

**IRION COUNTY, TEXAS**  
**ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED**  
**September 30, 2018**

**APPROVED BY**  
**IRION COUNTY COMMISSIONERS' COURT**

REC 97 2018  
JUDGE JA  
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PCT 3 [Signature]  
PCT 4 [Signature]



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

**IRION COUNTY, TEXAS  
Annual Financial Report  
September 30, 2018**

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September 30, 2018**

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### Independent Auditor's Report

To the Honorable Judge Tom Aiken and  
Members of the Commissioners Court of  
Irion County, Texas

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund, and aggregate remaining fund information of Irion County, Texas, as of and for the year ended September 30, 2018 and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

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

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

#### **Auditor's Responsibility**

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Irion County, Texas, as of September 30, 2018, and the respective changes in modified cash basis financial position, thereof for the year then ended in accordance with the modified cash basis of accounting described in Note 1.

#### **Basis of Accounting**

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of

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

#### **Other Matters**

##### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages i through viii, the budgetary comparison information on pages 24 through 42, and the retirement plan schedules on pages 43-44 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

##### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Irion County, Texas' modified cash basis basic financial statements. The combining fund financial statements and schedule of expenditures of federal and state awards are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining fund financial statements and the schedule of expenditures of federal and state awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining fund financial statements and schedule of expenditures of federal and state awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

##### *Other Reporting Required by Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 3, 2018, on our consideration of Irion County, Texas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Irion County, Texas' internal control over financial reporting and compliance.

*Knapp & Company, P.C.*

Dallas, Texas  
December 3, 2018

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(214) 343-3777 //RICK\_KNAPP@SBCGLOBAL.NET

APPROVED BY  
IRION COUNTY COMMISSIONERS' COURT

December 3, 2018

To the Honorable Judge Tom Aiken and  
Members of the Commissioners' Court of  
Irion County, Texas

JUDGE: TA  
PCT 1  
PCT 2  
PCT 3



We have audited the financial statements of the governmental entities, each major fund, and the aggregate remaining fund information of Irion County, Texas for the year ended September 30, 2018. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and, if applicable, Government Auditing Standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 27, 2018. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Findings

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Irion County, Texas are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the fiscal year. The posting of cash disbursements for held checks were considered transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus, which is the subject of the reported significant deficiency reported in a separate report on internal controls. Subject to the management approved audit adjustments, all significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the County's modified cash basis financial statements was depreciable life of capital assets.

Management's estimate of the depreciable lives is based on State of Texas guidelines for local governments. We evaluated the key factors and assumptions used to develop estimated depreciable lives in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was Note 9 Fund balance reporting.

The disclosure of fund balance restriction in Note 9 to the financial statements is based on management representation of the nature of funds as supported by Court actions and law. The financial statement disclosures are neutral, consistent, and clear.

#### Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Attachment 1 provides a detail of management approved audit adjustments. Attachment 2 provides a detail of uncorrected misstatements which were deemed to be immaterial individually or in the aggregate

#### Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

#### Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 3, 2018.

#### Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

#### Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

## Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with financial statements presentation consistent with modified cash basis of accounting. The method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the modified cash basis financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of The Commissioners' Court of Irion County, Texas and management of Irion County and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

*Knapp & Company, P.C.*



Schedule of Audit Adjustments

Attachment 1

	<u>DR</u>		<u>CR</u>
Treasurer Accounts			
1) 29-550-39€ BANK NOTES (PRINCIPAL)	341,304.34	x	
29-550-39€ BANK NOTES (INTEREST)	25,829.95	x	
29-550-337 CAPITAL EXPENSES		x	367,134.29
To post bank note payments for report per 6110.637			

The following entries were proposed to facilitate reporting of elected official off ledger accounts for financial reporting purposes.

	<u>dr</u>		<u>cr</u>
1)			
Cash bonds - Molly Criner 1532359		x	162,655.33
Cash Attorney hot checks			
Cash County Clerk - TXP vs. Burris	217.36	x	
Cash - Registry of the Court			
Due to others	162,655.33	x	
Due to other tax authorities			
Interest TXP vs. Burris		x	6.10
Royalty income TXP vs. Burris		x	211.26
Accounting Fee			
Advalorem tax			
To update off ledger Trust and Agency Funds			
2)			
Cash County Clerk - Operating - Unremitted	5,085.36	x	
Cash JP - Partial Payments	367.00	x	
Cash JP - Operating account		x	9,754.21
Cash - Tax A/C Excrow		x	426.90
Cash - Tax A/C Operating	1,863.28	x	
Cash - Property tax collector #2		x	42,900.67
Cash - Sheriff	1,811.11	x	
Due from Irion ISD	25,182.16	x	
Due to other tax authorities	14,286.31	x	
Due to other tax authorities		x	2,308.83
Clerk Fees		x	5,085.36
Property tax	4,304.65	x	
JP revenue	9,754.21	x	367.00
Sheriff fees		x	2,940.11
Sheriff expenses	1,129.00	x	
To post 2016 activity for elected official off ledger accounts.			

x - Journal entry approved my management.

Schedule of Uncorrected Misstatements

Attachment 2

	<u>Balance Sheet</u>		<u>Activities</u>	
	<u>Dr</u>	<u>Cr</u>	<u>Dr</u>	<u>Cr</u>
1) General Fund Checking	7,342	-	-	-
Computer expenditures	-	-	-	3,100
Prisoner Care				4,242
To reverse transaction for void check				
Per 2010.6				
	-	-	-	-
	<u>\$ 7,342</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,342</u>

**MANAGEMENT DISCUSSION AND ANALYSIS**

*COUNTY JUDGE*  
*Tom Aiken*  
*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*

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## MANAGEMENT'S DISCUSSION AND ANALYSIS

December 3, 2018

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, 2018. Please read it in conjunction with the County's financial statements, which begin on page 3.

### FINANCIAL HIGHLIGHTS

The County's net assets increased \$1,901,017 in 2017/2018 even after recording depreciation expense of \$853,132.

In 2017/2018 the County made significant payments on its long-term debt by paying lease obligations in the amount of 48,621 plus bank note obligations of \$1,395,304. All lease and note obligations were paid early or in accordance with the lease or loan agreements. The County's outstanding debt primarily resulted from equipment leases to finance equipment purchases for the roads department and a bank loan to fund the courthouse HVAC improvements. All debt obligations mature over the next four (4) years.

During the year, the County's total government wide revenues and other financing sources exceeded expenditures by \$1,901,017. Government wide revenues were up by \$645,875 which is primarily attributed to increases in property tax collections from expected increases in valuation for oil and gas properties.

The combined government wide financial statements reported net assets of \$15,632,686 as of yearend, as compared to \$13,731,669 at the beginning of the year.

## USING THIS ANNUAL REPORT

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

### Reporting the County as a Whole

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

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

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

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



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

Component units - The County currently has no component units.

### Reporting the County's Most Significant Funds

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

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

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

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

- Nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.
- Restricted fund balance classification includes funds with constraints placed on the use of resources are either: a. Externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b. Imposed by law through constitutional provisions or enabling legislation.
- Committed fund balances include amounts that can only be used for specific purposes pursuant to constraints imposed by court resolution/formal action of the commissioners' court which is the government's highest level of decision-making authority.
- Assigned fund balances include amounts that are constrained by the government's intent to

be used for specific purposes, but are neither restricted nor committed. Intent is expressed by (a) the commissioners' court action or (b) a by county judge who is the official delegated by the commissioners' court with the authority to assign amounts to be used for specific purposes.

- Unassigned fund balance is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund.

### The County as Trustee

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

### THE COUNTY AS A WHOLE

The County's combined net assets increased by \$1,901,017 in 2017/2018 as compared to \$1,315,433 2017/2016.

The County's total revenues increased by 10.4% or \$645,875 which as primarily attributed to increases in property tax collections due to expected increases in valuation for oil and gas properties.

### THE COUNTY'S FUNDS

As the County completed the year, its governmental funds (as presented in the balance sheet on page 5) reported a combined fund balance of \$9,598,319 as compared to \$8,520,027 at the beginning of the year.

### General Fund Budgetary Highlights

Over the course of the year, the Commissioners' Court typically make amendments to the County budget for changes in circumstances and needs of the County. During the year the County increased its revenue budget for TIF grant State funds by \$168,541 to reflect expected receipt of final State grant funds. A comparison of budget to actual expenditures is presented in the supplementary information of the County's financial statements the amounts over and under budget are considered typical and within the expected range of acceptance.

At the end of September 2018, the County had approximately \$11.6 million invested in capital assets of which \$3.8 million represents vehicles and equipment. Depreciation and fixed assets are only reported in the government wide financial statement presentation on pages 3 and 4, and does not affect the fund basis financial statement presentation on pages 5 and 6 in accordance with the currently generally accepted reporting model for state and local governments.

The most significant fixed asset additions included \$210,676 in completion of road improvements which was 80% funded with State grant money. The sheriff department purchased two vehicle and set up equipment for \$82,163 plus the trade in of two used vehicle. The county paid \$920,272 for the county courthouse HVAC system. This amount included \$20,225 in capitalized interest associated with construction period interest.

#### Debt

At year-end, the County had outstanding \$295,887 in lease obligation debts as compared to total prior yearend debt of \$344,508. The decrease in lease obligations is attributed to scheduled lease payments. The county also paid principle payments of \$341,304 on a bank note thus reducing the outstanding amount borrowed to an amount of \$711,748 at year end related to county's financing of the courthouse HVAC improvements. The County also borrowed \$1,054,000 in short term unsecured bank loan proceeds to fund equipment, road materials purchases, and other capital projects and debt obligations. The short - term bank loans were repaid using property tax revenues collected for that purpose before year end.

#### NEXT YEAR'S BUDGET AND ECONOMIC FACTORS

##### Budget

The County continues to invest in infrastructure improvements. The HVAC replacement program for the Courthouse is completed. New roofs and roof repairs occurred in 2018 as well as road improvements using the chip seal process.

Scheduled for 2018-2019 is removal of the antenna behind the Courthouse, and new flooring for several offices. All done while staying within our budget.

##### Economic Factors

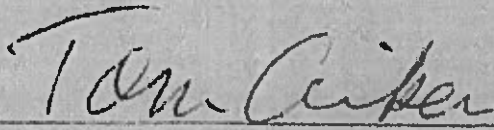
At this point, the oil and gas business, which represents over 90% of our revenue, is on a steady move upward. If this remains constant, our revenue flow will remain steady also. Some income from the wind turbines should start trickling in by 2020.

We start 2019 with a good reserve with more to be added at the first of the year. The last legislature did us no favors, by continuing to ignore the presence of unfunded mandates, and not addressing the states responsibility in school funding. Despite this, we are blessed to be a financially healthy County.



## 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.

A handwritten signature in cursive script that reads "Tom Aiken". The signature is written in dark ink and is positioned above a horizontal line.

Tom Aiken, County Judge

IRION COUNTY, TEXAS  
 TABLE #1  
 GOVERNMENT WIDE  
COMPARATIVE STATEMENT OF NET POSITION-  
MODIFIED CASH BASIS  
 SEPTEMBER 30, 2018 AND 2017

	<u>PRIMARY GOVERNMENT</u>	
	<u>2018</u>	<u>2017</u>
	<u>Governmental</u>	<u>Governmental</u>
	<u>Activities</u>	<u>Activities</u>
<u>ASSETS</u>		
Cash and Cash Equivalents	\$ 5,182,960	\$ 5,128,346
Certificates of Deposit	4,500,778	3,483,782
Total Cash and Deposits	<u>9,693,738</u>	<u>8,622,138</u>
Receivable From Other Taxing Authority	<u>25,182</u>	<u>-</u>
Capital Assets		
Land	1,000	1,000
Other Capital Assets	<u>7,041,002</u>	<u>6,808,202</u>
Total Capital Assets	<u>7,042,002</u>	<u>6,809,202</u>
Total Assets	<u>16,760,922</u>	<u>15,231,340</u>
<u>DEFERRED OUTFLOWS</u>		
	<u>-</u>	<u>-</u>
<u>LIABILITIES</u>		
Other Liabilities	173	625
Amounts Due Others	97,095	101,486
Long Term Debt		
Due Within One Year	508,169	131,966
Due In More Than One Year	<u>489,466</u>	<u>1,265,594</u>
Total Liabilities	<u>1,104,903</u>	<u>1,499,671</u>
<u>DEFERRED INFLOWS</u>		
	<u>23,333</u>	<u>-</u>
<u>NET POSITION</u>		
Investment in Capital Assets, Net of Related Debt	6,034,367	5,211,642
Committed	45,750	26,902
Assigned	94,345	88,785
Restricted	165,813	138,353
Unrestricted	<u>9,292,411</u>	<u>8,265,987</u>
Total Net Position	<u>\$ 15,832,686</u>	<u>\$ 13,731,669</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, 2018 AND 2017**

<u>Functions/Programs</u>	<u>2018</u>	<u>2017</u>
<b>REVENUES:</b>		
Property Tax	\$ 6,005,445	\$ 5,393,348
License & Permits	201,117	210,195
Fines and Fees	273,654	262,544
Public Service Fees	34,485	26,897
Donations and gifts	15,950	3,650
Grant Revenues	178,439	140,814
Intergovernmental Reimbursements	83,757	80,634
Charges for Services	29,570	30,422
Investment Income	14,328	8,729
Other	18,289	51,926
Total Revenues	<u>6,855,034</u>	<u>6,209,159</u>
<b>EXPENDITURES:</b>		
<b>Current:</b>		
General Government	1,611,062	1,658,242
Justice System	274,316	305,662
Public Safety	990,330	1,033,953
Corrections and Rehabilitation	53,798	34,836
Health and Human Services	245,346	187,794
Community and Economic Development	152,810	125,895
Infrastructure and Environmental Services	1,583,070	1,505,317
Interest and Other Charges	43,285	42,027
Total Expenditures	<u>4,954,017</u>	<u>4,893,726</u>
Excess (deficiency) of Revenues		
Over Expenditures	<u>1,901,017</u>	<u>1,315,433</u>
Net Position - Beginning	<u>13,731,669</u>	<u>12,416,236</u>
Net Position - Ending	<u>\$ 15,632,686</u>	<u>\$ 13,731,669</u>

## FINANCIAL SECTION

**GOVERNMENT WIDE FINANCIAL STATEMENTS**

**IRION COUNTY, TEXAS**  
**GOVERNMENT WIDE**  
**STATEMENT OF NET POSITION - MODIFIED CASH BASIS**  
**AS OF SEPTEMBER 30, 2018**

	<u>Governmental Activities</u>
<u><b>ASSETS</b></u>	
Cash and Cash Equivalents	\$ 5,192,960
Certificates of Deposit	<u>4,500,778</u>
Total Cash and Certificates of Deposits	<u>9,693,738</u>
Receivable From Other Taxing Authority	<u>25,182</u>
Capital assets:	
Land	1,000
Other Capital Assets	<u>7,041,002</u>
Total Capital Assets	<u>7,042,002</u>
Total Assets	<u>\$ 16,760,922</u>
 <u><b>DEFERRED OUTFLOWS</b></u>	 <u>-</u>
 <u><b>LIABILITIES</b></u>	
Other Liabilities	\$ 173
Amounts Due to Others	97,095
Long-term Debt	
Due Within One Year	508,169
Due in More Than One Year	<u>499,466</u>
Total Liabilities	<u>1,104,903</u>
 <u><b>DEFERRED INFLOWS</b></u>	 <u>23,333</u>
 <u><b>NET POSITION</b></u>	
Investment in Capital Assets, Net of Related Debt	6,034,367
Restricted for:	
Designated - Committed	45,750
Designated - Assigned	94,345
Restricted	165,813
Unrestricted	<u>9,292,411</u>
Total Net Position	<u>\$ 15,632,686</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, 2018**

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	\$ 1,611,062	\$ 11,570	\$ 36,062	\$ -	\$ (1,563,430)
Justice System	274,316	-	30,382	-	(243,934)
Public Safety	990,330	18,000	-	-	(972,330)
Corrections and Rehabilitation	53,798	-	-	-	(53,798)
Health and Human Services	245,346	-	849	-	(244,497)
Community and Economic Development	152,810	-	-	-	(152,810)
Infrastructure and Environmental Services	1,583,070	-	16,464	178,439	(1,388,167)
Interest on Long-Term Debt	<u>43,285</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(43,285)</u>
Total Governmental Activities	<u>4,954,017</u>	<u>29,570</u>	<u>83,757</u>	<u>178,439</u>	<u>(4,662,251)</u>
<b>Business-Type Activities:</b>					
None	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Primary Government	<u>\$ 4,954,017</u>	<u>\$ 29,570</u>	<u>\$ 83,757</u>	<u>\$ 178,439</u>	<u>(4,662,251)</u>

**General Revenues:**

**Taxes:**

Property Taxes, Levied for General Purposes	4,898,759
Property Taxes, for Debt Service	1,106,686
Investment Earnings	14,328
License & Permits	201,117
Fines and Fees	308,139
Other	<u>34,239</u>
Total General Revenues	<u>6,563,268</u>
Change in Net Position	1,901,017
Net Position - Beginning	13,731,669
Net Position - Ending	<u>\$ 15,632,686</u>

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

## FUND BASIS FINANCIAL STATEMENTS



**IRION COUNTY, TEXAS  
GOVERNMENTAL FUNDS  
BALANCE SHEET - MODIFIED CASH BASIS  
YEAR ENDED SEPTEMBER 30, 2018**

	GOVERNMENTAL FUNDS				TOTAL GOVERNMENTAL FUNDS
	GENERAL FUND	MAJOR FUNDS CAPITAL PROJECTS	DEBT SERVICE	NON-MAJOR SPECIAL REVENUE	
<b>ASSETS</b>					
Cash in Bank	\$ 4,887,052	\$ 45,750	\$ -	\$ 260,158	\$ 5,192,960
Certificates of deposit	4,500,778	-	-	-	4,500,778
Due From Other Taxing Authority	25,182	-	-	-	25,182
Due From Other Funds	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 9,413,012</b>	<b>\$ 45,750</b>	<b>\$ -</b>	<b>\$ 260,158</b>	<b>\$ 9,718,920</b>
<b>LIABILITIES</b>					
Due to Others	97,095	-	-	-	97,095
Deferred Inflows	23,333	-	-	-	23,333
Other Liabilities	173	-	-	-	173
<b>TOTAL LIABILITIES</b>	<b>120,601</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>120,601</b>
<b>FUND BALANCES</b>					
Non-spendable	-	-	-	-	-
Restricted	-	-	-	165,813	165,813
Committed	-	45,750	-	-	45,750
Assigned	-	-	-	94,345	94,345
Unassigned	9,292,411	-	-	-	9,292,411
<b>Total Fund Balances</b>	<b>9,292,411</b>	<b>45,750</b>	<b>-</b>	<b>260,158</b>	<b>9,598,319 a)</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 9,413,012</b>	<b>\$ 45,750</b>	<b>\$ -</b>	<b>\$ 260,158</b>	<b>\$ 9,718,920</b>
Total fund balances as reported above					\$ 9,598,319 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.					7,042,002
3) Debt obligations are not reported in the fund basis financial statements.					(1,007,635)
Net assets of governmental activities					<u>\$ 15,632,686</u>

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

**IRION COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**MODIFIED CASH BASIS - GOVERNMENTAL FUNDS**  
**YEAR ENDED SEPTEMBER 30, 2018**

FUNCTIONS/PROGRAMS	GOVERNMENTAL FUNDS				TOTAL GOVERNMENTAL FUNDS
	MAJOR FUNDS			NON-MAJOR	
	GENERAL FUND	CAPITAL PROJECTS	DEBT SERVICE	SPECIAL REVENUE	
<b>REVENUES:</b>					
Property Tax	\$ 4,898,759	\$ -	\$ 1,106,686	\$ -	\$ 6,005,445
License & Permits	201,117	-	-	-	201,117
Fines and Fees	233,813	-	-	39,841	273,654
Public Service Fees	34,485	-	-	-	34,485
Donations and Gifts	-	-	-	15,950	15,950
Grant Revenues and Intergovernmental	178,439	-	-	-	178,439
Intergovernmental Reimbursements	83,757	-	-	-	83,757
Charges for Services	29,570	-	-	-	29,570
Investment Income	14,328	-	-	-	14,328
Other	18,289	-	-	-	18,289
<b>Total Revenues</b>	<b>5,692,557</b>	<b>-</b>	<b>1,106,686</b>	<b>55,791</b>	<b>6,855,034</b>
<b>EXPENDITURES:</b>					
<b>Current:</b>					
General Government	2,393,337	79,791	-	4,824	2,477,952
Justice System	270,376	-	-	3,940	274,316
Public Safety	784,651	108,007	-	9,265	901,923
Corrections and Rehabilitation	53,798	-	-	-	53,798
Health and Human Services	208,719	-	-	-	208,719
Community and Economic Development	133,025	30,800	-	3,950	167,775
Infrastructure and Environmental Services	823,019	438,909	56,614	-	1,318,542
<b>Debt Service</b>					
Principal	-	348,105	1,047,199	-	1,395,304
Interest and Other Charges	-	29,540	2,873	-	32,413
<b>Total Expenditures</b>	<b>4,666,925</b>	<b>1,035,152</b>	<b>1,106,686</b>	<b>21,979</b>	<b>6,830,742</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>1,025,632</b>	<b>(1,035,152)</b>	<b>-</b>	<b>33,812</b>	<b>24,292</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Bank Loan Proceeds	-	1,054,000	-	-	1,054,000
Transfers out	-	-	-	-	-
<b>Total other financing sources</b>	<b>-</b>	<b>1,054,000</b>	<b>-</b>	<b>-</b>	<b>1,054,000</b>
<b>Net change in fund balances</b>	<b>1,025,632</b>	<b>18,848</b>	<b>-</b>	<b>33,812</b>	<b>1,078,292</b> a)
<b>Fund Balance - Beginning as Previously Reported</b>	<b>8,266,779</b>	<b>26,902</b>	<b>-</b>	<b>226,346</b>	<b>8,520,027</b>
<b>Fund Balance - Ending</b>	<b>\$ 9,292,411</b>	<b>\$ 45,750</b>	<b>\$ -</b>	<b>\$ 260,158</b>	<b>\$ 9,598,319</b>
<b>Reconciliation of changes in fund balances to changes in net assets as reported in the Government Wide Statement of Activities</b>					
<b>Change in net assets as reported above on a fund accounting basis</b>					<b>\$ 1,078,292</b> a)
Lease and bank loan payments applied to debt					389,925
Financial resources reported as liabilities					-
Capitalized - capital expenditures less book value of net trade ins					1,285,932
Depreciation expense recorded					(853,132)
<b>Changes in net assets as reported in the Government Wide Statement of Activities</b>					<b>\$ 1,901,017</b>

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, 2018

**ASSETS**

Cash - Restricted	\$ 12,872
Certificate of Deposit	<u>-</u>

<b>Total Assets</b>	<b><u>\$ 12,872</u></b>
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**LIABILITIES**

Due to Others	\$ 7,888
Other Liabilities	<u>-</u>

<b>Total Liabilities</b>	<b><u>7,888</u></b>
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**FUND BALANCE (DEFICIT)**

Restricted Fund Balance	<u>4,984</u>
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<b>Total Fund Balance</b>	<b><u>4,984</u></b>
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<b>Total Liabilities and Fund Balance</b>	<b><u>\$ 12,872</u></b>
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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, 2018

REVENUE

Miscellaneous Revenue	\$	211
Interest		6
		6

<b>Total Revenue</b>		217
		217

EXPENDITURES

Distributions		-
Professional Services		-
Tax		-
		-

<b>Total Expenditures</b>		-
		-

<b>Revenue Over (Under) Expenditures</b>		217
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<b>Fund Balance Beginning of Year</b>		4,767
		4,767

<b>Fund Balance End of Year</b>	\$	4,984
		4,984

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

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

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

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

**Basic Financial Statements—Government-Wide Statements**

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

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

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

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

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued**

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

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

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

**Basic Financial Statements — Fund Financial Statements**

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

The following fund types are used by the County:

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

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

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

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

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued**

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

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

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

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

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

**Financial Statement Amounts:**

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

**Investments** - Investments, when applicable, are stated at cost. Investments primarily consist of bank certificates of deposit.

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

**NOTE 1:      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued**

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

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

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

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

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

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

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



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

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued**

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

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

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

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

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

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

**Subsequent Events Review** – Management has conducted a review and evaluation of subsequent events through December 3, 2018 (the date of the auditor's report). The financial statements were available for distribution December 3, 2018.

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

**NOTE 2: PROPERTY TAX**

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

All taxes are assessed based on 100% of the estimated appraised value of property. The State Constitution and the County Charter set a maximum tax rate per \$100 valuation of \$.80. There is no debt limit or margin set by State Law or County Charter. The general tax rate for 2017/2018 was \$.504891 per \$100 valuation, County interest and sinking was \$.062275 per \$100 valuation, and the FMLR tax rate was \$.054552 per \$100 valuation with a combined tax rate of \$.621718 per \$100 valuation.

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

The appraisal district is required under the Code to appraise all taxable property within the appraisal district on the basis of 100% of its appraised value and is prohibited from applying any assessment ratios. The value of real property within the appraisal district must be reviewed every four years; however, the County may, at its own expense, require annual reviews of appraised values. The County may challenge appraised values established by the appraisal district through various appeals and, if necessary, legal action.

Current and delinquent tax payments, received throughout the year, are recognized as revenue in the year received. Property taxes receivable which is not recorded in the financial statements under the modified cash basis of accounting consisted of the following at September 30, 2018:

Current taxes receivable	\$ -
Delinquent taxes receivable	240,527
	<u>\$ 240,527</u>

Delinquent taxes by year:	
2017	\$ 67,199
2016	75,080
2015	59,708
2014	31,716
2013	5,624
2012 and prior	1,200
Total delinquent taxes	<u>\$ 240,527</u>

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

**NOTE 3: CASH AND CASH EQUIVALENTS**

**Deposit Risk** - As of September 30, 2018, the balances per books of the County's deposits which were held in primarily one depository bank, including certificates of deposit, was \$8,622,138 for governmental funds and \$12,872 for trust and agency funds. Certificates of deposit were comprised of 21 CD's with maturities less than one year from September 30, 2018. Of the amounts 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 \$14,542,280 as of September 30, 2018, 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, 2018:

Pooled Cash:		
10-100-200	10 General Fund	\$4,815,407
20-100-200	20 F/M Road	-
29-100-200	29 I&S / Capital Projects	94
30-100-200	30 I&S/ F/MLR	45,656
31-100-200	31 Judicial Fund	2,673
32-100-200	32 Justice of the Peace	5,590
33-100-200	33 Law Library	9,188
34-100-200	34 Courthouse Security	7,287
35-100-200	35 Rec Facilities Fund	68,383
36-100-200	36 Public Library Fund	21,583
37-100-200	37 Emergency Services	11,523
38-100-200	38 Co/Dist Tech	3,775
50-100-200	50 Hot Check Fund	92
60-100-200	60 Sheriff Dare Fund	5,564
62-100-200	62 TLESOA	1,992
70-100-200	70 Records Management	60,533
71-100-200	71 Reco Mgt Archives	55,585
72-100-200	72 Court Archive Fee	2,010
90-100-200	90 Tax Liability	4,379
		<b>\$5,121,314</b>

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

**NOTE 4: CHANGES IN FIXED ASSETS**

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

	<u>Balance</u> <u>9/30/2017</u>	<u>Additions</u>	<u>Transfers and</u> <u>(Retirements)</u>	<u>Balance</u> <u>9/30/2018</u>
<b>Primary Government</b>				
Land	\$ 1,000	\$ -	\$ -	\$ 1,000
Buildings and Improvements	3,048,355	46,888	36,850	3,132,093
Courthouse HVAC	262,800	920,272	-	1,183,072
Construction in Process	-	-	-	-
Vehicles and Equipment	3,780,812	108,096	(106,753)	3,782,155
Infrastructure - Roads	3,321,003	210,676	-	3,531,679
	<u>10,413,970</u>	<u>1,285,932</u>	<u>(69,903)</u>	<u>11,629,999</u>
<b>Less Accumulated Depreciation:</b>				
Buildings and Improvements	891,253	99,136	-	990,389
Vehicles and Equipment	2,507,680	421,723	(69,903)	2,859,500
Infrastructure - Streets	405,835	332,273	-	738,108
	<u>3,804,768</u>	<u>853,132</u>	<u>(69,903)</u>	<u>4,587,997</u>
<b>Net Fixed Assets</b>	<u>\$ 6,609,202</u>	<u>\$ 432,800</u>	<u>\$ -</u>	<u>\$ 7,042,002</u>
<b>By Department</b>		<u>Depreciation</u>	<u>Additions</u>	
General Government		\$ 97,615	\$ 964,505	
Justice System		-	-	
Public Safety		170,570	82,163	
Corrections and Rehabilitation		-	-	
Health and Human Services		36,627	-	
Community and Economic Development		13,623	28,588	
Infrastructure and Environmental Services		534,697	210,676	
		<u>\$ 853,132</u>	<u>\$ 1,285,932</u>	

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

**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, 2018:

	Balance <u>9/30/2017</u>	<u>Additions</u>	<u>Paid</u>	Balance <u>9/30/2018</u>	Interest <u>Paid</u>
1 Lease	\$ 46,166	\$ -	\$ 12,605	\$ 33,561	\$ 710
2 Lease	46,166	-	12,605	33,561	710
3 Lease	110,943	-	22,934	88,009	2,063
4 Lease	141,233	-	477	140,756	7,388
5 Bank loan	1,053,052	-	341,304	711,748	25,830
6 Bank loan	-	594,000	594,000	-	2,872
7 Bank loan	-	460,000	460,000	-	3,710
	<u>\$ 1,397,560</u>	<u>\$ 1,054,000</u>	<u>\$ 1,443,925</u>	<u>\$ 1,007,635</u>	<u>\$ 43,283</u>

By function:

Infrastructure	\$ 344,508	\$ -	\$ 48,621	\$ 295,887	\$ 10,871
General	<u>1,053,052</u>	<u>1,054,000</u>	<u>1,395,304</u>	<u>711,748</u>	<u>32,412</u>
	<u>\$ 1,397,560</u>	<u>\$ 1,054,000</u>	<u>\$ 1,443,925</u>	<u>\$ 1,007,635</u>	<u>\$ 43,283</u>

- 1) Motor grader lease dated December 2013 requires 4 annual payments of \$13,314 and a final annual payment of \$33,814. The lease bears interest at 3.2%.
- 2) Motor grader lease dated December 2013 requires 4 annual payments of \$13,314 and a final annual payment of \$33,814. The lease bears interest at 3.2%.
- 3) Lease dated December 2013 secured by a wheel loader required 5 annual payments of \$24,999 plus a final annual payment of \$88,674. The lease bears interest at 3.2%.
- 4) Lease dated June 20, 2018 secured by a Motor Grader required 4 annual payments of \$7,865 plus a final annual payment of \$138,585. The lease bears interest at 4.125%.
- 5) Bank unsecured public property finance contract dated September 26, 2018 in the amount of \$1,053,052 for the purpose of funding construction commitments to design and replace the courthouse HVAC system. The note bears interest at 2.79% and requires 13 quarterly payments of \$91,784 beginning in December 2018 through September 2020. Interest paid in the amount of \$20,225 was capitalized relative to the HVAC construction project.
- 6) Bank unsecured promissory note dated October 27 2016 and due September 30, 2018 in the amount of \$571,318 bore interest at 3%. The principal balance outstanding at September 30, 2018 was \$-0-.
- 7) Bank unsecured promissory note dated October 27, 2015 and due September 30, 2018 in the amount of \$497,243 bore interest at 3%. The principal balance outstanding at September 30, 2018 was \$-0-.

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

**NOTE 5: LONG-TERM DEBT - continued**

Future obligations of debt obligations follow:

Fiscal <u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	508,169	26,808	534,977
2020	363,107	11,893	375,000
2021	2,379	5,486	7,865
2022	133,980	5,868	139,848
	<u>\$ 1,007,635</u>	<u>\$ 50,055</u>	<u>\$ 1,057,690</u>

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

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

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

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

**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. It was 8.42% for calendar year 2018 and 7.32% for calendar year 2017. The contribution rate payable by the employee members was 7% as adopted by the governing body of the employer. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act. The County's financial statements are presented using the modified cash basis of accounting whereby employer contributions are expenses when paid.

At December 31, 2017 there were active plan members, 30 retirees and beneficiaries receiving benefits, and 27 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, 2017</u>
<b>Net Pension Liability/(Asset):</b>	
Total Pension Liability	6,783,061
Fiduciary net position	6,957,649
Net Pension Liability (asset)	(174,588)
Fiduciary net position as a percentage of total pension liability	102.57%
Pensionable covered payroll	1,493,967
Net Pension Liability as a percentage of covered payroll	-11.69%

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:

<b>Discount Rate</b>	
Discount Rate	8.10%
Long-term expected rate of return, net of investment expense	8.10%
<b>Economic Assumptions:</b>	
Real rate of return	5.25%
Inflation	2.75%
Long-term investment return	8.00%
<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 actuarial assumptions used in the December 31, 2017 valuation were based on the results of an actuarial experience study for the period January 1, 2009-December 31, 2012, except where required to be different by GASB 68.

Discount Rate. The discount rate used to measure the total pension liability was 8.10 percent. 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 capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Geometric Real Rate of Return (Expected minus Inflation)
US Equities	11.50%	4.55%
Private Equity	16.00%	7.55%
Global Equities	1.50%	4.85%
International Equities - Developed	11.00%	4.55%
International Equities - Emerging	8.00%	5.55%
Investment-Grade Bonds	3.00%	0.75%
Strategic Credit	8.00%	4.12%
Direct Lending	10.00%	8.06%
Distressed Debt	2.00%	6.30%
REIT Equities	2.00%	4.05%
Master Limited Partnerships (MLPs)	3.00%	6.00%
Private Real Estate Partnerships	6.00%	6.25%
Hedge Funds	<u>18.00%</u>	4.10%
	<u>100.00%</u>	



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

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

**Changes in Net Pension Liability/ (Asset)**

Following is a table of changes in net pension liability (asset) for the year ended December 31, 2017:

	Increase (Decrease)		
	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Balances as of December 31, 2016	\$ 6,298,622	\$ 6,077,099	\$ 221,523
Changes for the year:			
Service cost	203,735	-	203,735
Interest on total pension liability (1)	514,154	-	514,154
Effect of plan changes (2)	-	-	-
Effect of economic/demographic gains or losses	24,999	-	24,999
Effect of assumptions changes or inputs	57,260	-	57,260
Refund of contributions	(31,048)	(31,048)	-
Benefit payments	(284,661)	(284,661)	-
Administrative expenses	-	(4,627)	4,627
Member contributions	-	104,578	(104,578)
Net investment income	-	887,016	(887,016)
Employer contributions	-	209,360	(209,360)
Other (3)	-	(68)	68
Balances as of December 31, 2017	<u>\$ 6,783,061</u>	<u>\$ 6,957,649</u>	<u>\$ (174,588)</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.

**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 8.10 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 (7.10 percent) or 1-percentage-point higher (9.10 percent) than the current rate:

	1% Decrease 7.10%	Current Discount Rate 8.10%	1% Increase 9.10%
Total pension liability	\$ 7,537,941	\$ 6,783,061	\$ 6,138,445
Fiduciary net position	<u>6,957,649</u>	<u>6,957,649</u>	<u>6,957,649</u>
Net pension liability/ (asset)	<u>\$ 580,292</u>	<u>\$ (174,588)</u>	<u>\$ (819,204)</u>
<i>Pension Expense</i>			

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

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

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, 2018, the annual pension contributions and expense for the TCDRS plan for the County and employees was \$121,996 and \$105,235, respectively. The December 31, 2017 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:      LANDFILL**

The County closed its landfill in the prior year. At September 30, 2018 estimated unrecorded liabilities relative to post closure monitoring and costs totaled \$43,710. No funds have been provided for post closure monitoring costs.

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

**NOTE 9: FUND BALANCE REPORTING**

The following schedule discloses the details of fund balance classifications at September 30, 2018:

	GOVERNMENTAL FUNDS				TOTAL GOVERNMENTAL FUNDS
	GENERAL FUND	MAJOR FUNDS CAPITAL PROJECTS	DEBT SERVICE	NON-MAJOR SPECIAL REVENUE	
<b>FUND BALANCES</b>					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted for:					
Judicial	-	-	-	2,673	2,673
JP Tech	-	-	-	5,590	5,590
Law Library	-	-	-	9,188	9,188
Courthouse Security	-	-	-	7,287	7,287
City/District Tec Funds	-	-	-	3,775	3,775
Hot Checks	-	-	-	92	92
Sheriff Special	-	-	-	5,564	5,564
LEOSA - Public Safety	-	-	-	1,992	1,992
Records Management	-	-	-	60,533	60,533
Emergency Services	-	-	-	11,523	11,523
Records Archives	-	-	-	55,586	55,586
Court Archives	-	-	-	2,010	2,010
	<u>-</u>	<u>-</u>	<u>-</u>	<u>165,813</u>	<u>165,813</u>
Committed for:					
Infrastructure	-	-	-	-	-
Capital Projects	-	94	-	-	94
F&M Lateral Roads	-	45,656	-	-	45,656
	<u>-</u>	<u>45,750</u>	<u>-</u>	<u>-</u>	<u>45,750</u>
Assigned for:					
Recreation Facilities	-	-	-	68,383	68,383
Public Library	-	-	-	21,583	21,583
Tax Office	-	-	-	4,379	4,379
	<u>-</u>	<u>-</u>	<u>-</u>	<u>94,345</u>	<u>94,345</u>
Unassigned					
General Funds	9,292,411	-	-	-	9,292,411
Fund deficits:					
None	-	-	-	-	-
	<u>9,292,411</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,292,411</u>
<b>Total fund balances</b>	<u>\$ 9,292,411</u>	<u>\$ 45,750</u>	<u>\$ -</u>	<u>\$ 260,158</u>	<u>\$ 9,598,319</u>

**NOTE: 10 – CONTRACT COMMITMENTS**

In September 2017 the County entered into engineering and construction contracts in the amounts of \$25,000, and \$1,250,052 to design and replace the courthouse HVAC system. As of September 30, 2018, retainage in the amount of \$125,000 remained unpaid to the contractor.

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, 2018**

	ORIGINAL	AMENDED	MODIFIED	VARIANCE TO
	BUDGET	BUDGET	CASH BASIS	FINAL
			ACTUAL	BUDGET
				FAVORABLE
				(Unfavorable)
<b>300</b>				
<b>GENERAL FUND REVENUE</b>				
10-300-010 PROPERTY TAX	4,815,812	4,815,812	4,802,370	(13,442)
10-300-020 DELINQUENT TAX	30,000	30,000	94,492	64,492
10-300-021 RESERVE FUNDS	-	-	-	-
10-300-030 VEH REG/CAR TAG RPT	190,000	190,000	176,657	(13,343)
10-300-031 TAX ABATEMENT REVENUE	-	-	-	-
10-300-040 VEH FEES/R&B CAR TAG RPT	27,500	27,500	24,460	(3,040)
10-300-070 SHERIFF FEES	20,000	20,000	19,217	(783)
10-300-080 CLERK FEES	70,000	70,000	61,109	(8,891)
10-300-081 CIVIL FEES	500	500	73	(427)
10-300-085 SCHEICHER CTY REIMB TO IC FOR FDS A	-	-	-	-
10-300-090 TAX COL FEES OF OFF/CAR T	20,000	20,000	23,671	3,671
10-300-099 BOND FORFEITURES	-	-	-	-
10-300-100 JP FEES	105,000	105,000	127,045	22,045
10-300-101 INTEREST EARNINGS	4,500	4,500	14,328	9,828
10-300-120 OFFICE RENT	5,500	5,500	4,660	(840)
10-300-142 STERLING 911	18,000	18,000	18,000	-
10-300-143 EXCESS CONST CTY JUDGE SUPP	250	250	32	(218)
10-300-145 COURT COSTS RETAINAGE FEES	22,000	22,000	19,281	(2,719)
10-300-151 COMPTROLLER AXLE FEE	-	-	6,950	6,950
10-300-152 COMPTROLLER/JUDGE/SALARY	25,200	25,200	25,200	-
10-300-153 COMPTROLLER/ATTY/SALARY	23,333	23,333	23,333	-
10-300-154 COMPTROLLER/APPT.ATTORNEY	-	-	-	-
10-300-155 JURY FEES	-	-	-	-
10-300-156 COMPTROLLER/INDIGENT DEFENSE	5,000	5,000	7,049	2,049
10-300-180 COMPTROLLER/ INDIGENT HEALTH	1,000	1,000	849	(151)
10-300-195 DONATIONS	500	500	-	(500)
10-300-320 ATTORNEY FEES	6,000	6,000	11,260	5,260
10-300-380 REIMBURSEMENTS	70,000	70,000	29,118	(40,882)
10-300-381 REIMB BY ICVFB FOR NEW AMULANCE	-	-	-	-
10-300-383 REIMBURSEMENTS FAX	50	50	19	(31)
10-300-384 REIMB CITY SCHOOL WTR	7,500	7,500	6,729	(771)
10-300-385 REIMB VEHICLE INS	-	-	-	-
10-300-386 REIMB PROPERTY INSURANCE	-	-	-	-
10-300-400 COMPTROLLER - TIFF REIMB	-	168,541	178,439	9,898
10-300-440 COPY MACHINE	500	500	162	(338)
10-300-880 AUCTION PROCEEDS	5,000	5,000	-	(5,000)
10-300-661 ELECTION FILING FEES	-	-	1,500	1,500
10-300-700 MISCELLANEOUS REVENUE	-	-	1	1
<b>GENERAL FUND REVENUE</b>	<b>5,473,145</b>	<b>5,641,686</b>	<b>5,676,004</b>	<b>34,318</b>
<b>400</b>				
<b>ATTORNEY</b>				
10-400-100 SALARY	48,402	48,402	48,402	-
10-400-101 SALARY/SECRETARY	6,000	6,000	5,990	10
10-400-103 STATE/ATTY/SALARY	23,333	23,333	23,333	-
10-400-140 FICA	5,947	5,947	5,911	36
10-400-150 INSURANCE	11,210	11,210	12,713	(1,503)
10-400-152 LIABILITY INSURANCE	3,750	3,750	-	3,750
10-400-160 RETIREMENT	6,332	6,332	6,314	18
10-400-170 CONTINUING EDUCATION	4,000	4,000	533	3,467
10-400-175 TRAVEL EXPENSE	500	500	-	500
10-400-176 LONGEVITY PAY	-	-	-	-
10-400-180 DUES	400	400	436	(36)
10-400-190 SUPPLIES	1,000	1,000	635	365
10-400-201 CELL PHONE	600	600	-	600
10-400-210 COMPUTER	1,000	1,000	1,564	(564)
10-400-211 COMPUTER SOFTWARE	-	-	-	-

**IRION COUNTY, TEXAS**  
**GOVERNMENTAL FUNDS**  
**COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES**  
**BUDGET TO ACTUAL - MODIFIED CASH BASIS**  
**YEAR ENDED SEPTEMBER 30, 2018**

		ORIGINAL	AMENDED	MODIFIED	VARIANCE TO
		BUDGET	BUDGET	CASH BASIS	FINAL
				ACTUAL	BUDGET
					FAVORABLE
					(Unfavorable)
10-400-341	BOND	300	300	50	250
10-400-399	MISCELLANEOUS	-	-	-	-
	ATTORNEY	112,774	112,774	105,881	6,893
<u>410</u>	ANNEX				
10-410-220	REPAIRS/MAINTENANCE	1,500	1,500	109	1,391
10-410-240	ANNEX UTILITIES	10,000	10,000	7,501	2,499
10-410-399	MISCELLANEOUS	-	-	-	-
	ANNEX	11,500	11,500	7,610	3,890
<u>420</u>	COMMUNITY CENTER BARNHART				
10-420-101	SALARY	7,633	7,633	7,632	1
10-420-190	SUPPLIES	1,500	1,500	536	964
10-420-220	REPAIR/MAINTENANCE	2,500	2,500	520	1,980
10-420-221	FURNITURE/EQUIPMENT	500	500	-	500
10-420-240	UTILITIES BARNHART CC	7,500	7,500	7,262	238
10-420-336	PEST CONTROL	-	-	-	-
10-420-399	MISCELLANEOUS	-	-	-	-
	COMMUNITY CENTER BARNHART	19,633	19,633	15,950	3,683
<u>430</u>	COMMUNITY CENTER MERTZON				
10-430-190	SUPPLIES	5,000	5,000	3,148	1,852
10-430-220	REPAIRS/MAINTENANCE	5,000	5,000	2,946	2,054
10-430-221	FURNITURE/EQUIPMENT	4,000	4,000	1,698	2,302
10-430-240	UTILITIES	11,000	11,000	13,363	(2,363)
10-430-336	PEST CONTROL	-	-	-	-
10-430-399	MISCELLANEOUS	-	-	-	-
	COMMUNITY CENTER MERTZON	25,000	25,000	21,155	3,845
<u>440</u>	CLERK				
10-440-100	SALARY	48,402	48,402	48,402	-
10-440-101	SALARY/DEPUTY 1	36,016	36,016	36,026	(10)
10-440-103	SALARY/DEPUTY 2	36,016	36,016	34,924	1,092
10-440-104	SALARY/DEPUTY 3	16,900	16,900	7,790	9,110
10-440-140	FICA	10,561	10,561	8,789	1,772
10-440-150	INSURANCE	33,629	33,629	31,761	1,868
10-440-160	RETIREMENT	11,245	11,245	9,746	1,499
10-440-170	CONTINUING EDUCATION	5,000	5,000	6,316	(1,316)
10-440-171	ELECTION EDUCATION	1,500	1,500	1,001	499
10-440-175	TRAVEL EXPENSE	1,500	1,500	92	1,408
10-440-176	LONGEVITY PAY	720	720	720	-
10-440-180	DUES	400	400	175	225
10-440-190	SUPPLIES	4,100	4,100	3,688	412
10-440-209	SOFTWARE MAINTENANCE	13,000	13,000	8,575	4,425
10-440-210	COMPUTER HARDWARE	2,000	2,000	1,854	146
10-440-211	MANDATED E-FILING	10,000	10,000	417	9,583
10-440-290	ELECTION EXPENSE	30,000	30,000	19,884	10,116
10-440-335	RECORDS FILMING	2,150	2,150	962	1,188
10-440-341	BOND	500	500	1,356	(856)
10-440-399	MISCELLANEOUS	-	-	-	-
	CLERK	263,639	263,639	222,478	41,161
<u>451</u>	COMMISSIONER PCT 1				
10-451-100	SALARY	29,804	29,804	29,804	-
10-451-140	FICA	2,299	2,299	1,992	307

**IRION COUNTY, TEXAS**  
**GOVERNMENTAL FUNDS**  
**COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES**  
**BUDGET TO ACTUAL - MODIFIED CASH BASIS**  
**YEAR ENDED SEPTEMBER 30, 2018**

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET FAVORABLE (Unfavorable)
10-451-150 INSURANCE	11,210	11,210	11,210	-
10-451-160 RETIREMENT	2,447	2,447	2,439	8
10-451-170 CONTINUING EDUCATION	2,500	2,500	1,699	801
10-451-175 TRAVEL EXPENSE	1,000	1,000	-	1,000
10451-176 LONGEVITY PAY	240	240	240	-
10-451-180 DUES	175	175	-	175
10-451-190 SUPPLIES	50	50	12	38
10-451-341 BOND	200	200	50	150
10-451-399 MISCELLANEOUS	-	-	-	-
COMMISSIONER PCT 1	<u>49,925</u>	<u>49,925</u>	<u>47,446</u>	<u>2,479</u>
<b>452</b> COMMISSIONER PCT 2				
10-452-100 SALARY	29,804	29,804	29,804	-
10-452-140 FICA	2,326	2,326	2,086	240
10-452-150 INSURANCE	11,210	11,210	11,210	-
10-452-160 RETIREMENT	2,477	2,477	2,465	12
10-452-170 CONTINUING EDUCATION	2,500	2,500	1,019	1,481
10-452-175 TRAVEL EXPENSE	1,000	1,000	-	1,000
10-452-176 LONGEVITY PAY	600	600	600	-
10-452-180 DUES	200	200	-	200
10-452-190 SUPPLIES	50	50	137	(87)
10-452-341 BOND	200	200	-	200
10-452-399 MISCELLANEOUS	-	-	-	-
COMMISSIONER PCT 2	<u>50,367</u>	<u>50,367</u>	<u>47,321</u>	<u>3,046</u>
<b>453</b> COMMISSIONER PCT 3				
10-453-100 SALARY	29,804	29,804	29,804	-
10-453-140 FICA	2,349	2,349	2,098	251
10-453-150 INSURANCE	11,210	11,210	11,210	-
10-453-160 RETIREMENT	2,501	2,501	2,487	14
10-453-170 CONTINUING EDUCATION	2,500	2,500	857	1,643
10-453-175 TRAVEL EXPENSE	1,000	1,000	-	1,000
10-453-176 LONGEVITY PAY	900	900	900	-
10-453-180 DUES	200	200	-	200
10-453-190 SUPPLIES	50	50	12	38
10-453-341 BOND	200	200	-	200
10-453-399 MISCELLANEOUS	-	-	-	-
COMMISSIONER PCT 3	<u>50,714</u>	<u>50,714</u>	<u>47,368</u>	<u>3,346</u>
<b>454</b> COMMISSIONER PCT 4				
10-454-100 SALARY	29,804	29,804	29,804	-
10-454-140 FICA	2,308	2,308	1,368	940
10-454-150 INSURANCE	11,210	11,210	11,210	-
10-454-160 RETIREMENT	2,457	2,457	2,448	9
10-454-170 CONTINUING EDUCATION	2,500	2,500	1,443	1,057
10-454-175 TRAVEL EXPENSE	1,000	1,000	-	1,000
10-454-176 LONGEVITY PAY	360	360	360	-
10-454-180 DUES	200	200	-	200
10-454-190 SUPPLIES	50	50	12	38
10-454-341 BOND	200	200	-	200
10-454-399 MISCELLANEOUS	-	-	-	-
COMMISSIONER PCT 4	<u>50,089</u>	<u>50,089</u>	<u>46,645</u>	<u>3,444</u>
<b>460</b> COURTHOUSE				
10-460-101 SALARY/CUSTODIAN	33,881	33,881	33,883	(2)
10-460-123 MAINTENANCE EMPLOYEE	33,775	33,775	31,445	2,330

**IRION COUNTY, TEXAS**  
**GOVERNMENTAL FUNDS**  
**COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES**  
**BUDGET TO ACTUAL - MODIFIED CASH BASIS**  
**YEAR ENDED SEPTEMBER 30, 2018**

	ORIGINAL	AMENDED	MODIFIED	VARIANCE TO
	BUDGET	BUDGET	CASH BASIS	FINAL
			ACTUAL	BUDGET
				FAVORABLE
				(Unfavorable)
10-460-124 P/T ASSISTANT	13,000	13,000	8,712	4,288
10-460-140 FICA	6,262	6,262	5,706	556
10-460-150 INSURANCE	22,455	22,455	15,891	6,564
10-460-160 RETIREMENT	5,608	5,608	5,362	246
10-460-169 UNIFORMS	3,000	3,000	1,160	1,840
10-460-176 LONGEVITY PAY	1,200	1,200	1,200	-
10-460-190 SUPPLIES	25,000	25,000	18,591	6,409
10-460-220 REPAIR/MAINTENANCE	98,190	98,190	15,361	82,829
10-460-240 UTILITIES	22,000	22,000	14,935	7,065
10-460-250 FUEL/VEHICLE	500	500	364	136
10-460-251 GENERATOR REPAIR / MAINT	10,000	10,000	1,203	8,797
10-460-260 CONTRACT ELEVATOR	5,000	5,000	3,209	1,791
10-460-336 PEST CONTROL	-	-	-	-
10-460-399 MISCELLANEOUS	-	-	-	-
COURTHOUSE	279,871	279,871	157,022	122,849
<b>470 COURT RELATED</b>				
10-470-100 DISTRICT JUDGE	241	241	225	16
10-470-101 DISTRICT ATTORNEY	241	241	225	16
10-470-102 DISTRICT REPORTER	1,085	1,085	1,102	(17)
10-470-103 BAILIFF	230	230	215	15
10-470-104 COURT ADMINISTRATOR	535	535	500	35
10-470-140 FICA	178	178	173	5
10-470-160 RETIREMENT/CO PART	200	200	99	101
10-470-261 SUPPORT SERVICES FOR DA	5,000	5,000	-	5,000
10-470-264 APPOINTED ATTY CIVIL	2,500	2,500	1,031	1,469
10-470-265 APPOINTED ATTY	20,000	20,000	20,529	(529)
10-470-268 GRAND JURY	3,500	3,500	940	2,560
10-470-269 PETIT JURY	12,000	12,000	-	12,000
10-470-270 MISC COURT EXPENSES	5,500	5,500	2,033	3,467
10-470-274 7TH ADM JUDICIAL	215	215	214	1
10-470-275 LAW LIBRARY	12,000	12,000	10,347	1,653
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	600	600	-	600
10-470-399 MISCELLANEOUS	-	-	-	-
COURT RELATED	66,025	66,025	39,133	26,892
<b>480 EMS</b>				
10-480-167 INTERLOCAL EMS W/ REAGAN CO	74,000	74,000	44,195	29,805
10-480-168 PERSONAL PROTCT EQUIP	1,000	1,000	-	1,000
10-480-170 TRAINING	4,000	4,000	8,121	(4,121)
10-480-190 SUPPLIES	20,000	20,000	22,425	(2,425)
10-480-204 PAGER	-	-	-	-
10-480-210 COMPUTER	1,000	1,000	105	895
10-480-211 COMPUTER SOFTWARE	-	-	-	-
10-480-220 MAINTENANCE BUILDING	1,000	1,000	250	750
10-480-221 AMBULANCE PURCHASE	-	-	-	-
10-480-224 AMBULANCE MAINTENANCE	3,500	3,500	1,618	1,882
10-480-250 FUEL	4,500	4,500	1,861	2,639
10-480-336 PEST CONTROL	-	-	-	-
10-480-399 MISCELLANEOUS	-	-	-	-
EMS	109,000	109,000	78,575	30,425
<b>485 EMERGENCY MANAGEMENT</b>				
10-485-170 CONTINUING EDUCATION	1,000	1,000	-	1,000
10-485-175 TRAVEL	500	500	-	500



**IRION COUNTY, TEXAS**  
**GOVERNMENTAL FUNDS**  
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	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET FAVORABLE (Unfavorable)
10-485-180 DUES	300	300	250	50
10-485-190 SUPPLIES	1,500	1,500	-	1,500
10-485-201 CELL PHONE	1,000	1,000	-	1,000
10-485-202 AIR CARD/ INTERNET	-	-	-	-
10-485-203 DISH SATELLITE	600	600	638	(38)
10-485-205 COMMUNICATIONS	1,000	1,000	-	1,000
10-485-210 COMPUTER	750	750	-	750
10-485-211 COMPUTER SOFTWARE	-	-	-	-
10-485-224 VEHICLE EXPENSE	750	750	16	734
10-485-225 VEHICLE REPAIR	700	700	20	680
10-485-250 FUEL	500	500	109	391
10-485-399 MISCELLANEOUS	-	-	-	-
EMERGENCY MANAGEMENT	<u>8,600</u>	<u>8,600</u>	<u>1,033</u>	<u>7,567</u>
<b>490 EXTENSION SERVICE</b>				
10-490-101 SALARYAGENT	25,318	25,318	25,318	-
10-490-102 SALARYHOME AGENT	-	-	-	-
10-490-103 SALARYSECRETARY	17,986	17,986	17,992	(6)
10-490-104 SCHLEICHER COUNTY AG SUPP	4,000	4,000	4,000	-
10-490-140 FICA	3,619	3,619	3,619	-
10-490-150 INSURANCE	5,605	5,605	5,605	-
10-490-160 RETIREMENT	1,465	1,465	1,461	4
10-490-170 CONTINUING EDUCATION	2,500	2,500	5,305	(2,805)
10-490-174 TRAVEL/AGENT	7,500	7,500	3,253	4,247
10-490-175 TRAVEL	500	500	-	500
10-490-176 LONGEVITY PAY	-	-	-	-
10-490-190 SUPPLIES	1,500	1,500	479	1,021
10-490-200 TELEPHONE	-	-	-	-
10-490-201 CELL PHONE	900	900	825	75
10-490-202 AIR CARD INTERNET	-	-	-	-
10-490-210 COMPUTER	1,000	1,000	716	284
10-490-211 COMPUTER SOFTWARE	-	-	-	-
10-490-224 VEHICLE MAINTENANCE	5,000	5,000	210	4,790
10-490-225 VEHICLE REPAIRS	1,000	1,000	-	1,000
10-490-250 FUEL	3,500	3,500	3,604	(104)
10-490-399 MISCELLANEOUS	-	-	-	-
EXTENSION SERVICE	<u>81,393</u>	<u>81,393</u>	<u>72,387</u>	<u>9,006</u>
<b>500 HUMAN SERVICES</b>				
10-500-101 SALARY	17,986	17,986	17,992	(6)
10-500-140 FICA	1,376	1,376	1,377	(1)
10-500-150 INSURANCE	5,605	5,605	5,605	-
10-500-160 RETIREMENT	1,465	1,465	1,462	3
10-500-175 TRAVEL EXPENSE	500	500	739	(239)
10-500-176 LONGEVITY PAY	-	-	-	-
10-500-190 SUPPLIES	100	100	275	(175)
10-500-342 FOOD BANK	3,000	3,000	-	3,000
10-500-354 CVCOG HUMAN SERVICES	1,300	1,300	615	685
10-500-399 MISCELLANEOUS	-	-	-	-
HUMAN SERVICES	<u>31,332</u>	<u>31,332</u>	<u>28,085</u>	<u>3,267</u>
<b>510 JUDGE</b>				
10-510-100 SALARY	43,434	43,434	43,434	-
10-510-101 SALARYSECRETARY	37,704	37,704	37,710	(6)
10-510-103 STATE SALARY	25,200	25,200	25,200	-
10-510-140 FICA	8,213	8,213	7,849	364
10-510-150 INSURANCE	22,420	22,420	20,885	1,535

**IRION COUNTY, TEXAS**  
**GOVERNMENTAL FUNDS**  
**COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES**  
**BUDGET TO ACTUAL - MODIFIED CASH BASIS**  
**YEAR ENDED SEPTEMBER 30, 2018**

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET FAVORABLE (Unfavorable)
10-510-160 RETIREMENT	8,744	8,744	8,714	30
10-510-170 CONTINUING EDUCATION	3,700	3,700	2,446	1,254
10-510-175 TRAVEL EXPENSE	1,500	1,500	536	964
10-510-176 LONGEVITY PAY	1,020	1,020	1,020	-
10-510-180 DUES	400	400	300	100
10-510-190 SUPPLIES	600	600	79	521
10-510-201 CELL PHONE	650	650	543	107
10-510-210 COMPUTER HARDWARE	1,000	1,000	729	271
10-510-211 COMPUTER SOFTWARE	-	-	-	-
10-510-341 BOND	200	200	-	200
10-510-350 JURY	450	450	-	450
10-510-351 COURT REPORTER	500	500	-	500
10-510-352 INTERPRETER	300	300	-	300
10-510-399 MISCELLANEOUS	-	-	-	-
JUDGE	<u>156,035</u>	<u>156,035</u>	<u>149,445</u>	<u>6,590</u>
<u>520</u> JUSTICE OF THE PEACE				
10-520-100 SALARY	48,402	48,402	48,402	-
10-520-101 SALARY/DEPUTY 1	36,017	36,017	36,026	(9)
10-520-123 PART TIME HELP	-	-	-	-
10-520-140 FICA	6,550	6,550	6,420	130
10-520-150 INSURANCE	22,420	22,420	22,419	1
10-520-160 RETIREMENT	6,974	6,974	6,947	27
10-520-170 CONTINUING EDUCATION	3,000	3,000	1,693	1,307
10-520-175 TRAVEL EXPENSE	200	200	-	200
10-520-176 LONGEVITY PAY	1,200	1,200	1,200	-
10-520-180 DUES	100	100	100	-
10-520-190 SUPPLIES	2,000	2,000	1,252	748
10-520-201 TELEPHONE/CELL	1,000	1,000	663	337
10-520-210 COMPUTER	1,000	1,000	190	810
10-520-211 COMPUTER/SOFTWARE	-	-	-	-
10-520-341 BOND	300	300	50	250
10-520-350 JURY	300	300	-	300
10-520-351 AUTOPSY SERVICES	11,000	11,000	-	11,000
10-520-399 MISCELLANEOUS	-	-	-	-
JUSTICE OF THE PEACE	<u>140,463</u>	<u>140,463</u>	<u>125,362</u>	<u>15,101</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	15,744	15,744	15,206	538
10-540-140 FICA	1,273	1,273	1,214	59
10-540-160 RETIREMENT	1,356	1,356	1,280	76
10-540-170 CONTINUING EDUCATION	500	500	126	374
10-540-176 LONGEVITY PAY	900	900	900	-
10-540-180 DUES	150	150	89	61

**IRION COUNTY, TEXAS**  
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**YEAR ENDED SEPTEMBER 30, 2018**

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET FAVORABLE (Unfavorable)
10-540-190 SUPPLIES	1,500	1,500	876	624
10-540-202 HS INTERNET	-	-	-	-
10-540-210 COMPUTER	750	750	700	50
10-540-211 COMPUTER SOFTWARE	-	-	-	-
10-540-220 REPAIR/MAINTENANCE	300	300	44	256
10-540-240 UTILITIES	10,000	10,000	9,752	248
10-540-336 PEST CONTROL	-	-	-	-
10-540-343 BOOK FUND	5,800	5,800	4,296	1,504
10-540-345 LONE STAR GRANT #442-04326	-	-	-	-
10-54-346 ALARM MONITORING	1,000	1,000	521	479
10-540-399 MISCELLANEOUS	-	-	-	-
LIBRARY/ MUSEUM	<u>39,273</u>	<u>39,273</u>	<u>35,004</u>	<u>4,269</u>
<b>MUSEUM</b>				
10-545-123 PART-TIME HELP	7,181	7,181	6,365	816
10-545-140 FICA	549	549	487	62
10-545-160 RETIREMENT	585	585	517	68
10-545-190 SUPPLIES	1,500	1,500	391	1,109
10-545-220 REPAIR/MAINTENANCE	4,500	4,500	757	3,743
10-545-240 UTILITIES	800	800	-	800
10-545-336 PEST CONTROL	-	-	-	-
10-545-399 MISCELLANEOUS	-	-	-	-
10-545-999 DEPARTMENT TOTALS	<u>15,115</u>	<u>15,115</u>	<u>8,517</u>	<u>6,598</u>
<b>550 NON DEPARTMENTAL</b>				
10-550-101 CONCHO VALLEY DISTRICT TRANSIT	19,000	19,000	20,579	(1,579)
10-550-152 LIABILITY INS.	75,000	75,000	71,415	3,585
10-550-155 WORKERS COMP.INS.	45,000	45,000	57,499	(12,499)
10-550-156 COMP INS EMP PYMT	25,000	25,000	1,948	23,052
10-550-160 RETIREMENT (UNFUNDED BALANCE)	-	-	-	-
10-550-161 CIRA DUES AND MAINTENANCE	3,000	3,000	1,604	1,396
10-550-162 TRASH SERVICE	10,500	10,500	12,892	(2,392)
10-550-165 SAFETY/AWARDS PROGRAM	3,000	3,000	990	2,010
10-550-180 DUES	10,000	10,000	8,040	1,960
10-550-190 COPY MACHINE SUPPLIES	2,500	2,500	979	1,521
10-550-191 FURNITURE/EQUIPMENT	-	-	-	-
10-550-192 OFFICE MACHINE REPAIR	1,500	1,500	441	1,059
10-550-198 COMPUTER SERVER	12,000	12,000	584	11,416
10-550-200 PHONEFAX	35,000	35,000	15,469	19,531
10-550-202 HS INTERNET	75,000	75,000	71,755	3,245
10-550-232 COPIER PAYMENTS	-	-	-	-
10-550-285 TAX APPRAISAL	87,000	87,000	102,962	(15,962)
10-550-287 LITIGATION	-	-	-	-
10-550-290 ELECTION EXPENSE	-	-	-	-
10-550-295 AUDITOR	35,000	35,000	25,483	9,517
10-550-300 VETERANS	1,400	1,400	-	1,400
10-550-305 PREDATOR CONTROL	36,000	36,000	6,428	29,572
10-550-310 ADVERTISING	4,000	4,000	6,167	(2,167)
10-550-315 SOIL CONSERVATION	1,500	1,500	1,500	-
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	6,317	5,683
10-550-327 POSTAGE/ P O BOX RENTAL	600	600	506	94
10-550-330 PHYSICALS/DRUG TESTING	2,500	2,500	955	1,545
10-550-336 PEST CONTROL	2,000	2,000	1,298	702
10-550-337 CAPITAL EXP-INFRESTR*	604,184	604,184	916,135	(311,951)

**IRION COUNTY, TEXAS**  
**GOVERNMENTAL FUNDS**  
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**BUDGET TO ACTUAL - MODIFIED CASH BASIS**  
**YEAR ENDED SEPTEMBER 30, 2018**

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET FAVORABLE (Unfavorable)
10-550-339 SCHOOLCITYWATER TAX	5,000	5,000	-	5,000
10-550-391 WATER SUPPLY	2,500	2,500	1,503	997
10-550-399 MISCELLANEOUS	-	-	2	(2)
10-550-401 STORM DAMAGE	1,000	1,000	-	1,000
NON DEPARTMENTAL	<u>1,113,184</u>	<u>1,113,184</u>	<u>1,334,951</u>	<u>(221,767)</u>
<b>560 SHERIFF'S OFFICE</b>				
10-560-100 SALARY\SHERIFF	53,855	53,855	53,855	-
10-560-101 SALARY\DEPUTY 1	50,208	50,208	50,211	(3)
10-560-102 SALARY\DEPUTY 2	48,087	48,087	48,090	(3)
10-560-103 SALARY\DEPUTY 3	48,087	48,087	48,090	(3)
10-560-104 SALARY\DEPUTY 4	48,087	48,087	48,090	(3)
10-560-105 SALARY\SECRETARY\DISPATCHER	37,708	37,708	37,710	(2)
10-560-106 SALARY\DISPATCHER 1	31,348	31,348	31,346	2
10-560-107 SALARY\DISPATCHER 2	31,348	31,348	32,333	(985)
10-560-108 SALARY\DISPATCHER 3	31,348	31,348	31,346	2
10-560-109 SALARY\DISPATCHER 4	31,348	31,348	31,346	2
10-560-110 PART-TIME\DISPATCHER	27,216	27,216	23,006	4,210
10-560-111 CUSTODIAN- SHERIFF'S OFFICE	10,000	10,000	4,638	5,362
10-560-112 SULP/911	3,555	3,555	3,557	(2)
10-560-113 SULP/911	3,555	3,555	3,669	(114)
10-560-114 SULP/911	3,555	3,555	3,557	(2)
10-560-115 SULP/911	3,555	3,555	3,557	(2)
10-560-117 DEPUTY LIVING ALLOWANCE	-	-	-	-
10-560-140 FICA	35,583	35,583	33,801	1,782
10-560-150 INSURANCE	112,097	112,097	110,229	1,868
10-560-160 RETIREMENT	34,854	34,854	35,070	(216)
10-560-169 UNIFORMS	8,000	8,000	6,231	1,769
10-560-170 CONTINUING EDUCATION	10,000	10,000	7,294	2,706
10-560-175 TRAVEL	1,000	1,000	549	451
10-560-176 LONGEVITY PAY	2,280	2,280	2,280	-
10-560-180 DUES	500	500	115	385
10-560-190 SUPPLIES/ EQUIPMENT	12,000	12,000	18,552	(6,552)
10-560-198 COPS/ SYNC	15,000	15,000	8,522	6,478
10-560-199 TELETS	2,500	2,500	2,302	198
10-560-201 CELL PHONE	5,000	5,000	3,523	1,477
10-560-205 COMMUNICATIONS	7,000	7,000	2,488	4,512
10-560-207 RADIO REPAIR/MAIN.	-	-	-	-
10-560-210 COMPUTER	7,500	7,500	3,535	3,965
10-560-213 TOWER RENTAL	21,000	21,000	2,146	18,854
10-560-224 VEHICLE MAINTENANCE	12,000	12,000	13,749	(1,749)
10-560-240 UTILITIES	10,000	10,000	6,531	3,469
10-560-250 FUEL	25,000	25,000	17,452	7,548
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	40,000	40,000	51,958	(11,958)
10-560-361 RMS	6,000	6,000	4,398	1,602
10-560-399 MISCELLANEOUS	-	-	-	-
SHERIFF'S OFFICE	<u>834,174</u>	<u>834,174</u>	<u>787,116</u>	<u>47,058</u>
<b>570 SHOW BARN/ARENA</b>				
10-570-123 ARENA MAINTENANCE	1,200	1,200	129	1,071
10-570-220 REPAIRS/MAINTENANCE	3,500	3,500	983	2,517
10-570-240 UTILITIES	1,000	1,000	968	32
10-570-399 MISCELLANEOUS	-	-	-	-
SHOW BARN/ARENA	<u>5,700</u>	<u>5,700</u>	<u>2,080</u>	<u>3,620</u>

**IRION COUNTY, TEXAS**  
**GOVERNMENTAL FUNDS**  
**COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES**  
**BUDGET TO ACTUAL - MODIFIED CASH BASIS**  
**YEAR ENDED SEPTEMBER 30, 2018**

		ORIGINAL	AMENDED	MODIFIED	VARIANCE TO
		BUDGET	BUDGET	CASH BASIS	FINAL
				ACTUAL	BUDGET
					FAVORABLE
					(Unfavorable)
<b>580</b>	<b>SWIMMING POOL</b>				
10-580-101	SALARY/ POOL MANAGER	11,670	11,670	7,957	3,713
10-580-122	LIFEGAURD EXPENSE	10,809	10,809	19,739	(9,130)
10-580-140	FICA	1,704	1,704	2,119	(415)
10-580-170	CONTINUING EDUCATION	2,000	2,000	1,250	750
10-580-189	CHEMICAL SUPPLIES	-	-	-	-
10-580-190	SUPPLIES	3,500	3,500	3,821	(321)
10-580-220	REPAIRS/MAINTENANCE	7,500	7,500	9,617	(2,117)
10-580-240	UTILITIES	5,000	5,000	4,316	684
10-580-399	MISCELLANEOUS	-	-	-	-
	<b>SWIMMING POOL</b>	<b>41,983</b>	<b>41,983</b>	<b>48,819</b>	<b>(6,836)</b>
<b>590</b>	<b>TAX COLLECTOR</b>				
10-590-100	SALARY	48,402	48,402	48,402	-
10-590-101	SALARY/DEPUTY	37,704	37,704	37,710	(6)
10-590-103	SALARY/DEPUTY 2	36,016	36,016	36,026	(10)
10-590-123	PART TIME EMPLOYEE	4,000	4,000	-	4,000
10-590-140	FICA	9,800	9,800	8,164	1,636
10-590-150	INSURANCE	33,629	33,629	33,629	-
10-590-160	RETIREMENT	10,108	10,108	10,067	41
10-590-170	CONTINUING EDUCATION	3,000	3,000	1,299	1,701
10-590-175	TRAVEL EXPENSE	300	300	-	300
10-590-176	LONGEVITY PAY	1,980	1,980	1,980	-
10-590-180	DUES	500	500	411	89
10-590-190	SUPPLIES	8,200	8,200	7,234	966
10-590-200	DSL	3,200	3,200	900	2,300
10-590-209	COMPUTER MAINTENANCE	7,000	7,000	6,823	177
10-590-210	COMPUTER HARDWARE	3,500	3,500	3,500	-
10-590-211	COMPUTER SOFTWARE	5,500	5,500	5,500	-
10-590-212	COMPUTER TAX ROLL	5,500	5,500	5,000	500
10-590-341	BONDS	2,500	2,500	50	2,450
10-590-399	MISCELLANEOUS	-	-	-	-
	<b>TAX COLLECTOR</b>	<b>220,839</b>	<b>220,839</b>	<b>206,695</b>	<b>14,144</b>
<b>600</b>	<b>TREASURER</b>				
10-600-100	SALARY	48,402	48,402	48,402	-
10-600-101	SALARY/DEPUTY	37,142	37,142	35,519	1,623
10-600-140	FICA	6,631	6,631	6,003	628
10-600-150	INSURANCE	22,420	22,420	22,419	1
10-600-160	RETIREMENT	7,060	7,060	6,902	158
10-600-170	CONTINUING EDUCATION	7,000	7,000	5,692	1,308
10-600-175	TRAVEL EXPENSE	300	300	167	133
10-600-176	LONGEVITY PAY	1,140	1,140	1,140	-
10-600-180	DUES	475	475	250	225
10-600-190	SUPPLIES	2,500	2,500	1,077	1,423
10-600-209	COMPUTER MAINTENANCE	-	-	-	-
10-600-210	COMPUTER	10,000	10,000	8,164	1,836
10-600-211	COMPUTER/SOFTWARE	-	-	-	-
10-600-341	BONDS	400	400	49	351
10-600-399	MISCELLANEOUS	-	-	-	-
	<b>TREASURER</b>	<b>143,470</b>	<b>143,470</b>	<b>135,784</b>	<b>7,686</b>
<b>610</b>	<b>VFD BARNHART</b>				
10-610-168	PERSONAL PROTC EQUIP	5,000	5,000	-	5,000
10-610-170	CONTINUING EDUCATION	2,500	2,500	-	2,500
10-610-190	SUPPLIES	6,000	6,000	-	6,000
10-610-192	FIRE TRUCK SUPPLIES	-	-	-	-

**IRION COUNTY, TEXAS**  
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**BUDGET TO ACTUAL - MODIFIED CASH BASIS**  
**YEAR ENDED SEPTEMBER 30, 2018**

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET FAVORABLE (Unfavorable)
10-610-200 TELEPHONE	2,900	2,900	1,701	1,199
10-610-205 COMMUNICATIONS	600	600	-	600
10-610-225 FIRE TRUCK REPAIRS/MAINTENANCE	7,500	7,500	3,511	3,989
10-610-250 FUEL	5,500	5,500	2,954	2,546
10-610-399 MISCELLANEOUS	-	-	-	-
VFD BARNHART	<u>30,000</u>	<u>30,000</u>	<u>8,166</u>	<u>21,834</u>
<b>620 VFD MERTZON</b>				
10-620-168 PERSONAL PROTC EQUIP	6,000	6,000	6,525	(525)
10-620-170 CONTINUING EDUCATION	2,000	2,000	2,000	-
10-620-190 SUPPLIES	7,000	7,000	4,855	2,145
10-620-192 FIRE TRUCK SUPPLIES	-	-	-	-
10-620-200 TELEPHONE	-	-	-	-
10-620-204 PAGERS	-	-	-	-
10-620-205 COMMUNICATIONS	2,000	2,000	3,576	(1,576)
10-620-220 REPAIRS/MAINTENANCE BUILD	700	700	74	626
10-620-225 REPAIRS/MAINTENANCE FIRE	9,000	9,000	13,129	(4,129)
10-620-240 UTILITIES	4,500	4,500	4,373	127
10-620-250 FUEL	6,000	6,000	6,473	(473)
10-620-399 MISCELLANEOUS	-	-	-	-
VFD MERTZON	<u>37,200</u>	<u>37,200</u>	<u>41,005</u>	<u>(3,805)</u>
<b>630 ROAD DEPARTMENT</b>				
10-630-101 ROAD DEPARTMENT 1	43,709	43,709	43,701	8
10-630-102 ROAD DEPARTMENT 2	36,175	36,175	38,618	(2,443)
10-630-103 ROAD DEPARTMENT 3	36,175	36,175	36,171	4
10-630-104 ROAD DEPARTMENT 4	36,175	36,175	36,171	4
10-630-105 ROAD DEPARTMENT 5	36,175	36,175	36,154	21
10-630-106 ROAD DEPARTMENT 6	36,175	36,175	32,745	3,430
10-630-107 ROAD DEPARTMENT 7	-	-	-	-
10-630-140 FICA/MDCR	20,008	20,008	15,954	4,054
10-630-145 OVERTIME	25,000	25,000	-	25,000
10-630-150 INSURANCE	78,468	78,468	66,324	12,144
10-630-160 RETIREMENT	21,302	21,302	18,216	3,086
10-630-169 UNIFORMS	7,500	7,500	6,193	1,307
10-630-170 CONTINUING EDUCATION	8,500	8,500	-	8,500
10-630-176 LONGEVITY PAY	780	780	780	-
10-630-189 SAFETY SUPPLIES	-	-	-	-
10-630-190 SUPPLIES	10,000	10,000	8,793	1,207
10-630-191 ROAD MATERIALS PCT 1	100,000	100,000	9,150	90,850
10-630-192 ROAD MATERIALS PCT 2	100,000	100,000	47,714	52,286
10-630-193 ROAD MATERIALS PCT 3	100,000	100,000	10,551	89,449
10-630-194 ROAD MATERIALS PCT 4	100,000	100,000	19,862	80,138
10-630-195 VEHICLES	50,000	50,000	-	50,000
10-630-201 CELL PHONE	1,500	1,500	1,286	214
10-630-204 TIME CLOCK	7,500	7,500	5,990	1,510
10-630-205 COMMUNICATIONS	3,500	3,500	231	3,269
10-630-225 REPAIRS/MAINTENANCE	40,000	40,000	27,526	12,474
10-630-226 REPAIRS/EQUIPMENT	100,000	100,000	71,498	28,502
10-630-240 UTILITIES	2,000	2,000	1,137	863
10-630-250 FUEL	25,000	25,000	55,358	(30,358)
10-630-251 FUEL TAX	750	750	-	750
10-630-400 TIFF PROGRAM MATCH	-	-	210,676	(210,676)
10-630-399 ENGINEERING	<u>30,000</u>	<u>30,000</u>	<u>-</u>	<u>30,000</u>
ROAD DEPARTMENT	<u>1,056,392</u>	<u>1,056,392</u>	<u>800,799</u>	<u>255,593</u>

**IRION COUNTY, TEXAS  
GOVERNMENTAL FUNDS  
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES  
BUDGET TO ACTUAL - MODIFIED CASH BASIS  
YEAR ENDED SEPTEMBER 30, 2018**

		ORIGINAL	AMENDED	MODIFIED	VARIANCE TO
		BUDGET	BUDGET	CASH BASIS	FINAL
				ACTUAL	BUDGET
					FAVORABLE
					(Unfavorable)
	INDIGENT HEALTH				
10-650-410	PHYSICIAN	110,000	110,000	2,230	107,770
10-650-415	PRESCRIPTION DRUGS	80,000	80,000	498	79,502
10-650-416	X-RAY/LAB.	55,000	55,000	1,404	53,596
10-650-420	HOSPITAL INPATIENT	70,000	70,000	-	70,000
10-650-421	HOSPITAL OUTPATIENT	70,280	70,280	17,632	52,648
	DEPARTMENT TOTALS	<u>385,280</u>	<u>385,280</u>	<u>21,764</u>	<u>363,516</u>
	INCOME TOTALS	5,473,145	5,641,686	5,676,004	34,318
	EXPENSE TOTALS	<u>5,431,970</u>	<u>5,431,970</u>	<u>4,643,576</u>	<u>788,394</u>
		41,175	209,716	1,032,428	822,712
10-300-700	LOAN PROCEEDS	-	-	-	-
	DIRECT LOAN COSTS				
10-300-210	TRANSFERS	-	-	-	-
	Revenue Over (Under) Expenses	<u>41,175</u>	<u>209,716</u>	<u>1,032,428</u>	<u>822,712</u>
	Expense Recap by Function:				
	General government			2,393,337	
	Justice System			270,376	
	Public Safety			783,522	
	Corrections and Rehabilitation			53,798	
	Health and Human Services			208,719	
	Community and Economic Development			133,025	
	Infrastructure and Environmental Services			<u>800,799</u>	
	<b>Total Expenditures</b>			<u>4,643,576</u>	

**IRION COUNTY, TEXAS**  
**GOVERNMENTAL FUNDS**  
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**BUDGET TO ACTUAL - MODIFIED CASH BASIS**  
**YEAR ENDED SEPTEMBER 30, 2018**

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET FAVORABLE (Unfavorable)
<b>FIM MAINTENANCE OPERATIONS INCOME</b>				
20-300-020 DELINQUENT TAX	2,000	2,000	5,756	3,756
20-300-021 STATE COMPTRLR LAT RD FUN	17,000	17,000	16,464	(536)
FIM MAINTENANCE OPERATIONS	<u>19,000</u>	<u>19,000</u>	<u>22,220</u>	<u>3,220</u>
<b>ROAD DEPARTMENT</b>				
20-630-250 FUEL	26,000	26,000	22,220	3,780
FIM MAINTENANCE OPERATIONS	<u>26,000</u>	<u>26,000</u>	<u>22,220</u>	<u>3,780</u>
Revenue over (under) Expenses	<u>(7,000)</u>	<u>(7,000)</u>	-	<u>7,000</u>
<b>M/O INTEREST &amp; SINKING INCOME</b>				
29-300-010 PROPERTY TAX	593,998	593,998	587,199	(6,799)
29-300-450 LOAN PROCEEDS	-	594,000	594,000	-
29-300-345 GRANTS	-	-	-	-
29-300-999 DEPARTMENT TOTALS	<u>593,998</u>	<u>1,187,998</u>	<u>1,181,199</u>	<u>(6,799)</u>
<b>M/O INTEREST &amp; SINKING EX</b>				
29-550-193 TIFF PROJECT	-	-	-	-
29-550-194 ROAD MATERIALS	-	-	-	-
29-550-195 VEHICLE	80,000	80,000	88,776	(8,776)
29-550-198 PUBLIC SAFETY	13,000	13,000	12,731	269
29-550-206 RADAR LEASE	6,500	6,500	6,500	-
29-550-208 DIGITAL CAR VIDEO SYSTEM	-	-	-	-
29-550-210 COMPUTER RENTAL	-	-	-	-
29-550-220 REPAIRS/MAINTENANCE	125,000	125,000	28,269	96,731
29-550-221 FURNITURE/EQUIPMENT	25,000	25,000	6,613	18,387
29-550-231 COPY MACHINE RENTAL	28,560	28,560	27,500	1,060
29-550-326 POSTAGE MACHINE RENTAL	5,500	5,500	3,976	1,524
29-550-337 CAPITAL EXPENSES	306,838	306,838	44,233	262,605
29-550-398 BANK NOTES (PRINCIPAL)	-	594,000	935,304	(341,304)
29-550-398 BANK NOTES (INTEREST)	3,600	3,600	29,540	(25,940)
M/O INTEREST & SINKING EX	<u>593,998</u>	<u>1,187,998</u>	<u>1,183,442</u>	<u>4,556</u>
M/O INTEREST & SINKING INCOME TOTALS	593,998	1,187,998	1,181,199	(6,799)
EXPENSE TOTALS	<u>593,998</u>	<u>1,187,998</u>	<u>1,183,442</u>	<u>4,556</u>
	-	-	(2,243)	(2,243)
30 FIM INTEREST & SINKING				
30-300-010 PROPERTY TAX	520,000	520,000	519,487	(513)
30-300-400 VENDOR FINANCING	-	-	-	-
30-300-450 LOAN/ LEASE PROCEEDS	-	-	460,000	460,000
	<u>520,000</u>	<u>520,000</u>	<u>979,487</u>	<u>459,487</u>



**IRION COUNTY, TEXAS**  
**GOVERNMENTAL FUNDS**  
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**BUDGET TO ACTUAL - MODIFIED CASH BASIS**  
**YEAR ENDED SEPTEMBER 30, 2018**

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET FAVORABLE (Unfavorable)
<b>FIM INTEREST &amp; SINKING EX</b>				
30-640-337 CAPITAL EXPENDITURES	-	-	-	-
30-640-260 EQUIPMENT PAYMENTS	60,000	60,000	59,493	507
30-640-261 ROAD MATERIALS	456,700	456,700	436,029	20,671
30-640-337 CAPITAL EXPENDITURES	-	-	-	-
30-640-398 BANK LOAN PAYMENTS (PRINCIPAL)	-	-	460,000	(460,000)
30-640-399 BANK LOAN PAYMENTS (INTEREST)	3,300	3,300	2,873	427
	<u>520,000</u>	<u>520,000</u>	<u>958,395</u>	<u>(438,395)</u>
<b>INCOME TOTALS</b>	<b>520,000</b>	<b>520,000</b>	<b>979,487</b>	<b>459,487</b>
<b>EXPENSE TOTALS</b>	<b>520,000</b>	<b>520,000</b>	<b>958,395</b>	<b>(438,395)</b>
	<u>-</u>	<u>-</u>	<u>21,092</u>	<u>21,092</u>
<b>JUDICIAL FUND INCOME</b>				
31-300-110 FEES DUE	125	125	42	(83)
	<u>125</u>	<u>125</u>	<u>42</u>	<u>(83)</u>
<b>JUDICIAL FUND EXPENSES</b>				
31-510-170 CONTINUING EDUCATION	125	125	-	125
31-510-190 SUPPLIES	-	-	-	-
31-510-351 COURT REPORTER	-	-	-	-
31-510-352 INTERPRETER	-	-	-	-
	<u>125</u>	<u>125</u>	<u>-</u>	<u>125</u>
<b>JUDICIAL FUND TOTALS</b>	<b>125</b>	<b>125</b>	<b>42</b>	<b>(83)</b>
<b>INCOME TOTALS</b>	<b>125</b>	<b>125</b>	<b>-</b>	<b>125</b>
<b>EXPENSE TOTALS</b>	<b>125</b>	<b>125</b>	<b>-</b>	<b>125</b>
	<u>-</u>	<u>-</u>	<u>42</u>	<u>42</u>
<b>JUSTICE OF THE PEACE</b>				
32-300-110 FEES DUE	4,000	4,000	4,875	875
<b>JP TECH FUND EXPENSES</b>				
32-520-190 JP TECH FUND SUPPLIES	-	-	-	-
32-520-201 TELEPHONE/CELL	-	-	-	-
32-520-209 COMPUTER MAINTENANCE	3,000	3,000	3,750	(750)
32-520-210 JP TECH FUND COMPUTER HARD	1,000	1,000	190	810
32-520-211 JP TECH FUND COMPUTER SOFT	-	-	-	-
	<u>4,000</u>	<u>4,000</u>	<u>3,940</u>	<u>60</u>
<b>INCOME TOTALS</b>	<b>4,000</b>	<b>4,000</b>	<b>4,875</b>	<b>875</b>
<b>EXPENSE TOTALS</b>	<b>4,000</b>	<b>4,000</b>	<b>3,940</b>	<b>60</b>
	<u>-</u>	<u>-</u>	<u>935</u>	<u>935</u>
<b>LAW LIBRARY</b>				
33-300-080 LAW LIB FEES CLERK	1,200	1,200	1,015	(185)
33-470-275 LAW LIBRARY SUPPLIES	1,200	1,200	-	1,200

**IRION COUNTY, TEXAS**  
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	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET FAVORABLE (Unfavorable)
INCOME TOTALS	1,200	1,200	1,015	(185)
EXPENSE TOTALS	1,200	1,200	-	1,200
TRANSFERS	-	-	1,015	1,015
	-	-	-	-
	-	-	1,015	1,015
<b>COURTHOUSE SECURITY</b>				
34-300-620 CRTHSE SECURITY FUND INCO	6,000	6,000	5,989	(11)
34-470-190 SUPPLIES	-	-	480	(480)
34-470-220 REPAIRS	6,000	6,000	5,400	600
	6,000	6,000	5,880	120
<b>COURTHOUSE SECURITY</b>				
INCOME TOTALS	6,000	6,000	5,989	(11)
EXPENSE TOTALS	6,000	6,000	5,880	120
	-	-	109	109
<b>RECREATIONAL FACILITY</b>				
35-300-130 COM CTR INCOME MERTZON	7,500	7,500	7,075	(425)
35-300-131 COM CTR INCOME BARNHART	-	-	-	-
35-300-132 SHOWBARN INCOME	400	400	-	(400)
35-300-133 ARENA INCOME	200	200	-	(200)
35-300-134 SWIMMING POOL INCOME	2,500	2,500	2,381	(119)
35-300-137 STANDING DEPOSIT	200	200	-	(200)
	10,800	10,800	9,456	(1,344)
<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	4,300	4,300	3,950	350
35-430-190 SUPPLIES	2,000	2,000	-	2,000
35-430-220 REPAIR/MAINTENANCE	2,500	2,500	-	2,500
35-430-221 FURNITURE/EQUIPMENT	2,000	2,000	-	2,000
35-430-399 MISCELLANEOUS	-	-	-	-
	10,800	10,800	3,950	6,850
<b>SHOWBARN/ARENA EXPENSES</b>				
35-570-190 SUPPLIES	-	-	-	-
35-570-220 REPAIR/MAINTENANCE	-	-	-	-
35-570-221 FURNITURE/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, 2018**

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET FAVORABLE (Unfavorable)
<b>SWIMMING POOL EXPENSES</b>				
35-580-190 SUPPLIES	-	-	-	-
35-580-220 REPAIR/MAINTENANCE	-	-	-	-
35-580-221 FURNITURE/EQUIPMENT	-	-	-	-
35-580-399 MISCELLANEOUS	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>RECREATIONAL FACILITIES</b>				
INCOME TOTALS	10,800	10,800	9,456	(1,344)
EXPENSE TOTALS	<u>10,800</u>	<u>10,800</u>	<u>3,950</u>	<u>6,850</u>
	-	-	5,506	5,506
35-200-200 TRANSFER IN	-	-	-	-
	<u>-</u>	<u>-</u>	<u>5,506</u>	<u>5,506</u>
	<u>-</u>	<u>-</u>	<u>5,506</u>	<u>5,506</u>
<b>PUBLIC LIBRARY FUND</b>				
<b>PUBLIC LIBRARY INCOME</b>				
36-300-130 FINES	500	500	310	(190)
36-300-195 DONATIONS	500	500	-	(500)
36-300-345 GRANTS	-	-	-	-
	<u>1,000</u>	<u>1,000</u>	<u>310</u>	<u>(690)</u>
36-540-190 SUPPLIES	500	500	-	500
36-540-210 COMPUTER HARDWARE	-	-	-	-
36-540-211 COMPUTER SOFTWARE	-	-	-	-
36-540-220 REPAIR/MAINTENANCE	500	500	-	500
36-540-399 MISCELLANEOUS	-	-	-	-
	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
<b>PUBLIC LIBRARY FUND</b>				
INCOME TOTALS	1,000	1,000	310	(690)
EXPENSE TOTALS	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
	-	-	310	310
36-300-200 TRANSFERS IN	-	-	-	-
REVENUE OVER (UNDER) EXPENSE	<u>-</u>	<u>-</u>	<u>310</u>	<u>310</u>

**IRION COUNTY, TEXAS**  
**GOVERNMENTAL FUNDS**  
**COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES**  
**BUDGET TO ACTUAL - MODIFIED CASH BASIS**  
**YEAR ENDED SEPTEMBER 30, 2018**

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET FAVORABLE (Unfavorable)
<b>EMERGENCY SERVICES</b>				
37-300-135 EMS INCOME	10,000	10,000	-	(10,000)
37-300-136 VFD INCOME	-	-	-	-
37-300-137 DONATIONS MERTZON	2,500	2,500	15,600	13,100
37-300-138 DONATIONS BARNHART	500	500	-	(500)
37-300-195 DONATIONS	500	500	100	(400)
	<u>13,500</u>	<u>13,500</u>	<u>15,700</u>	<u>2,200</u>
37-480-116 TRIP INCENTIVE	-	-	-	-
37-480-168 PERSONAL PROTC EQUIP	-	-	-	-
37-480-170 CONTINUING EDUCATION	3,000	3,000	-	3,000
37-480-185 CONSULTING	1,500	1,500	-	1,500
37-480-190 SUPPLIES	6,000	6,000	-	6,000
37-480-191 INSURANCE OVERPAYMENT	-	-	-	-
37-480-399 MISCELLANEOUS	-	-	-	-
	<u>10,500</u>	<u>10,500</u>	<u>-</u>	<u>10,500</u>
37-620-168 PERSONAL PROTC EQUIP	-	-	-	-
37-620-170 CONTINUING EDUCATION	-	-	-	-
37-620-190 SUPPLIES	3,000	3,000	3,386	(386)
37-620-399 MISCELLANEOUS	-	-	-	-
	<u>3,000</u>	<u>3,000</u>	<u>3,386</u>	<u>(386)</u>
<b>EMERGENCY SERVICES</b>				
TOTAL INCOME	13,500	13,500	15,700	2,200
TOTAL EXPENSE	<u>13,500</u>	<u>13,500</u>	<u>3,386</u>	<u>10,114</u>
	<u>-</u>	<u>-</u>	<u>12,314</u>	<u>12,314</u>
<b>CITY/DISTRICT TECH FUND</b>				
38-300-110 FEES DUE	350	350	338	(12)
	<u>350</u>	<u>350</u>	<u>338</u>	<u>(12)</u>
<b>CITY/DIST TECH FUND EXPENSES</b>				
38-470-190 TECH SUPPLIES	-	-	-	-
38-470-200 TECH PHONE	-	-	-	-
38-470-209 TECH COMPUTER MAINTENANCE	350	350	-	350
	<u>350</u>	<u>350</u>	<u>-</u>	<u>350</u>
TOTAL INCOME	350	350	338	(12)
TOTAL EXPENSE	<u>350</u>	<u>350</u>	<u>-</u>	<u>350</u>
	<u>-</u>	<u>-</u>	<u>338</u>	<u>338</u>
<b>HOT CHECK FUND</b>				
50-300-100 PAYMENT FROM PLAINTIFF	300	300	15	(285)
	<u>300</u>	<u>300</u>	<u>-</u>	<u>300</u>
<b>INCOME</b>				
50-640-100 CONTRACT SERVICES	300	300	-	300
	<u>300</u>	<u>300</u>	<u>15</u>	<u>(285)</u>
INCOME TOTALS	300	300	15	(285)
EXPENSE TOTALS	<u>300</u>	<u>300</u>	<u>-</u>	<u>300</u>
	<u>-</u>	<u>-</u>	<u>15</u>	<u>15</u>

**IRION COUNTY, TEXAS**  
**GOVERNMENTAL FUNDS**  
**COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES**  
**BUDGET TO ACTUAL - MODIFIED CASH BASIS**  
**YEAR ENDED SEPTEMBER 30, 2018**

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET FAVORABLE (Unfavorable)
60-100-200 SHERIFF SPECIAL/CARE FUND INCOME				
60-300-120 DARE DONATIONS	500	500	250	(250)
EXPENSE				
60-400-190 SUPPLIES	500	500	-	500
INCOME TOTALS	500	500	250	(250)
EXPENSE TOTALS	500	500	-	500
	-	-	250	250
LEOSE INCOME				
62-300-100 TX COMP ALLOTMENT	1,200	1,200	(1)	(1,201)
62-560-111 TLEOS CONFERENCE/TRNG	1,200	1,200	-	1,200
INCOME TOTALS	1,200	1,200	(1)	(1,201)
EXPENSE TOTALS	1,200	1,200	-	1,200
	-	-	(1)	(1)
RECORDS MANAGEMENT				
70-300-440 CLERK RECORDS MGT FEES	8,150	8,150	9,241	1,091
70-300-470 COURT RECORDS MGT FEES	240	240	314	74
	8,390	8,390	9,555	1,165
70-440-410 CLERK RECORDS MGT EXPENSE	6,290	6,290	351	5,939
70-440-441 BOOK RESTORATION	-	-	-	-
70-440-448 RECORDING SUPPLIES	-	-	-	-
70-440-442 COMPUTER DISKS	-	-	-	-
70-440-443 COMPUTER SOFTWARE	-	-	-	-
70-440-445 FILE JACKETS	-	-	-	-
70-440-446 RECORDING BINDERS	-	-	-	-
70-470-441 BOOK RESTORATION	-	-	-	-
70-470-443 COMPUTER SOFTWARE	-	-	-	-
70-470-445 FILE JACKETS	-	-	-	-
70-470-446 RECORDING BINDERS	-	-	-	-
70-470-447 RECORDING PAPER	-	-	-	-
70-470-448 RECORDING SUPPLIES	1,000	1,000	-	1,000
70-680-190 RECORDS MANAGEMENT SUPPLIES	-	-	-	-
	7,290	7,290	351	6,939
70-470-410 CLERK RECORDS MGT EXPENSE	-	-	-	-
70-470-442 COMPUTER DISKS	-	-	-	-
70-470-443 COMPUTER SOFTWARE	-	-	-	-
70-470-444 DOCKET SHEETS	-	-	-	-
70-440-448 RECORDING SUPPLIES	-	-	-	-
70-470-441 BOOK RESTORATION	-	-	-	-

**IRION COUNTY, TEXAS**  
**GOVERNMENTAL FUNDS**  
**COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES**  
**BUDGET TO ACTUAL - MODIFIED CASH BASIS**  
**YEAR ENDED SEPTEMBER 30, 2018**

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET FAVORABLE (Unfavorable)
70-470-443	-	-	-	-
70-470-445	1,100	1,100	-	1,100
70-470-446	-	-	-	-
70-470-447	-	-	-	-
70-470-448	-	-	-	-
70-680-190	-	-	-	-
	<u>1,100</u>	<u>1,100</u>	<u>-</u>	<u>1,100</u>
INCOME TOTALS	8,390	8,390	9,555	1,165
EXPENSE TOTALS	<u>8,390</u>	<u>8,390</u>	<u>351</u>	<u>8,039</u>
	-	-	<u>9,204</u>	<u>9,204</u>
RECORD MGT ARCHIVES INCOME				
71-300-471	34	34	22	(12)
71-300-472	7,366	7,366	7,965	599
	<u>7,400</u>	<u>7,400</u>	<u>7,987</u>	<u>587</u>
71-471-190	-	-	-	-
71-471-399	-	-	-	-
71-472-399	4,500	4,500	4,217	283
71-472-439	-	-	-	-
71-472-440	-	-	-	-
71-472-441	-	-	-	-
71-472-446	-	-	-	-
71-472-447	-	-	-	-
71-472-448	-	-	-	-
71-472-449	2,900	2,900	-	2,900
	<u>7,400</u>	<u>7,400</u>	<u>4,217</u>	<u>3,183</u>
INCOME TOTALS	7,400	7,400	7,987	587
EXPENSE TOTALS	<u>7,400</u>	<u>7,400</u>	<u>4,217</u>	<u>3,183</u>
	-	-	<u>3,770</u>	<u>3,770</u>
COURT ARCHIVE FEES				
72-300-473	1,060	1,060	259	(801)
72-300-474	25	25	-	(25)
	<u>1,085</u>	<u>1,085</u>	<u>259</u>	<u>(826)</u>
72-474-190	1,085	1,085	-	1,085
72-473-190	-	-	-	-
	<u>1,085</u>	<u>1,085</u>	<u>-</u>	<u>1,085</u>
INCOME TOTALS	1,085	1,085	259	(826)
EXPENSE TOTALS	<u>1,085</u>	<u>1,085</u>	<u>-</u>	<u>1,085</u>
	-	-	<u>259</u>	<u>259</u>

**IRION COUNTY, TEXAS**  
**GOVERNMENTAL FUNDS**  
**COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES**  
**BUDGET TO ACTUAL - MODIFIED CASH BASIS**  
**YEAR ENDED SEPTEMBER 30, 2018**

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET FAVORABLE (Unfavorable)
TAX LIABILITY FUND INCOME				
90-300-080 TAX COLLECTOR FEES	-	-	-	-
90-700-190 TAX LIABILITY FUND SUPPLY	-	-	256	(256)
INCOME TOTALS	-	-	-	-
EXPENSE TOTALS	-	-	(256)	(256)

**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									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
<b>Total Pension Liability</b>										
Service Cost	\$203,735	203,818	209,784	189,387	N/A	N/A	N/A	N/A	N/A	N/A
Interest on total pension liability	514,154	470,477	444,301	418,386	N/A	N/A	N/A	N/A	N/A	N/A
Effect of plan changes	-	-	(21,874)	-	N/A	N/A	N/A	N/A	N/A	N/A
Effect of assumption changes or inputs	57,260	-	76,105	-	N/A	N/A	N/A	N/A	N/A	N/A
Effect of economic/demographic (gains) or losses	24,999	50,996	(79,246)	(34,198)	N/A	N/A	N/A	N/A	N/A	N/A
Benefit payments/refunds of contributions	(315,709)	(265,042)	(287,311)	(293,042)	N/A	N/A	N/A	N/A	N/A	N/A
Net change in total pension liability	484,439	460,249	341,759	280,533	N/A	N/A	N/A	N/A	N/A	N/A
Total pension liability, beginning	\$6,298,622	\$5,838,373	5,496,614	5,216,081	N/A	N/A	N/A	N/A	N/A	N/A
Total pension liability, ending (a)	\$6,783,061	\$6,298,622	\$5,838,373	\$5,496,614	N/A	N/A	N/A	N/A	N/A	N/A
<b>Fiduciary Net Position</b>										
Employer contributions	\$209,360	\$104,777	\$99,370	\$566,273	N/A	N/A	N/A	N/A	N/A	N/A
Member contributions	104,578	101,865	96,608	96,614	N/A	N/A	N/A	N/A	N/A	N/A
Investment income net of investment expenses	887,016	422,296	(53,917)	344,831	N/A	N/A	N/A	N/A	N/A	N/A
Benefit payments/refunds of contributions	(315,709)	(265,042)	(287,311)	(293,042)	N/A	N/A	N/A	N/A	N/A	N/A
Administrative expenses	(4,627)	(4,589)	(4,156)	(4,227)	N/A	N/A	N/A	N/A	N/A	N/A
Other	(68)	17,873	13,785	(5,319)	N/A	N/A	N/A	N/A	N/A	N/A
Net change in fiduciary net position	\$880,550	\$377,180	(\$135,621)	\$705,130	N/A	N/A	N/A	N/A	N/A	N/A
Fiduciary net position, beginning	\$6,077,099	\$5,699,919	5,835,540	5,130,410	N/A	N/A	N/A	N/A	N/A	N/A
Fiduciary net position, ending (b)	\$6,957,649	\$6,077,099	\$5,699,919	\$5,835,540	N/A	N/A	N/A	N/A	N/A	N/A
Net pension liability / (asset), ending = (a) - (b)	(\$174,588)	\$221,523	\$138,454	(\$338,926)	N/A	N/A	N/A	N/A	N/A	N/A
Fiduciary net position as a % of total pension liability	102.57%	96.48%	97.63%	106.17%	N/A	N/A	N/A	N/A	N/A	N/A
Pensionable covered payroll	\$1,493,967	\$1,455,212	\$1,380,121	\$1,380,198	N/A	N/A	N/A	N/A	N/A	N/A
Net pension liability as a % of covered payroll	-11.69%	15.22%	10.03%	-24.56%	N/A	N/A	N/A	N/A	N/A	N/A

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

IRION COUNTY, TEXAS  
SCHEDULE OF EMPLOYER CONTRIBUTIONS  
LAST TEN YEARS

Year Ending December 31	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll	Actual Contribution as a % of Covered Payroll
2008	67,956	67,956	-	941,224	7.2%
2009	79,535	79,535	-	1,043,770	7.6%
2010	99,665	138,452	(38,787)	1,037,095	13.3%
2011	92,663	137,451	(44,788)	1,029,590	13.4%
2012	110,277	148,857	(38,580)	1,115,039	13.3%
2013	122,894	161,639	(38,745)	1,210,778	13.4%
2014	146,439	566,273	(419,834)	1,380,198	41.0%
2015	97,023	99,370	(2,347)	1,380,121	7.2%
2016	99,682	104,777	(5,095)	1,455,212	7.2%
2017	109,360	209,360	(100,000)	1,493,967	14.0%

**Notes to Schedule**

Most Recent Valuation Date: December 31, 2017

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	14.1 years (based on contribution rate calculated in 12/31/2017 valuation)
Asset valuation method	5-yr smoothed value
Inflation	2.75%
Salary increases	Varies by age and service. 4.9% average over career including inflation.
Investment rate of return	8%, 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.
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.

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

GENERAL FUND  
Combining Schedules

**IRION COUNTY, TEXAS**  
**COMBINING BALANCE SHEET - MODIFIED CASH BASIS**  
**GENERAL FUND**  
**SEPTEMBER 30, 2018**

	<u>GENERAL</u> <u>GOVERNMENT</u>	<u>ROADS</u>	<u>UNREMITTED</u> <u>BY ELECTED</u> <u>OFFICIALS</u>	<u>COMBINED</u>
<b><u>ASSETS</u></b>				
Cash - Checking	\$ 4,815,407	\$ -	\$ -	\$ 4,815,407
Cash - Checking - Unremitted	-	-	71,645	71,645
Certificates of Deposit	4,500,778	-	-	4,500,778
Due from other Taxing Authority	-	-	25,182	25,182
Due From (To) Other Funds	-	-	-	-
<b>Total Assets</b>	<b><u>\$ 9,316,185</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 96,827</u></b>	<b><u>\$ 9,413,012</u></b>
<b><u>LIABILITIES</u></b>				
Amounts Collected and Due To Others	36,661	-	60,434	97,095
Deferred Inflows	23,333	-	-	23,333
Other	173	-	-	173
<b>Total Liabilities</b>	<b><u>60,167</u></b>	<b><u>-</u></b>	<b><u>60,434</u></b>	<b><u>120,601</u></b>
<b><u>FUND EQUITY (DEFICIT)</u></b>				
Unassigned	<u>9,256,018</u>	<u>-</u>	<u>36,393</u>	<u>9,292,411</u>
<b>Total Fund Equity (Deficit)</b>	<b><u>9,256,018</u></b>	<b><u>-</u></b>	<b><u>36,393</u></b>	<b><u>9,292,411</u></b>
<b>Total Liabilities and Fund Equity</b>	<b><u>\$ 9,316,185</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 96,827</u></b>	<b><u>\$ 9,413,012</u></b>

**IRION COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES - MODIFIED CASH BASIS**  
**GENERAL FUND**  
**YEAR ENDED SEPTEMBER 30, 2018**

<u>REVENUE</u>	<u>GENERAL GOVERNMENT</u>	<u>ROADS</u>	<u>UNREMITTED BY ELECTED OFFICIALS</u>	<u>COMBINED</u>
10-300-010 PROPERTY TAX	\$ 4,802,370	\$ -	\$ (3,859)	\$ 4,798,511
10-300-020 DELINQUENT TAX	94,492	5,756	-	100,248
10-300-030 VEH REG/CAR TAG RPT	176,657	-	-	176,657
10-300-031 TAX ABATEMENT REVENUE	-	-	-	-
10-300-040 VEH FEES/R&B CAR TAG RPT	24,460	-	-	24,460
10-300-070 SHERIFF FEES	19,217	-	2,940	22,157
10-300-080 CLERK FEES	61,109	-	5,085	66,194
10-300-081 CIVIL FEES	73	-	-	73
10-300-090 TAX COL FEES OF OFF/CAR T	23,671	-	(446)	23,225
10-300-100 JP FEES	127,045	-	(9,387)	117,658
10-300-101 INTEREST EARNINGS	14,328	-	-	14,328
10-300-120 OFFICE RENT	4,660	-	-	4,660
10-300-142 STERLING 911	18,000	-	-	18,000
10-300-143 EXCESS CONST CTY JUDGE SUPP	32	-	-	32
10-300-145 COURT COSTS RETAINAGE FEES	19,281	-	-	19,281
10-300-151 COMPTROLLER AXLE FEE	6,950	-	-	6,950
10-300-152 COMPTROLLER/JUDGE/SALARY	25,200	-	-	25,200
10-300-153 COMPTROLLER/ATTY/SALARY	23,333	-	-	23,333
10-300-156 COMPTROLLER/INDIGENT DEFENSE	7,049	-	-	7,049
10-300-180 COMPTROLLER/INDIGENT HEALTH	849	-	-	849
10-300-195 DONATIONS	-	-	-	-
10-300-320 ATTORNEY FUNDS	11,260	-	-	11,260
20-300-025 STATE COMPTROLLER/LAT RD FUND	-	16,464	-	16,464
10-300-380 REIMBURSEMENTS	29,118	-	-	29,118
10-300-383 REIMBURSEMENTS FAX	19	-	-	19
10-300-384 REIMB CITY SCHOOL WTR	6,729	-	-	6,729
10-300-400 COMPTROLLER - TIFF REIMB	178,439	-	-	178,439
10-300-440 COPY MACHINE	162	-	-	162
10-300-660 AUCTION PROCEEDS	-	-	-	-
10-300-661 ELECTION FILING FEES	1,500	-	-	1,500
10-300-700 MISCELLANEOUS REVENUE	1	-	-	1
	<u>5,676,004</u>	<u>22,220</u>	<u>(5,667)</u>	<u>5,692,557</u>
<u>EXPENDITURES</u>				
General Government	2,393,337	-	-	2,393,337
Justice System	270,376	-	-	270,376
Public Safety	783,522	-	1,129	784,651
Corrections and Rehabilitation	53,798	-	-	53,798
Health and Human Services	208,719	-	-	208,719
Community and Economic Development	133,025	-	-	133,025
Infrastructure and Environmental Services	800,799	22,220	-	823,019
Total Expenditures	<u>4,643,576</u>	<u>22,220</u>	<u>1,129</u>	<u>4,666,925</u>
Revenue Over (Under) Expenditures	1,032,428	-	(6,796)	1,025,632
Other Sources and Uses:				
Transfers	-	-	-	-
Loan Origination Costs	-	-	-	-
Bank Loan Proceeds	-	-	-	-
Revenue Over (Under) Expenditures After Transfers	<u>1,032,428</u>	<u>-</u>	<u>(6,796)</u>	<u>1,025,632</u>
Fund Balance Beginning	<u>8,223,590</u>	<u>-</u>	<u>43,189</u>	<u>8,266,779</u>
Fund Balance End of Year	<u>\$ 9,256,018</u>	<u>\$ -</u>	<u>\$ 36,393</u>	<u>\$ 9,292,411</u>

**Debt Service Funds and  
Capital Project Funds**

**Combining Schedule**

**IRION COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**MODIFIED CASH BASIS - CAPITAL PROJECTS AND DEBT SERVICE FUNDS**  
**YEAR ENDED SEPTEMBER 30, 2018**

FUNCTIONS/PROGRAMS	OTHER CAPITAL PROJECTS/ FUND 29		FAMILATERAL ROADS/ FUND 30		COMBINED FUNDS 29+30	
	CAPITAL PROJECTS	DEBT SERVICE TOTAL	CAPITAL PROJECTS	DEBT SERVICE TOTAL	CAPITAL PROJECTS	DEBT SERVICE
<b>REVENUES:</b>						
Property Tax	\$ -	\$ 587,199	\$ -	\$ 519,487	\$ -	\$ 1,106,686
Other	-	-	-	-	-	-
Total revenues	-	587,199	-	519,487	-	1,106,686
<b>EXPENDITURES:</b>						
Current:						
General Government	79,791	-	79,791	-	79,791	-
Justice System	-	-	-	-	-	-
Public Safety	108,007	-	108,007	-	108,007	-
Corrections and Rehabilitation	-	-	-	-	-	-
Health and Human Services	-	-	-	-	-	-
Community and Economic Development	30,800	-	30,800	-	30,800	-
Infrastructure and Environmental Services	-	-	-	56,614	438,909	56,614
Debt Service Bank Loans	-	-	-	-	-	-
Principal	348,105	587,199	935,304	460,000	348,105	1,047,199
Interest and Other Charges	29,540	-	29,540	2,873	29,540	2,873
Total Expenditures	596,243	587,199	1,183,442	519,487	1,035,152	1,106,686
Excess (Deficiency) of Revenues over Expenditures	(596,243)	-	(596,243)	-	(438,909)	-
<b>OTHER FINANCING SOURCES (USES)</b>						
Bank and Vendor Financing	594,000	-	594,000	-	594,000	-
Transfers in (out)	-	-	-	-	-	-
Total Other Financing Sources	594,000	-	594,000	-	594,000	-
Net change in Fund Balances	(2,243)	-	(2,243)	-	18,848	-
Fund Balance - Beginning as Previously Reported	2,337	-	2,337	-	26,902	-
Reclassified for Current Year Presentation	-	-	-	-	-	-
Fund Balance - Beginning as Restated	2,337	-	2,337	-	26,902	-
Fund Balance - Ending	\$ 94	\$ -	\$ 94	\$ -	\$ 45,750	\$ -

IRION COUNTY, TEXAS  
 COMBINING BALANCE SHEET - MODIFIED CASH BASIS  
 SPECIAL REVENUE FUNDS  
 YEAR ENDED SEPTEMBER 30, 2018

	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	HOT CHECK FUND - 50	SHERIFF SPECIAL FUND - 60
<b>ASSETS</b>										
Cash in Bank	\$ 2,673	\$ 5,590	\$ 9,188	\$ 7,287	\$ 68,383	\$ 21,583	\$ 11,523	\$ 3,775	\$ 92	\$ 5,564
Certificates of Deposit	-	-	-	-	-	-	-	-	-	-
Due From Other Funds	-	-	-	-	-	-	-	-	-	-
<b>Total Assets</b>	\$ 2,673	\$ 5,590	\$ 9,188	\$ 7,287	\$ 68,383	\$ 21,583	\$ 11,523	\$ 3,775	\$ 92	\$ 5,564
<b>LIABILITIES</b>										
Due to General Fund	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total Liabilities</b>	-	-	-	-	-	-	-	-	-	-
<b>FUND BALANCE</b>										
Assigned Fund Balance	-	-	-	-	68,383	21,583	-	-	-	-
Fund Deficits - Unassigned	-	-	-	-	-	-	11,523	3,775	92	5,564
Restricted Fund Balance	2,673	5,590	9,188	7,287	-	-	-	-	-	-
<b>Total Fund Balance</b>	2,673	5,590	9,188	7,287	68,383	21,583	11,523	3,775	92	5,564
<b>Total Liabilities and Fund Balance</b>	\$ 2,673	\$ 5,590	\$ 9,188	\$ 7,287	\$ 68,383	\$ 21,583	\$ 11,523	\$ 3,775	\$ 92	\$ 5,564



**Special Revenue Funds  
(Non-Major Funds)**

**Combining Schedules**

**IRION COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS**  
**SPECIAL REVENUE FUNDS**  
**YEAR ENDED SEPTEMBER 30, 2018**

	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	-	-	-	-	-	-	-
Fees	42	4,875	1,015	5,989	9,456	310	-
Current Taxes	-	-	-	-	-	-	-
Donations and Gifts	-	-	-	-	-	-	15,700
Deferred Taxes	-	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-
Adult Protective Services	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>42</b>	<b>4,875</b>	<b>1,015</b>	<b>5,989</b>	<b>9,456</b>	<b>310</b>	<b>15,700</b>
<b>EXPENDITURES</b>							
Federal/State:							
Administration	-	-	-	-	-	-	-
Engineering/Consulting	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-
Local:							
Law Enforcement Expenses	-	-	-	-	-	-	-
Records Management	-	-	-	-	-	-	-
Trip Incentive	-	-	-	-	-	-	-
Courthouse Security	-	-	-	-	-	-	-
Telephone	-	-	-	-	-	-	-
Supplies	-	-	-	480	-	-	3,386
Education and Training	-	-	-	-	-	-	-
Computer Expenses	-	3,940	-	-	-	-	-
Indigent Health Care	-	-	-	-	-	-	-
Internet Service Provider	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	5,400	-	-	-
Miscellaneous Expense	-	-	-	-	3,950	-	(1)
Capital Outlay	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>3,940</b>	<b>-</b>	<b>5,880</b>	<b>3,950</b>	<b>-</b>	<b>3,385</b>
<b>Revenue Over (Under) Expenditures Before transfers</b>	<b>42</b>	<b>935</b>	<b>1,015</b>	<b>109</b>	<b>5,506</b>	<b>310</b>	<b>12,315</b>
<b>Transfers (to) From Other Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Revenue Over (Under) Expenditures</b>	<b>42</b>	<b>935</b>	<b>1,015</b>	<b>109</b>	<b>5,506</b>	<b>310</b>	<b>12,315</b>
<b>Fund Balance Beginning of Year</b>	<b>2,631</b>	<b>4,655</b>	<b>8,173</b>	<b>7,178</b>	<b>62,877</b>	<b>21,273</b>	<b>(792)</b>
<b>Fund Balance End of Year</b>	<b>\$ 2,673</b>	<b>\$ 5,590</b>	<b>\$ 9,188</b>	<b>\$ 7,287</b>	<b>\$ 68,383</b>	<b>\$ 21,583</b>	<b>\$ 11,523</b>
<b>Expenditures Grouped by Function:</b>							
General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Justice System	-	3,940	-	-	-	-	-
Public Safety	-	-	-	5,880	-	-	3,385
Corrections and Rehabilitation	-	-	-	-	-	-	-
Health and Human Services	-	-	-	-	-	-	-
Community and Economic Development	-	-	-	-	3,950	-	-
Infrastructure and Environmental Services	-	-	-	-	-	-	-
<b>Total Expenditures by Function</b>	<b>\$ -</b>	<b>\$ 3,940</b>	<b>\$ -</b>	<b>\$ 5,880</b>	<b>\$ 3,950</b>	<b>\$ -</b>	<b>\$ 3,385</b>

**IRION COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS**  
**SPECIAL REVENUE FUNDS**  
**YEAR ENDED SEPTEMBER 30, 2018**

	CITY.DIST TECH FUND FUND - 38	HOT CHECK FUND - 50	SHERIFF SPECIAL FUND - 60	LEOSA FUND 62	RECORDS MANAGEMENT FUND 70	RECORDS ARCHIVES FUND 71	COURT ARCHIVE FUND 72
<b>REVENUE</b>							
Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Seizure Proceeds	-	-	-	-	-	-	-
Fees	338	15	-	-	9,555	7,987	259
Current Taxes	-	-	-	-	-	-	-
Donations and Gifts	-	-	250	-	-	-	-
Deferred Taxes	-	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-
Adult Protective Services	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>338</b>	<b>15</b>	<b>250</b>	<b>-</b>	<b>9,555</b>	<b>7,987</b>	<b>259</b>
<b>EXPENDITURES</b>							
Federal/State:							
Administration	-	-	-	-	-	-	-
Engineering/Consulting	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-
Local:							
Law Enforcement Expenses	-	-	-	-	-	-	-
Records Management	-	-	-	-	351	-	-
Trip Incentive	-	-	-	-	-	-	-
Courthouse Security	-	-	-	-	-	-	-
Telephone	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	4,217	-
Education and Training	-	-	-	-	-	-	-
Computer Expenses	-	-	-	-	-	-	-
Indigent Health Care	-	-	-	-	-	-	-
Internet Service Provider	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	-	-
Miscellaneous Expense	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>351</b>	<b>4,217</b>	<b>-</b>
<b>Revenue Over (Under) Expenditures Before transfers</b>	<b>338</b>	<b>15</b>	<b>250</b>	<b>-</b>	<b>9,204</b>	<b>3,770</b>	<b>259</b>
<b>Transfers (to) From Other Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Revenue Over (Under) Expenditures</b>	<b>338</b>	<b>15</b>	<b>250</b>	<b>-</b>	<b>9,204</b>	<b>3,770</b>	<b>259</b>
<b>Fund Balance Beginning of Year</b>	<b>3,437</b>	<b>77</b>	<b>5,314</b>	<b>1,992</b>	<b>51,329</b>	<b>51,816</b>	<b>1,751</b>
<b>Fund Balance End of Year</b>	<b>\$ 3,775</b>	<b>\$ 92</b>	<b>\$ 5,564</b>	<b>\$ 1,992</b>	<b>\$ 60,533</b>	<b>\$ 55,586</b>	<b>\$ 2,010</b>
<b>Expenditures Grouped by Function:</b>							
General Government	\$ -	\$ -	\$ -	\$ -	\$ 351	\$ 4,217	\$ -
Justice System	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-
Corrections and Rehabilitation	-	-	-	-	-	-	-
Health and Human Services	-	-	-	-	-	-	-
Community and Economic Development	-	-	-	-	-	-	-
Infrastructure and Environmental Services	-	-	-	-	-	-	-
<b>Total Expenditures by Function</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 351</b>	<b>\$ 4,217</b>	<b>\$ -</b>

**IRION COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS**  
**SPECIAL REVENUE FUNDS**  
**YEAR ENDED SEPTEMBER 30, 2018**

	TAX LIABILITY FUND 90	TOTAL COMBINED
<b>REVENUE</b>		
Grants	\$ -	\$ -
Seizure Proceeds	-	-
Fees	-	39,841
Current Taxes	-	-
Donations and Gifts	-	15,950
Deferred Taxes	-	-
Miscellaneous Revenue	-	-
Reimbursements	-	-
Adult Protective Services	-	-
Interest	-	-
Other	-	-
<b>Total Revenue</b>	<b>-</b>	<b>55,791</b>
<b>EXPENDITURES</b>		
Federal/State:		
Administration	-	-
Engineering/Consulting	-	-
Construction	-	-
Equipment	-	-
Local:		
Law Enforcement Expenses	-	-
Records Management	-	351
Trip Incentive	-	-
Courthouse Security	-	-
Telephone	-	-
Supplies	256	8,339
Education and Training	-	-
Computer Expenses	-	3,940
Indigent Health Care	-	-
Internet Service Provider	-	-
Repairs and Maintenance	-	5,400
Miscellaneous Expense	-	3,949
Capital Outlay	-	-
<b>Total Expenditures</b>	<b>256</b>	<b>21,979</b>
<b>Revenue Over (Under) Expenditures Before transfers</b>	<b>(256)</b>	<b>33,812</b>
<b>Transfers (to) From Other Funds</b>	<b>-</b>	<b>-</b>
<b>Revenue Over (Under) Expenditures</b>	<b>(256)</b>	<b>33,812</b>
<b>Fund Balance Beginning of Year</b>	<b>4,635</b>	<b>226,346</b>
<b>Fund Balance End of Year</b>	<b>\$ 4,379</b>	<b>\$ 260,158</b>
<b>Expenditures Grouped by Function:</b>		
General Government	\$ 256	\$ 4,824
Justice System	-	3,940
Public Safety	-	9,265
Corrections and Rehabilitation	-	-
Health and Human Services	-	-
Community and Economic Development	-	3,950
Infrastructure and Environmental Services	-	-
<b>Total Expenditures by Function</b>	<b>\$ 256</b>	<b>\$ 21,979</b>

**GOVERNMENTAL REPORTING SECTION**

**IRION COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**YEAR ENDED SEPTEMBER 30, 2018**

GRANT TITLE	FEDERAL CFDA NUMBER	AWARD AMOUNT	PASS-THROUGH CONTRACT NUMBER	AUDIT PERIOD EXPENDITURES
<b>State Grants:</b>				
Pass Through:				
Texas Department of Transportation				
County Transportation Infrastructure Fund Grant	n/a	\$ 2,474,430	CTIF-01-119	168,541
<b>Federal Grants:</b>				
None				
				-
Total Federal and State Financial Assistance				<u>\$ 168,541</u>

## IRION COUNTY, TEXAS

### NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL/STATE AWARDS

#### 1. *GENERAL*

The Schedule of Expenditures of Federal and State Awards presents 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 expensed in the schedule of Federal and State Awards in the period of the cash payment. Vendor direct purchases by other entities are recorded in the period when the assets or services are contributed to the County.

The format for the Schedule of Expenditures of Federal and State Awards has been prescribed by U.S. Office of Management Uniform 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.

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

To the Honorable Judge Tom Aiken 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, 2018, and the related notes to the financial statements, which collectively comprise Irion County, Texas' basic financial statements and have issued our report thereon dated December 3, 2018.

**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,  
December 3, 2018

**IRION COUNTY, TEXAS**

**STATUS OF PRIOR YEAR REPORTED SIGNIFICANT DEFICIENCY**

For Fiscal Year Ended September 30, 2018

n/a