

IRION COUNTY, TEXAS
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED
September 30, 2024

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

**IRION COUNTY, TEXAS
Annual Financial Report
September 30, 2024**

Table of Contents

FINANCIAL SECTION	<u>Page No.</u>
Management's Discussion and Analysis	i--viii
Independent Auditor's Report.....	1-3
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Position - Modified Cash Basis	4
Statement of Activities - Modified Cash Basis	5
Fund Financial Statements:	
Balance Sheet - Modified Cash Basis - Governmental Funds	6
Statement of Revenues, Expenditures, and Changes in Fund Balances - Modified Cash Basis- Governmental Funds.....	7
Statement of Fiduciary Net Position - Modified Cash Basis	8
Statement of Changes in Fiduciary Net Position - Modified Cash Basis	9
Notes to Financial Statements	10-23

SUPPLEMENTAL INFORMATION

Required Supplementary Information - Unaudited:	
Comparative Statement of Revenue and Expenditures	
Budget to Actual - Modified Cash Basis	24-40
Employee Retirement Plan Supplementary Information – Unaudited	41-42

OTHER SUPPLEMENTAL INFORMATION

Individual Fund Schedules and Accounting Group Schedules:	
General Fund:	
Combining Balance Sheet- Modified Cash Basis.....	43
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Modified Cash basis.....	44
Special Revenue Funds:	
Combining Balance Sheet - Modified Cash Basis.....	45-46
Combining Statements of Revenues, Expenditures, and Changes in Fund Balances - Modified Cash Basis	47-49

IRION COUNTY, TEXAS
Annual Financial Report
September 30, 2024

Table of Contents – continued

Page No.

GOVERNMENTAL REPORTING SECTION

Schedule of Expenditures of Federal and State Awards.....	50
Notes to Schedule of Expenditures of Federal and State Awards.....	51
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed In Accordance with <i>Government Auditing Standards</i>	52-53
Status of Prior Year Reported Significant Deficiency.....	54

COUNTY JUDGE

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



COMMISSIONERS

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

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

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 5, 2024

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, 2024. Please read it in conjunction with the County's financial statements, which begin on page 4.

FINANCIAL HIGHLIGHTS

The County's net assets increased \$5,530,430 in 2023/2024 even after recording non-cash depreciation expense of \$1,259,097.

In 2023/2024 the County made scheduled payments on its long-term debt by paying lease obligations in the amount of \$82,914. All lease were paid early or in accordance with the lease agreements. The County's outstanding debt primarily resulted from equipment leases to finance equipment purchases for the roads department. All debt obligations mature in the next four years. During the year the County did not inter into any new lease or loan agreements.

During the year, the County's total government wide revenues and other financing sources exceeded expenditures by \$5,530,430. Government wide revenues were up 11.9% / \$1,239,832 as compared to 2023, which is primarily attributed to property tax revenues associated with valuations added for new pipelines in the County, final TIF grant receipts, and investment income for increases in certificates of deposit and increases in rates earned. The combined government wide financial statements reported net assets of \$43,984,425 as of year-end, as compared to \$38,454,119 at the beginning of the year.

USING THIS ANNUAL REPORT

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

Reporting the County as a Whole

The Statement of Net Position and the Statement of Activities report information about the County as a whole and about its activities in a way that helps answer this question: Is the County better off than in the prior year? 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 Position and the Statement of Activities, we divide the County into three kinds of activities:

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

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

Component units - The County currently has no component units.

Reporting the County's Most Significant Funds

The fund financial statements begin on page 6 and provide detailed information about the most significant funds, not the County as a whole. Some funds are required to be established by State and Federal law and by debt covenants. However, the Commissioners' Court establishes many other funds to help control and manage money for particular purposes. Examples are the road & bridge account, courthouse security, and records management, etc. Some funds are set up to show that we are meeting legal responsibilities for using certain grants. Governmental entities primarily use two kinds of funds, governmental and proprietary, which use different accounting approaches.

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

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

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

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

The County as Trustee

The County is responsible for assets that, because of a trust arrangement, can be used only for the trust beneficiaries. All of the County's fiduciary activities are reported in separate Statements of Fiduciary Net Assets on pages 8-9. We exclude these activities from the County's other financial statements because the County cannot use these assets to finance its operations. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes. Examples are the County's agency accounts, registry trust funds and insurance trust funds.

THE COUNTY AS A WHOLE

The County's combined net assets increased by \$5,530,430 in 2023/2024 as compared to \$5,035,320 2022/2023.

The County's total revenues increased by .11.9% or \$1,239,832 which is primarily attributed to property tax revenues associated with valuations added for new pipelines in the County, final TIF grant receipts, and investment income for increases in certificates of deposit and increases in rates earned.

THE COUNTY'S FUNDS

As the County completed the year, its governmental funds (as presented in the balance sheet on page 6) reported a combined fund balance of \$35,183,360 as compared to \$28,657,948 at the beginning of the year.

General Fund Budgetary Highlights

Over the course of the year, the Commissioners' Court typically make amendments to the County budget for changes in circumstances and needs of the County. No significant budget amendments were made. Some of the more significant budget to actual variances included: 1) Favorable general fund property tax revenue variance of \$325,386. 2) Favorable interest earned in excess of budget of \$184,513. 3) TIF grant revenue received of \$859,105 was non budgeted. 4) Actual non departmental liability insurance expense exceeded budget by \$86,924. 5) Actual non departmental repairs and maintenance expense was below budget by \$293,094. 6) Actual infrastructure capital expenditures was below budget by \$1,207,153. 7) and the County did not post any expenses to the \$1,000,000 contingency budget. 8) All four precincts actual road materials expenses were approximately under budget by \$200,000 for each precinct. 9) Indigent healthcare budget of \$703,139 was not used. 10) ARPA grant revenue and expense of \$69,579 was not budgeted for resulting in a reported over and under budgeted amount netting to zero. See a comparison of revenue and expenses budget to actual for selected funds included in the supplemental information of the County's Annual Financial Report as listed in the table of contents.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of September 2024, the County had approximately \$19 million invested in capital assets of which \$5.4 million represents vehicles and equipment. Depreciation and fixed assets is only reported in the government wide financial statement presentation on pages 4 and 5, and does not affect the fund basis financial statement presentation on pages 6 and 7 in accordance with the currently generally accepted reporting model for state and local governments.

The most significant fixed asset additions included: 1) The County expended and capitalized \$50,230 and \$56,959 to purchases two vehicles for public safety and extension office use, respectively 2) The County capitalized \$65,428 ARPA grant funds expended for EMS quarters improvements.

Debt

At year-end, the County had outstanding \$402,025 in vendor lease obligations as compared to total prior year-end debt of \$484,939. The county paid principal payments of \$82,914 on long term debt during the year.

NEXT YEAR'S BUDGET AND ECONOMIC FACTORS

Budget

One of the top priorities in the 2024-25 budget is to begin to address the long-term condition of our county facilities. Several facilities are of significant age – three are approaching 50 years old, two are over 85 years old, and one is over a century old. This year, we budgeted the funds to begin a master plan for future renovation of the county courthouse and other buildings used by the court. Texas law requires a master plan to be in place before any major renovations can happen to Texas Courthouses. The master plan will take a year to complete. We expect the plan to cover renovation or new construction of a community center also, since that facility is sometimes used by the court as well.

As always, safe county roads remain a top priority. The new budget includes funds for county road projects to be completed in the spring and summer of 2025. Engineering has already begun for those projects and bid specifications will go out in early 2025. In addition, we anticipate that leftover funds from the statewide 2020 CTIF grant may be redistributed in 2025, and we budgeted grant matching dollars so that we can act quickly should those funds become available.

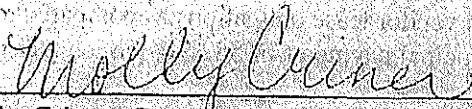
Costs across all sectors of county government have increased and those costs are reflected in the new budget. We gave a 5% cost of living increase to all our employees as part of our budget this year. National economic factors pushed our property and vehicle insurance costs up by 22%, while health insurance for our employees increased substantially as well. Software costs to keep essential services running went up an average of 46%. Nearly every function of government has become more expensive, from autopsies to postage to maintenance on our aging facilities.

Economic Factors

Oil and gas activity and mineral ownership continue to provide about 94% of our county's revenue. Through the foresight of county officers over the past decade, the county is financially healthy with sound reserves in place. The wisdom in keeping strong reserves became especially apparent this year when the county experienced a mostly unforeseen 25% reduction in property tax values, on top of a 22% loss two years ago. Our commitment to the importance of robust reserves remains strong, especially in the face of the historically volatile oil and gas industry. Strong reserves enable us to weather the volatility of the oil market, while simultaneously positioning us to improve county facilities without incurring debt.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Irion County Treasurer's Office at PO Box 622, Mertzon, TX 76941 or 325-835-4111.



Molly Criner, County Judge

IRION COUNTY, TEXAS
 TABLE #1
 GOVERNMENT WIDE
COMPARATIVE STATEMENT OF NET POSITION-
MODIFIED CASH BASIS
 SEPTEMBER 30, 2024 AND 2023

	PRIMARY GOVERNMENT	
	2024	2023
	Governmental Activities	Governmental Activities
<u>ASSETS</u>		
Cash and Cash Equivalents	\$ 25,504,687	\$ 20,213,954
Certificates of Deposit	10,164,070	8,987,266
Total Cash and Deposits	35,668,757	29,201,220
Receivable From Other Taxing Authority	-	-
Capital Assets		
Land	1,000	1,000
Other Capital Assets	9,202,090	10,279,986
Total Capital Assets	9,203,090	10,280,986
Total Assets	44,871,847	39,482,206
 <u>DEFERRED OUTFLOWS</u>		
	-	-
 <u>LIABILITIES</u>		
Other Liabilities	529	337
Amounts Due Others	476,591	465,078
Long Term Debt		
Due Within One Year	78,523	82,914
Due In More Than One Year	323,502	402,025
Total Liabilities	879,145	950,354
 <u>DEFERRED INFLOWS</u>		
	8,277	77,857
 <u>NET POSITION</u>		
Investment in Capital Assets, Net of Related Debt	8,801,065	9,796,047
Committed	89,738	49,309
Assigned	104,505	100,076
Restricted	272,520	275,392
Unrestricted	34,716,597	28,233,171
Total Net Position	\$ 43,984,425	\$ 38,453,995

IRON COUNTY, TEXAS
TABLE # 2
GOVERNMENT WIDE
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
YEARS ENDED SEPTEMBER 30, 2024 AND 2023

<u>Functions/Programs</u>	<u>2024</u>	<u>2023</u>
REVENUES:		
Property Tax	\$ 9,745,068	\$ 9,006,329
License & Permits	187,319	196,593
Fines and Fees	234,100	196,440
Public Service Fees	59,620	49,593
Donations and gifts	11,000	11,000
Grant Revenues	929,250	687,740
Intergovernmental Reimbursements	94,063	63,579
Charges for Services	33,356	33,246
Investment Income	239,513	77,079
Other	93,363	65,221
Total Revenues	<u>11,626,652</u>	<u>10,386,820</u>
EXPENDITURES:		
Current:		
General Government	2,210,704	2,101,906
Justice System	385,102	359,466
Public Safety	1,505,186	1,411,236
Corrections and Rehabilitation	19,468	54,256
Health and Human Services	366,103	275,514
Community and Economic Development	221,722	201,593
Infrastructure and Environmental Services	1,371,740	939,960
Interest and Other Charges	16,197	7,569
Total Expenditures	<u>6,096,222</u>	<u>5,351,500</u>
Excess (deficiency) of Revenues Over Expenditures	<u>5,530,430</u>	<u>5,035,320</u>
Net Position - Beginning	<u>38,453,995</u>	<u>33,418,675</u>
Net Position - Ending	<u>\$ 43,984,425</u>	<u>\$ 38,453,995</u>

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

Independent Auditor's Report

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

Opinions

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund, and aggregate remaining fund information of the Irion County, Texas, as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the Irion County, Texas' basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Irion County, Texas as of September 30, 2024, and the respective changes in modified cash basis financial position for the year then ended in accordance with the modified cash basis of accounting described in Note 1.

Basis for Opinions

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

Emphasis of Matter—Basis of Accounting

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis (on pages i-viii), budgetary comparison information (on pages 25-40), and employee retirement plan historical data (on pages 41-42) be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 5, 2024, on our consideration of the Irion County, Texas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Irion County, Texas' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Irion County, Texas' internal control over financial reporting and compliance.

Knapp & Company, P.C.

Dallas, Texas
December 5, 2024

IRION COUNTY, TEXAS
GOVERNMENT WIDE
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
AS OF SEPTEMBER 30, 2024

	Governmental Activities
<u>ASSETS</u>	
Cash and Cash Equivalents	\$ 25,504,687
Certificates of Deposit	10,164,070
Total Cash and Certificates of Deposits	35,668,757
Capital assets:	
Land	1,000
Other Capital Assets	9,202,090
Total Capital Assets	9,203,090
Total Assets	\$ 44,871,847
 <u>DEFERRED OUTFLOWS</u>	
	-
 <u>LIABILITIES</u>	
Other Liabilities	\$ 529
Amounts Due to Others	476,591
Long-term Debt	
Due Within One Year	78,523
Due in More Than One Year	323,502
Total Liabilities	879,145
 <u>DEFERRED INFLOWS</u>	
	8,277
 <u>NET POSITION</u>	
Investment in Capital Assets, Net of Related Debt	8,801,065
Restricted for:	
Designated - Committed	89,738
Designated - Assigned	104,505
Restricted	272,520
Unrestricted	34,716,597
Total Net Position	\$ 43,984,425

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, 2024

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (expense) Revenue and Changes in Net Position Governmental Activities</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants</u>	
PRIMARY GOVERNMENT:					
General Government	\$ 2,210,704	\$ 10,856	\$ 26,220	\$ -	\$ (2,173,628)
Justice System	385,102	-	43,806	-	(341,296)
Public Safety	1,505,186	22,500	-	-	(1,482,686)
Corrections and Rehabilitation	19,468	-	-	-	(19,468)
Health and Human Services	366,103	-	15,260	52,733	(298,110)
Community and Economic Development	221,722	-	16,846	-	(204,876)
Infrastructure and Environmental Services	1,371,740	-	8,777	859,671	(503,292)
Interest on Long-Term Debt	16,197	-	-	-	(16,197)
Total Governmental Activities	<u>6,096,222</u>	<u>33,356</u>	<u>110,909</u>	<u>912,404</u>	<u>(5,039,553)</u>
Business-Type Activities:					
None	-	-	-	-	-
Total Primary Government	<u>\$ 6,096,222</u>	<u>\$ 33,356</u>	<u>\$ 110,909</u>	<u>\$ 912,404</u>	<u>(5,039,553)</u>

General Revenues:

Taxes:	
Property Taxes, Levied for General Purposes	9,552,832
Property Taxes, for Debt Service	192,236
Investment Earnings	239,513
License & Permits	187,319
Fines and Fees	293,720
Donations	11,000
Other	93,363
Total General Revenues	<u>10,569,983</u>
Change in Net Position	5,530,430
Net Position - Beginning	<u>38,453,995</u>
Net Position - Ending	<u>\$ 43,984,425</u>

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

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
BALANCE SHEET - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2024

	<u>GOVERNMENTAL FUNDS</u>			<u>TOTAL GOVERNMENTAL FUNDS</u>
	<u>MAJOR FUNDS</u>	<u>NON-MAJOR</u>		
<u>ASSETS</u>	<u>GENERAL FUND</u>	<u>DEBT SERVICE</u>	<u>SPECIAL REVENUE</u>	
Cash in Bank	\$ 25,029,647	\$ 89,738	\$ 385,302	\$ 25,504,687
Certificates of deposit	10,164,070	-	-	10,164,070
Due From Other Funds	-	-	-	-
TOTAL ASSETS	<u>\$ 35,193,717</u>	<u>\$ 89,738</u>	<u>\$ 385,302</u>	<u>\$ 35,668,757</u>
 <u>LIABILITIES</u>				
Due to Others	476,591	-	-	476,591
Deferred Inflows	-	-	8,277	8,277
Other Liabilities	529	-	-	529
TOTAL LIABILITIES	<u>477,120</u>	<u>-</u>	<u>8,277</u>	<u>485,397</u>
 <u>FUND BALANCES</u>				
Non-spendable	-	-	-	-
Restricted	-	-	272,520	272,520
Committed	-	89,738	-	89,738
Assigned	-	-	104,505	104,505
Unassigned	34,716,597	-	-	34,716,597
Total Fund Balances	<u>34,716,597</u>	<u>89,738</u>	<u>377,025</u>	<u>35,183,360</u> a)
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 35,193,717</u>	<u>\$ 89,738</u>	<u>\$ 385,302</u>	<u>\$ 35,668,757</u>
Total fund balances as reported above				\$ 35,183,360 a)
Amounts reported for governmental activities in the statement of net assets are different because:				
1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.				9,203,090
2) Debt obligations are not reported in the fund basis financial statements.				<u>(402,025)</u>
Net assets of governmental activities				<u>\$ 43,984,425</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, 2024

FUNCTIONS/PROGRAMS	GOVERNMENTAL FUNDS			TOTAL GOVERNMENTAL FUNDS
	MAJOR FUNDS		NON-MAJOR	
	GENERAL FUND	DEBT SERVICE	SPECIAL REVENUE	
REVENUES:				
Property Tax	\$ 9,552,832	\$ 192,236	\$ -	\$ 9,745,068
License & Permits	187,319	-	-	187,319
Fines and Fees	152,063	-	82,037	234,100
Public Service Fees	59,620	-	-	59,620
Donations and Gifts	10,000	-	-	10,000
Grant Revenues and Intergovernmental	859,671	-	1,000	11,000
Intergovernmental Reimbursements	94,063	-	69,579	929,250
Charges for Services	33,356	-	-	94,063
Investment Income	239,513	-	-	33,356
Other	93,363	-	-	239,513
Total Revenues	<u>11,281,800</u>	<u>192,236</u>	<u>152,616</u>	<u>11,626,652</u>
EXPENDITURES:				
Current:				
General Government	1,925,830	45,789	72,981	2,044,600
Justice System	384,911	-	191	385,102
Public Safety	1,307,037	6,905	7,008	1,320,950
Corrections and Rehabilitation	19,468	-	-	19,468
Health and Human Services	413,496	-	52,733	466,229
Community and Economic Development	178,359	-	18,146	196,505
Infrastructure and Environmental Services	569,273	99,113	-	668,386
Debt Service	-	-	-	-
Principal	-	-	-	-
Interest and Other Charges	-	-	-	-
Total Expenditures	<u>4,798,374</u>	<u>151,807</u>	<u>151,059</u>	<u>5,101,240</u>
Excess (deficiency) of revenues over expenditures	<u>6,483,426</u>	<u>40,429</u>	<u>1,557</u>	<u>6,525,412</u>
OTHER FINANCING SOURCES (USES)				
Bank Loan and Equipment Lease Proceeds	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>6,483,426</u>	<u>40,429</u>	<u>1,557</u>	<u>6,525,412</u> a)
Fund Balance - Beginning as Previously Reported	<u>28,233,171</u>	<u>49,309</u>	<u>375,468</u>	<u>28,657,948</u>
Fund Balance - Ending	<u>\$ 34,716,597</u>	<u>\$ 89,738</u>	<u>\$ 377,025</u>	<u>\$ 35,183,360</u>

Reconciliation of changes in fund balances to changes in net assets as reported in the Government Wide Statement of Activities	
Change in net assets as reported above on a fund accounting basis	\$ 6,525,412 a)
Lease and bank loan payments applied to debt	82,914
Financial resources reported as liabilities	-
Debt retired in settlement of trade in of equipment	-
Capitalized - capital expenditures less book value of net trade ins	181,201
Depreciation expense recorded	(1,259,097)
Changes in net assets as reported in the Government Wide Statement of Activities	<u>\$ 5,530,430</u>

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

IRION COUNTY, TEXAS
STATEMENT OF NET ASSETS - MODIFIED CASH BASIS - FIDUCIARY FUNDS
 ALL TRUST AND AGENCY FUNDS
 AS OF SEPTEMBER 30, 2024

ASSETS

Cash - Restricted	\$	40,550
Certificate of Deposit		-

Total Assets	\$	40,550
---------------------	-----------	---------------

LIABILITIES

Due to Others	\$	35,814
Other Liabilities		-

Total Liabilities		35,814
--------------------------	--	---------------

FUND BALANCE (DEFICIT)

Restricted Fund Balance		4,736
-------------------------	--	-------

Total Fund Balance		4,736
---------------------------	--	--------------

Total Liabilities and Fund Balance	\$	40,550
---	-----------	---------------

IRION COUNTY, TEXAS
 FIDUCIARY FUNDS
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS - FIDUCIARY FUNDS
 ALL TRUST AND AGENCY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2024

REVENUE

Miscellaneous Revenue		\$ -
Interest		12
		12

Total Revenue

12

EXPENDITURES

Distributions		-
Professional Services		-
Tax		-
		-

Total Expenditures

-

Revenue Over (Under) Expenditures

12

Fund Balance Beginning of Year

4,724

Fund Balance End of Year

\$ 4,736

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

IRION COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

Basic Financial Statements—Government-Wide Statements

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

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

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

IRION COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

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

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

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

Basic Financial Statements — Fund Financial Statements

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

The following fund types are used by the County:

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

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

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

IRION COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

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

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

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

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

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

Financial Statement Amounts:

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

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

IRION COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

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

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

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

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

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

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

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

IRION COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

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

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

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

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

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

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

Subsequent Events Review – Management has conducted a review and evaluation of subsequent events through the date of the auditor's report.

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 2023/2024 was \$.334632 per \$100 valuation, County interest and sinking was \$.001904 per \$100 valuation, and FMLR I&S rate of \$.005155 per \$100 valuation; resulting in a combined tax rate of \$.3431691 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, 2024:

Current taxes receivable	\$ -
Delinquent taxes receivable	<u>62,001</u>
	<u>\$ 62,001</u>

Delinquent taxes by year:	
2023	\$ 38,890
2022	6,843
2021	4,016
2020	2,834
2019	3,569
2018 and prior	<u>5,849</u>
Total delinquent taxes	<u>\$ 62,001</u>

IRION COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 3: CASH AND CASH EQUIVALENTS

Deposit Risk - As of September 30, 2024, the balances per books of the County's deposits which were held in primarily one depository bank, including certificates of deposit, was \$35,668,757 that was for governmental funds and \$40,550 for trust and agency funds. Certificates of deposit mature in less than one year from September 30, 2024. Of the demand accounts on deposit at the bank, \$250,000 of the governmental funds and \$40,550 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 \$41,218,637 as of September 30, 2024, 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, 2024:

Fund	Pooled Cash:	
1000	General Fund	\$ 24,496,917
2020	F/M Road	2,031
6100	I&S / Capital Projects	4,909
6102	I&S/ F/MLR	84,829
2914	Judicial Fund	2,942
2325	Justice of the Peace	563
4010	Law Library	15,514
2500	Courthouse Security	3,274
4002	Rec Facilities Fund	101,890
4000	Public Library Fund	2,615
4110	Emergency Services	105,041
2800	Co/Dist Tech	4,663
2701	Hot Check Fund	242
2436	Sheriff Dare Fund	5,564
2403	TLESOA	1,242
1604	Records Management	107,660
1601	Record Mgt Archives	21,978
2808	Court Archive Fee	3,837
		\$ 24,965,711

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>9/30/2023</u>	<u>Additions</u>	<u>Transfers and</u> <u>(Retirements)</u>	<u>Balance</u> <u>9/30/2024</u>
Primary Government				
Land	\$ 1,000	\$ -	\$ -	\$ 1,000
City Park	74,000	-	-	74,000
Buildings and Improvements	5,182,580	-	-	5,182,580
Courthouse HVAC	1,308,077	-	-	1,308,077
Vehicles and Equipment	5,439,810	181,201	(202,632)	5,418,379
Infrastructure - Roads	6,982,224	-	-	6,982,224
	<u>18,987,691</u>	<u>181,201</u>	<u>(202,632)</u>	<u>18,966,260</u>
Less Accumulated Depreciation:				
Buildings and Improvements	2,153,973	249,055	-	2,403,028
Vehicles and Equipment	4,043,015	341,862	(202,632)	4,182,245
Infrastructure - Streets	2,509,717	668,180	-	3,177,897
	<u>8,706,705</u>	<u>1,259,097</u>	<u>(202,632)</u>	<u>9,763,170</u>
Net Fixed Assets	<u>\$ 10,280,986</u>	<u>\$ (1,077,896)</u>	<u>\$ -</u>	<u>\$ 9,203,090</u>

By Department	<u>Depreciation</u>	<u>Additions</u>
General Government	\$ 174,688	\$ 8,584
Justice System	-	-
Public Safety	234,466	50,230
Corrections and Rehabilitation	-	-
Health and Human Services	22,261	122,387
Community and Economic Development	25,217	-
Infrastructure and Environmental Services	802,465	-
	<u>\$ 1,259,097</u>	<u>\$ 181,201</u>

NOTE 5: LONG-TERM DEBT

Long Term Debt - The County has entered into various lease purchase 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, 2024:

	<u>Balance</u> <u>9/30/2023</u>	<u>Additions</u>	<u>Retired/ Paid</u>	<u>Balance</u> <u>9/30/2024</u>	<u>Interest</u> <u>Paid</u>
Lease Purchases					
1 Motor Grader Lease	279,689	-	26,460	253,229	13,034
2 Compactor Lease	161,300	-	34,276	127,024	2,340
3 Tractor Lease	43,950	-	22,178	21,772	823
	<u>\$ 484,939</u>	<u>\$ -</u>	<u>\$ 82,914</u>	<u>\$ 402,025</u>	<u>\$ 16,197</u>
By function:					
Infrastructure	<u>\$ 484,939</u>	<u>\$ -</u>	<u>\$ 82,914</u>	<u>\$ 402,025</u>	<u>\$ 16,197</u>

IRION COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 5: LONG-TERM DEBT - continued

- 1) Lease dated October 2022 was secured by motor grader requires five annual payments of \$39,494 beginning October 2023 and ending October 2027 plus a final balloon payment of \$135,000 in November 2027. The lease bears interest at 4.66%.
- 2) Lease dated August 2023 is secured by a Compactor. The lease terms require five annual payments of \$36,616 beginning in November 2023 through November 2027. The lease bears interest at 5.65%.
- 3) Lease dated August 2023 is secured by a tractor. The lease terms require two annual payments of \$23,001 in December 2023 and 2024. The lease bears interest at 5.65%.

Future obligations of debt obligations follow:

Fiscal Year	Principal	Interest	Total
2025	\$ 78,523	\$ 20,589	\$ 99,112
2026	59,774	16,339	76,113
2027	62,953	13,156	76,109
2028	200,775	10,334	211,109
	<u>\$ 402,025</u>	<u>\$ 60,418</u>	<u>\$ 462,443</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.

IRION COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 6: EMPLOYEE PENSION AND RETIREMENT PROGRAM - continued

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

Funding Policy. The employer has elected to use the annually determined contribution rate (Variable- Rate) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The County's required contribution rate was 9.77% for calendar year 2024 and 9.45% for calendar year 2023. The County elected to contribute the 9.77% rate in calendar year 2024 and 2023. The contribution rate paid by the employee members was 7% for 2024 and 2023 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, 2023 there were 42 active plan members, 33 retirees and beneficiaries receiving benefits, and 26 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, 2023</u>
Net Pension Liability/(Asset):	
Total Pension Liability	10,417,823
Fiduciary net position	11,265,092
Net Pension Liability (asset)	(847,269)
Fiduciary net position as a percentage of total pension liability	108.13%
Pensionable covered payroll	1,837,314
Net Pension Liability as a percentage of covered payroll	-46.11%

The total pension liability was determined by an actuarial valuation as of the valuation date, calculated based on the discount rate and actuarial assumptions below. The Discount rate and long-term rate of return assumptions was 7.6% as of December 31, 2023:

IRION COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 6: EMPLOYEE PENSION AND RETIREMENT PROGRAM - continued

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

Other Key Actuarial Assumptions

The demographic assumptions were developed from an actuarial experience investigation of TCDRS over the years 2017-2020. They were recommended by the actuary and adopted by the TCDRS Board of Trustees in December 2021. All economic assumptions were recommended by the actuary and adopted by the TCDRS Board of Trustees in March of 2021. These assumptions, except where required to be different by GASB68, are used to determine the total pension liability as of December 31, 2023. The assumptions are reviewed annually for continued compliance with the relevant actuarial standard of practice.

Discount Rate. The discount rate used to measure the total pension liability was 7.6% as of December 31, 2023. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from employers will be made at contractually required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active, inactive, and retired employees. Therefore, the long-term expected rate of return on Plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Long-Term Expected Rate of Return

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The long-term rate of return was 7.6% as of December 31, 2023. The capital market assumptions and information shown as follows are provided by TCDRS' investment consultant, Cliffwater LLC. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

IRION COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

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

Asset Class	Target Allocation	Geometric Real Rate of Return (Expected minus Inflation)
US Equities	11.50%	4.75%
Private Equity	25.00%	7.75%
Global Equities	2.50%	4.75%
International Equities - Developed	5.00%	4.75%
International Equities - Emerging	6.00%	4.75%
Investment-Grade Bonds	3.00%	2.35%
Strategic Credit	9.00%	3.65%
Direct Lending	16.00%	7.25%
Distressed Debt	4.00%	6.90%
REIT Equities	2.00%	4.10%
Master Limited Partnerships (MLPs)	2.00%	5.20%
Private Real Estate Partnerships	6.00%	5.70%
Hedge Funds	6.00%	3.25%
Cash Equivalents	<u>2.00%</u>	0.60%
	100.00%	

Changes in Net Pension Liability/ (Asset)

Following is a table of changes in net pension liability (asset) for the year ended December 31, 2023:

	Increase (Decrease)		
	Total Pension Liability	Fiduciary Net Position	Net Pension Liability/(Asset)
	(a)	(b)	(a) - (b)
Balances as of December 31, 2022	\$ 9,746,552	\$ 10,052,900	\$ (306,348)
Changes for the year:			
Service cost	275,770	-	275,770
Interest on total pension liability (1)	747,701	-	747,701
Effect of plan changes (2)	-	-	-
Effect of economic/demographic gains or losses	22,959	-	22,959
Effect of assumptions changes or inputs	-	-	-
Refund of contributions	(3,063)	(3,063)	-
Benefit payments	(372,096)	(372,096)	-
Administrative expenses	-	(5,882)	5,882
Member contributions	-	128,612	(128,612)
Net investment income	-	1,105,844	(1,105,844)
Employer contributions	-	349,586	(349,586)
Other (3)	-	9,191	(9,191)
Balances as of December 31, 2023	<u>\$ 10,417,823</u>	<u>\$ 11,265,092</u>	<u>\$ (847,269)</u>

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

(2) - No plan changes valued.

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

IRION COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 6: EMPLOYEE PENSION AND RETIREMENT PROGRAM - continued

Sensitivity Analysis

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

	1% Decrease	Current Discount Rate	1% Increase
	6.60%	7.60%	8.60%
Total pension liability	\$ 11,508,797	\$ 10,417,823	\$ 9,483,183
Fiduciary net position	<u>11,265,092</u>	<u>11,265,092</u>	<u>11,265,092</u>
Net pension liability/ (asset)	<u>\$ 243,705</u>	<u>\$ (847,269)</u>	<u>\$ (1,781,909)</u>

Pension Expense

The County financial statements are prepared and presented using the modified cash basis of accounting, whereby pension expense is reported when paid. For the employer's accounting year ending September 30, 2024, the annual pension contributions and expense for the TCDRS plan for the County was \$189,023. Employee contributions totaled \$135,431 for the year. The December 31, 2023 actuarial valuation is the most recent valuation.

NOTE 7: CONCENTRATIONS OF CREDIT RISK

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

NOTE 8: COMMITMENTS AND CONTINGENCIES

Landfill - The County monitors its closed and only landfill. At September 30, 2024 estimated unrecorded liabilities relative to post closure monitoring costs totaled \$54,099. No funds have been committed for post closure monitoring costs.

NOTE 9: DEFERRED INFLOWS / REVENUE

The County received an advance payment for COVID relief. As of September 30, 2024 the County had unexpended funds of \$8,277 reported in special revenue funds.

IRION COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 10: FUND BALANCE REPORTING

The following schedule discloses the details of fund balance classifications at September 30, 2024:

FUND BALANCES	GOVERNMENTAL FUNDS			TOTAL GOVERNMENTAL FUNDS
	MAJOR FUNDS		NON-MAJOR	
	GENERAL FUND	DEBT SERVICE	SPECIAL REVENUE	
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted for:				
Judicial	-	-	2,942	2,942
JP Tech	-	-	563	563
Law Library	-	-	15,514	15,514
City/District Tec Funds	-	-	4,663	4,663
Hot Checks	-	-	242	242
Sheriff Special	-	-	5,564	5,564
LEOSA - Public Safety	-	-	1,242	1,242
Records Management	-	-	107,660	107,660
Emergency Services	-	-	105,041	105,041
Records Archives	-	-	21,978	21,978
Courthouse Security	-	-	3,274	3,274
COVID Recovery	-	-	-	-
Court Archives	-	-	-	-
			<u>3,837</u>	<u>3,837</u>
			<u>272,520</u>	<u>272,520</u>
Committed for:				
Infrastructure	-	-	-	-
F&M Lateral Roads	-	89,738	-	89,738
		<u>89,738</u>		<u>89,738</u>
Assigned for:				
Recreation Facilities	-	-	101,890	101,890
Public Library	-	-	2,615	2,615
			<u>104,505</u>	<u>104,505</u>
Unassigned				
General Funds	<u>34,716,597</u>	-	-	<u>34,716,597</u>
Total fund balances	<u>\$ 34,716,597</u>	<u>\$ 89,738</u>	<u>\$ 377,025</u>	<u>\$ 35,183,360</u>

IRION COUNTY, TEXAS
 GOVERNMENTAL FUNDS
 COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
 YEAR ENDED SEPTEMBER 30, 2024

			ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	FINAL BUDGET FAVORABLE (Unfavorable)
300	Acct. #	GENERAL FUND REVENUE				
10-300-010	1000.0310.3001	PROPERTY TAX CURRENT	8,789,241	8,789,241	9,114,627	325,386
10-300-020	1000.0310.3010	DELINQUENT TAX	35,000	35,000	27,010	(7,990)
10-300-030	1000.0320.3130	VEHICLE REGISTRATION	175,000	175,000	162,239	(12,761)
10-300-031	1000.0329.3071	TAX ABATEMENT REVENUE	403,099	403,099	403,099	-
10-300-040	1000.0320.3131	VEH FEES/R&B CAR TAG RPT	26,000	26,000	25,080	(920)
10-300-050	1000.0390.3730	TAC HEALTHY COUNTY REWARDS	2,000	2,000	1,020	(980)
10-300-070	1000.0340.3601	SHERIFF FEES	10,000	10,000	12,524	2,524
10-300-080	1000.0340.3637	CLERK FEES	45,000	45,000	44,683	(317)
10-300-081	1000.0340.3638	CIVIL FEES	200	200	-	(200)
10-300-320	1000.0340.3605	COUNTY ATTORNEY FEES	3,500	3,500	447	(3,053)
10-300-090	1000.0320.3132	TAX COLL FEES - CAR TAG RPT	37,500	37,500	48,474	10,974
10-300-100	1000.0340.3608	JP FEES	55,000	55,000	85,667	30,667
	1000.0340.3650	JP TIME PYMT REIMB FEE	700	700	1,243	543
10-300-101	1000.0390.3700	INTEREST EARNINGS	55,000	55,000	239,513	184,513
10-300-120	1000.0390.3706	OFFICE RENT	4,500	4,500	3,980	(520)
10-300-142	1000.0320.3187	STERLING 911	22,500	22,500	22,500	-
10-300-145	1000.0340.3681	COURT COSTS RETAINAGE FEES	10,000	10,000	5,104	(4,896)
10-300-146	1000.0390.3717	OPIOD ABATEMENT FUNDS	3,000	3,000	556	(2,444)
10-300-180	1000.0390.3716	TOBACCO SETTLEMENT INDIGENT HEA	1,500	1,500	566	(934)
10-300-151	1000.0330.3303	STATE -GROSS AXLE WEIGHT FEES	12,000	12,000	14,515	2,515
10-300-152	1000.0330.3361	COMPTROLLER\JUDGE\SALARY	25,200	25,200	25,200	-
10-300-153	1000.0330.3362	COMPTROLLER\ATTY\SALARY	25,666	25,666	28,000	2,334
10-300-154	1000.0330.3365	COUNTY JUDGE EXCESS	50	50	-	(50)
10-300-155	1000.0340.3658	JURY FEES	500	500	-	(500)
10-300-156	1000.0330.3315	STATE - INDIGENT DEFENSE ATTORNE'	3,750	3,750	15,806	12,056
10-300-195	1000.0390.3747	DONATIONS	-	-	-	-
10-300-380	1000.0390.3727	REIMBURSEMENTS / REFUNDS	40,000	41,743	92,545	50,802
	1000.0390.3760	RAC EMS PASS THRU MONIES	-	-	15,260	15,260
10-300-383	1000.0390.3728	REIMBURSEMENTS FAX	15	15	147	132
10-300-384	1000.0310.3052	REIMB CITY SCHOOL WTR	7,500	7,500	6,729	(771)
10-300-400	1000.0330.3360	STATE - TXDOT - TIF GRANT	-	-	859,105	859,105
10-300-440	1000.0390.3756	COPY MACHINE	125	125	262	137
10-300-660	1000.0390.3735	AUCTION PROCEEDS	1,000	1,000	-	(1,000)
10-300-700		MISCELLANEOUS REVENUE	-	-	-	-
		GENERAL FUND REVENUE	9,794,546	9,796,289	11,255,901	1,459,612
400		ATTORNEY				
10-400-100	1000.0475.4001	SALARY	103,666	103,666	65,476	38,190
10-400-103	1000.0475.4040	STATE\ATTY\SALARY	25,666	25,666	28,000	(2,334)
10-400-140	1000.0475.4076	FICA	10,204	10,204	7,410	2,794
10-400-150	1000.0475.	INSURANCE	31,144	31,144	17,484	13,660
10-400-152	1000.0475.4081	LIABILITY INSURANCE	3,750	3,750	-	3,750
10-400-160	1000.0475.4080	RETIREMENT	13,031	13,031	9,528	3,503
10-400-170	1000.0475.4406	CONTINUING EDUCATION	2,700	2,700	415	2,285
10-400-175	1000.0475.	TRAVEL EXPENSE	500	500	-	500
10-400-176	1000.0475.4050	LONGEVITY PAY	4,050	4,050	4,050	-
10-400-180	1000.0475.4405	DUES	450	450	565	(115)
10-400-190	1000.0475.4101	SUPPLIES	900	900	361	539
10-400-210	1000.0475.	COMPUTER	-	-	-	-
10-400-211	1000.0475.4314	COMPUTER SOFTWARE	1,200	1,200	255	945
10-400-341	1000.0475.4380	BOND	300	300	50	250
10-400-399		MISCELLANEOUS	-	-	-	-
		ATTORNEY	197,561	197,561	133,594	63,967
410		ANNEX				
10-410-220	1000.0513.4179	REPAIRS\MAINTENANCE	4,000	4,000	5,195	(1,195)
10-410-240	1000.0513.4500	ANNEX UTILITIES	10,000	10,000	10,600	(600)
10-410-399		MISCELLANEOUS	-	-	-	-
		ANNEX	14,000	14,000	15,795	(1,795)

IRION COUNTY, TEXAS
 GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
 YEAR ENDED SEPTEMBER 30, 2024

		ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	FINAL BUDGET FAVORABLE (Unfavorable)
<u>420</u>	COMMUNITY CENTER BARNHART				
10-420-101	1000.0657.4200 CONTRACT LABOR				
10-420-190	1000.0657.4101 SUPPLIES	8,753	8,753	8,753	-
10-420-220	1000.0657.4176 REPAIR/MAINTENANCE	1,000	1,000	142	858
10-420-221	1000.0657. FURNITURE/EQUIPMENT	2,000	2,000	1,767	233
10-420-240	1000.0657.4500 UTILITIES BARNHART CC	800	800	-	800
10-420-336	PEST CONTROL	10,000	10,000	8,409	1,591
10-420-399	MISCELLANEOUS	-	-	-	-
	COMMUNITY CENTER BARNHART	<u>22,553</u>	<u>22,553</u>	<u>19,071</u>	<u>3,482</u>
<u>430</u>	COMMUNITY CENTER MERTZON				
10-430-190	1000.0658.4101 SUPPLIES	4,000	4,000	930	3,070
10-430-220	1000.0658.4176 REPAIRS/MAINTENANCE	10,000	10,000	16,325	(6,325)
10-430-221	1000.0658. FURNITURE/EQUIPMENT	2,500	2,500	-	2,500
10-430-240	1000.0658.4500 UTILITIES	14,000	14,000	15,876	(1,876)
10-430-336	PEST CONTROL	-	-	-	-
10-430-399	MISCELLANEOUS	-	-	-	-
	COMMUNITY CENTER MERTZON	<u>30,500</u>	<u>30,500</u>	<u>33,131</u>	<u>(2,631)</u>
<u>440</u>	CLERK				
10-440-100	1000.0403.4001 SALARY	144,995	144,995	144,066	929
10-440-104	1000.0403.4002 SALARY PART TIME	18,720	18,720	14,697	4,023
10-440-140	1000.0403.4076 FICA	13,293	13,293	12,572	721
10-440-150	1000.0403.4081 INSURANCE	46,716	46,716	46,716	-
10-440-160	1000.0403.4080 RETIREMENT	16,977	16,977	15,057	1,920
10-440-170	1000.0403.4406 CONTINUING EDUCATION	5,500	5,500	6,965	(1,465)
10-440-171	1000.0403.4409 ELECTION EDUCATION	1,500	1,500	1,113	387
10-440-175	1000.0403. TRAVEL EXPENSE	1,500	1,500	-	1,500
10-440-176	1000.0403.4050 LONGEVITY PAY	10,050	10,050	10,050	-
10-440-180	1000.0403.4405 DUES / MEMBERSHIPS/ SUBSCRIPTION	375	375	200	175
10-440-190	1000.0403.4101 SUPPLIES	3,500	3,500	2,851	649
10-440-209	1000.0403.4314 SOFTWARE SUPPORT	3,000	3,000	1,582	1,418
10-440-210	1000.0403.4202 COMPUTER HARDWARE	10,000	10,000	4,833	5,167
10-440-211	1000.0403. MANDATED E-FILING	-	-	-	-
10-440-290	1000.0403.4111 ELECTION SUPPLIES	35,000	36,743	27,942	8,801
10-440-335	1000.0403.4342 RECORDS DIGITIZING	1,000	1,000	-	1,000
10-440-341	1000.0403.4380 BOND	1,300	1,300	355	945
10-440-399	MISCELLANEOUS	-	-	-	-
	CLERK	<u>313,426</u>	<u>315,169</u>	<u>288,999</u>	<u>26,170</u>
<u>451</u>	COMMISSIONER PCT 1				
10-451-100	100.0441.4001 SALARY	36,959	36,959	36,959	-
10-451-140	100.0441.4076 FICA	2,827	2,827	2,492	335
10-451-150	100.0441.4081 INSURANCE	15,572	15,572	15,572	-
10-451-160	100.0441.4080 RETIREMENT	3,611	3,611	3,611	-
10-451-170	100.0441.4406 CONTINUING EDUCATION	2,500	2,500	900	1,600
10-451-175	100.0441. TRAVEL EXPENSE	750	750	-	750
10-451-176	100.0441. LONGEVITY PAY	-	-	-	-
10-451-180	100.0441. DUES	200	200	-	200
10-451-190	100.0441. SUPPLIES	100	100	-	100
10-451-341	100.0441.4380 BOND	200	200	50	150
10-451-399	MISCELLANEOUS	-	-	-	-
	COMMISSIONER PCT 1	<u>62,719</u>	<u>62,719</u>	<u>59,584</u>	<u>3,135</u>

IRION COUNTY, TEXAS
 GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
 YEAR ENDED SEPTEMBER 30, 2024

			ORIGINAL	AMENDED	MODIFIED	FINAL
			BUDGET	BUDGET	CASH BASIS	BUDGET
					ACTUAL	FAVORABLE
						(Unfavorable)
<u>452</u>		COMMISSIONER PCT 2				
10-452-100	100.0442.4001	SALARY	36,959	36,959	36,959	-
10-452-140	100.0442.4076	FICA	2,827	2,827	2,501	326
10-452-150	100.0442.4081	INSURANCE	15,572	15,572	15,572	-
10-452-160	100.0442.4080	RETIREMENT	3,611	3,611	3,611	-
10-452-170	100.0442.4406	CONTINUING EDUCATION	2,500	2,500	1,100	1,400
10-452-175	100.0442.	TRAVEL EXPENSE	750	750	-	750
10-452-176	100.0442.	LONGEVITY PAY	-	-	-	-
10-452-180	100.0442.	DUES	200	200	-	200
10-452-190	100.0442.	SUPPLIES	100	100	-	100
10-452-341	100.0442.	BOND	200	200	-	200
10-452-399		MISCELLANEOUS	-	-	-	-
		COMMISSIONER PCT 2	62,719	62,719	59,743	2,976
<u>453</u>		COMMISSIONER PCT 3				
10-453-100	100.0443.4001	SALARY	36,959	36,959	36,959	-
10-453-140	100.0443.4076	FICA	2,827	2,827	2,573	254
10-453-150	100.0443.4081	INSURANCE	15,572	15,572	15,536	36
10-453-160	100.0443.4080	RETIREMENT	3,611	3,611	3,611	-
10-453-170	100.0443.4406	CONTINUING EDUCATION	2,500	2,500	2,356	144
10-453-175	100.0443.	TRAVEL EXPENSE	750	750	-	750
10-453-176	100.0443.	LONGEVITY PAY	-	-	-	-
10-453-180	100.0443.	DUES	200	200	-	200
10-453-190	100.0443.	SUPPLIES	100	100	-	100
10-453-341	100.0443.	BOND	200	200	-	200
10-453-399		MISCELLANEOUS	-	-	-	-
		COMMISSIONER PCT 3	62,719	62,719	61,035	1,684
<u>454</u>		COMMISSIONER PCT 4				
10-454-100	1000.0444.4001	SALARY	36,959	36,959	36,959	-
10-454-140	1000.0444.4076	FICA	2,827	2,827	1,528	1,299
10-454-150	1000.0444.4081	INSURANCE	15,572	15,572	15,572	-
10-454-160	1000.0444.4080	RETIREMENT	3,611	3,611	3,761	(150)
10-454-170	1000.0444.4406	CONTINUING EDUCATION	2,500	2,500	1,802	698
10-454-175	1000.0444.	TRAVEL EXPENSE	750	750	-	750
10-454-176	1000.0444.	LONGEVITY PAY	-	-	-	-
10-454-180	1000.0444.	DUES	200	200	-	200
10-454-190	1000.0444.	SUPPLIES	100	100	-	100
10-454-341	1000.0444.	BOND	200	200	-	200
10-454-399		MISCELLANEOUS	-	-	-	-
		COMMISSIONER PCT 4	62,719	62,719	59,622	3,097
<u>460</u>		COURTHOUSE				
10-460-101	1000.0510.4001	SALARY/CUSTODIAN	81,452	81,452	40,789	40,663
10-460-124	1000.0510.4002	P/T ASSISTANT	10,000	10,000	1,230	8,770
10-460-140	1000.0510.4076	FICA	7,478	7,478	3,696	3,782
10-460-150	1000.0510.4081	INSURANCE	31,144	31,144	15,536	15,608
10-460-160	1000.0510.4080	RETIREMENT	8,574	8,574	4,601	3,973
10-460-169	1000.0510.4110	UNIFORMS	900	900	588	312
10-460-176	1000.0510.4050	LONGEVITY PAY	6,300	6,300	6,300	-
10-460-190	1000.0510.4101	SUPPLIES	32,000	32,000	13,121	18,879
10-460-220	1000.0510.4173	REPAIR/MAINTENANCE	100,000	100,000	51,459	48,541
10-460-240	1000.0510.4500	UTILITIES	60,000	60,000	22,197	37,803
10-460-241	1000.0510.4362	COURTHOUSE SECURITY	25,000	25,000	8,733	16,267
10-460-250	1000.0510.4154	FUEL/VEHICLE	1,500	1,500	394	1,106
10-460-251	1000.0510.4177	GENERATOR REPAIR / MAINT	10,000	10,000	6,509	3,491
10-460-260	1000.0510.4208	CONTRACT ELEVATOR	7,500	7,500	3,576	3,924
10-460-336		PEST CONTROL	-	-	-	-
10-460-399		MISCELLANEOUS	-	-	-	-
		COURTHOUSE	381,848	381,848	178,729	203,119

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2024

		ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	FINAL BUDGET FAVORABLE (Unfavorable)
<u>470</u>	COURT RELATED				
10-470-100	1000.0465.4001 SALARIES FULL TIME		2,472	2,420	52
10-470-101	DISTRICT ATTORNEY				
10-470-102	1000.0465. DISTRICT REPORTER		-	-	-
10-470-103	1000.0465. BAILIFF				
10-470-104	1000.0465. COURT ADMINISTRATOR				
10-470-140	1000.0465.4076 FICA		189	185	4
10-470-160	1000.0465.4080 RETIREMENT/CO PART		173	193	(20)
10-470-261	1000.0465.4715 SUPPORT SERVICES FOR DA		5,000	5,000	-
10-470-264	1000.0465.4356 APPOINTED ATTY CIVIL		2,500	-	2,500
10-470-265	1000.0465.4357 APPOINTED ATTY		25,000	25,000	-
10-470-268	1000.0465.4460 GRAND JURY		3,500	2,700	800
10-470-269	1000.0465.4459 JURY EXPENSE		15,000	15,000	-
	1000.0465.4464 PETIT JURORS		12,000	12,000	-
10-470-270	1000.0465. MISC COURT EXPENSES				
10-470-272	1000.0465.4714 INDIGENT DEFENSE COORDINATOR		688	-	688
10-470-274	1000.0465.4716 7TH ADM JUDICIAL		270	-	270
10-470-275	1000.0465.4104 LAW LIBRARY		16,500	19,295	(2,795)
10-470-276	1000.0465.4613 CHILD WELFARE BOARD		1,500	1,500	-
10-470-283	1000.0465. JUDICIAL AND COURT PERSON		500	-	500
10-470-285	1000.0465.4325 INTERPRETER		700	-	700
10-470-399	MISCELLANEOUS		-	-	-
	COURT RELATED		<u>85,992</u>	<u>39,599</u>	<u>46,393</u>
<u>480</u>	EMS				
10-480-167	1000.0542.4601 RUN INCENTIVE		100,000	163,498	(63,498)
10-480-168	1000.0542.4600 PERSONAL PROTC EQUIP		10,000	6,589	3,411
	1000.0542.4076 FICA		3,060	-	3,060
	1000.0542.4080 RETIREMENT		3,908	-	3,908
	1000.0542.4081 INSURANCE EMPLOYEE		15,572	-	15,572
10-480-170	1000.0542.4406 TRAINING		20,000	6,583	13,417
10-480-181	1000.0542. DUES		1,000	-	1,000
10-480-190	1000.0542.4101 SUPPLIES		30,000	37,033	(7,033)
	1000.0542.4201 CONTRACT SERVICES VITAL CARE		40,000	9,195	30,805
10-480-210	1000.0542. COMPUTER		-	-	-
10-480-211	1000.0542.4314 COMPUTER SOFTWARE		37,000	7,833	29,167
10-480-220	1000.0542.4173 MAINTENANCE BUILDING		6,500	3,834	2,666
10-480-224	1000.0542.4151 VEHICLE PARTS REPAIRS		7,500	3,888	3,612
10-480-240	1000.0542.4500 UTILITIES		6,000	2,017	3,983
10-480-250	1000.0542.4154 FUEL / OILS		5,500	3,063	2,437
10-480-399	MISCELLANEOUS		-	-	-
	EMS		<u>286,040</u>	<u>243,533</u>	<u>42,507</u>
<u>485</u>	EMERGENCY MANAGEMENT				
10-485-170	1000.0545. CONTINUING EDUCATION				
	1000.0545.4001 FULL TIME		1,500	-	1,500
	1000.0545.4076 FICA		5,000	-	5,000
	1000.0545.4080 RETIREMENT		383	-	383
10-485-175	1000.0545.4406 TRAVEL		489	-	489
10-485-180	1000.0545.4405 DUES		500	-	500
10-485-190	1000.0545.4101 SUPPLIES		100	-	100
10-485-201	1000.0545.4526 CELL PHONE		3,500	1,127	2,373
10-485-203	1000.0545.4531 DISH SATELLITE		500	-	500
10-485-205	1000.0545.4529 COMMUNICATIONS		800	885	(85)
10-485-211	1000.0545.4314 COMPUTER SOFTWARE		600	-	600
10-485-225	1000.0545.4151 VEHICLE REPAIR		1,000	-	1,000
10-485-250	1000.0545.4154 FUEL OILS		1,600	2,421	(821)
10-485-399	1000.0545. MISCELLANEOUS		400	110	290
	EMERGENCY MANAGEMENT		<u>16,372</u>	<u>4,543</u>	<u>11,829</u>

IRION COUNTY, TEXAS
 GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
 YEAR ENDED SEPTEMBER 30, 2024

		ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	FINAL BUDGET FAVORABLE (Unfavorable)
<u>490</u>	EXTENSION SERVICE				
10-490-101	1000.0665.4001 SALARYS FULL TIME	70,907	70,907	61,435	9,472
10-490-140	1000.0665.4076 FICA	5,424	5,424	4,700	724
10-490-150	1000.0665.4081 INSURANCE	15,572	15,572	100	15,472
10-490-160	1000.0665.4080 RETIREMENT	3,950	3,950	3,950	-
10-490-170	1000.0665.4406 CONTINUING EDUCATION	2,000	2,000	1,938	62
10-490-174	1000.0665.4411 TRAVEL/AGENT	6,000	6,000	7,384	(1,384)
10-490-175	1000.0665.4410 TRAVEL	500	500	66	434
10-490-176	1000.0665. LONGEVITY PAY	-	-	-	-
10-490-190	1000.0665.4101 SUPPLIES	2,500	2,500	963	1,537
10-490-191	1000.0665.4149 PROGRAM SUPPLIES	1,500	1,500	1,156	344
10-490-200	1000.0665. TELEPHONE	-	-	-	-
10-490-201	1000.0665.4526 CELL PHONE	1,000	1,000	975	25
10-490-202	1000.0665. AIR CARD INTERNET	-	-	-	-
10-490-211	1000.0665.4314 COMPUTER/SOFTWARE	1,000	1,000	-	1,000
10-490-224	1000.0665.4151 VEHICLE MAINTENANCE	5,500	5,500	868	4,632
10-490-250	1000.0665.4154 FUEL OILS	6,000	6,000	5,429	571
10-490-399	1000.0665. MISCELLANEOUS	-	-	-	-
	EXTENSION SERVICE	<u>121,853</u>	<u>121,853</u>	<u>88,964</u>	<u>32,889</u>
<u>500</u>	HUMAN SERVICES				
10-500-101	1000.0644.4001 SALARY	1,575	1,575	1,581	(6)
10-500-140	1000.0644.4076 FICA	120	120	121	(1)
10-500-150	1000.0644.4081 INSURANCE	8	8	4	4
10-500-160	1000.0644.4080 RETIREMENT	154	154	154	-
10-500-170	1000.0644. CONTINUING EDUCATION	1,000	1,000	-	1,000
10-500-175	1000.0644. TRAVEL EXPENSE	250	250	-	250
10-500-176	1000.0644. LONGEVITY PAY	-	-	-	-
10-500-190	1000.0644. SUPPLIES	600	600	-	600
10-500-210	1000.0644.4314 COMPUTER/SOFTWARE	6,000	6,000	5,941	59
10-500-342	1000.0644.4730 FOOD BANK	3,000	3,000	3,000	-
10-500-354	1000.0644.4717 CVCOG HUMAN SERVICES	1,700	1,700	615	1,085
10-500-399	MISCELLANEOUS	-	-	-	-
	HUMAN SERVICES	<u>14,407</u>	<u>14,407</u>	<u>11,416</u>	<u>2,991</u>
<u>510</u>	JUDGE				
10-510-100	1000.0400.4001 SALARY	103,666	103,666	103,435	231
10-510-103	1000.0400.4040 STATE SALARY	25,200	25,200	25,200	-
10-510-140	1000.0400.4076 FICA	10,837	10,837	10,404	433
10-510-150	1000.0400.4081 INSURANCE	31,144	31,144	29,233	1,911
10-510-160	1000.0400.4080 RETIREMENT	13,841	13,841	13,818	23
10-510-170	1000.0400.4406 CONTINUING EDUCATION	5,500	5,500	2,608	2,892
10-510-175	1000.0400.4410 TRAVEL EXPENSE	700	700	146	554
10-510-176	1000.0400.4050 LONGEVITY PAY	12,800	12,800	12,800	-
10-510-180	1000.0400.4405 DUES / MEMBERSHIPS/ SUBSCRIPTION	250	250	375	(125)
10-510-190	1000.0400.4101 SUPPLIES	800	800	711	89
10-510-201	1000.0400.4526 CELL PHONE	600	600	682	(82)
10-510-211	COMPUTER SOFTWARE	1,200	1,200	-	1,200
10-510-341	1000.0400.4380 BOND	1,300	1,300	-	1,300
10-510-350	1000.0400.4459 JURY	700	700	-	700
10-510-351	1000.0400.4360 COURT REPORTER	700	700	-	700
10-510-352	1000.0400.4325 INTERPRETER	500	500	-	500
10-510-399	MISCELLANEOUS	-	-	-	-
	JUDGE	<u>209,738</u>	<u>209,738</u>	<u>199,412</u>	<u>10,326</u>
<u>520</u>	JUSTICE OF THE PEACE				
10-520-100	1000.0451.4001 SALARY	101,634	101,634	101,552	82
10-520-140	1000.0451.4076 FICA	8,421	8,421	8,390	31
10-520-150	1000.0451.4081 INSURANCE	31,144	31,144	31,082	62
10-520-160	1000.0451.4080 RETIREMENT	10,755	10,755	10,747	8
10-520-170	1000.0451.4406 CONTINUING EDUCATION	3,000	3,000	1,313	1,687
10-520-175	1000.0451.4410 TRAVEL EXPENSE	200	200	-	200

IRION COUNTY, TEXAS
 GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
 YEAR ENDED SEPTEMBER 30, 2024

		ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	FINAL BUDGET FAVORABLE (Unfavorable)
10-520-176	1000.0451.4050 LONGEVITY PAY		8,450	8,450	-
10-520-180	1000.0451.4405 DUES / MEMBERSHIPS/ SUBSCRIPTION	200	200	200	-
10-520-190	1000.0451.4101 SUPPLIES	1,500	1,500	2,170	(670)
10-520-201	1000.0451.4526 TELEPHONE/CELL	1,100	1,100	840	260
10-520-210	1000.0451.4314 COMPUTER/SOFTWARE	5,500	5,500	3,817	1,683
10-520-341	1000.0451.4380 BOND	300	300	50	250
10-520-350	1000.0451.4459 JURY	1,100	1,100	-	1,100
10-520-351	1000.0451.4457 AUTOPSY SERVICES	10,000	10,000	25,570	(15,570)
10-520-399	1000.0451. MISCELLANEOUS	-	-	-	-
	JUSTICE OF THE PEACE	183,304	183,304	194,181	(10,877)
<u>530</u>	LANDFILL				
10-530-220	REPAIRS/MAINTENENCE	3,000	3,000	-	3,000
10-530-399	MISCELLANEOUS	-	-	-	-
	LANDFILL	3,000	3,000	-	3,000
<u>540</u>	LIBRARY				
10-540-101	1000.0650.4002 SALARY PART TIME	17,160	17,160	17,614	(454)
10-540-140	1000.0650.4076 FICA	1,313	1,313	1,347	(34)
10-540-160	1000.0650.4080 RETIREMENT	1,677	1,677	1,721	(44)
10-540-170	1000.0650.4406 CONTINUING EDUCATION	500	500	-	500
10-540-180	1000.0650.4405 DUES	150	150	89	61
10-540-190	1000.0650.4101 SUPPLIES	1,600	1,600	1,972	(372)
10-540-211	1000.0650.4314 COMPUTER SOFTWARE	3,500	3,500	3,090	410
10-540-220	1000.0650.4173 REPAIR/MAINTENANCE	10,000	10,000	5,131	4,869
10-540-240	1000.0650.4500 UTILITIES	9,000	9,000	7,179	1,821
10-540-336	1000.0650. PEST CONTROL	-	-	-	-
10-540-343	1000.0650.4104 BOOKS PERIODICALS	6,200	6,200	5,743	457
10-54-346	1000.0650.4215 ALARM MONITORING	2,150	2,150	2,694	(544)
10-540-399	MISCELLANEOUS	-	-	-	-
	LIBRARY/ MUSEUM	53,250	53,250	46,580	6,670
	MUSEUM				
10-545-123	1000.0650.4002 PART-TIME HELP	8,563	8,563	7,799	764
10-545-140	1000.0650.4076 FICA	655	655	597	58
10-545-160	1000.0650.4080 RETIREMENT	837	837	762	75
10-545-190	1000.0650.4101 SUPPLIES	1,600	1,600	1,255	345
10-545-220	1000.0650.4173 REPAIR/MAINTENANCE	6,500	6,500	3,251	3,249
10-545-240	1000.0650.4500 UTILITIES	3,000	3,000	2,441	559
10-545-336	PEST CONTROL	-	-	-	-
10-545-399	MISCELLANEOUS	-	-	-	-
10-545-999	DEPARTMENT TOTALS	21,155	21,155	16,105	5,050
<u>550</u>	NON DEPARTMENTAL				
10-550-101	1000.0409.4719 CONCHO VALLEY DISTRICT TRANSIT	19,000	19,000	18,996	4
10-550-152	1000.0409.4378 LIABILITY INS.	110,000	110,000	196,924	(86,924)
10-550-155	1000.0409.4078 WORKERS COMP.INS.	60,000	60,000	18,995	41,005
10-550-161	1000.0409.4527 CIRA DUES AND MAINTENANCE	8,000	8,000	6,186	1,814
10-550-162	1000.0409.4519 SOLID WASTE DISPOSAL	19,000	19,000	22,892	(3,892)
10-550-330	1000.0409.4402 PHYSICALS & DRUG TESTING	1,500	1,500	552	948
10-550-180	1000.0409.4405 DUES / MEMBERSHIPS / SUBSCRIPTION	9,000	9,000	6,395	2,605
10-550-190	1000.0409.4101 SUPPLIES	-	-	34	(34)
	1000.0409.4103 COPY MACHINE SUPPLIES	3,000	3,000	2,141	859
	1000.0409.4107 SUPPLIES FOOD / WATER. ICE	3,500	3,500	1,553	1,947
10-550-198	1000.0409.4202 COMPUTER SERVER	10,000	10,000	195	9,805
10-550-199	1000.0409.4363 AIRMED / EMERG NOTIFICATION	16,000	16,000	15,247	753
10-550-200	1000.0409.4520 TELEPHONE & FAX LAND LINE	23,000	23,000	18,752	4,248
10-550-202	1000.0409.4525 INTERNET	80,000	80,000	75,250	4,750
	1000.0409.4160 EQUIPMENT - SUPPLIES & MAINTENACI	500	500	-	500
10-550-220	1000.0409.4170 REPAIR/MAINTENANCE	350,000	350,000	56,906	293,094
10-550-221	1000.0409.4817 FURNITURE/EQUIPMENT	50,000	50,000	7,543	42,457

IRION COUNTY, TEXAS
 GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
 YEAR ENDED SEPTEMBER 30, 2024

		ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	FINAL BUDGET FAVORABLE (Unfavorable)
10-550-232	1000.0409. COPIER PAYMENTS	-	-	-	-
10-550-285	1000.0409.4351 TAX APPRAISAL	92,216	92,216	104,873	(12,657)
	1000.0409.4342 RECORDS DIGITIZING	1,000	1,000	-	1,000
10-550-290	1000.0409. ELECTION EXPENSE	-	-	-	-
10-550-295	1000.0409.4328 AUDITOR	35,000	35,000	29,110	5,890
10-550-300	1000.0409. VETERANS	-	-	-	-
10-550-305	1000.0409.4216 PREDATOR CONTROL	10,000	10,000	5,398	4,602
10-550-310	1000.0409.4484 ADVERTISING	7,000	7,000	4,949	2,051
	1000.0409.4610 SAFETY AWARDS PROGRAM	1,000	1,000	705	295
10-550-315	1000.0409.4631 SOIL CONSERVATION	1,500	1,500	1,500	-
	1000.0409.4727 ADEND CEMETARY	500	500	-	500
10-550-321	1000.0409.4728 BARNHART CEMETERY	750	750	750	-
10-550-322	1000.0409.4729 SHERWOOD CEMETERY	750	750	750	-
10-550-325	1000.0409.4535 POSTAGE	12,000	12,000	9,600	2,400
10-550-327	1000.0409.4536 POSTAGE/ P O BOX RENTAL	1,000	1,000	1,186	(186)
10-550-336	1000.0409.4217 PEST CONTROL	3,300	3,300	2,600	700
10-550-337	1000.0409.4809 CAPITAL EXPENSE INFRASTRUCTURE	1,327,965	1,327,965	120,812	1,207,153
10-550-337	1000.0409. TCDRS OPTIONAL CONTRIBUTION	-	-	-	-
10-550-339	1000.0409. SCHOOLCITYWATER TAX	-	-	-	-
10-550-340	1000.0409.4544 LOBBYING FEES	2,500	2,500	-	2,500
10-550-391	1000.0409. WATER SUPPLY	-	-	-	-
10-550-398	1000.0409.4606 BANK FEES	100	100	-	100
10-550-399	1000.0409.4699 MISCELLANEOUS	7,400	7,400	-	7,400
10-550-400	1000.0409.4696 CONTINGENCY	1,000,000	1,000,000	(1)	1,000,001
10-550-401	1000.0409. STORM DAMAGE	-	-	-	-
	NON DEPARTMENTAL	3,266,481	3,266,481	730,793	2,535,688
<u>560</u>	SHERIFF'S OFFICE				
10-560-100	1000.0560.4001 SALARYS FULL TIME	590,958	590,958	581,733	9,225
10-560-110	1000.0560.4002 SALARIES PART-TIME	31,000	31,000	3,502	27,498
10-560-118	1000.0560.4047 SUPP/911	22,500	22,500	22,326	174
10-560-140	1000.0560.4076 FICA	52,056	52,056	50,240	1,816
10-560-142	1000.0560.4008 COMP PAY OUT	50,000	50,000	20,242	29,758
10-560-150	1000.0560.4081 INSURANCE	186,865	186,865	183,943	2,922
10-560-160	1000.0560.4080 RETIREMENT	66,482	66,482	65,177	1,305
10-560-169	1000.0560.4110 UNIFORMS	5,000	5,000	4,516	484
10-560-170	1000.0560.4406 CONTINUING EDUCATION	12,000	12,000	2,857	9,143
10-560-175	1000.0560.4410 TRAVEL	1,000	1,000	888	112
10-560-176	1000.0560.4050 LONGEVITY PAY	42,650	42,650	42,650	-
10-560-180	1000.0560.4405 DUES	450	450	300	150
10-560-190	1000.0560.4101 SUPPLIES	15,000	15,000	15,675	(675)
10-560-195	1000.0560.4818 VEHICLES	108,000	108,000	68,893	39,107
10-560-198	1000.0560.4218 COPS/NC	15,000	15,000	7,900	7,100
10-560-199	1000.0560.4407 TELETS	10,000	10,000	260	9,740
10-560-201	1000.0560.4526 CELL PHONE	8,000	8,000	2,895	5,105
10-560-205	1000.0560.4529 COMMUNICATIONS	7,000	7,000	4,354	2,646
10-560-207	1000.0560. RADIO REPAIR/MAIN.	-	-	-	-
10-560-210	1000.0560.4314 COMPUTER SOFTWARE	8,500	8,500	2,017	6,483
10-560-213	1000.0560.4576 TOWER RENTAL	10,000	10,000	8,037	1,963
10-560-220	1000.0560.4173 BLDG REPAIR/MAINTENANCE	10,000	10,000	5,283	4,717
10-560-224	1000.0560.4150 VEHICLE MAINTENANCE	20,000	20,000	8,322	11,678
10-560-240	1000.0560.4500 UTILITIES	10,000	10,000	7,648	2,352
10-560-250	1000.0560.4154 FUEL OILS	36,000	36,000	29,002	6,998
10-560-341	1000.0560.4380 BONDS	1,000	1,000	150	850
10-560-355	1000.0560.4709 JUVENILE SERVICES	3,000	3,000	1,840	1,160
10-560-360	1000.0560.4702 PRISONER CARE	60,000	60,000	17,628	42,372
10-560-361	1000.0560.4315 RMS	15,000	15,000	7,308	7,692
10-560-399	1000.0560. MISCELLANEOUS	-	-	-	-
	SHERIFF'S OFFICE	1,397,461	1,397,461	1,165,586	231,875

IRION COUNTY, TEXAS
 GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
 YEAR ENDED SEPTEMBER 30, 2024

		ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	FINAL BUDGET FAVORABLE (Unfavorable)
<u>570</u>	SHOW BARN/ARENA				
10-570-123	1000.0673.4197 ARENA MAINTENANCE	1,500	1,500	980	520
10-570-220	1000.0673.4173 REPAIRS/MAINTENANCE	3,000	3,000	3,210	(210)
10-570-240	1000.0673.4500 UTILITIES	1,000	1,000	594	406
10-570-399	1000.0673. MISCELLANEOUS	-	-	-	-
	SHOW BARN/ARENA	<u>5,500</u>	<u>5,500</u>	<u>4,784</u>	<u>716</u>
<u>580</u>	SWIMMING POOL				
10-580-101	1000.0659.4002 SALARY/ PART TIME	35,500	35,500	29,547	5,953
10-580-122	1000.0659.4010 OVERTIME	-	-	567	(567)
10-580-140	1000.0659.4076 FICA	2,716	2,716	2,304	412
10-580-170	1000.0659.4406 CONTINUING EDUCATION	2,000	2,000	2,695	(695)
10-580-189	1000.0659. CHEMICAL SUPPLIES	-	-	-	-
10-580-190	1000.0659.4101 SUPPLIES	5,000	5,000	2,193	2,807
10-580-220	1000.0659.4181 REPAIRS/MAINTENANCE	20,000	20,000	12,131	7,869
10-580-240	1000.0659.4500 UTILITIES	5,000	5,000	3,720	1,280
10-580-399	1000.0659. MISCELLANEOUS	-	-	-	-
	SWIMMING POOL	<u>70,216</u>	<u>70,216</u>	<u>53,157</u>	<u>17,059</u>
<u>590</u>	TAX COLLECTOR				
10-590-100	1000.0499.4001 SALARY	149,059	149,059	149,044	15
10-590-123	1000.0499.4002 PART TIME EMPLOYEE	18,720	18,720	15,900	2,820
10-590-140	1000.0499.4076 FICA	14,296	14,296	12,338	1,958
10-590-150	1000.0499.4081 INSURANCE	46,716	46,716	46,662	54
10-590-160	1000.0499.4080 RETIREMENT	18,258	18,258	17,981	277
10-590-170	1000.0499.4406 CONTINUING EDUCATION	1,900	1,900	3,586	(1,686)
10-590-175	1000.0499. TRAVEL EXPENSE	100	100	-	100
10-590-176	1000.0499.4050 LONGEVITY PAY	19,100	19,100	19,100	-
10-590-180	1000.0499.4405 DUES	600	600	385	215
10-590-190	1000.0499.4101 SUPPLIES	8,900	8,900	10,130	(1,230)
10-590-209	1000.0499. COMPUTER MAINTENANCE	-	-	-	-
10-590-210	1000.0499. COMPUTER HARDWARE	-	-	-	-
10-590-211	1000.0499.4314 COMPUTER SOFTWARE	30,400	30,400	28,004	2,396
10-590-212	1000.0499. COMPUTER TAX ROLL	-	-	-	-
10-590-341	1000.0499.4380 BONDS	400	400	100	300
10-590-399	MISCELLANEOUS	-	-	-	-
	TAX COLLECTOR	<u>308,449</u>	<u>308,449</u>	<u>303,230</u>	<u>5,219</u>
<u>600</u>	TREASURER				
10-600-100	1000.0497.4001 SALARY	102,989	102,989	100,967	2,022
10-600-101	1000.0497. SALARY/DEPUTY	-	-	-	-
10-600-140	1000.0497.4076 FICA	8,873	8,873	8,375	498
10-600-150	1000.0497.4081 INSURANCE	31,144	31,144	31,144	-
10-600-160	1000.0497.4080 RETIREMENT	11,332	11,332	11,135	197
10-600-170	1000.0497.4406 CONTINUING EDUCATION	5,000	5,000	3,604	1,396
10-600-175	1000.0497. TRAVEL EXPENSE	200	200	-	200
10-600-176	1000.0497.4050 LONGEVITY PAY	13,000	13,000	13,000	-
10-600-180	1000.0497.4405 DUES	400	400	240	160
10-600-190	1000.0497.4101 SUPPLIES	1,200	1,200	1,023	177
10-600-210	1000.0497. COMPUTER	-	-	-	-
10-600-211	1000.0497.4314 COMPUTER/SOFTWARE	21,000	21,000	21,939	(939)
10-600-341	1000.0497.4380 BONDS	350	350	120	230
10-600-399	1000.0497. MISCELLANEOUS	-	-	-	-
	TREASURER	<u>195,488</u>	<u>195,488</u>	<u>191,547</u>	<u>3,941</u>

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2024

			ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	FINAL BUDGET FAVORABLE (Unfavorable)
<u>610</u>		VFD BARNHART				
10-610-168	1000.0542.	PERSONAL PROTC EQUIP	4,000	4,000	-	4,000
10-610-170	1000.0542.	CONTINUING EDUCATION	1,000	1,000	-	1,000
10-610-190	1000.0542.	SUPPLIES	6,000	6,000	-	6,000
10-610-192	1000.0542.	FIRE TRUCK SUPPLIES	-	-	-	-
10-610-200	1000.0542.4524	TELEPHONE	2,500	2,500	2,614	(114)
10-610-205	1000.0542.	COMMUNICATIONS	2,000	2,000	-	2,000
10-610-225	1000.0542.4178	FIRE TRUCK REPAIRS/MAINTENANCE	10,000	10,000	5,897	4,103
10-610-250	1000.0542.4154	FUEL OILS	7,500	7,500	1,158	6,342
10-610-399		MISCELLANEOUS	-	-	-	-
		VFD BARNHART	<u>33,000</u>	<u>33,000</u>	<u>9,669</u>	<u>23,331</u>
<u>620</u>		VFD MERTZON				
10-620-168	1000.0544.4600	PERSONAL PROTC EQUIP	8,000	8,000	1,493	6,507
10-620-170	1000.0544.	CONTINUING EDUCATION	3,500	3,500	-	3,500
10-620-190	1000.0544.4101	SUPPLIES	7,000	7,000	2,022	4,978
10-620-192	1000.0544.	FIRE TRUCK SUPPLIES	-	-	-	-
10-620-200	1000.0544.	TELEPHONE	-	-	-	-
10-620-204	1000.0544.	PAGERS	-	-	-	-
10-620-205	1000.0544.4529	COMMUNICATIONS	6,000	6,000	456	5,544
10-620-220	1000.0544.4173	REPAIRS/MAINTENANCE BUILD	2,500	2,500	1,782	718
10-620-225	1000.0544.4178	REPAIRS/MAINTENANCE FIRETRUCKS	16,000	16,000	6,251	9,749
10-620-240	1000.0544.4500	UTILITIES	10,000	10,000	6,158	3,842
10-620-250	1000.0544.4154	FUEL OILS	7,500	7,500	1,393	6,107
10-620-399		MISCELLANEOUS	-	-	-	-
		VFD MERTZON	<u>60,500</u>	<u>60,500</u>	<u>19,555</u>	<u>40,945</u>
<u>630</u>		ROAD DEPARTMENT				
10-630-101	1000.0610.4001	SALARIES FULL TIME	183,279	183,279	183,290	(11)
10-630-140	1000.0610.4076	FICA/MDGR	15,467	15,467	13,847	1,620
10-630-145	1000.0610.4010	OVERTIME	20,000	20,000	-	20,000
10-630-150	1000.0610.4081	INSURANCE	62,288	62,288	62,289	(1)
10-630-160	1000.0610.4080	RETIREMENT	19,753	19,753	19,754	(1)
10-630-169	1000.0610.4110	UNIFORMS	6,500	6,500	4,575	1,925
10-630-170	1000.0610.	CONTINUING EDUCATION	4,000	4,000	-	4,000
10-630-176	1000.0610.4050	LONGEVITY PAY	18,900	18,900	18,900	-
10-630-189	1000.0610.	SAFETY SUPPLIES	-	-	-	-
10-630-190	1000.0610.4101	SUPPLIES	18,000	18,000	7,362	10,638
10-630-191	1000.0610.4134	ROAD MATERIALS PCT 1	225,000	225,000	25,733	199,267
10-630-192	1000.0610.4135	ROAD MATERIALS PCT 2	225,000	225,000	1,208	223,792
10-630-193	1000.0610.4136	ROAD MATERIALS PCT 3	225,000	225,000	3,125	221,875
10-630-194	1000.0610.4137	ROAD MATERIALS PCT 4	225,000	225,000	51,882	173,118
10-630-195	1000.0610.4818	VEHICLES	60,000	60,000	-	60,000
10-630-200	1000.0610.4175	WATERWELL REPAIR/MAINT	4,200	4,200	9,633	(5,433)
10-630-201	1000.0610.4526	CELL PHONE	1,500	1,500	483	1,017
10-630-204	1000.0610.	TIME CLOCK	-	-	-	-
10-630-205	1000.0610.4529	COMMUNICATIONS	1,200	1,200	50	1,150
10-630-225	1000.0610.4170	REPAIRS/MAINTENANCE	55,000	55,000	24,629	30,371
10-630-226	1000.0610.4161	REPAIRS/EQUIPMENT	100,000	100,000	80,058	19,942
10-630-240	1000.0610.4500	UTILITIES	2,500	2,500	1,524	976
10-630-250	1000.0610.4154	FUEL OILS	50,000	50,000	34,509	15,491
10-630-251	1000.0610.4190	FUEL TAX	850	850	204	646
10-630-400	1000.0610.	TIFF PROGRAM MATCH	-	-	-	-
10-630-399	1000.0610.4309	ENGINEERING	25,000	25,000	-	25,000
		ROAD DEPARTMENT	<u>1,548,437</u>	<u>1,548,437</u>	<u>543,055</u>	<u>1,005,382</u>

IRION COUNTY, TEXAS
 GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
 YEAR ENDED SEPTEMBER 30, 2024

		ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	FINAL BUDGET FAVORABLE (Unfavorable)
	INDIGENT HEALTH				
10-650-410	1000.0635.4176 PHYSICIAN HEALTH CARE	175,000	175,000	-	175,000
10-650-415	1000.0635.4192 PRESCRIPTION DRUGS	145,000	145,000	-	145,000
10-550-416	1000.0635.4193 X-RAY/LAB.	100,000	100,000	-	100,000
10-650-420	1000.0635.4194 HOSPITAL INPATIENT	150,000	150,000	-	150,000
10-650-421	1000.0635.4195 HOSPITAL OUTPATIENT	133,139	133,139	-	133,139
	DEPARTMENT TOTALS	<u>703,139</u>	<u>703,139</u>	-	<u>703,139</u>
	INCOME TOTALS	9,794,546	9,796,289	11,255,901	1,459,612
	EXPENSE TOTALS	<u>9,794,546</u>	<u>9,796,289</u>	<u>4,775,012</u>	<u>5,021,277</u>
10-300-200	TRANSFERS IN	-	-	6,480,889	6,480,889
10-300-210	TRANSFERS	-	-	-	-
	Revenue Over (Under) Expenses	-	-	<u>6,480,889</u>	<u>6,480,889</u>

Expense Recap by Function:

General government	1,925,830
Justice System	384,911
Public Safety	1,291,369
Corrections and Rehabilitation	19,468
Health and Human Services	413,496
Community and Economic Development	178,359
Infrastructure and Environmental Services	561,579
Total Expenditures	<u>4,775,012</u>

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2024

			ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	FINAL BUDGET FAVORABLE (Unfavorable)
F/M MAINTENANCE/OPERATIONS INCOME =====						
20-300-020	2020.0200.3010	DELINQUENT TAX	1,500	1,500	787	(713)
20-300-025	2020.0330.3311	STATE COMPTRLR LAT RD FUN	9,200	9,200	8,777	(423)
		F/M MAINTENANCE/OPERATIONS	<u>10,700</u>	<u>10,700</u>	<u>9,564</u>	<u>(1,136)</u>
ROAD DEPARTMENT =====						
20-630-250	2020.0610.4166	FUEL	10,700	10,700	7,694	3,006
		F/M MAINTENANCE/OPERATIONS	<u>10,700</u>	<u>10,700</u>	<u>7,694</u>	<u>3,006</u>
		Revenue over (under) Expenses	<u>-</u>	<u>-</u>	<u>1,870</u>	<u>1,870</u>
M/O INTEREST & SINKING INCOME =====						
29-300-010	6100.0310.3001	PROPERTY TAX	50,009	50,009	51,798	1,789
29-300-450		LOAN PROCEEDS	-	-	-	-
29-300-345		GRANTS	-	-	-	-
29-300-999		DEPARTMENT TOTALS	<u>50,009</u>	<u>50,009</u>	<u>51,798</u>	<u>1,789</u>
M/O INTEREST & SINKING EX =====						
29-550-193		TIFF PROJECT	-	-	-	-
29-550-194		ROAD MATERIALS	-	-	-	-
29-550-195		VEHICLE	-	-	-	-
29-550-198		PUBLIC SAFETY	-	-	-	-
29-550-206	6100.0680.4575	RADAR LEASE	6,905	6,905	6,905	-
29-550-208		DIGITAL CAR VIDEO SYSTEM	-	-	-	-
29-550-210		COMPUTER RENTAL	-	-	-	-
29-550-220		REPAIRS/MAINTENANCE	-	-	-	-
29-550-221		FURNITURE/EQUIPMENT	-	-	-	-
29-550-231	6100.0680.4565	COPY MACHINE RENTAL	39,539	39,539	41,990	(2,451)
29-550-326	6100.0680.4564	POSTAGE MACHINE RENTAL	3,565	3,565	3,799	(234)
29-550-337		CAPITAL EXPENSES	-	-	-	-
29-550-400		CONTINGENCY	-	-	-	-
29-550-401			-	-	-	-
29-550-398		BANK NOTES (PRINCIPAL)	-	-	-	-
29-550-399		BANK NOTES (INTEREST)	-	-	-	-
		M/O INTEREST & SINKING EX	<u>50,009</u>	<u>50,009</u>	<u>52,694</u>	<u>(2,685)</u>
		M/O INTEREST & SINKING INCOME TOTALS	<u>50,009</u>	<u>50,009</u>	<u>51,798</u>	<u>1,789</u>
		EXPENSE TOTALS	<u>50,009</u>	<u>50,009</u>	<u>52,694</u>	<u>(2,885)</u>
			<u>-</u>	<u>-</u>	<u>(896)</u>	<u>(896)</u>
30		F/M INTEREST & SINKING				
30-300-010	6102.0310.3001	PROPERTY TAX	135,363	135,363	140,438	5,075
30-300-400		VENDOR FINANCING	-	-	-	-
30-300-450		LOAN/ LEASE PROCEEDS	-	-	-	-
			<u>135,363</u>	<u>135,363</u>	<u>140,438</u>	<u>5,075</u>

IRION COUNTY, TEXAS
 GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
 YEAR ENDED SEPTEMBER 30, 2024

		ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	FINAL BUDGET FAVORABLE (Unfavorable)
30-640-337	FIM INTEREST & SINKING EX				
30-640-260	CAPITAL EXPENDITURES	-	-	-	-
30-640-261	6102.0680.4590 EQUIPMENT PAYMENTS	135,363	135,363	99,114	36,249
30-640-337	ROAD MATERIALS	-	-	-	-
30-640-400	CAPITAL EXPENDITURES	-	-	-	-
30-640-398	CONTINGENCY	-	-	-	-
30-640-399	BANK LOAN PAYMENTS (PRINCIPAL)	-	-	-	-
	BANK LOAN PAYMENTS (INTEREST)	-	-	-	-
		<u>135,363</u>	<u>135,363</u>	<u>99,114</u>	<u>36,249</u>
	INCOME TOTALS	135,363	135,363	140,438	5,075
	EXPENSE TOTALS	<u>135,363</u>	<u>135,363</u>	<u>99,114</u>	<u>36,249</u>
		-	-	<u>41,324</u>	<u>41,324</u>
	JUDICIAL FUND INCOME				
31-300-110	2914.0340.3635 FEES DUE	<u>50</u>	<u>50</u>	-	(50)
	JUDICIAL FUND INCOME	<u>50</u>	<u>50</u>	-	(50)
	JUDICIAL FUND EXPENSES				
31-510-170	2914.0426.4406 CONTINUING EDUCATION	50	50	-	50
31-510-352	INTERPRETER	-	-	-	-
		<u>50</u>	<u>50</u>	-	<u>50</u>
	JUDICIAL FUND TOTALS				
	INCOME TOTALS	50	50	-	(50)
	EXPENSE TOTALS	<u>50</u>	<u>50</u>	-	<u>50</u>
		-	-	-	-
	JUSTICE OF THE PEACE				
32-300-110	2325.0340.3608 FEES DUE	<u>350</u>	<u>350</u>	324	(26)
32-520-209	2325.0451.4202 JP TECH FUND EXPENSES				
32-520-211	COMPUTER MAINTENANCE	350	350	191	159
	JP TECH FUND COMPUTER SOFT	-	-	-	-
		<u>350</u>	<u>350</u>	<u>191</u>	<u>159</u>
	INCOME TOTALS	350	350	324	(26)
	EXPENSE TOTALS	<u>350</u>	<u>350</u>	<u>191</u>	<u>159</u>
		-	-	<u>133</u>	<u>133</u>
	LAW LIBRARY				
33-300-080	4010.0340.3616 LAW LIB FEES CLERK	<u>1,500</u>	<u>1,500</u>	1,120	(380)
33-470-275	4010.0455.4104 LAW LIBRARY SUPPLIES	<u>1,500</u>	<u>1,500</u>	-	1,500
	INCOME TOTALS	1,500	1,500	1,120	(380)
	EXPENSE TOTALS	<u>1,500</u>	<u>1,500</u>	-	<u>1,500</u>
	TRANSFERS	-	-	1,120	1,120
		-	-	-	-
		-	-	<u>1,120</u>	<u>1,120</u>

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2024

		ORIGINAL	AMENDED	MODIFIED	FINAL	
		BUDGET	BUDGET	CASH BASIS	BUDGET	
				ACTUAL	FAVORABLE	
					(Unfavorable)	
COURTHOUSE SECURITY						
34-300-620	2500.0340.3636	CRTHSE SECURITY FUND INCO	2,200	2,200	1,244	(956)
34-470-190		SUPPLIES	-	-	-	-
34-470-220	2500.0459.4173	REPAIRS	2,200	2,200	-	2,200
			<u>2,200</u>	<u>2,200</u>	<u>-</u>	<u>2,200</u>
COURTHOUSE SECURITY						
		INCOME TOTALS	2,200	2,200	1,244	(956)
		EXPENSE TOTALS	<u>2,200</u>	<u>2,200</u>	<u>-</u>	<u>2,200</u>
			<u>-</u>	<u>-</u>	<u>1,244</u>	<u>1,244</u>
RECREATIONAL FACILITY						
35-300-130	4002.0390.3743	COM CTR INCOME MERTZON	7,300	7,300	5,855	(1,445)
35-300-131		COM CTR INCOME BARNHART	-	-	-	-
35-300-132		SHOWBARN INCOME	100	100	-	(100)
35-300-133		ARENA INCOME	100	100	-	(100)
35-300-134	4002.0390.3737	SWIMMING POOL INCOME	4,000	4,000	3,222	(778)
35-300-137	4002.0390.3736	STANDING DEPOSIT	100	100	100	-
			<u>11,600</u>	<u>11,600</u>	<u>9,177</u>	<u>(2,423)</u>
BARNHART CTR EXPENSES						
35-420-190		SUPPLIES	-	-	-	-
35-420-220		REPAIR/MAINTENANCE	-	-	-	-
35-420-221		FURNITURE/EQUIPMENT	-	-	-	-
35-420-399		MISCELLANEOUS	-	-	-	-
			<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
MERTZON CTR EXPENSES						
35-430-137	4002.0658.4604	DEPOSIT REFUND	3,000	3,000	3,605	(605)
35-430-190	4002.0658.4101	SUPPLIES	650	650	-	650
35-430-220	4002.0673.4173	REPAIR/MAINTENANCE	3,000	3,000	1,300	1,700
35-430-221	4002.0658.4817	FURNITURE/EQUIPMENT	650	650	-	650
35-430-399		MISCELLANEOUS	-	-	-	-
			<u>7,300</u>	<u>7,300</u>	<u>4,905</u>	<u>2,395</u>
SHOWBARN/ARENA EXPENSES						
35-570-190		SUPPLIES	-	-	-	-
35-570-220	4002.0673.4173	REPAIR/MAINTENANCE	2,500	2,500	-	2,500
35-570-221		FUNITURE/EQUIPMENT	-	-	-	-
35-570-399		MISCELLANEOUS	-	-	-	-
			<u>2,500</u>	<u>2,500</u>	<u>-</u>	<u>2,500</u>
SWIMMING POOL EXPENSES						
35-580-190		SUPPLIES	-	-	-	-
35-580-220	4002.0659.4181	REPAIR/MAINTENANCE	1,300	1,300	-	1,300
35-580-221	4002.0659.4817	FURNITURE/EQUIPMENT	500	500	-	500
35-580-399		MISCELLANEOUS	-	-	-	-
			<u>1,800</u>	<u>1,800</u>	<u>-</u>	<u>1,800</u>
RECREATIONAL FACILITIES						
		INCOME TOTALS	11,600	11,600	9,177	(2,423)
		EXPENSE TOTALS	<u>11,600</u>	<u>11,600</u>	<u>4,905</u>	<u>6,695</u>
35-200-200		TRANSFER IN	-	-	4,272	4,272
			<u>-</u>	<u>-</u>	<u>4,272</u>	<u>4,272</u>

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2024

		ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	FINAL BUDGET FAVORABLE (Unfavorable)
PUBLIC LIBRARY FUND					
PUBLIC LIBRARY INCOME					
36-300-130	4000.0390.3929 FINES	75	75	157	82
36-300-195	DONATIONS	-	-	-	-
36-300-345	GRANTS	-	-	-	-
		<u>75</u>	<u>75</u>	<u>157</u>	<u>82</u>
36-540-190	4000.0650.4101 SUPPLIES	75	75	-	75
36-540-210	COMPUTER HARDWARE	-	-	-	-
36-540-211	COMPUTER SOFTWARE	-	-	-	-
36-540-220	REPAIR/MAINTENANCE	-	-	-	-
36-540-399	MISCELLANEOUS	-	-	-	-
		<u>75</u>	<u>75</u>	<u>-</u>	<u>75</u>
	PUBLIC LIBRARY FUND INCOME TOTALS	75	75	157	82
	EXPENSE TOTALS	<u>75</u>	<u>75</u>	<u>-</u>	<u>75</u>
36-300-200	TRANSFERS IN	-	-	157	157
	REVENUE OVER (UNDER) EXPENSE	<u>-</u>	<u>-</u>	<u>157</u>	<u>157</u>
EMERGENCY SERVICES					
37-300-135	4110.0322.3165 EMS INCOME	7,500	7,500	57,281	49,781
37-300-136	VFD INCOME	-	-	-	-
37-300-137	4110.039.3732 DONATIONS MERTZON	1,000	1,000	500	(500)
37-300-195	4110.039.3747 DONATIONS	1,000	1,000	500	(500)
		<u>9,500</u>	<u>9,500</u>	<u>58,281</u>	<u>48,781</u>
37-480-116	TRIP INCENTIVE	-	-	-	-
37-480-168	4110.0542.4600 PERSONAL PROTC EQUIP	-	-	-	-
37-480-170	4110.0542.4406 CONTINUING EDUCATION	3,000	3,000	-	3,000
37-480-185	4110.0542.4602 CONSULTING/ BILLING	3,000	3,000	-	3,000
37-480-399	4110.0542.4101 SUPPLIES	500	500	5,558	(5,558)
	MISCELLANEOUS	-	-	-	500
		<u>6,500</u>	<u>6,500</u>	<u>5,558</u>	<u>942</u>
37-620-168	PERSONAL PROTC EQUIP	-	-	-	-
37-620-170	CONTINUING EDUCATION	-	-	-	-
37-620-190	4110.0541.4101 SUPPLIES	-	-	-	-
37-620-191	FIRETRUCK PURCHASE VIA DONATION:	3,000	3,000	1,450	1,550
37-620-399	MISCELLANEOUS	-	-	-	-
		<u>3,000</u>	<u>3,000</u>	<u>1,450</u>	<u>1,550</u>
	EMERGENCY SERVICES TOTAL INCOME	9,500	9,500	58,281	48,781
	TOTAL EXPENSE	<u>9,500</u>	<u>9,500</u>	<u>7,008</u>	<u>2,492</u>
		<u>-</u>	<u>-</u>	<u>51,273</u>	<u>51,273</u>
CITY/DISTRICT TECH FUND					
38-300-110	2800.0340.3616 FEES DUE	45	45	52	7
		<u>45</u>	<u>45</u>	<u>52</u>	<u>7</u>

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2024

			ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	FINAL BUDGET FAVORABLE (Unfavorable)
		CITY/DIST TECH FUND EXPENSES				
38-470-190	2800.0436.4101	TECH SUPPLIES	45	45	-	45
38-470-200		TECH PHONE	-	-	-	-
38-470-209		TECH COMPUTER MAINTENANCE	-	-	-	-
			<u>45</u>	<u>45</u>	<u>-</u>	<u>45</u>
		TOTAL INCOME	45	45	52	7
		TOTAL EXPENSE	<u>45</u>	<u>45</u>	<u>-</u>	<u>45</u>
			<u>-</u>	<u>-</u>	<u>52</u>	<u>52</u>
		HAVA GRANT				
		GRANT FUND INCOME				
39-300-010		HAVA GRANT	-	-	-	-
39-300-200		TRANSFERS IN	-	-	-	-
			<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		GRANT FUND EXPENSES				
39-645-190		SERVICES/EXPENSES	-	-	-	-
			<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		INCOME TOTALS	-	-	-	-
		EXPENSE TOTALS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
			<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		HOT CHECK FUND				
50-300-100	2701.0340.3694	PAYMENT FROM PLAINTIFF	<u>50</u>	<u>50</u>	<u>-</u>	<u>(50)</u>
		INCOME				
50-640-100	2701.0475.4699	CONTRACT SERVICES	<u>50</u>	<u>50</u>	<u>-</u>	<u>50</u>
		INCOME TOTALS	50	50	-	(50)
		EXPENSE TOTALS	<u>50</u>	<u>50</u>	<u>-</u>	<u>50</u>
			<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		SHERIFF SPECIAL/CARE FUND				
		INCOME				
60-300-120	2435.0390.3749	DARE DONATIONS	<u>50</u>	<u>50</u>	<u>-</u>	<u>(50)</u>
		EXPENSE				
60-400-190	2435.0560.4101	SUPPLIES	<u>50</u>	<u>50</u>	<u>-</u>	<u>50</u>
		INCOME TOTALS	50	50	-	(50)
		EXPENSE TOTALS	<u>50</u>	<u>50</u>	<u>-</u>	<u>50</u>
			<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2024

			ORIGINAL	AMENDED	MODIFIED	FINAL
			BUDGET	BUDGET	CASH BASIS	BUDGET
					ACTUAL	FAVORABLE
						(Unfavorable)
COURT ARCHIVE FEES						
72-300-473	2808.0340.3603	DIST COURT FEES	100	100	-	(100)
72-300-474		COUNTY COURT FEES	-	-	-	-
			<u>100</u>	<u>100</u>	<u>-</u>	<u>(100)</u>
72-474-190		COUNTY COURT SUPPLIES	100	100	-	100
72-473-190	2808.0436.4101	DIST COURT SUPPLIES	-	-	-	-
			<u>100</u>	<u>100</u>	<u>-</u>	<u>100</u>
		INCOME TOTALS	100	100	-	(100)
		EXPENSE TOTALS	<u>100</u>	<u>100</u>	<u>-</u>	<u>100</u>
			<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TAX LIABILITY FUND INCOME						
90-300-090		TAX COLLECTOR FEES	-	-	-	-
90-700-000		TRANSFER	-	-	-	-
		INCOME TOTALS	-	-	-	-
		EXPENSE TOTALS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
			<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		COVID RECOVERY GRANT GRANT FUND INCOME				
91-300-012	3810.XXXX.XXXX	COVID RECOVERY GRANT	-	-	69,579	69,579
91-300-200		TRANSFERS IN	-	-	-	-
			<u>-</u>	<u>-</u>	<u>69,579</u>	<u>69,579</u>
GRANT FUND EXPENSES						
91-660-399	3810.0409.4614	ARPA EXPENSES	-	-	69,579	(69,579)
91-660-430		ADMINISTRATIVE EXPENSES	-	-	-	-
91-660-431		ENGINEERING SERVICES	-	-	-	-
91-660-432		PRIVATE SEPTIC	-	-	-	-
			<u>-</u>	<u>-</u>	<u>69,579</u>	<u>(69,579)</u>
		INCOME TOTALS	-	-	69,579	69,579
		EXPENSE TOTALS	<u>-</u>	<u>-</u>	<u>69,579</u>	<u>(69,579)</u>
			<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

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

	Year Ended December 31									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability										
Service Cost	\$275,770	\$269,403	\$261,957	\$233,387	\$223,531	\$208,205	\$203,735	203,818	209,784	189,387
Interest on total pension liability	747,701	702,184	657,797	624,693	587,318	552,281	514,154	470,477	444,301	418,386
Effect of plan changes	-	-	-	-	-	-	-	-	(21,874)	-
Effect of assumption changes or inputs	-	-	(75,676)	417,313	-	-	57,260	-	76,105	-
Effect of economic/demographic (gains) or losses	22,959	(2,098)	114,051	20,587	37,283	44,544	24,999	50,996	(79,246)	(34,198)
Benefit payments/refunds of contributions	(375,159)	(378,674)	(384,269)	(378,576)	(419,122)	(352,828)	(315,709)	(265,042)	(287,311)	(293,042)
Net change in total pension liability	671,271	590,815	573,860	917,404	429,210	452,202	484,439	460,249	347,759	280,533
Total pension liability, beginning	\$9,746,552	\$9,155,737	\$8,581,877	\$7,664,473	\$7,235,263	\$6,783,061	\$6,298,622	\$5,838,373	5,496,614	5,216,081
Total pension liability, ending (a)	\$10,417,823	\$9,746,552	\$9,155,737	\$8,581,877	\$7,664,473	\$7,235,263	\$6,783,061	\$6,298,622	\$5,838,373	\$5,496,614
Fiduciary Net Position										
Employer contributions	\$349,586	\$374,151	\$163,366	\$580,155	\$138,953	\$128,277	\$209,360	\$104,777	\$99,370	\$566,273
Member contributions	128,612	124,776	122,892	117,418	115,521	106,643	104,578	101,865	96,608	96,614
Investment income net of investment expenses	1,105,844	(628,183)	1,907,887	786,481	1,100,541	(130,937)	887,016	422,296	(53,917)	344,831
Benefit payments/refunds of contributions	(375,159)	(378,674)	(384,269)	(378,576)	(419,122)	(352,828)	(315,709)	(265,042)	(287,311)	(293,042)
Administrative expenses	(5,882)	(5,891)	(5,703)	(6,393)	(5,811)	(5,382)	(4,627)	(4,589)	(4,156)	(4,227)
Other	9,191	25,738	(376)	10,194	(4,574)	(2,813)	(68)	17,873	13,785	(5,319)
Net change in fiduciary net position	\$1,212,192	(\$488,083)	\$1,803,587	\$1,111,279	\$925,508	(\$257,040)	\$880,550	\$377,180	(\$135,621)	\$705,130
Fiduciary net position, beginning	\$10,052,900	\$10,540,983	\$8,737,396	\$7,626,117	\$6,700,609	\$6,957,649	\$6,077,099	\$5,699,919	5,835,540	5,130,410
Fiduciary net position, ending (b)	\$11,265,092	\$10,052,900	\$10,540,983	\$8,737,396	\$7,626,117	\$6,700,609	\$6,957,649	\$6,077,099	\$5,699,919	\$5,835,540
Net pension liability / (asset), ending = (a) - (b)	(\$847,269)	(\$306,348)	(\$1,385,246)	(\$155,519)	\$38,358	\$534,654	(\$174,588)	\$224,523	\$138,454	(\$38,926)
Fiduciary net position as a % of total pension liability	108.13%	103.14%	115.13%	101.81%	99.50%	92.61%	102.57%	96.48%	97.63%	106.17%
Pensionable covered payroll	1,837,314	1,782,511	1,752,743	\$1,677,397	\$1,523,475	\$1,523,475	\$1,493,967	\$1,455,212	\$1,380,121	\$1,380,198
Net pension liability as a % of covered payroll	-46.11%	-17.19%	-79.03%	-9.27%	2.52%	35.09%	-11.69%	15.22%	10.03%	-24.56%

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
2014	146,439	566,273	(419,834)	1,380,198	41.0%
2015	97,023	99,370	(2,347)	1,380,121	7.2%
2016	99,682	104,777	(5,095)	1,455,212	7.2%
2017	109,360	209,360	(100,000)	1,493,967	14.0%
2018	119,136	128,277	(9,141)	1,523,475	8.4%
2019	134,830	138,953	(4,123)	1,650,300	8.4%
2020	153,314	580,155	(426,841)	1,677,397	34.6%
2021	124,445	163,356	(38,911)	1,752,710	9.3%
2022	174,151	374,151	(200,000)	1,782,511	21.0%
2023	156,907	349,586	(192,679)	1,837,314	19.0%

Notes to Schedule

Most Recent Valuation Date: December 31, 2023

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	0.0 years (based on contribution rate calculated in 12/31/2023 valuation)
Asset valuation method	5-yr smoothed value
Inflation	2.50%
Salary increases	Varies by age and service. 4.7% average over career including inflation.
Investment rate of return	7.5%, net of investment expenses, including inflation
Retirement age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	135% of the Pub-2010 General Retirees Table for males and 120% of the Pub-2010 General Retirees Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Change in Assumptions and Methods Reflected in the Schedule of Employer Contributions *	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected. 2019: New inflation, mortality, and other assumptions were reflected. 2022: New investment return and inflation assumptions were reflected
Change in Plan Provisions Reflected in the Schedule of Employer Contributions*	2016: No changes in plan provisions were reflected in the Schedule. 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017. 2018-2023: No change in plan provisions were reflected in the Schedule.

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

IRION COUNTY, TEXAS
COMBINING BALANCE SHEET - MODIFIED CASH BASIS
GENERAL FUND
SEPTEMBER 30, 2024

<u>ASSETS</u>	<u>GENERAL GOVERNMENT</u>	<u>ROADS</u>	<u>UNREMITTED BY ELECTED OFFICIALS</u>	<u>COMBINED</u>
Cash - Checking	\$ 24,496,917	\$ 2,031	\$ -	\$ 24,498,948
Cash - Checking - Unremitted	-	-	530,699	530,699
Certificates of Deposit	10,164,070	-	-	10,164,070
Due from other Taxing Authority	-	-	-	-
Due From (To) Other Funds	-	-	-	-
Total Assets	<u>\$ 34,660,987</u>	<u>\$ 2,031</u>	<u>\$ 530,699</u>	<u>\$ 35,193,717</u>
 <u>LIABILITIES</u>				
Amounts Collected and Due To Others	16,176	-	460,415	476,591
Deferred Inflows	-	-	-	-
Other	529	-	-	529
Total Liabilities	<u>16,705</u>	<u>-</u>	<u>460,415</u>	<u>477,120</u>
 <u>FUND EQUITY (DEFICIT)</u>				
Unassigned	<u>34,644,282</u>	<u>2,031</u>	<u>70,284</u>	<u>34,716,597</u>
 Total Fund Equity (Deficit)	 <u>34,644,282</u>	 <u>2,031</u>	 <u>70,284</u>	 <u>34,716,597</u>
Total Liabilities and Fund Equity	<u>\$ 34,660,987</u>	<u>\$ 2,031</u>	<u>\$ 530,699</u>	<u>\$ 35,193,717</u>

IRION COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GENERAL FUND
 YEAR ENDED SEPTEMBER 30, 2024

<u>REVENUE</u>	<u>GENERAL</u> <u>GOVERNMENT</u>	<u>ROADS</u>	<u>UNREMITTED</u> <u>BY ELECTED</u> <u>OFFICIALS</u>	<u>COMBINED</u>
1000.0310.3001 PROPERTY TAX	\$ 9,114,627	\$ -	\$ 7,309	\$ 9,121,936
1000.0310.3010 DELINQUENT TAX	27,010	787	-	27,797
1000.0320.3130 VEH REG/CAR TAG RPT	162,239	-	-	162,239
1000.0329.3071 TAX ABATEMENT REVENUE	403,099	-	-	403,099
1000.0320.3131 VEH FEES/R&B CAR TAG RPT	25,080	-	-	25,080
1000.0390.3730 HEALTHY COUNTY EMP REWARD	1,020	-	-	1,020
1000.0340.3601 SHERIFF FEES	12,524	-	1,826	14,350
1000.0340.3637 CLERK FEES	44,683	-	(4,782)	39,901
1000.0340.3638 CIVIL FEES	-	-	-	-
1000.0340.3605 COUNTY ATTORNEY FEES	447	-	-	447
1000.0320.3132 TAX COL FEES OF OFF/CAR T	48,474	-	11,146	59,620
BOND FORFEITURES	-	-	-	-
1000.0340.3608 JP FEES	85,667	-	(9,164)	76,503
1000.0340.3650 JP TIME PYMT REIMB FEE	1,243	-	-	1,243
1000.0390.3700 INTEREST EARNINGS	239,513	-	-	239,513
1000.0390.3706 OFFICE RENT	3,980	-	-	3,980
1000.0320.3187 STERLING 911	22,500	-	-	22,500
EXCESS CONST CTY JUDGE SUPP	-	-	-	-
1000.0340.3681 COURT COSTS RETAINAGE FEES	5,104	-	-	5,104
1000.0390.3717 OPIOD ABATEMENT FUNDS	556	-	-	556
1000.0390.3716 TOBACCO SETTLEMENT INDIGENT HEALTH	566	-	-	566
1000.0330.3303 COMPTROLLER AXLE FEE	14,515	-	-	14,515
1000.0330.3361 COMPTROLLER/JUDGE/SALARY	25,200	-	-	25,200
1000.0330.3362 COMPTROLLER/ATTY/SALARY	28,000	-	-	28,000
1000.0330.3365 COUNTY JUDGE EXCESS	-	-	-	-
1000.0340.3658 JURY FEES	-	-	-	-
1000.0330.3315 STATE - INDIGENT DEFENSE ATTORNEY	15,806	-	-	15,806
1000.0390.3747 DONATIONS	-	-	10,000	10,000
1000.0330.3360 STATE TIFF GRANT REIMBURESMENTS	859,105	-	-	859,105
STATE COMPTROLLER/LAT RD FUND	-	8,777	-	8,777
1000.0390.3727 REIMBURSEMENTS	92,545	-	-	92,545
1000.0390.3760 RAC EMS PASS THRU MONIES	15,260	-	-	15,260
1000.0390.3728 REIMBURSEMENTS FAX	147	-	-	147
1000.0310.3052 REIMB CITY SCHOOL WTR	6,729	-	-	6,729
1000.0390.3756 COPY MACHINE	262	-	-	262
1000.0390.3735 AUCTION PROCEEDS	-	-	-	-
MISCELLANEOUS REVENUE	-	-	-	-
	<u>11,255,901</u>	<u>9,564</u>	<u>16,335</u>	<u>11,281,800</u>
<u>EXPENDITURES</u>				
General Government	1,925,830	-	-	1,925,830
Justice System	384,911	-	-	384,911
Public Safety	1,291,369	-	15,668	1,307,037
Corrections and Rehabilitation	19,468	-	-	19,468
Health and Human Services	413,496	-	-	413,496
Community and Economic Development	178,359	-	-	178,359
Infrastructure and Environmental Services	561,579	7,694	-	569,273
Total Expenditures	<u>4,775,012</u>	<u>7,694</u>	<u>15,668</u>	<u>4,798,374</u>
Revenue Over (Under) Expenditures	6,480,889	1,870	667	6,483,426
Other Sources and Uses:				
Transfers	-	-	-	-
Revenue Over (Under) Expenditures After Transfers	<u>6,480,889</u>	<u>1,870</u>	<u>667</u>	<u>6,483,426</u>
Fund Balance Beginning	<u>28,163,393</u>	<u>161</u>	<u>69,617</u>	<u>28,233,171</u>
Fund Balance End of Year	<u>\$ 34,644,282</u>	<u>\$ 2,031</u>	<u>\$ 70,284</u>	<u>\$ 34,716,597</u>

IRION COUNTY, TEXAS
 COMBINING BALANCE SHEET - MODIFIED CASH BASIS
 SPECIAL REVENUE FUNDS
 YEAR ENDED SEPTEMBER 30, 2024

	JUDICIAL FUND - 2914 FUND - 31	JP TECH FUND - 2325 FUND - 32	LAW LIBRARY FUND - 4010 FUND - 33	COURTHOUSE SECURITY FUND - 2500 FUND - 34	RECREATION FACILITIES FUND - 4002 FUND - 35	PUBLIC LIBRARY FUND - 4000 FUND - 36	EMERGENCY SERVICES FUND-4110 FUND-37	CITY.DIST TECH FUND FUND - 2800 FUND - 38	HOT CHECK FUND - 2701 FUND - 50	SHERIFF SPECIAL FUND - 2435 FUND - 60
Cash in Bank	\$ 2,942	\$ 563	\$ 15,514	\$ 3,274	\$ 101,890	\$ 2,615	\$ 105,041	\$ 4,663	\$ 242	\$ 5,564
Certificates of Deposit	-	-	-	-	-	-	-	-	-	-
Due From Other Funds	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 2,942	\$ 563	\$ 15,514	\$ 3,274	\$ 101,890	\$ 2,615	\$ 105,041	\$ 4,663	\$ 242	\$ 5,564
LIABILITIES										
Due to General Fund	-	-	-	-	-	-	-	-	-	-
Deferred Revenue	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total Liabilities	-	-	-	-	-	-	-	-	-	-
FUND BALANCE										
Assigned Fund Balance	-	-	-	-	101,890	2,615	-	-	-	-
Fund Deficits - Unassigned	-	-	-	-	-	-	-	-	-	-
Restricted Fund Balance	2,942	563	15,514	3,274	-	-	105,041	4,663	242	5,564
Total Fund Balance	2,942	563	15,514	3,274	101,890	2,615	105,041	4,663	242	5,564
Total Liabilities and Fund Balance	\$ 2,942	\$ 563	\$ 15,514	\$ 3,274	\$ 101,890	\$ 2,615	\$ 105,041	\$ 4,663	\$ 242	\$ 5,564

IRION COUNTY, TEXAS
COMBINING BALANCE SHEET - MODIFIED CASH BASIS
SPECIAL REVENUE FUNDS
 YEAR ENDED SEPTEMBER 30, 2024

LEOSA	RECORDS MANAGEMENT	RECORDS ARCHIVES	COURT ARCHIVES	COVID RECOVERY	TOTAL
FUND 2403	FUND 1604	FUND 1601	FUND 2808	FUND 3810	
FUND 62	FUND 70	FUND 71	FUND 72	FUND 91	COMBINED

Cash in Bank	\$ 1,242	\$ 107,660	\$ 21,978	\$ 3,837	\$ 8,277	\$ 385,302
Certificates of Deposit	-	-	-	-	-	-
Due From Other Funds	-	-	-	-	-	-
Total Assets	\$ 1,242	\$ 107,660	\$ 21,978	\$ 3,837	\$ 8,277	\$ 385,302

ASSETS

LIABILITIES

Due to General Fund	-	-	-	-	-	-
Deferred Revenue	-	-	-	-	8,277	8,277
Other	-	-	-	-	-	-
Total Liabilities	-	-	-	-	8,277	8,277

<u>FUND BALANCE</u>						
Assigned Fund Balance	-	-	-	-	-	104,505
Fund Deficits - Unassigned	-	-	-	-	-	-
Restricted Fund Balance	1,242	107,660	21,978	3,837	-	272,520
Total Fund Balance	1,242	107,660	21,978	3,837	-	377,025

Total Liabilities and Fund Balance	\$ 1,242	\$ 107,660	\$ 21,978	\$ 3,837	\$ 8,277	\$ 385,302
---	-----------------	-------------------	------------------	-----------------	-----------------	-------------------

IRION COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
 SPECIAL REVENUE FUNDS
 YEAR ENDED SEPTEMBER 30, 2024

	JUDICIAL FUND - 2914 FUND - 31	JP TECH FUND - 2325 FUND - 32	LAW LIBRARY FUND - 4010 FUND - 33	COURTHOUSE SECURITY FUND - 2500 FUND - 34	RECREATION FACILITIES FUND - 4002 FUND - 35	PUBLIC LIBRARY FUND - 4000 FUND - 36	EMERGENCY SERVICES FUND-4110 FUND-37
REVENUE							
Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Seizure Proceeds	-	-	-	-	-	-	-
Fees	-	324	1,120	1,244	5,572	157	57,281
Current Taxes	-	-	-	-	-	-	1,000
Donations and Gifts	-	-	-	-	-	-	-
Deferred Taxes	-	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-
Adult Protective Services	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total Revenue	-	324	1,120	1,244	5,572	157	58,281
EXPENDITURES							
Federal/State:							
Administration	-	-	-	-	-	-	-
Engineering/Consulting	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
ARPA Distributions to other entities	-	-	-	-	-	-	-
Local:							
Law Enforcement Expenses	-	-	-	-	-	-	-
Records Management	-	-	-	-	-	-	-
Trip Incentive	-	-	-	-	-	-	-
Courthouse Security	-	-	-	-	-	-	-
Telephone	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Education and Training	-	-	-	-	-	-	1,450
Computer Expenses	-	191	-	-	-	-	-
Indigent Health Care	-	-	-	-	-	-	-
Internet Service Provider	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	-	-
Refund of Grant funds	-	-	-	-	1,300	-	-
Consulting Billings	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	5,558
Total Expenditures	-	191	-	-	1,300	-	7,008
Revenue Over (Under) Expenditures Before transfers	-	133	1,120	1,244	4,272	157	51,273
Transfers (to) From Other Funds	-	-	-	-	-	-	-
Revenue Over (Under) Expenditures	-	133	1,120	1,244	4,272	157	51,273
Fund Balance Beginning of Year	2,942	430	14,394	2,030	97,618	2,458	53,768
Fund Balance End of Year	\$ 2,942	\$ 563	\$ 15,514	\$ 3,274	\$ 101,890	\$ 2,615	\$ 105,041
Expenditures Grouped by Function:							
General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Justice System	-	191	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-
Corrections and Rehabilitation	-	-	-	-	-	-	7,008
Health and Human Services	-	-	-	-	-	-	-
Community and Economic Development	-	-	-	-	-	-	-
Infrastructure and Environmental Services	-	-	-	-	1,300	-	-
Total Expenditures by Function	\$ -	\$ 191	\$ -	\$ -	\$ 1,300	\$ -	\$ 7,008

IRION COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
 SPECIAL REVENUE FUNDS
 YEAR ENDED SEPTEMBER 30, 2024

	CITY.DIST TECH FUND FUND - 2800 FUND - 38	HOT CHECK FUND - 2701 FUND - 50	SHERIFF SPECIAL FUND - 2435 FUND - 60	LEOSA FUND 2403 FUND 62	RECORDS MANAGEMENT FUND 1604 FUND 70	RECORDS ARCHIVES FUND 1601 FUND 71	COURT ARCHIVE FUND 2808 FUND 72	COVID RECOVERY FUND 3810 FUND 91
<u>REVENUE</u>								
Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 69,579
Seizure Proceeds	-	-	-	-	-	-	-	-
Fees	52	-	-	-	8,716	7,571	-	-
Current Taxes	-	-	-	-	-	-	-	-
Donations and Gifts	-	-	-	-	-	-	-	-
Deferred Taxes	-	-	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-	-
Adult Protective Services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>52</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,716</u>	<u>7,571</u>	<u>-</u>	<u>69,579</u>
<u>EXPENDITURES</u>								
Federal/State:								
Administration	-	-	-	-	-	-	-	-
Engineering/Consulting	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
ARPA Distributions to other entities	-	-	-	-	-	-	-	69,579
Local:								
Law Enforcement Expenses	-	-	-	-	-	-	-	-
Records Management	-	-	-	-	-	72,981	-	-
Trip Incentive	-	-	-	-	-	-	-	-
Courthouse Security	-	-	-	-	-	-	-	-
Telephone	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Education and Training	-	-	-	-	-	-	-	-
Computer Expenses	-	-	-	-	-	-	-	-
Indigent Health Care	-	-	-	-	-	-	-	-
Internet Service Provider	-	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	-	-	-
Refund of Grant funds	-	-	-	-	-	-	-	-
Consulting Billings	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>72,981</u>	<u>-</u>	<u>69,579</u>
Revenue Over (Under) Expenditures Before transfers	52	-	-	-	8,716	(65,410)	-	-
Transfers (to) From Other Funds	-	-	-	-	-	-	-	-
Revenue Over (Under) Expenditures	52	-	-	-	8,716	(65,410)	-	-
Fund Balance Beginning of Year	<u>4,611</u>	<u>242</u>	<u>5,564</u>	<u>1,242</u>	<u>98,944</u>	<u>87,388</u>	<u>3,837</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 4,663</u>	<u>\$ 242</u>	<u>\$ 5,564</u>	<u>\$ 1,242</u>	<u>\$ 107,660</u>	<u>\$ 21,978</u>	<u>\$ 3,837</u>	<u>\$ -</u>
Expenditures Grouped by Function:								
General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 72,981	\$ -	\$ -
Justice System	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Corrections and Rehabilitation	-	-	-	-	-	-	-	-
Health and Human Services	-	-	-	-	-	-	-	52,733
Community and Economic Development	-	-	-	-	-	-	-	16,846
Infrastructure and Environmental Services	-	-	-	-	-	-	-	-
Total Expenditures by Function	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 72,981</u>	<u>\$ -</u>	<u>\$ 69,579</u>

IRION COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
 SPECIAL REVENUE FUNDS
 YEAR ENDED SEPTEMBER 30, 2024

	TOTAL COMBINED
<u>REVENUE</u>	
Grants	\$ 69,579
Seizure Proceeds	-
Fees	82,037
Current Taxes	-
Donations and Gifts	1,000
Deferred Taxes	-
Miscellaneous Revenue	-
Reimbursements	-
Adult Protective Services	-
Interest	-
Other	-
Total Revenue	152,616
<u>EXPENDITURES</u>	
Federal/State:	
Administration	-
Engineering/Consulting	-
Construction	-
ARPA Distributions to other entities	69,579
Local:	
Law Enforcement Expenses	-
Records Management	72,981
Trip Incentive	-
Courthouse Security	-
Telephone	-
Supplies	1,450
Education and Training	-
Computer Expenses	191
Indigent Health Care	-
Internet Service Provider	-
Repairs and Maintenance	1,300
Refund of Grant funds	-
Consulting Billings	5,558
Capital Outlay	-
Total Expenditures	151,059
Revenue Over (Under) Expenditures Before transfers	1,557
Transfers (to) From Other Funds	-
Revenue Over (Under) Expenditures	1,557
Fund Balance Beginning of Year	375,468
Fund Balance End of Year	\$ 377,025
Expenditures Grouped by Function:	
General Government	\$ 72,981
Justice System	191
Public Safety	7,008
Corrections and Rehabilitation	-
Health and Human Services	52,733
Community and Economic Development	18,146
Infrastructure and Environmental Services	-
Total Expenditures by Function	\$ 151,059

IRION COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED SEPTEMBER 30, 2024

GRANT TITLE	Single Audit Assessment	FEDERAL CFDA NUMBER	AWARD AMOUNT	PASS-THROUGH CONTRACT NUMBER	AUDIT PERIOD EXPENDITURES
Federal Grants:					
U.S. Department of Treasury: Coronavirus State and Local Fiscal Recovery Funds	n/a	21.019	\$ 298,350	150-0271	69,579
Total Federal Financial Assistance					<u>69,579</u>

See notes to this schedule.

IRION COUNTY, TEXAS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL/STATE AWARDS

1. *GENERAL*

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

2. *BASIS OF ACCOUNTING*

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

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

3. *INDIRECT COST RATE*

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

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

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Irion County, Texas, as of and for the year ended September 30, 2024, 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 5, 2024.

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 5, 2024

IRION COUNTY, TEXAS

STATUS OF PRIOR YEAR REPORTED SIGNIFICANT DEFICIENCY

For Fiscal Year Ended September 30, 2024

n/a