPPLIES	1,200	1,200	332	868
10-420-220 REPAIR/MAINTENANCE	2,000	2,000	1,081	919
10-420-221 FURNITURE/EQUIPMENT	600	600	-	600
10-420-240 UTILITIES BARNHART CC	10,400	10,400	5,749	4,651
10-420-336 PEST CONTROL	-	-	-	-
10-420-399 MISCELLANEOUS	-	-	-	-
COMMUNITY CENTER BARNHART	22,616	22,616	15,578	7,038
430 COMMUNITY CENTER MERTZON				
10-430-190 SUPPLIES	4,000	4,000	682	3,318
10-430-220 REPAIRS/MAINTENANCE	10,000	10,000	1,874	8,126
10-430-221 FURNITURE/EQUIPMENT	3,000	3,000	-	3,000
10-430-240 UTILITIES	13,500	13,500	11,189	2,311
10-430-336 PEST CONTROL	-	-	-	-
10-430-399 MISCELLANEOUS	-	-	-	-
COMMUNITY CENTER MERTZON	30,500	30,500	13,745	16,755
440 CLERK				
10-440-100 SALARY	53,363	53,363	53,363	-
10-440-101 SALARY/DEPUTY 1	39,708	41,235	41,234	1
10-440-103 SALARY/DEPUTY 2	39,708	39,708	38,358	1,350
10-440-104 SALARY/DEPUTY 3	10,000	10,000	10,512	(512)
10-440-140 FICA	12,049	12,049	11,226	823
10-440-150 INSURANCE	40,473	40,473	37,100	3,373
10-440-160 RETIREMENT	14,721	14,721	13,641	1,080
10-440-170 CONTINUING EDUCATION	6,000	6,000	5,891	109
10-440-171 ELECTION EDUCATION	1,500	1,500	-	1,500
10-440-175 TRAVEL EXPENSE	1,500	1,500	96	1,404
10-440-176 LONGEVITY PAY	9,650	9,650	8,433	1,217
10-440-180 DUES	400	400	214	186
10-440-190 SUPPLIES	4,250	4,250	3,435	815
10-440-209 SOFTWARE MAINTENANCE	10,000	10,000	9,127	873
10-440-210 COMPUTER HARDWARE	3,500	3,500	2,992	508
10-440-211 MANDATED E-FILING	1,000	1,000	-	1,000
10-440-290 ELECTION EXPENSE	40,000	46,403	28,585	17,818
10-440-335 RECORDS FILMING	1,000	1,000	462	538
10-440-341 BOND	1,300	1,300	657	643
10-440-399 MISCELLANEOUS	-	-	-	-
CLERK	290,122	298,052	265,326	32,726
451 COMMISSIONER PCT 1				
10-451-100 SALARY	33,845	33,845	33,845	-
10-451-140 FICA	2,589	2,589	2,241	348
10-451-150 INSURANCE	13,491	13,491	13,491	-
10-451-160 RETIREMENT	3,269	3,269	3,266	3

IRION COUNTY, TEXAS  
GOVERNMENTAL FUNDS  
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES  
BUDGET TO ACTUAL - MODIFIED CASH BASIS  
YEAR ENDED SEPTEMBER 30, 2022

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	FINAL BUDGET FAVORABLE (Unfavorable)
10-451-170 CONTINUING EDUCATION	2,500	2,500	1,887	613
10-451-175 TRAVEL EXPENSE	750	750	-	750
10451-176 LONGEVITY PAY	-	-	-	-
10-451-180 DUES	175	175	-	175
10-451-190 SUPPLIES	100	100	-	100
10-451-341 BOND	200	200	50	150
10-451-399 MISCELLANEOUS	-	-	-	-
COMMISSIONER PCT 1	<u>56,919</u>	<u>56,919</u>	<u>54,780</u>	<u>2,139</u>
452 COMMISSIONER PCT 2				
10-452-100 SALARY	33,845	33,845	33,845	-
10-452-140 FICA	2,589	2,589	2,301	288
10-452-150 INSURANCE	13,491	13,491	13,491	-
10-452-160 RETIREMENT	3,269	3,269	3,266	3
10-452-170 CONTINUING EDUCATION	2,500	2,500	2,336	164
10-452-175 TRAVEL EXPENSE	750	750	-	750
10-452-176 LONGEVITY PAY	-	-	-	-
10-452-180 DUES	200	200	-	200
10-452-190 SUPPLIES	100	100	-	100
10-452-341 BOND	200	200	135	65
10-452-399 MISCELLANEOUS	-	-	-	-
COMMISSIONER PCT 2	<u>56,944</u>	<u>56,944</u>	<u>55,374</u>	<u>1,570</u>
453 COMMISSIONER PCT 3				
10-453-100 SALARY	33,845	33,845	33,845	-
10-453-140 FICA	2,589	2,589	2,336	253
10-453-150 INSURANCE	13,491	13,491	13,454	37
10-453-160 RETIREMENT	3,269	3,269	3,266	3
10-453-170 CONTINUING EDUCATION	2,500	2,500	245	2,255
10-453-175 TRAVEL EXPENSE	750	750	-	750
10-453-176 LONGEVITY PAY	-	-	-	-
10-453-180 DUES	200	200	-	200
10-453-190 SUPPLIES	100	100	-	100
10-453-341 BOND	200	200	-	200
10-453-399 MISCELLANEOUS	-	-	-	-
COMMISSIONER PCT 3	<u>56,944</u>	<u>56,944</u>	<u>53,146</u>	<u>3,798</u>
454 COMMISSIONER PCT 4				
10-454-100 SALARY	33,845	33,845	33,845	-
10-454-140 FICA	2,589	2,589	1,464	1,125
10-454-150 INSURANCE	13,491	13,491	13,491	-
10-454-160 RETIREMENT	3,269	3,269	3,266	3
10-454-170 CONTINUING EDUCATION	1,500	1,500	1,699	(199)
10-454-175 TRAVEL EXPENSE	750	750	68	682
10-454-176 LONGEVITY PAY	-	-	-	-
10-454-180 DUES	200	200	-	200
10-454-190 SUPPLIES	100	100	-	100
10-454-341 BOND	200	200	-	200
10-454-399 MISCELLANEOUS	-	-	-	-
COMMISSIONER PCT 4	<u>55,944</u>	<u>55,944</u>	<u>53,833</u>	<u>2,111</u>
460 COURTHOUSE				
10-460-101 SALARY/CUSTODIAN	37,354	38,791	38,794	(3)
10-460-123 MAINTENANCE EMPLOYEE	37,237	37,237	-	37,237
10-460-124 P/T ASSISTANT	13,000	13,000	1,343	11,657
10-460-140 FICA	7,183	7,183	3,571	3,612
10-460-150 INSURANCE	26,982	26,982	13,491	13,491
10-460-160 RETIREMENT	7,812	7,812	4,376	3,436

**IRION COUNTY, TEXAS**  
**GOVERNMENTAL FUNDS**  
**COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES**  
**BUDGET TO ACTUAL - MODIFIED CASH BASIS**  
**YEAR ENDED SEPTEMBER 30, 2022**

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	FINAL BUDGET FAVORABLE (Unfavorable)
10-460-169 UNIFORMS	1,000	1,000	906	94
10-460-176 LONGEVITY PAY	6,300	6,300	6,542	(242)
10-460-190 SUPPLIES	40,000	40,000	13,016	26,984
10-460-220 REPAIR/MAINTENANCE	100,000	100,000	18,245	81,755
10-460-240 UTILITIES	30,000	30,000	18,487	11,513
10-460-241 COURTHOUSE SECURITY	30,000	30,000	5,227	24,773
10-460-250 FUEL/VEHICLE	500	500	75	425
10-460-251 GENERATOR REPAIR / MAINT	8,500	8,500	4,279	4,221
10-460-260 CONTRACT ELEVATOR	7,500	7,500	3,859	3,641
10-460-336 PEST CONTROL	-	-	-	-
10-460-399 MISCELLANEOUS	-	-	-	-
COURTHOUSE	<u>353,368</u>	<u>354,805</u>	<u>132,211</u>	<u>222,594</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	1,141	22
10-470-103 BAILIFF	225	225	215	10
10-470-104 COURT ADMINISTRATOR	535	535	500	35
10-470-140 FICA	194	194	176	18
10-470-160 RETIREMENT/CO PART	164	164	180	(16)
10-470-261 SUPPORT SERVICES FOR DA	3,375	3,375	3,375	-
10-470-264 APPOINTED ATTY CIVIL	2,500	2,500	400	2,100
10-470-265 APPOINTED ATTY	20,000	20,000	12,371	7,629
10-470-268 GRAND JURY	3,500	3,500	2,680	820
10-470-269 PETIT JURY	12,000	12,000	-	12,000
10-470-270 MISC COURT EXPENSES	7,000	7,000	14,907	(7,907)
10-470-274 7TH ADM JUDICIAL	270	270	235	35
10-470-275 LAW LIBRARY	12,000	12,000	15,876	(3,876)
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	120	580
10-470-399 MISCELLANEOUS	-	-	-	-
COURT RELATED	<u>66,076</u>	<u>66,076</u>	<u>54,126</u>	<u>11,950</u>
480 EMS				
10-480-167 INTERLOCAL EMS W/ REAGAN CO	85,000	85,000	50,605	34,395
10-480-168 PERSONAL PROTC EQUIP	8,000	8,000	3,297	4,703
10-480-170 TRAINING	20,000	20,000	2,484	17,516
10-480-181 DUES	1,000	1,000	320	680
10-480-190 SUPPLIES	21,000	21,000	22,450	(1,450)
10-480-204 PAGER	-	-	-	-
10-480-210 COMPUTER	1,000	1,000	-	1,000
10-480-211 COMPUTER SOFTWARE	-	-	-	-
10-480-220 MAINTENANCE BUILDING	6,500	6,500	1,499	5,001
10-480-224 AMBULANCE MAINTENANCE	6,000	6,000	4,404	1,596
10-480-240 UTILITIES	4,500	4,500	3,433	1,067
10-480-250 FUEL	4,250	4,250	3,126	1,124
10-480-336 PEST CONTROL	-	-	-	-
10-480-399 MISCELLANEOUS	-	-	-	-
EMS	<u>157,250</u>	<u>157,250</u>	<u>91,618</u>	<u>65,632</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	100	100	-	100
10-485-190 SUPPLIES	3,500	3,500	-	3,500
10-485-201 CELL PHONE	1,000	1,000	-	1,000
10-485-202 AIR CARD/ INTERNET	-	-	-	-
10-485-203 DISH SATELLITE	800	800	607	193



IRION COUNTY, TEXAS  
GOVERNMENTAL FUNDS  
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES  
BUDGET TO ACTUAL - MODIFIED CASH BASIS  
YEAR ENDED SEPTEMBER 30, 2022

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	FINAL BUDGET FAVORABLE (Unfavorable)
10-485-205 COMMUNICATIONS	600	600	-	600
10-485-210 COMPUTER	1,000	1,000	-	1,000
10-485-211 COMPUTER SOFTWARE	-	-	-	-
10-485-224 VEHICLE EXPENSE	600	600	183	417
10-485-225 VEHICLE REPAIR	600	600	95	505
10-485-250 FUEL	350	350	-	350
10-485-399 MISCELLANEOUS	-	-	-	-
EMERGENCY MANAGEMENT	10,050	10,050	885	9,165
490 EXTENSION SERVICE				
10-490-101 SALARY\AGENT	27,913	27,913	19,647	8,266
10-490-102 SALARY\HOME AGENT	-	-	-	-
10-490-103 SALARY\SECRETARY	19,829	20,997	20,997	-
10-490-104 SCHLEICHER COUNTY AG SUPP	-	-	-	-
10-490-140 FICA	4,027	4,027	3,071	956
10-490-150 INSURANCE	6,746	6,746	6,745	1
10-490-160 RETIREMENT	2,041	2,041	2,158	(117)
10-490-170 CONTINUING EDUCATION	2,000	2,000	1,945	55
10-490-174 TRAVEL\AGENT	2,500	2,500	4,513	(2,013)
10-490-175 TRAVEL	500	500	-	500
10-490-176 LONGEVITY PAY	4,900	4,900	1,350	3,550
10-490-190 SUPPLIES	3,000	3,000	590	2,410
10-490-191 PROGRAM SUPPLIES	1,500	1,500	-	1,500
10-490-200 TELEPHONE	-	-	-	-
10-490-201 CELL PHONE	1,100	1,100	600	500
10-490-202 AIR CARD INTERNET	-	-	-	-
10-490-210 COMPUTER	1,000	1,000	933	67
10-490-211 COMPUTER\SOFTWARE	-	-	-	-
10-490-224 VEHICLE MAINTENANCE	3,500	3,500	431	3,069
10-490-225 VEHICLE\REPAIRS	1,000	1,000	15	985
10-490-250 FUEL	3,500	3,500	4,170	(670)
10-490-399 MISCELLANEOUS	-	-	-	-
EXTENSION SERVICE	85,056	86,224	67,165	19,059
500 HUMAN SERVICES				
10-500-101 SALARY	19,829	19,912	19,912	-
10-500-140 FICA	1,616	1,616	1,485	131
10-500-150 INSURANCE	6,745	6,745	6,745	-
10-500-160 RETIREMENT	2,041	2,041	2,052	(11)
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	1,300	1,300	1,350	(50)
10-500-190 SUPPLIES	1,500	1,500	-	1,500
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	45,531	45,614	37,643	7,971
510 JUDGE				
10-510-100 SALARY	53,363	53,363	53,363	-
10-510-101 SALARY\SECRETARY	41,568	42,283	42,283	-
10-510-103 STATE SALARY	25,200	25,200	25,200	-
10-510-140 FICA	10,081	10,081	9,839	242
10-510-150 INSURANCE	26,982	26,982	25,350	1,632
10-510-160 RETIREMENT	12,727	12,727	12,812	(85)
10-510-170 CONTINUING EDUCATION	5,200	5,200	2,294	2,906
10-510-175 TRAVEL EXPENSE	1,000	1,000	226	774
10-510-176 LONGEVITY PAY	11,650	11,650	11,892	(242)
10-510-180 DUES	150	150	200	(50)

IRION COUNTY, TEXAS  
GOVERNMENTAL FUNDS  
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES  
BUDGET TO ACTUAL - MODIFIED CASH BASIS  
YEAR ENDED SEPTEMBER 30, 2022

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	FINAL BUDGET FAVORABLE (Unfavorable)
10-510-190 SUPPLIES	1,000	1,000	293	707
10-510-201 CELL PHONE	600	600	579	21
10-510-210 COMPUTER HARDWARE	1,000	1,000	-	1,000
10-510-211 COMPUTER SOFTWARE	-	-	-	-
10-510-341 BOND	1,000	1,000	-	1,000
10-510-350 JURY	700	700	-	700
10-510-351 COURT REPORTER	700	700	-	700
10-510-352 INTERPRETER	400	400	-	400
10-510-399 MISCELLANEOUS	-	-	-	-
JUDGE	<u>193,321</u>	<u>194,036</u>	<u>184,331</u>	<u>9,705</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	35,406	4,302
10-520-123 PART TIME HELP	-	-	-	-
10-520-140 FICA	7,602	7,602	7,179	423
10-520-150 INSURANCE	26,982	26,982	26,945	37
10-520-160 RETIREMENT	9,597	9,597	9,174	423
10-520-170 CONTINUING EDUCATION	3,000	3,000	1,650	1,350
10-520-175 TRAVEL EXPENSE	200	200	-	200
10-520-176 LONGEVITY PAY	6,300	6,300	6,300	-
10-520-180 DUES	200	200	120	80
10-520-190 SUPPLIES	2,400	2,400	1,303	1,097
10-520-201 TELEPHONE/CELL	1,000	1,000	970	30
10-520-210 COMPUTER	1,200	1,200	1,250	(50)
10-520-211 COMPUTER/SOFTWARE	-	-	-	-
10-520-341 BOND	300	300	50	250
10-520-350 JURY	1,000	1,000	-	1,000
10-520-351 AUTOPSY SERVICES	10,000	10,000	-	10,000
10-520-399 MISCELLANEOUS	-	-	-	-
JUSTICE OF THE PEACE	<u>162,852</u>	<u>162,852</u>	<u>143,710</u>	<u>19,142</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	15,600	16,215	16,500	(285)
10-540-140 FICA	1,193	1,193	1,262	(69)
10-540-160 RETIREMENT	1,385	1,385	1,593	(208)
10-540-170 CONTINUING EDUCATION	500	500	46	454
10-540-176 LONGEVITY PAY	-	-	-	-
10-540-180 DUES	150	150	45	105
10-540-190 SUPPLIES	1,500	1,500	1,648	(148)
10-540-202 HS INTERNET	-	-	-	-
10-540-210 COMPUTER	1,000	1,000	594	406
10-540-211 COMPUTER SOFTWARE	-	-	-	-
10-540-220 REPAIR/MAINTENANCE	10,000	10,000	6,336	3,664
10-540-240 UTILITIES	10,000	10,000	5,714	4,286
10-540-336 PEST CONTROL	-	-	-	-
10-540-343 BOOK FUND	5,800	5,800	5,079	721

**IRION COUNTY, TEXAS**  
**GOVERNMENTAL FUNDS**  
**COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES**  
**BUDGET TO ACTUAL - MODIFIED CASH BASIS**  
**YEAR ENDED SEPTEMBER 30, 2022**

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	FINAL BUDGET FAVORABLE (Unfavorable)
10-540-345 LONE STAR GRANT #442-04326	-	-	-	-
10-54-346 ALARM MONITORING	2,100	2,100	1,743	357
10-540-399 MISCELLANEOUS	-	-	-	-
LIBRARY/ MUSEUM	49,228	49,843	40,560	9,283
MUSEUM				
10-545-123 PART-TIME HELP	7,917	7,917	7,161	756
10-545-140 FICA	606	606	548	58
10-545-160 RETIREMENT	765	765	691	74
10-545-190 SUPPLIES	1,600	1,600	966	634
10-545-220 REPAIR/MAINTENANCE	5,600	5,600	650	4,950
10-545-240 UTILITIES	3,000	3,000	2,039	961
10-545-336 PEST CONTROL	-	-	-	-
10-545-399 MISCELLANEOUS	-	-	-	-
10-545-999 DEPARTMENT TOTALS	19,488	19,488	12,055	7,433
550 NON DEPARTMENTAL				
10-550-101 CONCHO VALLEY DISTRICT TRAN:	19,000	19,000	20,579	(1,579)
10-550-152 LIABILITY INS.	100,000	100,000	111,751	(11,751)
10-550-155 WORKERS COMP.INS.	40,000	40,000	36,008	3,992
10-550-156 COMP INS EMP PYMT	25,000	25,000	-	25,000
10-550-160 RETIREMENT (UNFUNDED BALANC	-	-	-	-
10-550-161 CIRA DUES AND MAINTENANCE	8,000	8,000	5,767	2,233
10-550-162 TRASH SERVICE	14,000	14,000	14,357	(357)
10-550-165 SAFETY/AWARDS PROGRAM	1,000	1,000	600	400
10-550-180 DUES	9,000	9,000	7,469	1,531
10-550-190 COPY MACHINE SUPPLIES	3,000	3,000	1,579	1,421
10-550-191 FURNITURE/EQUIPMENT	-	-	-	-
10-550-192 OFFICE MACHINE REPAIR	500	500	-	500
10-550-198 COMPUTER SERVER	10,000	10,000	263	9,737
10-550-199 PUBLIC SAFETY	15,000	15,000	14,863	137
10-550-200 PHONE/FAX	23,000	23,000	16,371	6,629
10-550-202 HS INTERNET	80,000	80,000	75,278	4,722
10-550-220 REPAIR/MAINTENANCE	350,000	350,000	42,449	307,551
10-550-221 FURNITURE/EQUIPMENT	50,000	50,000	1,910	48,090
10-550-232 COPIER PAYMENTS	-	-	-	-
10-550-285 TAX APPRAISAL	116,390	116,390	123,889	(7,499)
10-550-287 LITIGATION	-	-	-	-
10-550-290 ELECTION EXPENSE	-	-	-	-
10-550-295 AUDITOR	35,000	35,000	25,658	9,342
10-550-300 VETERANS	1,400	1,400	-	1,400
10-550-305 PREDATOR CONTROL	19,000	19,000	5,324	13,676
10-550-310 ADVERTISING	6,500	6,500	8,529	(2,029)
10-550-315 SOIL CONSERVATION	1,500	1,500	-	1,500
10-550-316 TDEM GRANT - COVID	-	-	-	-
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	6,652	5,348
10-550-327 POSTAGE/ P O BOX RENTAL	1,000	1,000	808	192
10-550-330 PHYSICALS/DRUG TESTING	2,500	2,500	949	1,551
10-550-336 PEST CONTROL	2,000	2,000	1,476	524
10-550-337 CAPITAL EXP-INFRSTRE*	1,150,000	1,150,000	484,757	665,243
10-550-337 TCDRS OPTIONAL CONTRIBUTION	-	-	200,000	(200,000)
10-550-339 SCHOOL/CITY/WATER TAX	5,000	5,000	-	5,000
10-550-340 LOBBYING FEES	2,500	2,500	-	2,500
10-550-391 WATER SUPPLY	2,500	2,500	1,349	1,151
10-550-399 MISCELLANEOUS	-	-	2	(2)
10-550-400 CONTINGENCY	1,018,000	984,982	717,806	267,176
10-550-401 STORM DAMAGE	1,000	1,000	-	1,000

IRION COUNTY, TEXAS  
GOVERNMENTAL FUNDS  
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES  
BUDGET TO ACTUAL - MODIFIED CASH BASIS  
YEAR ENDED SEPTEMBER 30, 2022

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	FINAL BUDGET FAVORABLE (Unfavorable)
NON DEPARTMENTAL	<u>3,125,790</u>	<u>3,092,772</u>	<u>1,927,943</u>	<u>1,164,829</u>
<u>560</u> SHERIFF'S OFFICE				
10-560-100 SALARY\SHERIFF	59,375	59,375	59,375	-
10-560-101 SALARY\DEPUTY 1	55,354	57,483	57,478	5
10-560-102 SALARY\DEPUTY 2	53,016	55,055	55,058	(3)
10-560-103 SALARY\DEPUTY 3	53,016	55,055	55,058	(3)
10-560-104 SALARY\DEPUTY 4	53,016	55,055	55,058	(3)
10-560-105 SALARY\SECRETARY\DISPATCHER	41,573	43,172	43,178	(6)
10-560-106 SALARY\DISPATCHER 1	34,561	35,891	35,899	(8)
10-560-107 SALARY\DISPATCHER 2	34,561	35,890	35,899	(9)
10-560-108 SALARY\DISPATCHER 3	34,561	35,890	35,899	(9)
10-560-109 SALARY\DISPATCHER 4	34,561	35,891	35,899	(8)
10-560-110 PART-TIME\DISPATCHER	28,500	28,500	28,566	(66)
10-560-111 CUSTODIAN- SHERIFF'S OFFICE	10,000	10,000	3,469	6,531
10-560-112 SULP/911	4,500	4,673	4,666	7
10-560-113 SULP/911	4,500	4,673	4,666	7
10-560-114 SULP/911	4,500	4,673	4,666	7
10-560-115 SULP/911	4,500	4,673	4,666	7
10-560-116 SALARY\DEPUTY 5	53,016	55,055	55,058	(3)
10-560-117 DEPUTY LIVING ALLOWANCE	-	-	-	-
10-560-140 FICA	49,329	49,329	46,898	2,431
10-560-142 COMP PAY OUT	50,000	50,000	16,625	33,375
10-560-150 INSURANCE	148,401	148,401	148,400	1
10-560-160 RETIREMENT	61,308	61,308	57,407	3,901
10-560-169 UNIFORMS	6,000	6,000	2,380	3,620
10-560-170 CONTINUING EDUCATION	12,000	12,000	1,102	10,898
10-560-175 TRAVEL	1,000	1,000	1,006	(6)
10-560-176 LONGEVITY PAY	31,710	31,710	32,697	(987)
10-560-180 DUES	450	450	377	73
10-560-190 SUPPLIES/ EQUIPMENT	15,000	15,000	10,113	4,887
10-560-195 VEHICLES	108,000	108,000	10,325	97,675
10-560-198 COPS/YN	15,000	15,000	7,903	7,097
10-560-199 TELETS	15,000	15,000	-	15,000
10-560-201 CELL PHONE	5,000	5,000	3,524	1,476
10-560-205 COMMUNICATIONS	7,000	7,000	4,324	2,676
10-560-207 RADIO REPAIR/MAIN.	-	-	-	-
10-560-210 COMPUTER	8,500	8,500	2,060	6,440
10-560-213 TOWER RENTAL	10,000	10,000	8,037	1,963
10-560-220 BLDG REPAIR/MAINTENANCE	10,000	10,000	6,536	3,464
10-560-224 VEHICLE MAINTENANCE	20,000	20,000	12,858	7,142
10-560-240 UTILITIES	12,000	12,000	6,850	5,150
10-560-250 FUEL	35,000	35,000	32,813	2,187
10-560-341 BONDS	1,000	1,000	150	850
10-560-355 JUVENILE SERVICES	3,000	3,000	1,840	1,160
10-560-360 PRISONER CARE	50,000	50,000	53,133	(3,133)
10-560-361 RMS	15,000	15,000	6,414	8,586
10-560-399 MISCELLANEOUS	-	-	(6)	6
SHERIFF'S OFFICE	<u>1,252,808</u>	<u>1,270,702</u>	<u>1,048,324</u>	<u>222,378</u>
<u>570</u> SHOW BARN/ARENA				
10-570-123 ARENA MAINTENANCE	1,000	1,000	664	336
10-570-220 REPAIRS/MAINTENANCE	3,000	3,000	1,422	1,578
10-570-240 UTILITIES	1,000	1,000	439	561
10-570-399 MISCELLANEOUS	-	-	-	-
SHOW BARN/ARENA	<u>5,000</u>	<u>5,000</u>	<u>2,525</u>	<u>2,475</u>
<u>580</u> SWIMMING POOL				
10-580-101 SALARY/ POOL MANAGER	10,000	10,000	8,464	1,536
10-580-122 LIFE GAURD EXPENSE	14,000	14,000	24,392	(10,392)

IRION COUNTY, TEXAS  
GOVERNMENTAL FUNDS  
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES  
BUDGET TO ACTUAL - MODIFIED CASH BASIS  
YEAR ENDED SEPTEMBER 30, 2022

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	FINAL BUDGET FAVORABLE (Unfavorable)
10-580-140 FICA	1,836	1,836	2,514	(678)
10-580-170 CONTINUING EDUCATION	2,000	2,000	1,066	934
10-580-189 CHEMICAL SUPPLIES	-	-	-	-
10-580-190 SUPPLIES	4,000	4,000	4,413	(413)
10-580-220 REPAIRS/MAINTENANCE	20,000	20,000	7,978	12,022
10-580-240 UTILITIES	5,000	5,000	3,705	1,295
10-580-399 MISCELLANEOUS	-	-	-	-
SWIMMING POOL	56,836	56,836	52,532	4,304
<b>590 TAX COLLECTOR</b>				
10-590-100 SALARY	53,363	53,363	53,363	-
10-590-101 SALARY/DEPUTY	41,568	43,166	43,157	9
10-590-103 SALARY/DEPUTY 2	39,708	41,235	41,234	1
10-590-123 PART TIME EMPLOYEE	7,200	7,200	-	7,200
10-590-140 FICA	12,281	12,281	9,518	2,763
10-590-150 INSURANCE	40,473	40,473	40,436	37
10-590-160 RETIREMENT	15,503	15,503	15,146	357
10-590-170 CONTINUING EDUCATION	1,500	1,500	1,690	(190)
10-590-175 TRAVEL EXPENSE	300	300	-	300
10-590-176 LONGEVITY PAY	18,690	18,690	19,167	(477)
10-590-180 DUES	500	500	365	135
10-590-190 SUPPLIES	8,200	8,200	10,128	(1,928)
10-590-200 DSL	-	-	-	-
10-590-209 COMPUTER MAINTENANCE	7,300	7,300	7,300	-
10-590-210 COMPUTER HARDWARE	5,100	5,100	3,190	1,910
10-590-211 COMPUTER SOFTWARE	10,300	10,300	9,851	449
10-590-212 COMPUTER TAX ROLL	6,300	6,300	6,300	-
10-590-341 BONDS	2,500	2,500	121	2,379
10-590-399 MISCELLANEOUS	-	-	-	-
TAX COLLECTOR	270,786	273,911	260,966	12,945
<b>600 TREASURER</b>				
10-600-100 SALARY	53,363	53,363	53,363	-
10-600-101 SALARY/DEPUTY	40,949	40,949	40,414	535
10-600-140 FICA	8,165	8,165	7,838	327
10-600-150 INSURANCE	26,982	26,982	26,982	-
10-600-160 RETIREMENT	10,308	10,308	10,272	36
10-600-170 CONTINUING EDUCATION	6,000	6,000	5,106	894
10-600-175 TRAVEL EXPENSE	200	200	-	200
10-600-176 LONGEVITY PAY	12,420	12,420	12,658	(238)
10-600-180 DUES	300	300	440	(140)
10-600-190 SUPPLIES	1,500	1,500	726	774
10-600-209 COMPUTER MAINTENANCE	-	-	-	-
10-600-210 COMPUTER	12,000	12,000	5,910	6,090
10-600-211 COMPUTER/SOFTWARE	-	-	-	-
10-600-341 BONDS	250	250	120	130
10-600-399 MISCELLANEOUS	-	-	-	-
TREASURER	172,437	172,437	163,829	8,608
<b>610 VFD BARNHART</b>				
10-610-168 PERSONAL PROTC EQUIP	5,000	5,000	241	4,759
10-610-170 CONTINUING EDUCATION	2,500	2,500	-	2,500
10-610-190 SUPPLIES	6,500	6,500	1,000	5,500
10-610-192 FIRE TRUCK SUPPLIES	-	-	-	-
10-610-200 TELEPHONE	2,500	2,500	1,915	585
10-610-205 COMMUNICATIONS	2,500	2,500	-	2,500
10-610-225 FIRE TRUCK REPAIRS/MAINTENAN	10,000	10,000	5,390	4,610
10-610-250 FUEL	6,000	6,000	3,569	2,431
10-610-399 MISCELLANEOUS	-	-	-	-

IRION COUNTY, TEXAS  
GOVERNMENTAL FUNDS  
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES  
BUDGET TO ACTUAL - MODIFIED CASH BASIS  
YEAR ENDED SEPTEMBER 30, 2022

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	FINAL BUDGET FAVORABLE (Unfavorable)
VFD BARNHART	35,000	35,000	12,115	22,885
620 VFD MERTZON				
10-620-168 PERSONAL PROTC EQUIP	8,000	8,000	5,775	2,225
10-620-170 CONTINUING EDUCATION	3,500	3,500	1,945	1,555
10-620-190 SUPPLIES	7,000	7,000	3,510	3,490
10-620-192 FIRE TRUCK SUPPLIES	-	-	-	-
10-620-200 TELEPHONE	-	-	-	-
10-620-204 PAGERS	-	-	-	-
10-620-205 COMMUNICATIONS	6,000	6,000	1,768	4,232
10-620-220 REPAIRS/MAINTENANCE BUILD	1,000	1,000	1,974	(974)
10-620-225 REPAIRS/MAINTENANCE FIRE	17,000	17,000	12,639	4,361
10-620-240 UTILITIES	9,000	9,000	5,900	3,100
10-620-250 FUEL	6,000	6,000	5,163	837
10-620-399 MISCELLANEOUS	-	-	-	-
VFD MERTZON	57,500	57,500	38,674	18,826
630 ROAD DEPARTMENT				
10-630-101 ROAD DEPARTMENT 1	48,189	50,043	50,047	(4)
10-630-102 ROAD DEPARTMENT 2	48,189	48,189	26,228	21,961
10-630-103 ROAD DEPARTMENT 3	39,883	41,417	41,407	10
10-630-104 ROAD DEPARTMENT 4	39,883	41,416	41,407	9
10-630-105 ROAD DEPARTMENT 5	39,883	41,416	41,407	9
10-630-106 ROAD DEPARTMENT 6	39,883	39,883	37,468	2,415
10-630-107 ROAD DEPARTMENT 7	-	-	-	-
10-630-140 FICA/MDCR	22,454	22,454	17,792	4,662
10-630-145 OVERTIME	20,000	20,000	-	20,000
10-630-150 INSURANCE	80,946	80,946	73,076	7,870
10-630-160 RETIREMENT	28,346	28,346	24,739	3,607
10-630-169 UNIFORMS	7,500	7,500	5,135	2,365
10-630-170 CONTINUING EDUCATION	4,000	4,000	-	4,000
10-630-176 LONGEVITY PAY	19,600	19,600	18,665	935
10-630-189 SAFETY SUPPLIES	-	-	-	-
10-630-190 SUPPLIES	18,000	18,000	13,233	4,767
10-630-191 ROAD MATERIALS PCT 1	225,000	225,000	14,041	210,959
10-630-192 ROAD MATERIALS PCT 2	225,000	225,000	7,623	217,377
10-630-193 ROAD MATERIALS PCT 3	225,000	225,000	1,395	223,605
10-630-194 ROAD MATERIALS PCT 4	225,000	225,000	40,799	184,201
10-630-195 VEHICLES	50,000	50,000	-	50,000
10-630-200 WATERWELL REPAIR/MAINT	4,200	4,200	813	3,387
10-630-201 CELL PHONE	1,500	1,500	483	1,017
10-630-204 TIME CLOCK	5,000	5,000	1,928	3,072
10-630-205 COMMUNICATIONS	1,200	1,200	-	1,200
10-630-225 REPAIRS/MAINTENANCE	40,000	40,000	39,993	7
10-630-226 REPAIRS/EQUIPMENT	80,000	80,000	81,139	(1,139)
10-630-240 UTILITIES	1,800	1,800	1,530	270
10-630-250 FUEL	45,000	45,000	56,138	(11,138)
10-630-251 FUEL TAX	850	850	384	466
10-630-400 TIFF PROGRAM MATCH	-	-	-	-
10-630-399 ENGINEERING	25,000	25,000	-	25,000
ROAD DEPARTMENT	1,611,306	1,617,760	636,870	980,890
INDIGENT HEALTH				
10-650-410 PHYSICIAN	150,000	150,000	1,202	148,798
10-650-415 PRESCRIPTION DRUGS	148,387	148,387	450	147,937
10-650-416 X-RAYLAB.	75,000	75,000	466	74,534
10-650-420 HOSPITAL INPATIENT	125,000	125,000	11,414	113,586
10-650-421 HOSPITAL OUTPATIENT	150,000	150,000	4,091	145,909
DEPARTMENT TOTALS	648,387	648,387	17,623	630,764

**IRION COUNTY, TEXAS**  
**GOVERNMENTAL FUNDS**  
**COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES**  
**BUDGET TO ACTUAL - MODIFIED CASH BASIS**  
**YEAR ENDED SEPTEMBER 30, 2022**

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	FINAL BUDGET FAVORABLE (Unfavorable)
INCOME TOTALS	9,134,349	9,143,085	9,934,732	791,647
EXPENSE TOTALS	<u>9,134,349</u>	<u>9,143,085</u>	<u>5,568,681</u>	<u>3,574,404</u>
10-300-200 TRANSFERS IN	-	-	4,366,051	4,366,051
10-300-210 TRANSFERS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenue Over (Under) Expenses	<u>-</u>	<u>-</u>	<u>4,366,051</u>	<u>4,366,051</u>

Expense Recap by Function:

General government	1,950,758
Justice System	339,346
Public Safety	1,117,004
Corrections and Rehabilitation	54,973
Health and Human Services	225,660
Community and Economic Development	141,584
Infrastructure and Environmental Services	<u>1,739,356</u>
<b>Total Expenditures</b>	<u>5,568,681</u>

**IRION COUNTY, TEXAS**  
**GOVERNMENTAL FUNDS**  
**COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES**  
**BUDGET TO ACTUAL - MODIFIED CASH BASIS**

		YEAR ENDED SEPTEMBER 30, 2022			FINAL
		ORIGINAL	AMENDED	MODIFIED	BUDGET
		BUDGET	BUDGET	CASH BASIS	FAVORABLE
				ACTUAL	(Unfavorable)
<b>FIM MAINTENANCE OPERATIONS INCOME</b>					
=====					
20-300-020	DELINQUENT TAX	4,000	4,000	1,754	(2,246)
20-300-025	STATE COMPTRLR LAT RD FUN	<u>11,000</u>	<u>11,000</u>	<u>9,088</u>	<u>(1,912)</u>
	FIM MAINTENANCE OPERATIONS	<u>15,000</u>	<u>15,000</u>	<u>10,842</u>	<u>(4,158)</u>
<b>ROAD DEPARTMENT</b>					
=====					
20-630-250	FUEL	<u>15,000</u>	<u>15,000</u>	<u>11,837</u>	<u>3,163</u>
	FIM MAINTENANCE OPERATIONS	<u>15,000</u>	<u>15,000</u>	<u>11,837</u>	<u>3,163</u>
	Revenue over (under) Expenses	<u>-</u>	<u>-</u>	<u>(995)</u>	<u>(995)</u>
<b>MIO INTEREST &amp; SINKING INCOME</b>					
=====					
29-300-010	PROPERTY TAX	45,163	45,163	45,044	(119)
29-300-450	LOAN PROCEEDS	-	-	-	-
29-300-345	GRANTS	-	-	-	-
29-300-999	DEPARTMENT TOTALS	<u>45,163</u>	<u>45,163</u>	<u>45,044</u>	<u>(119)</u>
<b>MIO INTEREST &amp; SINKING EX</b>					
=====					
29-550-193	TIFF PROJECT	-	-	-	-
29-550-194	ROAD MATERIALS	-	-	-	-
29-550-195	VEHICLE	-	-	-	-
29-550-198	PUBLIC SAFETY	-	-	-	-
29-550-206	RADAR LEASE	6,711	6,711	6,554	157
29-550-208	DIGITAL CAR VIDEO SYSTEM	-	-	-	-
29-550-210	COMPUTER RENTAL	-	-	-	-
29-550-220	REPAIRS/MAINTENANCE	-	-	-	-
29-550-221	FURNITURE/EQUIPMENT	-	-	-	-
29-550-231	COPY MACHINE RENTAL	35,520	35,520	35,894	(374)
29-550-326	POSTAGE MACHINE RENTAL	2,932	2,932	2,592	340
29-550-337	CAPITAL EXPENSES	-	-	-	-
29-550-400	CONTINGENCY	-	-	-	-
29-550-401		-	-	-	-
29-550-398	BANK NOTES (PRINCIPAL)	-	-	-	-
29-550-399	BANK NOTES (INTEREST)	-	-	-	-
	MIO INTEREST & SINKING EX	<u>45,163</u>	<u>45,163</u>	<u>45,040</u>	<u>123</u>
	MIO INTEREST & SINKING				
	INCOME TOTALS	45,163	45,163	45,044	(119)
	EXPENSE TOTALS	<u>45,163</u>	<u>45,163</u>	<u>45,040</u>	<u>123</u>
		<u>-</u>	<u>-</u>	<u>4</u>	<u>4</u>
30	FIM INTEREST & SINKING				
30-300-010	PROPERTY TAX	127,973	127,973	127,935	(38)
30-300-400	VENDOR FINANCING	-	-	-	-
30-300-450	LOAN/ LEASE PROCEEDS	-	-	-	-
		<u>127,973</u>	<u>127,973</u>	<u>127,935</u>	<u>(38)</u>



IRION COUNTY, TEXAS  
GOVERNMENTAL FUNDS  
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES  
BUDGET TO ACTUAL - MODIFIED CASH BASIS  
YEAR ENDED SEPTEMBER 30, 2022

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	FINAL BUDGET FAVORABLE (Unfavorable)
FIM INTEREST & SINKING EX				
30-640-337 CAPITAL EXPENDITURES	-	-	-	-
30-640-260 EQUIPMENT PAYMENTS	127,973	127,973	100,771	27,202
30-640-261 ROAD MATERIALS	-	-	1	(1)
30-640-337 CAPITAL EXPENDITURES	-	-	-	-
30-640-400 CONTINGENCY	-	-	-	-
30-640-398 BANK LOAN PAYMENTS (PRINCIPAL)	-	-	-	-
30-640-399 BANK LOAN PAYMENTS (INTEREST)	-	-	-	-
	<u>127,973</u>	<u>127,973</u>	<u>100,772</u>	<u>27,201</u>
INCOME TOTALS	127,973	127,973	127,935	(38)
EXPENSE TOTALS	<u>127,973</u>	<u>127,973</u>	<u>100,772</u>	<u>27,201</u>
	-	-	27,163	27,163
JUDICIAL FUND INCOME				
31-300-110 FEES DUE	<u>100</u>	<u>100</u>	<u>57</u>	<u>(43)</u>
JUDICIAL FUND INCOME	<u>100</u>	<u>100</u>	<u>57</u>	<u>(43)</u>
JUDICIAL FUND EXPENSES				
31-510-170 CONTINUING EDUCATION	100	100	-	100
31-510-190 SUPPLIES	-	-	-	-
31-510-351 COURT REPORTER	-	-	-	-
31-510-352 INTERPRETER	-	-	-	-
	<u>100</u>	<u>100</u>	<u>-</u>	<u>100</u>
JUDICIAL FUND TOTALS				
INCOME TOTALS	100	100	57	(43)
EXPENSE TOTALS	<u>100</u>	<u>100</u>	<u>-</u>	<u>100</u>
	-	-	57	57
JUSTICE OF THE PEACE				
32-300-110 FEES DUE	<u>1,200</u>	<u>1,200</u>	<u>528</u>	<u>(672)</u>
JP TECH FUND EXPENSES				
32-520-190 JP TECH FUND SUPPLIES	-	-	-	-
32-520-201 TELEPHONE/CELL	-	-	-	-
32-520-209 COMPUTER MAINTENANCE	1,200	1,200	2,500	(1,300)
32-520-210 JP TECH FUND COMPUTER HARD	-	-	-	-
32-520-211 JP TECH FUND COMPUTER SOFT	-	-	-	-
	<u>1,200</u>	<u>1,200</u>	<u>2,500</u>	<u>(1,300)</u>
INCOME TOTALS	1,200	1,200	528	(672)
EXPENSE TOTALS	<u>1,200</u>	<u>1,200</u>	<u>2,500</u>	<u>(1,300)</u>
	-	-	(1,972)	(1,972)

IRION COUNTY, TEXAS  
GOVERNMENTAL FUNDS  
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES  
BUDGET TO ACTUAL - MODIFIED CASH BASIS  
YEAR ENDED SEPTEMBER 30, 2022

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	FINAL BUDGET FAVORABLE (Unfavorable)
<b>LAW LIBRARY</b>				
33-300-080 LAW LIB FEES CLERK	1,000	1,000	950	(50)
33-470-275 LAW LIBRARY SUPPLIES	1,000	1,000	-	1,000
INCOME TOTALS	1,000	1,000	950	(50)
EXPENSE TOTALS	1,000	1,000	-	1,000
TRANSFERS	-	-	950	950
	-	-	950	950
<b>COURTHOUSE SECURITY</b>				
34-300-620 CRTHSE SECURITY FUND INCO	1,700	1,700	2,575	875
34-470-190 SUPPLIES	-	-	120	(120)
34-470-220 REPAIRS	1,700	1,700	1,559	141
	1,700	1,700	1,679	21
COURTHOUSE SECURITY INCOME TOTALS	1,700	1,700	2,575	875
EXPENSE TOTALS	1,700	1,700	1,679	21
	-	-	896	896
<b>RECREATIONAL FACILITY</b>				
35-300-130 COM CTR INCOME MERTZON	3,500	3,500	7,110	3,610
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	4,000	4,000	3,496	(504)
35-300-137 STANDING DEPOSIT	100	100	-	(100)
	7,800	7,800	10,706	2,906
<b>BARNHART CTR EXPENSES</b>				
35-420-190 SUPPLIES	-	-	-	-
35-420-220 REPAIR/MAINTENANCE	-	-	-	-
35-420-221 FURNITURE/EQUIPMENT	-	-	-	-
35-420-399 MISCELLANEOUS	-	-	-	-
	-	-	-	-
<b>MERTZON CTR EXPENSES</b>				
35-430-137 DEPOSIT REFUND	2,500	2,500	2,010	490
35-430-190 SUPPLIES	1,000	1,000	-	1,000
35-430-220 REPAIR/MAINTENANCE	1,500	1,500	-	1,500
35-430-221 FURNITURE/EQUIPMENT	800	800	-	800
35-430-399 MISCELLANEOUS	-	-	-	-
	5,800	5,800	2,010	3,790
<b>SHOWBARN/ARENA EXPENSES</b>				
35-570-190 SUPPLIES	-	-	-	-
35-570-220 REPAIR/MAINTENANCE	1,000	1,000	-	1,000
35-570-221 FUNITURE/EQUIPMENT	-	-	-	-
35-570-399 MISCELLANEOUS	-	-	-	-

IRION COUNTY, TEXAS  
GOVERNMENTAL FUNDS  
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES  
BUDGET TO ACTUAL - MODIFIED CASH BASIS

YEAR ENDED SEPTEMBER 30, 2022

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	FINAL BUDGET FAVORABLE (Unfavorable)
	1,000	1,000	-	1,000
SWIMMING POOL EXPENSES				
35-580-190 SUPPLIES	-	-	-	-
35-580-220 REPAIR/MAINTENANCE	500	500	-	500
35-580-221 FURNITURE/EQUIPMENT	500	500	-	500
35-580-399 MISCELLANEOUS	-	-	-	-
	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
RECREATIONAL FACILITIES				
INCOME TOTALS	7,800	7,800	10,706	2,906
EXPENSE TOTALS	<u>7,800</u>	<u>7,800</u>	<u>2,010</u>	<u>5,790</u>
	-	-	8,696	8,696
35-200-200 TRANSFER IN	-	-	-	-
	-	-	<u>8,696</u>	<u>8,696</u>
PUBLIC LIBRARY FUND				
PUBLIC LIBRARY INCOME				
36-300-130 FINES	350	350	99	(251)
36-300-195 DONATIONS	-	-	885	885
36-300-345 GRANTS	-	-	-	-
	<u>350</u>	<u>350</u>	<u>984</u>	<u>634</u>
36-540-190 SUPPLIES	350	350	-	350
36-540-210 COMPUTER HARDWARE	-	-	-	-
36-540-211 COMPUTER SOFTWARE	-	-	-	-
36-540-220 REPAIR/MAINTENANCE	-	-	-	-
36-540-399 MISCELLANEOUS	-	-	-	-
	<u>350</u>	<u>350</u>	<u>-</u>	<u>350</u>
PUBLIC LIBRARY FUND	350	350	984	634
INCOME TOTALS	350	350	-	350
EXPENSE TOTALS	<u>350</u>	<u>350</u>	<u>-</u>	<u>350</u>
36-300-200 TRANSFERS IN	-	-	984	984
REVENUE OVER (UNDER) EXPENS	-	-	<u>984</u>	<u>984</u>
EMERGENCY SERVICES				
37-300-135 EMS INCOME	1,000	1,000	24,120	23,120
37-300-136 VFD INCOME	-	-	-	-
37-300-137 DONATIONS MERTZON	7,000	7,000	3,200	(3,800)
37-300-138 DONATIONS BARNHART	250	250	-	(250)
37-300-139 DONATIONS MERTZON BUILDING I	-	-	-	-
37-300-195 DONATIONS	250	250	3,300	3,050
	<u>8,500</u>	<u>8,500</u>	<u>30,620</u>	<u>22,120</u>
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	3,000	3,000	-	3,000
37-480-191 INSURANCE OVERPAYMENT	-	-	-	-
37-480-399 MISCELLANEOUS	-	-	-	-

IRION COUNTY, TEXAS  
 GOVERNMENTAL FUNDS  
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES  
BUDGET TO ACTUAL - MODIFIED CASH BASIS  
 YEAR ENDED SEPTEMBER 30, 2022

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	FINAL BUDGET FAVORABLE (Unfavorable)
70-470-448 RECORDING SUPPLIES	-	-	-	-
70-680-190 RECORDS MANAGEMENT SUPPLIE	-	-	-	-
	<u>1,100</u>	<u>1,100</u>	<u>-</u>	<u>1,100</u>
INCOME TOTALS	7,300	7,300	8,873	1,573
EXPENSE TOTALS	<u>7,300</u>	<u>7,300</u>	<u>-</u>	<u>7,300</u>
	<u>-</u>	<u>-</u>	<u>8,873</u>	<u>8,873</u>
RECORD MGT ARCHIVES INCOME				
71-300-471 BVS ARCHIVES FEES	-	-	21	21
71-300-472 RMF ARCHIVES FEES	-	-	8,550	8,550
	<u>-</u>	<u>-</u>	<u>8,571</u>	<u>8,571</u>
71-471-190 BVS SUPPLIES	-	-	-	-
71-471-399 BVS MISCELLANEOUS	-	-	-	-
71-472-399 RMF MISCELLANEOUS	-	-	-	-
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	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
INCOME TOTALS	-	-	8,571	8,571
EXPENSE TOTALS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>8,571</u>	<u>8,571</u>
COURT ARCHIVE FEES				
72-300-473 DIST COURT FEES	300	300	120	(180)
72-300-474 COUNTY COURT FEES	<u>1,300</u>	<u>1,300</u>	<u>-</u>	<u>(1,300)</u>
	<u>1,600</u>	<u>1,600</u>	<u>120</u>	<u>(1,480)</u>
72-474-190 COUNTY COURT SUPPLIES	-	-	-	-
72-473-190 DIST COURT SUPPLIES	<u>1,600</u>	<u>1,600</u>	<u>-</u>	<u>1,600</u>
	<u>1,600</u>	<u>1,600</u>	<u>-</u>	<u>1,600</u>
INCOME TOTALS	1,600	1,600	120	(1,480)
EXPENSE TOTALS	<u>1,600</u>	<u>1,600</u>	<u>-</u>	<u>1,600</u>
	<u>-</u>	<u>-</u>	<u>120</u>	<u>120</u>
TAX LIABILITY FUND INCOME				
90-300-090 TAX COLLECTOR FEES	-	-	-	-
90-700-000 TRANSFER	-	-	-	-
INCOME TOTALS	-	-	-	-
EXPENSE TOTALS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**IRION COUNTY, TEXAS**  
**GOVERNMENTAL FUNDS**  
**COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES**  
**BUDGET TO ACTUAL - MODIFIED CASH BASIS**  
**YEAR ENDED SEPTEMBER 30, 2022**

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	FINAL BUDGET FAVORABLE (Unfavorable)
COVID RECOVERY GRANT GRANT FUND INCOME				
91-300-012 COVID RECOVERY GRANT	149,175	149,175	142,760	(6,415)
91-300-200 TRANSFERS IN	-	-	-	-
	<u>149,175</u>	<u>149,175</u>	<u>142,760</u>	<u>(6,415)</u>
GRANT FUND EXPENSES				
91-660-399 PICKUP PURCHASES	149,175	149,175	142,760	6,415
91-660-430 ADMININSTRATIVE EXPENSES	-	-	-	-
91-660-431 ENGINEERING SERVICES	-	-	-	-
91-660-432 PRIVATE SEPTIC	-	-	-	-
	<u>149,175</u>	<u>149,175</u>	<u>142,760</u>	<u>6,415</u>
INCOME TOTALS	149,175	149,175	142,760	(6,415)
EXPENSE TOTALS	<u>149,175</u>	<u>149,175</u>	<u>142,760</u>	<u>6,415</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

REQUIRED SUPPLEMENTARY INFORMATION

Pension Plan Supplementary Schedules

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

	Year Ended December 31									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	
<b>Total Pension Liability</b>										
Service Cost	\$261,957	\$233,387	\$223,531	\$208,205	\$203,735	203,818	209,784	189,387	N/A	
Interest on total pension liability	657,797	624,693	587,518	552,281	514,154	470,477	444,301	418,386	N/A	
Effect of plan changes	-	-	-	-	-	-	(21,874)	-	N/A	
Effect of assumption changes or inputs	(75,676)	417,313	-	-	57,260	-	76,105	-	N/A	
Effect of economic/demographic (gains) or losses	114,051	20,587	37,283	44,544	24,999	50,996	(79,246)	(34,198)	N/A	
Benefit payments/refunds of contributions	(384,269)	(378,576)	(419,122)	(352,828)	(315,709)	(265,042)	(287,311)	(293,042)	N/A	
Net change in total pension liability	573,860	917,404	429,210	452,202	484,439	460,249	341,759	280,533	N/A	
Total pension liability, beginning	\$8,581,877	\$7,664,473	\$7,235,263	\$6,783,061	\$6,298,622	\$5,838,373	5,496,614	5,216,081	N/A	
Total pension liability, ending (a)	\$9,155,737	\$8,581,877	\$7,664,473	\$7,235,263	\$6,783,061	\$6,298,622	\$5,838,373	\$5,496,614	N/A	
<b>Fiduciary Net Position</b>										
Employer contributions	\$163,356	\$580,155	\$138,953	\$128,277	\$209,360	\$104,777	\$99,370	\$566,273	N/A	
Member contributions	122,692	117,418	115,521	106,643	104,578	101,865	96,608	96,614	N/A	
Investment income net of investment expenses	1,907,887	788,481	1,100,541	(130,937)	887,016	422,296	(53,917)	344,831	N/A	
Benefit payments/refunds of contributions	(384,269)	(378,576)	(419,122)	(352,828)	(315,709)	(265,042)	(287,311)	(293,042)	N/A	
Administrative expenses	(5,703)	(6,393)	(5,811)	(5,382)	(4,627)	(4,589)	(4,156)	(4,227)	N/A	
Other	(376)	10,194	(4,574)	(2,813)	(68)	17,873	13,785	(5,319)	N/A	
Net change in fiduciary net position	\$1,803,587	\$1,111,279	\$925,508	(\$257,040)	\$880,550	\$377,180	(\$135,621)	\$705,130	N/A	
Fiduciary net position, beginning	\$8,737,396	\$7,626,117	\$6,700,609	\$6,957,649	\$6,077,099	\$5,699,919	5,835,540	5,130,410	N/A	
Fiduciary net position, ending (b)	\$10,540,983	\$8,737,396	\$7,626,117	\$6,700,609	\$6,957,649	\$6,077,099	\$5,699,919	\$5,835,540	N/A	
Net pension liability / (asset), ending = (a) - (b)	(\$1,385,246)	(\$155,519)	\$38,356	\$534,654	(\$174,588)	\$221,523	\$138,454	(\$338,926)	N/A	
Fiduciary net position as a % of total pension liability	115.13%	101.81%	99.50%	92.61%	102.57%	96.48%	97.63%	106.17%	N/A	
Pensionable covered payroll	1,752,743	\$1,677,397	\$1,523,475	\$1,523,475	\$1,493,967	\$1,455,212	\$1,380,121	\$1,380,198	N/A	
Net pension liability as a % of covered payroll	-79.03%	-9.27%	2.52%	35.09%	-11.69%	15.22%	10.03%	-24.56%	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
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%
2021	124,445	163,356	(38,911)	1,752,710	9.3%

**Notes to Schedule**

Most Recent Valuation Date: December 31, 2021

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 - 2021: 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.



## Combining Schedules

**IRION COUNTY, TEXAS**  
**COMBINING BALANCE SHEET - MODIFIED CASH BASIS**  
**GENERAL FUND**  
**SEPTEMBER 30, 2022**

	<u>GENERAL GOVERNMENT</u>	<u>ROADS</u>	<u>UNREMITTED BY ELECTED OFFICIALS</u>	<u>COMBINED</u>
<b><u>ASSETS</u></b>				
Cash - Checking	\$ 16,850,975	\$ 435	\$ -	\$ 16,851,410
Cash - Checking - Unremitted	-	-	142,221	142,221
Certificates of Deposit	7,226,911	-	-	7,226,911
Due from other Taxing Authority	-	-	-	-
Due From (To) Other Funds	-	-	-	-
<b>Total Assets</b>	<b><u>\$ 24,077,886</u></b>	<b><u>\$ 435</u></b>	<b><u>\$ 142,221</u></b>	<b><u>\$ 24,220,542</u></b>
<b><u>LIABILITIES</u></b>				
Amounts Collected and Due To Others	46,462	-	104,142	150,604
Deferred Inflows	25,666	-	-	25,666
Other	158	-	-	158
<b>Total Liabilities</b>	<b><u>72,286</u></b>	<b><u>-</u></b>	<b><u>104,142</u></b>	<b><u>176,428</u></b>
<b><u>FUND EQUITY (DEFICIT)</u></b>				
Unassigned	<u>24,005,600</u>	<u>435</u>	<u>38,079</u>	<u>24,044,114</u>
<b>Total Fund Equity (Deficit)</b>	<b><u>24,005,600</u></b>	<b><u>435</u></b>	<b><u>38,079</u></b>	<b><u>24,044,114</u></b>
<b>Total Liabilities and Fund Equity</b>	<b><u>\$ 24,077,886</u></b>	<b><u>\$ 435</u></b>	<b><u>\$ 142,221</u></b>	<b><u>\$ 24,220,542</u></b>

IRION COUNTY, TEXAS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES - MODIFIED CASH BASIS  
GENERAL FUND  
YEAR ENDED SEPTEMBER 30, 2022

<u>REVENUE</u>	<u>GENERAL</u> <u>GOVERNMENT</u>	<u>ROADS</u>	<u>UNREMITTED</u> <u>BY ELECTED</u> <u>OFFICIALS</u>	<u>COMBINED</u>
10-300-010 PROPERTY TAX	\$ 8,079,666	\$ -	\$ -	\$ 8,079,666
10-300-020 DELINQUENT TAX	29,419	1,754	-	31,173
10-300-030 VEH REG/CAR TAG RPT	168,305	-	-	168,305
10-300-031 TAX ABATEMENT REVENUE	403,099	-	-	403,099
10-300-040 VEH FEES/R&B CAR TAG RPT	25,140	-	-	25,140
10-300-050 HEALTHY COUNTY EMP REWARD	990	-	-	990
10-300-070 SHERIFF FEES	13,612	-	1,797	15,409
10-300-080 CLERK FEES	50,474	-	(1,881)	48,593
10-300-081 CIVIL FEES	132	-	-	132
10-300-090 TAX COL FEES OF OFF/CAR T	28,020	-	6,820	34,840
10-300-099 BOND FORFEITURES	849	-	-	849
10-300-100 JP FEES	65,176	-	2,291	67,467
10-300-101 INTEREST EARNINGS	28,586	-	-	28,586
10-300-120 OFFICE RENT	4,460	-	-	4,460
10-300-142 STERLING 911	19,500	-	-	19,500
10-300-143 EXCESS CONST CTY JUDGE SUPP	72	-	-	72
10-300-145 COURT COSTS RETAINAGE FEES	12,043	-	-	12,043
10-300-149 CARES ACT - HAVA	-	-	-	-
10-300-151 COMPTROLLER AXLE FEE	10,964	-	-	10,964
10-300-152 COMPTROLLER/JUDGE/SALARY	25,200	-	-	25,200
10-300-153 COMPTROLLER/ATTY/SALARY	25,666	-	-	25,666
10-300-154 COMPTROLLER/APPT. ATTORNEY	110	-	-	110
10-300-156 COMPTROLLER/INDIGENT DEFENSE	3,612	-	-	3,612
10-300-180 COMPTROLLER/INDIGENT HEALTH	986	-	-	986
10-300-400 STATE TIFF GRANT REIMBURESMENTS	907,368	-	-	907,368
10-300-195 DONATIONS	-	-	-	-
10-300-320 ATTORNEY FUNDS	4,788	-	-	4,788
20-300-025 STATE COMPTROLLER/LAT RD FUND	-	9,088	-	9,088
10-300-380 REIMBURSEMENTS	18,603	-	-	18,603
10-300-383 REIMBURSEMENTS FAX	2	-	-	2
10-300-384 REIMB CITY SCHOOL WTR	6,929	-	-	6,929
10-300-440 COPY MACHINE	216	-	-	216
10-300-660 AUCTION PROCEEDS	510	-	-	510
10-300-661 ELECTION FILING FEES	-	-	-	-
10-300-700 MISCELLANEOUS REVENUE	435	-	(476)	(41)
	<u>9,934,732</u>	<u>10,842</u>	<u>8,551</u>	<u>9,954,125</u>
<u>EXPENDITURES</u>				
General Government	1,950,758	-	-	1,950,758
Justice System	339,346	-	-	339,346
Public Safety	1,117,004	-	-	1,117,004
Corrections and Rehabilitation	54,973	-	-	54,973
Health and Human Services	225,660	-	-	225,660
Community and Economic Development	141,584	-	-	141,584
Infrastructure and Environmental Services	1,739,356	11,837	-	1,751,193
Total Expenditures	<u>5,568,681</u>	<u>11,837</u>	<u>-</u>	<u>5,580,518</u>
Revenue Over (Under) Expenditures	4,366,051	(995)	8,551	4,373,607
Other Sources and Uses:				
Transfers	-	-	-	-
Revenue Over (Under) Expenditures After Transfers	<u>4,366,051</u>	<u>(995)</u>	<u>8,551</u>	<u>4,373,607</u>
Fund Balance Beginning	<u>19,639,549</u>	<u>1,430</u>	<u>29,528</u>	<u>19,670,507</u>
Fund Balance End of Year	<u>\$ 24,005,600</u>	<u>\$ 435</u>	<u>\$ 38,079</u>	<u>\$ 24,044,114</u>

IRION COUNTY, TEXAS  
 COMBINING BALANCE SHEET - MODIFIED CASH BASIS  
 SPECIAL REVENUE FUNDS  
 YEAR ENDED SEPTEMBER 30, 2022

	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
Cash in Bank	\$ 2,937	\$ 106	\$ 12,959	\$ 167	\$ 94,794	\$ 2,379	\$ 37,047	\$ 4,570	\$ 1,533	\$ 242
Certificates of Deposit	-	-	-	-	-	-	-	-	-	-
Due From Other Funds	-	-	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 2,937</b>	<b>\$ 106</b>	<b>\$ 12,959</b>	<b>\$ 167</b>	<b>\$ 94,794</b>	<b>\$ 2,379</b>	<b>\$ 37,047</b>	<b>\$ 4,570</b>	<b>\$ 1,533</b>	<b>\$ 242</b>
<b>LIABILITIES</b>										
Due to General Fund	-	-	-	-	-	-	-	-	-	-
Deferred Revenue	-	-	-	-	-	-	-	-	1,533	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,533</b>	<b>-</b>
<b>FUND BALANCE</b>										
Assigned Fund Balance	-	-	-	-	94,794	2,379	-	-	-	-
Fund Deficits - Unassigned	-	-	-	-	-	-	-	-	-	-
Restricted Fund Balance	2,937	106	12,959	167	-	-	37,047	4,570	-	242
<b>Total Fund Balance</b>	<b>2,937</b>	<b>106</b>	<b>12,959</b>	<b>167</b>	<b>94,794</b>	<b>2,379</b>	<b>37,047</b>	<b>4,570</b>	<b>-</b>	<b>242</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 2,937</b>	<b>\$ 106</b>	<b>\$ 12,959</b>	<b>\$ 167</b>	<b>\$ 94,794</b>	<b>\$ 2,379</b>	<b>\$ 37,047</b>	<b>\$ 4,570</b>	<b>\$ 1,533</b>	<b>\$ 242</b>

IRION COUNTY, TEXAS  
 COMBINING BALANCE SHEET - MODIFIED CASH BASIS  
 SPECIAL REVENUE FUNDS  
 YEAR ENDED SEPTEMBER 30, 2022

	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
Cash in Bank	\$ 5,564	\$ 1,242	\$ 90,627	\$ 80,539	\$ 3,815	\$ -	\$ 155,590	\$ 494,111
Certificates of Deposit	-	-	-	-	-	-	-	-
Due From Other Funds	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 5,564</b>	<b>\$ 1,242</b>	<b>\$ 90,627</b>	<b>\$ 80,539</b>	<b>\$ 3,815</b>	<b>\$ -</b>	<b>\$ 155,590</b>	<b>\$ 494,111</b>
<b>LIABILITIES</b>								
Due to General Fund	-	-	-	-	-	-	-	-
Deferred Revenue	-	-	-	-	-	-	155,590	157,123
Other	-	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>155,590</b>	<b>157,123</b>
<b>FUND BALANCE</b>								
Assigned Fund Balance	-	-	-	-	-	-	-	-
Fund Deficits - Unassigned	-	-	-	-	-	-	-	97,173
Restricted Fund Balance	5,564	1,242	90,627	80,539	3,815	-	-	239,815
<b>Total Fund Balance</b>	<b>5,564</b>	<b>1,242</b>	<b>90,627</b>	<b>80,539</b>	<b>3,815</b>	<b>-</b>	<b>-</b>	<b>336,988</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 5,564</b>	<b>\$ 1,242</b>	<b>\$ 90,627</b>	<b>\$ 80,539</b>	<b>\$ 3,815</b>	<b>\$ -</b>	<b>\$ 155,590</b>	<b>\$ 494,111</b>

IRION COUNTY, TEXAS  
COMBINING STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS  
 SPECIAL REVENUE FUNDS  
 YEAR ENDED SEPTEMBER 30, 2022

	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
<b>REVENUE</b>							
Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Seizure Proceeds						99	24,120
Fees	57	528	950	2,575	8,696	-	-
Current Taxes	-	-	-	-	-	885	6,500
Donations and Gifts	-	-	-	-	-	-	-
Deferred Taxes	-	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-
Adult Protective Services	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Total Revenue</b>	<u>57</u>	<u>528</u>	<u>950</u>	<u>2,575</u>	<u>8,696</u>	<u>984</u>	<u>30,620</u>
<b>EXPENDITURES</b>							
Federal/State:							
Administration	-	-	-	-	-	-	-
Engineering/Consulting	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-
Local:							
Law Enforcement Expenses	-	-	-	-	-	-	-
Records Management	-	-	-	-	-	-	-
Trip Incentive	-	-	-	-	-	-	-
Courthouse Security	-	-	-	-	-	-	-
Telephone	-	-	-	120	-	-	2,551
Supplies	-	-	-	-	-	-	-
Education and Training	-	2,500	-	-	-	-	-
Computer Expenses	-	-	-	-	-	-	-
Indigent Health Care	-	-	-	-	-	-	-
Internet Service Provider	-	-	-	1,559	-	-	-
Repairs and Maintenance	-	-	-	-	-	-	-
Miscellaneous Expense	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>2,500</u>	<u>-</u>	<u>1,679</u>	<u>-</u>	<u>-</u>	<u>2,551</u>
<b>Revenue Over (Under) Expenditures Before transfers</b>	<u>57</u>	<u>(1,972)</u>	<u>950</u>	<u>896</u>	<u>8,696</u>	<u>984</u>	<u>28,069</u>
<b>Transfers (to) From Other Funds</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Revenue Over (Under) Expenditures</b>	<u>57</u>	<u>(1,972)</u>	<u>950</u>	<u>896</u>	<u>8,696</u>	<u>984</u>	<u>28,069</u>
<b>Fund Balance Beginning of Year</b>	<u>2,880</u>	<u>2,078</u>	<u>12,009</u>	<u>(729)</u>	<u>86,098</u>	<u>1,395</u>	<u>8,978</u>
<b>Fund Balance End of Year</b>	<u>\$ 2,937</u>	<u>\$ 106</u>	<u>\$ 12,959</u>	<u>\$ 167</u>	<u>\$ 94,794</u>	<u>\$ 2,379</u>	<u>\$ 37,047</u>
<b>Expenditures Grouped by Function:</b>							
General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Justice System	-	2,500	-	-	-	-	-
Public Safety	-	-	-	1,679	-	-	2,551
Corrections and Rehabilitation	-	-	-	-	-	-	-
Health and Human Services	-	-	-	-	-	-	-
Community and Economic Development	-	-	-	-	-	-	-
Infrastructure and Environmental Services	-	-	-	-	-	-	-
<b>Total Expenditures by Function</b>	<u>\$ -</u>	<u>\$ 2,500</u>	<u>\$ -</u>	<u>\$ 1,679</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,551</u>

IRION COUNTY, TEXAS  
COMBINING STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS  
 SPECIAL REVENUE FUNDS  
 YEAR ENDED SEPTEMBER 30, 2022

	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
<u>REVENUE</u>							
Grants	\$ -	\$ 118,467	\$ -	\$ -	\$ -	\$ -	\$ -
Seizure Proceeds	-	-	-	-	-	-	-
Fees	86	-	-	-	-	8,873	8,571
Current Taxes	-	-	-	-	-	-	-
Donations and Gifts	-	-	-	-	-	-	-
Deferred Taxes	-	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-
Adult Protective Services	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total Revenue	<u>86</u>	<u>118,467</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,873</u>	<u>8,571</u>
<u>EXPENDITURES</u>							
Federal/State:							
Administration	-	-	-	-	-	-	-
Engineering/Consulting	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Equipment	-	118,467	-	-	-	-	-
Local:							
Law Enforcement Expenses	-	-	-	-	-	-	-
Records Management	-	-	-	-	-	-	-
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	<u>-</u>	<u>118,467</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenue Over (Under) Expenditures Before transfers	86	-	-	-	-	8,873	8,571
Transfers (to) From Other Funds	-	-	-	-	-	-	-
Revenue Over (Under) Expenditures	86	-	-	-	-	8,873	8,571
Fund Balance Beginning of Year	<u>4,484</u>	<u>-</u>	<u>242</u>	<u>5,564</u>	<u>1,242</u>	<u>81,754</u>	<u>71,968</u>
Fund Balance End of Year	<u>\$ 4,570</u>	<u>\$ -</u>	<u>\$ 242</u>	<u>\$ 5,564</u>	<u>\$ 1,242</u>	<u>\$ 90,627</u>	<u>\$ 80,539</u>
Expenditures Grouped by Function:							
General Government	\$ -	\$ 118,467	\$ -	\$ -	\$ -	\$ -	\$ -
Justice System	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-
Corrections and Rehabilitation	-	-	-	-	-	-	-
Health and Human Services	-	-	-	-	-	-	-
Community and Economic Development	-	-	-	-	-	-	-
Infrastructure and Environmental Services	-	-	-	-	-	-	-
Total Expenditures by Function	<u>\$ -</u>	<u>\$ 118,467</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**IRION COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS**  
**SPECIAL REVENUE FUNDS**  
**YEAR ENDED SEPTEMBER 30, 2022**

	COURT ARCHIVE FUND 72	TAX LIABILITY FUND 90	COVID RECOVERY FUND 91	TOTAL COMBINED
<b>REVENUE</b>				
Grants	\$ -	\$ -	\$ 142,760	\$ 261,227
Seizure Proceeds	-	-	-	-
Fees	120	-	-	54,675
Current Taxes	-	-	-	-
Donations and Gifts	-	-	-	7,385
Deferred Taxes	-	-	-	-
Miscellaneous Revenue	-	-	-	-
Reimbursements	-	-	-	-
Adult Protective Services	-	-	-	-
Interest	-	-	-	-
Other	-	-	-	-
<b>Total Revenue</b>	<u>120</u>	<u>-</u>	<u>142,760</u>	<u>323,287</u>
<b>EXPENDITURES</b>				
Federal/State:				
Administration	-	-	-	-
Engineering/Consulting	-	-	-	-
Construction	-	-	-	-
Equipment	-	-	142,760	261,227
Local:				
Law Enforcement Expenses	-	-	-	-
Records Management	-	-	-	-
Trip Incentive	-	-	-	-
Courthouse Security	-	-	-	-
Telephone	-	-	-	-
Supplies	-	-	-	2,671
Education and Training	-	-	-	-
Computer Expenses	-	-	-	2,500
Indigent Health Care	-	-	-	-
Internet Service Provider	-	-	-	-
Repairs and Maintenance	-	-	-	1,559
Miscellaneous Expense	-	-	-	-
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>142,760</u>	<u>267,957</u>
Revenue Over (Under) Expenditures Before transfers	120	-	-	55,330
<b>Transfers (to) From Other Funds</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenue Over (Under) Expenditures	120	-	-	55,330
<b>Fund Balance Beginning of Year</b>	<u>3,695</u>	<u>-</u>	<u>-</u>	<u>281,658</u>
<b>Fund Balance End of Year</b>	<u>\$ 3,815</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 336,988</u>
<b>Expenditures Grouped by Function:</b>				
General Government	\$ -	\$ -	\$ -	\$ 118,467
Justice System	-	-	-	2,500
Public Safety	-	-	142,760	146,990
Corrections and Rehabilitation	-	-	-	-
Health and Human Services	-	-	-	-
Community and Economic Development	-	-	-	-
Infrastructure and Environmental Services	-	-	-	-
<b>Total Expenditures by Function</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 142,760</u>	<u>\$ 267,957</u>



GOVERNMENTAL REPORTING SECTION

**IRION COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**YEAR ENDED SEPTEMBER 30, 2022**

GRANT TITLE	Single Audit Assessment	FEDERAL CFDA NUMBER	AWARD AMOUNT	PASS-THROUGH CONTRACT NUMBER	AUDIT PERIOD EXPENDITURES
<b>State Grants:</b>					
Texas Department of Transportation County Transportation Infrastructure Fund Grant		n/a	\$ 2,376,480	CTIF-02-119	\$ 859,480
<b>Total State Financial Assistance</b>					<u>859,480</u>
<b>Federal Grants:</b>					
U.S. Department of Treasury: Coronavirus State and Local Fiscal Recovery Funds		n/a	\$ 298,350	150-0271	142,760
Administration for Community Living (HHS-ACL) Pass Through: Texas Comptroller of Public Accounts Help America Vote Act (HAVA)		n/a	\$ 120,000	TX18101001-01-118	<u>118,467</u>
<b>Total Federal Financial Assistance</b>					<u>261,227</u>
<b>Total Federal and State Financial Assistance</b>					<u>\$ 1,120,707</u>

See notes to this schedule.

## 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 \$1,074,350 in 2022 of which \$578,305 represents amounts to be received from the State for 80% of highway improvements subsequent to year end.

KNAPP & COMPANY, P.C.  
9036 DUNMORE DRIVE  
DALLAS, TEXAS 75231  
(214) 343-3777 // RICK\_KNAPP@SBCGLOBAL.NET

**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, 2022, 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 30, 2022.

**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 30, 2022

**KNAPP & COMPANY, P.C.**  
9036 DUNMORE DRIVE  
DALLAS, TEXAS 75231  
(214) 343-3777 // RICK\_KNAPP@SBCGLOBAL.NET

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND  
TEXAS SINGLE AUDIT CIRCULAR

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

**Report on Compliance for Each Major State Program**

***Opinion on Each Major State Program***

We have audited Irion County, Texas' compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Irion County, Texas' major state programs for the year ended September 30, 2022. Irion County, Texas' major State program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. The Counties federal programs were not subject to Single Audit.

In our opinion, Irion County, Texas complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major state program for the year ended September 30, 2022.

***Basis for Opinion on the Major State Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) as expanded to State programs by the Texas Single Audit Circular. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Irion County, Texas and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major state program. Our audit does not provide a legal determination of Irion County, Texas' compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Irion County, Texas' federal and state programs.

***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Irion County, Texas' compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report

on compliance about Irion County, Texas' compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Irion County, Texas' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Irion County, Texas' internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Irion County, Texas' internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

#### **Report on Internal Control over Compliance**

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Knapp & Company, P.C.*

Dallas, Texas,  
November 30, 2022

**IRION COUNTY, TEXAS**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

For Fiscal Year Ended September 30, 2022

**Section I - Summary of Auditor's Results:**

Financial Statements:

Type of auditor's report – **unqualified**

Internal control of financial reporting:

- Material Weakness(es) identified?  yes  no
- Significant deficiency(ies) identified that are not considered to be material weaknesses  yes  none reported

Noncompliance material to financial Statements noted?  yes  no

Federal and State Awards:

Internal control over major programs:

- Material weakness(es) identified?  yes  no
- Significant deficiency(ies) identified that are not considered to be material weaknesses  yes  none reported

Type of auditor's report issued on compliance with major programs – **unqualified**

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB A-133  yes  no

The auditor's report expresses an **unqualified opinion** on the financial statements of the Irion County, Texas.

Identification of major program:

Texas Department of Transportation  
County Transportation Infrastructure Fund Grant      Contract CTIF 02 119

Dollar threshold used to distinguish between type A or type B programs: \$300,000

Auditee qualified as low –risk auditee?  yes  no



Section II – Financial Statement Findings

- Material weakness(es) identified yes no
- Significant deficiency(ies) identified that are not  
Considered to be material weaknesses yes none reported

Section III – Federal Award Findings and questioned Costs

- Material weakness(es) identified yes no
- Significant deficiency(ies) identified that are not  
Considered to be material weaknesses yes none reported

IRION COUNTY, TEXAS

STATUS OF PRIOR YEAR REPORTED SIGNIFICANT DEFICIENCY

For Fiscal Year Ended September 30, 2022

n/a