

IRION COUNTY, TEXAS
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED
September 30, 2020

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

**IRION COUNTY, TEXAS
Annual Financial Report
September 30, 2020**

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September 30, 2020**

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MANAGEMENT DISCUSSION AND ANALYSIS

COUNTY JUDGE

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



COMMISSIONERS

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

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

MANAGEMENT'S DISCUSSION AND ANALYSIS

November 12, 2020

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, 2020. Please read it in conjunction with the County's financial statements, which begin on page 3.

FINANCIAL HIGHLIGHTS

The County's net assets increased \$4,464,730 in 2019/2020 even after recording depreciation expense of \$984,643.

In 2019/2020 the County made significant payments on its long-term debt by paying lease obligations in the amount of \$99,992 plus payments of bank note obligations of \$3,489,086. All lease and note obligations were paid early or in accordance with the lease or loan agreements. The County's outstanding debt primarily resulted from equipment leases to finance equipment purchases for the roads department and a bank loan to fund the courthouse HVAC improvements. All debt obligations mature over the next three (3) years.

During the year, the County's total government wide revenues and other financing sources exceeded expenditures by \$4,464,730. Government wide revenues were up by \$2,138,514 as compared to 2019, which is primarily attributed to increases in property tax collections from expected increases in valuation for oil and gas properties. The combined government wide financial statements reported net assets of \$23,488,351 as of yearend, as compared to \$19,023,621 at the beginning of the year.

USING THIS ANNUAL REPORT

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

Reporting the County as a Whole

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

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

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

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

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

Component units - The County currently has no component units.

Reporting the County's Most Significant Funds

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

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

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

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

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

The County as Trustee

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

THE COUNTY AS A WHOLE

The County's combined net assets increased by \$4,464,730 in 2019/2020 as compared to \$3,390,935 2018/2019.

The County's total revenues increased by 25.4% or \$2,138,514 which is primarily attributed to increases in property tax collections due to expected increases in valuation for oil and gas properties. The County also received \$211,795 in generous county citizen donations to fund the purchase of a new fire truck.

THE COUNTY'S FUNDS

As the County completed the year, its governmental funds (as presented in the balance sheet on page 5) reported a combined fund balance of \$15,108,767 as compared to \$12,155,529 at the beginning of the year.

General Fund Budgetary Highlights

Over the course of the year, the Commissioners' Court typically make amendments to the County budget for changes in circumstances and needs of the County. During the year the County had no significant budget amendments. Some of the more significant budget to actual variances included: 1) General fund non-departmental capital expenditures budget was \$1,681,551 under budget and TCDRS optional contribution budget was not budgeted in the amount of \$426,841. Road department overtime budget was under budget by \$20,000. General fund road materials budgets for precincts 1-4 were under budget by \$93,008, \$86,809, \$80,662, \$91,900, respectively. The general fund roads department also budget for a vehicle purchase that was not used in the amount of \$50,000. See pages 24-41 for a comparison of revenue and expenses budget to actual for selected funds.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of September 2020, the County had approximately \$15.0 million invested in capital assets of which \$4.7 million represents vehicles and equipment. Depreciation and fixed assets are only reported in the government wide financial statement presentation on pages 3 and 4, and does not affect the fund basis financial statement presentation on pages 5 and 6 in accordance with the currently generally accepted reporting model for state and local governments.

The most significant fixed asset additions included: The County paid \$1,634,080 for construction of a new fire station located in Mertzon Texas. The County capitalized \$38,818 in new flooring in the Courthouse. The County also capitalized \$38,724 for the purchase and equipment for a sheriff department vehicle. The County also purchased a new fire truck for \$235,052 that was primarily funded with county citizen donations totaling \$211,795

Debt

At year-end, the County had outstanding \$483,205 in lease and loan obligations as compared to total prior yearend debt of \$1,032,667. The county paid principle payments of \$549,462 on long term debt. The County also borrowed 3,039,616 in short term unsecured bank loan proceeds to fund equipment, fire station construction, road materials purchases, and other capital projects and debt obligations. The short - term bank loans and interest were primarily repaid using property tax revenues collected for that purpose before year end.

NEXT YEAR'S BUDGET AND ECONOMIC FACTORS

Construction of a new volunteer fire facility was completed in 2020. Our active volunteer fire department, which not only responds to our fires but also gives and receives assistance when possible to our neighbors, had outgrown their previous facility. The threat of wildfires is never diminished for long in either our county or the neighboring counties, and this facility will be a vast improvement in enabling our volunteers to perform fire truck maintenance, conduct training, and safely house all equipment and vehicles.

In 2021, we will continue to insure that first responders have the tools and funding they need serve our county. We have had a policy for several years of replacing emergency vehicles as they age. This policy has kept our emergency departments well able to respond to any threat, without unexpected failures or costs in vehicle operations. Law enforcement vehicles will be the main expenditures this year. Concerning the COVID 19 pandemic, our county has seen few cases so far. However, if we were to become a hot spot, our EMS service could quickly become overwhelmed or non-functional. To that end, the EMS budget was increased to reflect the need to pay for extra help to cover the EMS service should that need arise.

Safe roads must always be a top priority and are reflected in the 2021 budget. While a Transportation Infrastructure Grant from the state will pay for a significant road project in all four precincts over the next five years, the day to day maintenance and repair of our roads and all the associated costs is still ours to bear and is accounted for in this budget.

Economic Factors

Oil and gas activity and mineral ownership have always provided over 90% of our county's revenue. The pandemic lockdowns brought that activity to an unprecedented low point in Irion County in 2020, along with devastating job losses in the industry. While the pandemic had no significant economic impact in the current fiscal year, all indicators point to a delayed reaction of unknown proportions. Realistically, we just don't know what the final impact will be on revenue in the next few years. Our hope is that wise budget planning this year will contribute to keeping our county in a stable financial position through 2021 and for several years beyond.

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, 2020 AND 2019

	<u>PRIMARY GOVERNMENT</u>	
	<u>2020</u>	<u>2019</u>
	<u>Governmental</u>	<u>Governmental</u>
	<u>Activities</u>	<u>Activities</u>
<u>ASSETS</u>		
Cash and Cash Equivalents	\$ 9,905,182	\$ 7,769,657
Certificates of Deposit	5,287,950	4,524,839
Total Cash and Deposits	<u>15,193,132</u>	<u>12,294,496</u>
Receivable From Other Taxing Authority	<u>-</u>	<u>-</u>
Capital Assets		
Land	1,000	1,000
Other Capital Assets	<u>8,861,790</u>	<u>7,899,759</u>
Total Capital Assets	<u>8,862,790</u>	<u>7,900,759</u>
Total Assets	<u>24,055,922</u>	<u>20,195,255</u>
<u>DEFERRED OUTFLOWS</u>	<u>-</u>	<u>-</u>
<u>LIABILITIES</u>		
Other Liabilities	227	233
Amounts Due Others	84,138	115,401
Long Term Debt		
Due Within One Year	105,074	549,461
Due In More Than One Year	<u>378,132</u>	<u>483,206</u>
Total Liabilities	<u>567,571</u>	<u>1,148,301</u>
<u>DEFERRED INFLOWS</u>	<u>-</u>	<u>23,333</u>
<u>NET POSITION</u>		
Investment in Capital Assets, Net of Related Debt	8,379,584	6,868,092
Committed	64,509	57,485
Assigned	87,505	80,940
Restricted	183,381	200,279
Unrestricted	<u>14,773,372</u>	<u>11,816,825</u>
Total Net Position	<u>\$ 23,488,351</u>	<u>\$ 19,023,621</u>

IRON COUNTY, TEXAS
TABLE # 2
GOVERNMENT WIDE
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
YEARS ENDED SEPTEMBER 30, 2020 AND 2019

<u>Functions/Programs</u>	<u>2020</u>	<u>2019</u>
REVENUES:		
Property Tax	\$ 9,725,901	\$ 7,559,092
License & Permits	191,175	200,744
Fines and Fees	189,893	320,612
Public Service Fees	33,998	33,205
Donations and gifts	211,995	21,850
Grant Revenues	1,951	-
Intergovernmental Reimbursements	71,943	74,428
Charges for Services	28,621	28,859
Investment Income	58,968	42,800
Other	<u>52,976</u>	<u>147,317</u>
Total Revenues	<u>10,567,421</u>	<u>8,428,907</u>
EXPENDITURES:		
Current:		
General Government	2,104,626	1,708,118
Justice System	325,618	280,881
Public Safety	1,297,219	1,164,493
Corrections and Rehabilitation	24,352	9,904
Health and Human Services	222,806	247,744
Community and Economic Development	186,522	156,471
Infrastructure and Environmental Services	1,884,435	1,437,045
Interest and Other Charges	<u>57,113</u>	<u>33,316</u>
Total Expenditures	<u>6,102,691</u>	<u>5,037,972</u>
Excess (deficiency) of Revenues		
Over Expenditures	<u>4,464,730</u>	<u>3,390,935</u>
Net Position - Beginning	<u>19,023,621</u>	<u>15,632,686</u>
Net Position - Ending	<u>\$ 23,488,351</u>	<u>\$ 19,023,621</u>

FINANCIAL SECTION

Independent Auditor's Report

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

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund, and aggregate remaining fund information of Irion County, Texas, as of and for the year ended September 30, 2020 and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Irion County, Texas, as of September 30, 2020, and the respective changes in modified cash basis financial position, thereof for the year then ended in accordance with the modified cash basis of accounting described in Note 1.

Basis of Accounting

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

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

Other Matters

Required Supplementary Information

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

Other Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 12, 2020, on our consideration of Irion County, Texas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Irion County, Texas' internal control over financial reporting and compliance.

Knapp & Company, P.C.

Dallas, Texas
November 12, 2020

GOVERNMENT WIDE FINANCIAL STATEMENTS

IRION COUNTY, TEXAS
GOVERNMENT WIDE
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
AS OF SEPTEMBER 30, 2020

	Governmental Activities
<u>ASSETS</u>	
Cash and Cash Equivalents	\$ 9,905,182
Certificates of Deposit	<u>5,287,950</u>
Total Cash and Certificates of Deposits	<u>15,193,132</u>
Capital assets:	
Land	1,000
Other Capital Assets	<u>8,861,790</u>
Total Capital Assets	<u>8,862,790</u>
Total Assets	<u>\$ 24,055,922</u>
 <u>DEFERRED OUTFLOWS</u>	
	 <u>-</u>
 <u>LIABILITIES</u>	
Other Liabilities	\$ 227
Amounts Due to Others	84,138
Long-term Debt	
Due Within One Year	105,074
Due in More Than One Year	<u>378,132</u>
Total Liabilities	<u>567,571</u>
 <u>DEFERRED INFLOWS</u>	
	 <u>-</u>
 <u>NET POSITION</u>	
Investment in Capital Assets, Net of Related Debt	8,379,584
Restricted for:	
Designated - Committed	64,509
Designated - Assigned	87,505
Restricted	183,381
Unrestricted	<u>14,773,372</u>
Total Net Position	<u>\$ 23,488,351</u>

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

IRION COUNTY, TEXAS
GOVERNMENT WIDE
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

<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	\$ 2,104,626	\$ 10,621	\$ 28,424	\$ -	\$ (2,065,581)
Justice System	325,618	-	27,759	-	(297,859)
Public Safety	1,297,219	18,000	211,995	-	(1,067,224)
Corrections and Rehabilitation	24,352	-	-	-	(24,352)
Health and Human Services	222,806	-	787	-	(222,019)
Community and Economic Development	186,522	-	-	-	(186,522)
Infrastructure and Environmental Services	1,884,435	-	16,924	-	(1,867,511)
Interest on Long-Term Debt	57,113	-	-	-	(57,113)
Total Governmental Activities	<u>6,102,691</u>	<u>28,621</u>	<u>285,889</u>	<u>-</u>	<u>(5,788,181)</u>
Business-Type Activities:					
None	-	-	-	-	-
Total Primary Government	<u>\$ 6,102,691</u>	<u>\$ 28,621</u>	<u>\$ 285,889</u>	<u>\$ -</u>	<u>(5,788,181)</u>

General Revenues:

Taxes:

Property Taxes, Levied for General Purposes	6,764,362
Property Taxes, for Debt Service	2,961,539
Investment Earnings	58,968
License & Permits	191,175
Fines and Fees	223,891
Other	52,976
Total General Revenues	<u>10,252,911</u>
Change in Net Position	4,464,730
Net Position - Beginning	<u>19,023,621</u>
Net Position - Ending	<u>\$ 23,488,351</u>

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

FUND BASIS FINANCIAL STATEMENTS

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
BALANCE SHEET - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2020

	GOVERNMENTAL FUNDS				TOTAL GOVERNMENTAL FUNDS
	MAJOR FUNDS			NON-MAJOR	
	GENERAL FUND	CAPITAL PROJECTS	DEBT SERVICE	SPECIAL REVENUE	
ASSETS					
Cash in Bank	\$ 9,569,787	\$ 64,509	\$ -	\$ 270,886	\$ 9,905,182
Certificates of deposit	5,287,950	-	-	-	5,287,950
Due From Other Funds	-	-	-	-	-
TOTAL ASSETS	<u>\$ 14,857,737</u>	<u>\$ 64,509</u>	<u>\$ -</u>	<u>\$ 270,886</u>	<u>\$ 15,193,132</u>
LIABILITIES					
Due to Others	84,138	-	-	-	84,138
Deferred Inflows	-	-	-	-	-
Other Liabilities	227	-	-	-	227
TOTAL LIABILITIES	<u>84,365</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>84,365</u>
FUND BALANCES					
Non-spendable	-	-	-	-	-
Restricted	-	-	-	183,381	183,381
Committed	-	64,509	-	-	64,509
Assigned	-	-	-	87,505	87,505
Unassigned	14,773,372	-	-	-	14,773,372
Total Fund Balances	<u>14,773,372</u>	<u>64,509</u>	<u>-</u>	<u>270,886</u>	<u>15,108,767</u> a)
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 14,857,737</u>	<u>\$ 64,509</u>	<u>\$ -</u>	<u>\$ 270,886</u>	<u>\$ 15,193,132</u>

Total fund balances as reported above

\$ 15,108,767 a)

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

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

8,862,790

(483,206)

Net assets of governmental activities

\$ 23,488,351

IRION COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
MODIFIED CASH BASIS - GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2020

FUNCTIONS/PROGRAMS	GOVERNMENTAL FUNDS				TOTAL GOVERNMENTAL FUNDS
	MAJOR FUNDS			NON-MAJOR	
	GENERAL FUND	CAPITAL PROJECTS	DEBT SERVICE	SPECIAL REVENUE	
REVENUES:					
Property Tax	\$ 6,764,362	\$ -	\$ 2,961,539	\$ -	\$ 9,725,901
License & Permits	191,175	-	-	-	191,175
Fines and Fees	160,464	-	-	29,429	189,893
Public Service Fees	33,998	-	-	-	33,998
Donations and Gifts	-	-	-	211,995	211,995
Grant Revenues and Intergovernmental	1,951	-	-	-	1,951
Intergovernmental Reimbursements	71,943	-	-	-	71,943
Charges for Services	28,621	-	-	-	28,621
Investment Income	58,968	-	-	-	58,968
Other	52,976	-	-	-	52,976
Total Revenues	<u>7,364,458</u>	<u>-</u>	<u>2,961,539</u>	<u>241,424</u>	<u>10,567,421</u>
EXPENDITURES:					
Current:					
General Government	1,753,888	657,391	-	6,606	2,417,885
Justice System	321,588	-	-	4,030	325,618
Public Safety	1,353,253	1,417,247	-	241,121	3,011,621
Corrections and Rehabilitation	24,352	-	-	-	24,352
Health and Human Services	205,144	-	-	-	205,144
Community and Economic Development	132,005	33,069	-	-	165,074
Infrastructure and Environmental Services	617,681	827,134	-	-	1,444,815
Debt Service					
Principal	-	78,077	2,961,539	-	3,039,616
Interest and Other Charges	-	19,674	-	-	19,674
Total Expenditures	<u>4,407,911</u>	<u>3,032,592</u>	<u>2,961,539</u>	<u>251,757</u>	<u>10,653,799</u>
Excess (deficiency) of revenues over expenditures	<u>2,956,547</u>	<u>(3,032,592)</u>	<u>-</u>	<u>(10,333)</u>	<u>(86,378)</u>
OTHER FINANCING SOURCES (USES)					
Bank Loan and Equipment Lease Proceeds	-	3,039,616	-	-	3,039,616
Transfers out	-	-	-	-	-
Total other financing sources	<u>-</u>	<u>3,039,616</u>	<u>-</u>	<u>-</u>	<u>3,039,616</u>
Net change in fund balances	<u>2,956,547</u>	<u>7,024</u>	<u>-</u>	<u>(10,333)</u>	<u>2,953,238</u> a)
Fund Balance - Beginning as Previously Reported	<u>11,816,825</u>	<u>57,485</u>	<u>-</u>	<u>281,219</u>	<u>12,155,529</u>
Fund Balance - Ending	<u>\$ 14,773,372</u>	<u>\$ 64,509</u>	<u>\$ -</u>	<u>\$ 270,886</u>	<u>\$ 15,108,767</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					\$ 2,953,238 a)
Lease and bank loan payments applied to debt					549,461
Financial resources reported as liabilities					-
Debt retired in settlement of trade in of equipment					-
Capitalized - capital expenditures less book value of net trade ins					1,946,674
Depreciation expense recorded					<u>(984,643)</u>
Changes in net assets as reported in the Government Wide Statement of Activities					<u>\$ 4,464,730</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, 2020

ASSETS

Cash - Restricted	\$ 39,275
Certificate of Deposit	<u> -</u>
Total Assets	<u>\$ 39,275</u>

LIABILITIES

Due to Others	\$ 34,567
Other Liabilities	<u> -</u>
Total Liabilities	<u>34,567</u>

FUND BALANCE (DEFICIT)

Restricted Fund Balance	<u>4,708</u>
Total Fund Balance	<u>4,708</u>
Total Liabilities and Fund Balance	<u>\$ 39,275</u>

The accompanying notes are an integral part of the financial statements

IRION COUNTY, TEXAS
 FIDUCIARY FUNDS
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS - FIDUCIARY FUNDS
 ALL TRUST AND AGENCY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

REVENUE

Miscellaneous Revenue	\$	-
Interest		6
		6
Total Revenue		6

EXPENDITURES

Distributions		-
Professional Services		350
Tax		-
		-
Total Expenditures		350
Revenue Over (Under) Expenditures		(344)
Fund Balance Beginning of Year		5,052
Fund Balance End of Year	\$	4,708

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

IRION COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

Basic Financial Statements—Government-Wide Statements

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

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

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

IRION COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

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

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

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

Basic Financial Statements — Fund Financial Statements

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

The following fund types are used by the County:

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

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

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

IRION COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

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

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

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

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

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

Financial Statement Amounts:

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

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

IRION COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

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

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

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

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

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

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

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

IRION COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

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

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

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

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

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

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

Subsequent Events Review – Management has conducted a review and evaluation of subsequent events through November 12, 2020 (the date of the auditor’s report). The financial statements were available for distribution November 12, 2020.

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 2019/2020 was \$.430825 per \$100 valuation, County interest and sinking was \$.13634 per \$100 valuation, and the FMLR tax rate was \$.054552 per \$100 valuation with a combined tax rate of \$.621717 per \$100 valuation.

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

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

Current and delinquent tax payments, received throughout the year, are recognized as revenue in the year received. Property taxes receivable which is not recorded in the financial statements under the modified cash basis of accounting consisted of the following at September 30, 2020:

Current taxes receivable	\$	-
Delinquent taxes receivable		<u>72,580</u>
	\$	<u><u>72,580</u></u>

Delinquent taxes by year:		
2019	\$	35,581
2018		10,552
2017		7,522
2016		5,293
2015		8,423
2014 and prior		<u>5,209</u>
Total delinquent taxes	\$	<u><u>72,580</u></u>

IRION COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 3: CASH AND CASH EQUIVALENTS

Deposit Risk - As of September 30, 2020, the balances per books of the County's deposits which were held in primarily one depository bank, including certificates of deposit, was \$15,193,132 that was for governmental funds and \$39,275 for trust and agency funds. Certificates of deposit were comprised of 26 CD's with maturities less than one year from September 30, 2020. Of the amounts on deposit at the bank, \$250,000 of the governmental funds and all of the registry trust funds were insured by the Federal Deposit Insurance Corporation. The bank deposit balances of governmental funds in excess of FDIC insurance limits were secured by bank-owned securities with market values of \$25,412,293 as of September 30, 2020, 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, 2020:

Pooled Cash:		
10-100-200	General Fund	\$ 9,481,553
20-100-200	F/M Road	1,625
29-100-200	I&S / Capital Projects	-
30-100-200	I&S/ F/MLR	64,508
31-100-200	Judicial Fund	2,747
32-100-200	Justice of the Peace	5,082
33-100-200	Law Library	10,924
34-100-200	Courthouse Security	4,624
35-100-200	Rec Facilities Fund	81,928
36-100-200	Public Library Fund	1,197
37-100-200	Emergency Services	5,274
38-100-200	Co/Dist Tech	4,222
50-100-200	Hot Check Fund	242
60-100-200	Sheriff Dare Fund	5,565
62-100-200	TLESOA	1,242
70-100-200	Records Management	74,946
71-100-200	Reco Mgt Archives	66,279
72-100-200	Court Archive Fee	2,234
90-100-200	Tax Liability	4,378
		\$ 9,818,570

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>9/30/2019</u>	<u>Additions</u>	<u>Transfers and</u> <u>(Retirements)</u>	<u>Balance</u> <u>9/29/2020</u>
Primary Government				
Land	\$ 1,000	\$ -	\$ -	\$ 1,000
City Park	74,000	-	-	74,000
Buildings and Improvements	3,398,796	1,672,898	-	5,071,694
Courthouse HVAC	1,308,077	-	-	1,308,077
Vehicles and Equipment	4,541,715	273,776	(100,075)	4,715,416
Infrastructure - Roads	3,817,453	-	-	3,817,453
	<u>13,141,041</u>	<u>1,946,674</u>	<u>(100,075)</u>	<u>14,987,640</u>
Less Accumulated Depreciation:				
Buildings and Improvements	1,189,007	211,118	-	1,400,125
Vehicles and Equipment	2,980,894	413,341	(100,075)	3,294,160
Infrastructure - Streets	1,070,381	360,184	-	1,430,565
	<u>5,240,282</u>	<u>984,643</u>	<u>(100,075)</u>	<u>6,124,850</u>
Net Fixed Assets	<u>\$ 7,900,759</u>	<u>\$ 962,031</u>	<u>\$ -</u>	<u>\$ 8,862,790</u>

By Department	<u>Depreciation</u>	<u>Additions</u>
General Government	\$ 184,477	\$ 38,818
Justice System	-	-
Public Safety	193,454	1,907,856
Corrections and Rehabilitation	-	-
Health and Human Services	17,662	-
Community and Economic Development	21,448	-
Infrastructure and Environmental Services	567,602	-
	<u>\$ 984,643</u>	<u>\$ 1,946,674</u>

NOTE 5: LONG-TERM DEBT

Long Term Debt - The County has entered into various lease and note agreements primarily for the purpose of financing the purchase of heavy equipment and vehicles. Following is a schedule of changes in debt obligations outstanding as of September 30, 2020:

	<u>Balance</u> <u>9/30/2019</u>	<u>Additions</u>	<u>Retired/ Paid</u>	<u>Balance</u> <u>9/30/2020</u>	<u>Interest Paid</u>
1 Lease	\$ 139,197	\$ -	\$ 2,286	\$ 136,911	\$ 5,579
2 Lease	354,445	-	81,808	272,637	18,963
3 Lease	89,555	-	15,898	73,657	3,448
4 Bank loan	449,470	-	449,470	-	9,449
5 Bank loan	-	2,171,216	2,171,216	-	14,053
6 Bank loan	-	868,400	868,400	-	5,620
	<u>\$ 1,032,667</u>	<u>\$ 3,039,616</u>	<u>\$ 3,589,078</u>	<u>\$ 483,205</u>	<u>\$ 57,112</u>
By function:					
Infrastructure	\$ 583,197	\$ -	\$ 99,992	\$ 483,205	\$ 27,990
General	449,470	3,039,616	3,489,086	-	29,122
	<u>\$ 1,032,667</u>	<u>\$ 3,039,616</u>	<u>\$ 3,589,078</u>	<u>\$ 483,205</u>	<u>\$ 57,112</u>

IRION COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 5: LONG-TERM DEBT - continued

- 1) Lease dated June 20, 2020 secured by a Motor Grader required 4 annual payments of \$7,865 plus a final annual payment of \$138,585. The lease bears interest at 4.125%.
- 2) Lease dated October 22, 2018 secured by two motor graders and a wheel loader. The lease terms require five annual payments of \$100,771 beginning in October 2018 through October 2022. The lease bears interest at 5.35%.
- 3) Lease dated September 2020 secured by compact track requires three annual payments of \$19,346 beginning September 2020 and ending September 2022 plus a final balloon payment of \$40,000 in 2022. The lease bears interest at 3.85%.
- 4) Bank unsecured public property finance contract dated September 26, 2017 in the amount of \$1,053,052 for the purpose of funding construction commitments to design and replace the courthouse HVAC system. The note bears interest at 2.79% and requires 13 quarterly payments of \$91,784 beginning in December 2018 through September 2020.
- 5) Bank unsecured promissory line of credit note dated October 24 2018 and due September 30, 2020 and bore interest at 3.25%. The principal balance outstanding at September 30, 2020 was \$-0-.
- 6) Bank unsecured line of credit promissory note dated October 24, 2018 and due September 30, 2020 and bore interest at 3.25%. The principal balance outstanding at September 30, 2020 was \$-0-.

Future obligations of debt obligations follow:

Fiscal <u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 105,074	\$ 22,908	\$ 127,982
2022	282,475	18,043	300,518
2023	95,656	5,118	100,774
	<u>\$ 483,205</u>	<u>\$ 46,069</u>	<u>\$ 529,274</u>

NOTE 6: EMPLOYEE PENSION AND RETIREMENT PROGRAM

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

IRION COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 6: EMPLOYEE PENSION AND RETIREMENT PROGRAM - continued

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

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

Funding Policy. The employer has elected to use the annually determined contribution rate (Variable- Rate) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. It was 8.17% for calendar year 2019 and 9.14% for calendar year 2020; however, the County elected to make a voluntary contribution of \$426,841 in June 2020. The contribution rate payable by the employee members was 7% as adopted by the governing body of the employer. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act. The County's financial statements are presented using the modified cash basis of accounting whereby employer contributions are expenses when paid.

At December 31, 2019 there were 42 active plan members, 34 retirees and beneficiaries receiving benefits, and 23 inactive employees entitled but not yet receiving benefits.

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

IRION COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 6: EMPLOYEE PENSION AND RETIREMENT PROGRAM - continued

	Dec. 31, 2019
Net Pension Liability/(Asset):	
Total Pension Liability	7,664,473
Fiduciary net position	7,626,117
Net Pension Liability (asset)	38,356
Fiduciary net position as a percentage of total pension liability	99.50%
Pensionable covered payroll	1,650,300
Net Pension Liability as a percentage of covered payroll	2.32%

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:

Discount Rate	
Discount Rate	8.10%
Long-term expected rate of return, net of investment expense	8.10%
Economic Assumptions:	
Real rate of return	5.25%
Inflation	2.75%
Long-term investment return	8.00%
Employer -specific economic assumptions:	
Growth in membership	0.00%
Payroll growth	2.00%

Other Key Actuarial Assumptions

The actuarial assumptions used in the December 31, 2019 valuation were based on the results of an actuarial experience study for the period January 1, 2009-December 31, 2012, except where required to be different by GASB 68.

Discount Rate. The discount rate used to measure the total pension liability was 8.10 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from employers will be made at contractually required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active, inactive, and retired employees. Therefore, the long-term expected rate of return on Plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

IRION COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 6: EMPLOYEE PENSION AND RETIREMENT PROGRAM - continued

Long-Term Expected Rate of Return

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

Asset Class	Target Allocation	Geometric Real Rate of Return (Expected minus Inflation)
US Equities	14.50%	5.20%
Private Equity	20.00%	8.20%
Global Equities	2.50%	5.50%
International Equities - Developed	7.00%	5.20%
International Equities - Emerging	7.00%	5.70%
Investment-Grade Bonds	3.00%	-0.20%
Strategic Credit	12.00%	3.14%
Direct Lending	11.00%	7.16%
Distressed Debt	4.00%	6.90%
REIT Equities	3.00%	4.50%
Master Limited Partnerships (MLPs)	2.00%	8.40%
Private Real Estate Partnerships	6.00%	5.50%
Hedge Funds	<u>8.00%</u>	2.30%
	<u>100.00%</u>	

IRION COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 6: EMPLOYEE PENSION AND RETIREMENT PROGRAM - continued

Changes in Net Pension Liability/ (Asset)

Following is a table of changes in net pension liability (asset) for the year ended December 31, 2018:

	Increase (Decrease)		
	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Balances as of December 31, 2018	\$ 7,235,263	\$ 6,700,609	\$ 534,654
Changes for the year:			
Service cost	223,531	-	223,531
Interest on total pension liability (1)	587,518	-	587,518
Effect of plan changes (2)	-	-	-
Effect of economic/demographic gains or losses	37,282	-	37,282
Effect of assumptions changes or inputs	-	-	-
Refund of contributions	(47,067)	(47,067)	-
Benefit payments	(372,055)	(372,055)	-
Administrative expenses	-	(5,811)	5,811
Member contributions	-	115,521	(115,521)
Net investment income	-	1,100,541	(1,100,541)
Employer contributions	-	138,953	(138,953)
Other (3)	-	(4,575)	4,575
Balances as of December 31, 2019	<u>\$ 7,664,472</u>	<u>\$ 7,626,116</u>	<u>\$ 38,356</u>

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

(2) - No plan changes valued.

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

Sensitivity Analysis

The following presents the net pension liability of the county, calculated using the discount rate of 8.10 percent, as well as what the Irion County net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (7.10 percent) or 1-percentage-point higher (9.10 percent) than the current rate:

	1% Decrease 7.10%	Current Discount Rate 8.10%	1% Increase 9.10%
Total pension liability	\$ 8,489,634	\$ 7,664,472	\$ 6,955,813
Fiduciary net position	<u>7,626,116</u>	<u>7,626,116</u>	<u>7,626,116</u>
Net pension liability/ (asset)	<u>\$ 863,518</u>	<u>\$ 38,356</u>	<u>\$ (670,303)</u>

IRION COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 6: EMPLOYEE PENSION AND RETIREMENT PROGRAM - continued

Pension Expense

The County financial statements are prepared and presented using the modified cash basis of accounting, whereby pension expense is reported when paid. For the employer's accounting year ending September 30, 2020, the annual pension contributions and expense for the TCDRS plan for the County was \$577,823 which included a voluntary payment of \$426,841. Employee contributions totaled \$118,286 for the year. The December 31, 2018 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, 2020 estimated unrecorded liabilities relative to post closure monitoring costs totaled \$45,900. No funds have been provided for post closure monitoring costs.

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

IRION COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 09: FUND BALANCE REPORTING

The following schedule discloses the details of fund balance classifications at September 30, 2020:

	GOVERNMENTAL FUNDS				TOTAL GOVERNMENTAL FUNDS
	MAJOR FUNDS			NON-MAJOR	
	GENERAL FUND	CAPITAL PROJECTS	DEBT SERVICE	SPECIAL REVENUE	
<u>FUND BALANCES</u>					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted for:					
Judicial	-	-	-	2,748	2,748
JP Tech	-	-	-	5,082	5,082
Law Library	-	-	-	10,924	10,924
Courthouse Security	-	-	-	4,624	4,624
City/District Tec Funds	-	-	-	4,222	4,222
Hot Checks	-	-	-	242	242
Sheriff Special	-	-	-	5,564	5,564
LEOSA - Public Safety	-	-	-	1,242	1,242
Records Management	-	-	-	74,946	74,946
Emergency Services	-	-	-	5,274	5,274
Records Archives	-	-	-	66,279	66,279
Court Archives	-	-	-	2,234	2,234
	<u>-</u>	<u>-</u>	<u>-</u>	<u>183,381</u>	<u>183,381</u>
Committed for:					
Infrastructure	-	-	-	-	-
Capital Projects	-	-	-	-	-
F&M Lateral Roads	-	64,509	-	-	64,509
	<u>-</u>	<u>64,509</u>	<u>-</u>	<u>-</u>	<u>64,509</u>
Assigned for:					
Recreation Facilities	-	-	-	81,929	81,929
Public Library	-	-	-	1,197	1,197
Tax Office	-	-	-	4,379	4,379
	<u>-</u>	<u>-</u>	<u>-</u>	<u>87,505</u>	<u>87,505</u>
Unassigned					
General Funds	14,773,372	-	-	-	14,773,372
Fund deficits:					
None	-	-	-	-	-
	<u>14,773,372</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,773,372</u>
Total fund balances	<u>\$ 14,773,372</u>	<u>\$ 64,509</u>	<u>\$ -</u>	<u>\$ 270,886</u>	<u>\$ 15,108,767</u>

REQUIRED SUPPLEMENTARY INFORMATION

Budget to Actual – Modified Cash Basis

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2020

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET FAVORABLE (Unfavorable)
300				
<u>GENERAL FUND REVENUE</u>				
10-300-010 PROPERTY TAX	6,726,366	6,726,366	6,714,485	(11,881)
10-300-020 DELINQUENT TAX	120,000	120,000	48,469	(71,531)
10-300-021 RESERVE FUNDS	-	-	-	-
10-300-030 VEH REG/CAR TAG RPT	185,000	185,000	168,495	(16,505)
10-300-031 TAX ABATEMENT REVENUE	-	-	-	-
10-300-040 VEH FEES/R&B CAR TAG RPT	23,000	23,000	22,680	(320)
10-300-050 HEALTHY COUNTY EMP REWARD	-	-	1,110	1,110
10-300-070 SHERIFF FEES	20,000	20,000	14,991	(5,009)
10-300-080 CLERK FEES	70,000	70,000	42,105	(27,895)
10-300-081 CIVIL FEES	500	500	-	(500)
10-300-085 SCHEICHER CTY REIMB TO IC FOR FDS A	-	-	-	-
10-300-090 TAX COL FEES OF OFF/CAR T	25,000	25,000	13,835	(11,165)
10-300-099 BOND FORFEITURES	-	-	536	536
10-300-100 JP FEES	135,000	135,000	105,024	(29,976)
10-300-101 INTEREST EARNINGS	25,000	25,000	58,968	33,968
10-300-120 OFFICE RENT	4,500	4,500	3,680	(820)
10-300-142 STERLING 911	18,000	18,000	18,000	-
10-300-143 EXCESS CONST CTY JUDGE SUPP	200	200	163	(37)
10-300-145 COURT COSTS RETAINAGE FEES	20,000	20,000	-	(20,000)
10-300-149 CARES ACT - HAVA	-	-	1,951	1,951
10-300-151 COMPTROLLER AXLE FEE	8,000	8,000	10,340	2,340
10-300-152 COMPTROLLER\JUDGE\SALARY	25,200	25,200	25,200	-
10-300-153 COMPTROLLER\ATTY\SALARY	23,333	23,333	23,333	-
10-300-154 COMPTROLLER/APPT.ATTORNEY	-	-	-	-
10-300-155 JURY FEES	-	-	-	-
10-300-156 COMPTROLLER\INDIGENT DEFENSE	6,500	6,500	4,426	(2,074)
10-300-180 COMPTROLLER/ INDIGENT HEALTH	1,500	1,500	787	(713)
10-300-195 DONATIONS	500	500	-	(500)
10-300-320 ATTORNEY FEES	15,000	15,000	11,558	(3,442)
10-300-380 REIMBURSEMENTS	35,000	38,789	28,348	(10,441)
10-300-381 REIMB BY ICFVB FOR NEW AMULANCE	-	-	-	-
10-300-383 REIMBURSEMENTS FAX	60	60	4	(56)
10-300-384 REIMB CITY SCHOOL WTR	7,500	7,500	6,729	(771)
10-300-385 REIMB VEHICLE INS	-	-	-	-
10-300-386 REIMB PROPERTY INSURANCE	-	-	-	-
10-300-400 COMPTROLLER - TIFF REIMB	-	-	-	-
10-300-440 COPY MACHINE	200	200	208	8
10-300-660 AUCTION PROCEEDS	1,500	1,500	24,095	22,595
10-300-661 ELECTION FILING FEES	-	-	-	-
10-300-700 MISCELLANEOUS REVENUE	-	-	(4)	(4)
	<u>7,496,859</u>	<u>7,500,648</u>	<u>7,349,516</u>	<u>(151,132)</u>
<u>GENERAL FUND REVENUE</u>				
400				
<u>ATTORNEY</u>				
10-400-100 SALARY	53,363	53,363	53,363	-
10-400-101 SALARY\SECRETARY	41,568	41,568	6,599	34,969
10-400-103 STATE\ATTY\SALARY	23,333	23,333	23,333	-
10-400-140 FICA	9,047	9,047	6,326	2,721
10-400-150 INSURANCE	24,787	24,787	14,094	10,693
10-400-152 LIABILITY INSURANCE	3,750	3,750	-	3,750
10-400-160 RETIREMENT	10,596	10,596	7,452	3,144
10-400-170 CONTINUING EDUCATION	3,500	3,500	625	2,875
10-400-175 TRAVEL EXPENSE	500	500	-	500
10-400-176 LONGEVITY PAY	-	-	-	-
10-400-180 DUES	400	400	365	35
10-400-190 SUPPLIES	1,000	1,000	1,031	(31)
10-400-201 CELL PHONE	600	600	-	600

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2020

		ORIGINAL	AMENDED	MODIFIED	VARIANCE TO
		BUDGET	BUDGET	CASH BASIS	FINAL
				ACTUAL	BUDGET
					FAVORABLE
					(Unfavorable)
10-400-210	COMPUTER	1,400	1,400	25	1,375
10-400-211	COMPUTER SOFTWARE	-	-	-	-
10-400-341	BOND	300	300	50	250
10-400-399	MISCELLANEOUS	-	-	-	-
	ATTORNEY	174,144	174,144	113,263	60,881
<u>410</u>	ANNEX				
10-410-220	REPAIRS/MAINTENANCE	1,250	1,250	3,650	(2,400)
10-410-240	ANNEX UTILITIES	7,800	7,800	7,788	12
10-410-399	MISCELLANEOUS	-	-	-	-
	ANNEX	9,050	9,050	11,438	(2,388)
<u>420</u>	COMMUNITY CENTER BARNHART				
10-420-101	SALARY	8,416	8,416	8,416	-
10-420-190	SUPPLIES	1,200	1,200	237	963
10-420-220	REPAIR/MAINTENANCE	2,000	2,000	-	2,000
10-420-221	FURNITURE/EQUIPMENT	600	600	-	600
10-420-240	UTILITIES BARNHART CC	10,400	10,400	7,844	2,556
10-420-336	PEST CONTROL	-	-	-	-
10-420-399	MISCELLANEOUS	-	-	-	-
	COMMUNITY CENTER BARNHART	22,616	22,616	16,497	6,119
<u>430</u>	COMMUNITY CENTER MERTZON				
10-430-190	SUPPLIES	4,000	4,000	530	3,470
10-430-220	REPAIRS/MAINTENANCE	5,000	5,000	4,763	237
10-430-221	FURNITURE/EQUIPMENT	3,000	3,000	-	3,000
10-430-240	UTILITIES	13,500	13,500	10,667	2,833
10-430-336	PEST CONTROL	-	-	-	-
10-430-399	MISCELLANEOUS	-	-	-	-
	COMMUNITY CENTER MERTZON	25,500	25,500	15,960	9,540
<u>440</u>	CLERK				
10-440-100	SALARY	53,363	53,363	53,363	-
10-440-101	SALARY/DEPUTY 1	39,708	39,708	39,707	1
10-440-103	SALARY/DEPUTY 2	39,708	39,708	39,717	(9)
10-440-104	SALARY/DEPUTY 3	10,000	10,000	3,593	6,407
10-440-140	FICA	10,950	10,950	9,781	1,169
10-440-150	INSURANCE	37,180	37,180	37,176	4
10-440-160	RETIREMENT	12,825	12,825	12,225	600
10-440-170	CONTINUING EDUCATION	5,200	5,200	3,411	1,789
10-440-171	ELECTION EDUCATION	1,500	1,500	155	1,345
10-440-175	TRAVEL EXPENSE	1,500	1,500	201	1,299
10-440-176	LONGEVITY PAY	360	360	360	-
10-440-180	DUES	400	400	50	350
10-440-190	SUPPLIES	4,250	4,250	4,164	86
10-440-209	SOFTWARE MAINTENANCE	10,000	10,000	8,575	1,425
10-440-210	COMPUTER HARDWARE	3,500	3,500	920	2,580
10-440-211	MANDATED E-FILING	2,000	2,000	-	2,000
10-440-290	ELECTION EXPENSE	24,000	25,668	22,877	2,791
10-440-335	RECORDS FILMING	2,150	2,150	462	1,688
10-440-341	BOND	1,300	1,300	-	1,300
10-440-399	MISCELLANEOUS	-	-	-	-
	CLERK	259,894	261,562	236,737	24,825

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2020

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET FAVORABLE (Unfavorable)
<u>451</u> COMMISSIONER PCT 1				
10-451-100 SALARY	32,859	32,859	32,859	-
10-451-140 FICA	2,541	2,541	2,217	324
10-451-150 INSURANCE	12,393	12,393	12,392	1
10-451-160 RETIREMENT	2,976	2,976	2,970	6
10-451-170 CONTINUING EDUCATION	2,500	2,500	495	2,005
10-451-175 TRAVEL EXPENSE	1,000	1,000	-	1,000
10451-176 LONGEVITY PAY	360	360	360	-
10-451-180 DUES	175	175	-	175
10-451-190 SUPPLIES	100	100	20	80
10-451-341 BOND	200	200	50	150
10-451-399 MISCELLANEOUS	-	-	-	-
COMMISSIONER PCT 1	<u>55,104</u>	<u>55,104</u>	<u>51,363</u>	<u>3,741</u>
<u>452</u> COMMISSIONER PCT 2				
10-452-100 SALARY	32,859	32,859	32,859	-
10-452-140 FICA	2,569	2,569	2,304	265
10-452-150 INSURANCE	12,393	12,393	12,392	1
10-452-160 RETIREMENT	3,009	3,009	3,000	9
10-452-170 CONTINUING EDUCATION	2,500	2,500	300	2,200
10-452-175 TRAVEL EXPENSE	1,000	1,000	-	1,000
10-452-176 LONGEVITY PAY	720	720	720	-
10-452-180 DUES	200	200	-	200
10-452-190 SUPPLIES	150	150	20	130
10-452-341 BOND	200	200	-	200
10-452-399 MISCELLANEOUS	-	-	-	-
COMMISSIONER PCT 2	<u>55,600</u>	<u>55,600</u>	<u>51,595</u>	<u>4,005</u>
<u>453</u> COMMISSIONER PCT 3				
10-453-100 SALARY	32,859	32,859	32,859	-
10-453-140 FICA	2,583	2,583	2,334	249
10-453-150 INSURANCE	12,393	12,393	12,392	1
10-453-160 RETIREMENT	3,025	3,025	3,015	10
10-453-170 CONTINUING EDUCATION	2,500	2,500	425	2,075
10-453-175 TRAVEL EXPENSE	1,000	1,000	-	1,000
10-453-176 LONGEVITY PAY	900	900	900	-
10-453-180 DUES	500	500	-	500
10-453-190 SUPPLIES	100	100	20	80
10-453-341 BOND	200	200	-	200
10-453-399 MISCELLANEOUS	-	-	-	-
COMMISSIONER PCT 3	<u>56,060</u>	<u>56,060</u>	<u>51,945</u>	<u>4,115</u>
<u>454</u> COMMISSIONER PCT 4				
10-454-100 SALARY	32,859	32,859	32,859	-
10-454-140 FICA	2,550	2,550	1,518	1,032
10-454-150 INSURANCE	12,393	12,393	12,392	1
10-454-160 RETIREMENT	2,987	2,987	2,980	7
10-454-170 CONTINUING EDUCATION	1,500	1,500	695	805
10-454-175 TRAVEL EXPENSE	1,000	1,000	-	1,000
10-454-176 LONGEVITY PAY	480	480	480	-
10-454-180 DUES	200	200	-	200
10-454-190 SUPPLIES	100	100	20	80
10-454-341 BOND	200	200	-	200
10-454-399 MISCELLANEOUS	-	-	-	-
COMMISSIONER PCT 4	<u>54,269</u>	<u>54,269</u>	<u>50,944</u>	<u>3,325</u>

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2020

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET FAVORABLE (Unfavorable)
<u>460</u> COURTHOUSE				
10-460-101 SALARY/CUSTODIAN	37,354	37,354	37,357	(3)
10-460-123 MAINTENANCE EMPLOYEE	37,237	37,237	10,610	26,627
10-460-124 P/T ASSISTANT	13,000	13,000	1,900	11,100
10-460-140 FICA	6,760	6,760	3,845	2,915
10-460-150 INSURANCE	24,787	24,787	15,490	9,297
10-460-160 RETIREMENT	6,753	6,753	4,301	2,452
10-460-169 UNIFORMS	1,500	1,500	560	940
10-460-176 LONGEVITY PAY	780	780	780	-
10-460-190 SUPPLIES	30,000	30,000	16,163	13,837
10-460-220 REPAIR/MAINTENANCE	100,000	100,000	22,954	77,046
10-460-240 UTILITIES	30,000	30,000	26,002	3,998
10-460-241 COURTHOUSE SECURITY	30,000	30,000	272	29,728
10-460-250 FUEL/VEHICLE	500	500	24	476
10-460-251 GENERATOR REPAIR / MAINT	8,500	8,500	628	7,872
10-460-260 CONTRACT ELEVATOR	7,500	7,500	3,166	4,334
10-460-336 PEST CONTROL	-	-	-	-
10-460-399 MISCELLANEOUS	-	-	-	-
	<u>334,671</u>	<u>334,671</u>	<u>144,052</u>	<u>190,619</u>
<u>470</u> COURT RELATED				
10-470-100 DISTRICT JUDGE	225	225	225	-
10-470-101 DISTRICT ATTORNEY	225	225	225	-
10-470-102 DISTRICT REPORTER	1,163	1,163	1,086	77
10-470-103 BAILIFF	225	225	215	10
10-470-104 COURT ADMINISTRATOR	535	535	500	35
10-470-140 FICA	182	182	172	10
10-470-160 RETIREMENT/CO PART	152	152	142	10
10-470-261 SUPPORT SERVICES FOR DA	3,375	3,375	3,375	-
10-470-264 APPOINTED ATTY CIVIL	2,500	2,500	-	2,500
10-470-265 APPOINTED ATTY	20,000	20,000	10,254	9,746
10-470-268 GRAND JURY	3,500	3,500	2,380	1,120
10-470-269 PETIT JURY	12,000	12,000	2,775	9,225
10-470-270 MISC COURT EXPENSES	5,550	5,550	8,261	(2,711)
10-470-274 7TH ADM JUDICIAL	215	215	269	(54)
10-470-275 LAW LIBRARY	12,000	12,000	12,392	(392)
10-470-276 CHILD WELFARE BOARD	1,500	1,500	1,500	-
10-470-283 JUDICIAL AND COURT PERSON	500	500	-	500
10-470-285 INTERPRETER	700	700	-	700
10-470-399 MISCELLANEOUS	-	-	-	-
	<u>64,547</u>	<u>64,547</u>	<u>43,771</u>	<u>20,776</u>
<u>480</u> EMS				
10-480-167 INTERLOCAL EMS W/ REAGAN CO	74,000	74,000	45,975	28,025
10-480-168 PERSONAL PROTC EQUIP	1,000	1,000	262	738
10-480-170 TRAINING	6,000	6,000	6,768	(768)
10-480-181 DUES	1,000	1,000	-	1,000
10-480-190 SUPPLIES	20,000	20,000	18,860	1,140
10-480-204 PAGER	-	-	-	-
10-480-210 COMPUTER	1,000	1,000	-	1,000
10-480-211 COMPUTER SOFTWARE	-	-	-	-
10-480-220 MAINTENANCE BUILDING	750	750	2,312	(1,562)
10-480-224 AMBULANCE MAINTENANCE	6,000	6,000	8,130	(2,130)
10-480-250 FUEL	4,250	4,250	1,416	2,834
10-480-336 PEST CONTROL	-	-	-	-
10-480-399 MISCELLANEOUS	-	-	-	-
	<u>114,000</u>	<u>114,000</u>	<u>83,723</u>	<u>30,277</u>

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2020

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET FAVORABLE (Unfavorable)
<u>485</u> EMERGENCY MANAGEMENT				
10-485-170 CONTINUING EDUCATION	1,000	1,000	-	1,000
10-485-175 TRAVEL	500	500	-	500
10-485-180 DUES	150	150	-	150
10-485-190 SUPPLIES	700	700	-	700
10-485-201 CELL PHONE	1,000	1,000	-	1,000
10-485-202 AIR CARD/ INTERNET	-	-	-	-
10-485-203 DISH SATELLITE	750	750	737	13
10-485-205 COMMUNICATIONS	600	600	91	509
10-485-210 COMPUTER	600	600	-	600
10-485-211 COMPUTER SOFTWARE	-	-	-	-
10-485-224 VEHICLE EXPENSE	600	600	15	585
10-485-225 VEHICLE REPAIR	600	600	-	600
10-485-250 FUEL	350	350	-	350
10-485-399 MISCELLANEOUS	-	-	-	-
EMERGENCY MANAGEMENT	<u>6,850</u>	<u>6,850</u>	<u>843</u>	<u>6,007</u>
<u>490</u> EXTENSION SERVICE				
10-490-101 SALARY\AGENT	27,913	27,913	27,913	-
10-490-102 SALARY\HOME AGENT	-	-	-	-
10-490-103 SALARY\SECRETARY	19,829	19,829	19,822	7
10-490-104 SCHLEICHER COUNTY AG SUPP	-	-	-	-
10-490-140 FICA	3,671	3,671	3,561	110
10-490-150 INSURANCE	6,196	6,196	6,196	-
10-490-160 RETIREMENT	1,777	1,777	1,773	4
10-490-170 CONTINUING EDUCATION	2,500	2,500	321	2,179
10-490-174 TRAVEL\AGENT	3,000	3,000	1,926	1,074
10-490-175 TRAVEL	500	500	-	500
10-490-176 LONGEVITY PAY	240	240	240	-
10-490-190 SUPPLIES	3,500	3,500	1,031	2,469
10-490-191 PROGRAM SUPPLIES	1,500	1,500	1,065	435
10-490-200 TELEPHONE	-	-	-	-
10-490-201 CELL PHONE	1,100	1,100	975	125
10-490-202 AIR CARD INTERNET	-	-	-	-
10-490-210 COMPUTER	1,000	1,000	306	694
10-490-211 COMPUTER\SOFTWARE	-	-	-	-
10-490-224 VEHICLE MAINTENANCE	3,500	3,500	78	3,422
10-490-225 VEHICLE\REPAIRS	1,000	1,000	-	1,000
10-490-250 FUEL	4,000	4,000	1,734	2,266
10-490-399 MISCELLANEOUS	-	-	-	-
EXTENSION SERVICE	<u>81,226</u>	<u>81,226</u>	<u>66,941</u>	<u>14,285</u>
<u>500</u> HUMAN SERVICES				
10-500-101 SALARY	19,829	19,829	19,822	7
10-500-140 FICA	1,517	1,517	1,408	109
10-500-150 INSURANCE	6,197	6,197	6,196	1
10-500-160 RETIREMENT	1,777	1,777	1,774	3
10-500-175 TRAVEL EXPENSE	500	500	722	(222)
10-500-176 LONGEVITY PAY	-	-	-	-
10-500-190 SUPPLIES	3,000	3,000	-	3,000
10-500-210 COMPUTER\SOFTWARE	6,000	6,000	5,484	516
10-500-342 FOOD BANK	3,000	3,000	3,000	-
10-500-354 CVCOG HUMAN SERVICES	1,000	1,000	615	385
10-500-399 MISCELLANEOUS	-	-	-	-
HUMAN SERVICES	<u>42,820</u>	<u>42,820</u>	<u>39,021</u>	<u>3,799</u>

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2020

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET FAVORABLE (Unfavorable)
<u>510</u> JUDGE				
10-510-100 SALARY	53,363	53,363	53,363	-
10-510-101 SALARY\SECRETARY	41,568	41,568	41,464	104
10-510-103 STATE SALARY	25,200	25,200	25,200	-
10-510-140 FICA	9,277	9,277	8,967	310
10-510-150 INSURANCE	24,787	24,787	23,083	1,704
10-510-160 RETIREMENT	10,866	10,866	10,834	32
10-510-170 CONTINUING EDUCATION	5,200	5,200	1,074	4,126
10-510-175 TRAVEL EXPENSE	1,500	1,500	291	1,209
10-510-176 LONGEVITY PAY	1,140	1,140	1,140	-
10-510-180 DUES	300	300	215	85
10-510-190 SUPPLIES	500	500	965	(465)
10-510-201 CELL PHONE	600	600	393	207
10-510-210 COMPUTER HARDWARE	750	750	1,441	(691)
10-510-211 COMPUTER SOFTWARE	-	-	-	-
10-510-341 BOND	1,000	1,000	-	1,000
10-510-350 JURY	450	450	-	450
10-510-351 COURT REPORTER	500	500	-	500
10-510-352 INTERPRETER	300	300	-	300
10-510-399 MISCELLANEOUS	-	-	-	-
JUDGE	<u>177,301</u>	<u>177,301</u>	<u>168,430</u>	<u>8,871</u>
<u>520</u> JUSTICE OF THE PEACE				
10-520-100 SALARY	53,363	53,363	53,363	-
10-520-101 SALARY/DEPUTY 1	39,708	39,708	29,968	9,740
10-520-123 PART TIME HELP	-	-	-	-
10-520-140 FICA	7,221	7,221	6,382	839
10-520-150 INSURANCE	24,787	24,787	16,558	8,229
10-520-160 RETIREMENT	8,457	8,457	7,547	910
10-520-170 CONTINUING EDUCATION	3,000	3,000	575	2,425
10-520-175 TRAVEL EXPENSE	200	200	-	200
10-520-176 LONGEVITY PAY	1,320	1,320	1,320	-
10-520-180 DUES	100	100	120	(20)
10-520-190 SUPPLIES	2,200	2,200	1,839	361
10-520-201 TELEPHONE/CELL	1,000	1,000	1,023	(23)
10-520-210 COMPUTER	900	900	-	900
10-520-211 COMPUTER/SOFTWARE	-	-	-	-
10-520-341 BOND	300	300	50	250
10-520-350 JURY	300	300	(15)	315
10-520-351 AUTOPSY SERVICES	11,000	11,000	3,019	7,981
10-520-399 MISCELLANEOUS	-	-	-	-
JUSTICE OF THE PEACE	<u>153,856</u>	<u>153,856</u>	<u>121,749</u>	<u>32,107</u>
<u>530</u> LANDFILL				
10-530-101 CONTRACT\SALARY	-	-	-	-
10-530-170 CONTINUING EDUCATION	-	-	-	-
10-530-190 SUPPLIES	-	-	-	-
10-530-220 REPAIRS\MAINTENENCE	3,000	3,000	-	3,000
10-530-225 VEHICLE REPAIR	-	-	-	-
10-530-240 UTILITIES	-	-	-	-
10-530-250 FUEL	-	-	-	-
10-530-344 TNRCC FEES	-	-	-	-
10-530-345 METAL BIN	-	-	-	-
10-530-399 MISCELLANEOUS	-	-	-	-
LANDFILL	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2020

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET FAVORABLE (Unfavorable)
<u>540</u> LIBRARY				
10-540-101 SALARY	17,358	17,358	16,921	437
10-540-140 FICA	1,397	1,397	1,338	59
10-540-160 RETIREMENT	1,636	1,636	1,560	76
10-540-170 CONTINUING EDUCATION	500	500	97	403
10-540-176 LONGEVITY PAY	900	900	900	-
10-540-180 DUES	150	150	-	150
10-540-190 SUPPLIES	1,500	1,500	1,044	456
10-540-202 HS INTERNET	-	-	-	-
10-540-210 COMPUTER	1,000	1,000	399	601
10-540-211 COMPUTER SOFTWARE	-	-	-	-
10-540-220 REPAIR/MAINTENANCE	300	300	-	300
10-540-240 UTILITIES	10,000	10,000	8,028	1,972
10-540-336 PEST CONTROL	-	-	-	-
10-540-343 BOOK FUND	5,800	5,800	6,051	(251)
10-540-345 LONE STAR GRANT #442-04326	-	-	-	-
10-54-346 ALARM MONITORING	1,000	1,000	1,559	(559)
10-540-399 MISCELLANEOUS	-	-	-	-
LIBRARY/ MUSEUM	<u>41,541</u>	<u>41,541</u>	<u>37,897</u>	<u>3,644</u>
MUSEUM				
10-545-123 PART-TIME HELP	7,917	7,917	6,977	940
10-545-140 FICA	606	606	534	72
10-545-160 RETIREMENT	709	709	625	84
10-545-190 SUPPLIES	1,600	1,600	-	1,600
10-545-220 REPAIR/MAINTENANCE	5,600	5,600	645	4,955
10-545-240 UTILITIES	600	600	1,956	(1,356)
10-545-336 PEST CONTROL	-	-	-	-
10-545-399 MISCELLANEOUS	-	-	-	-
10-545-999 DEPARTMENT TOTALS	<u>17,032</u>	<u>17,032</u>	<u>10,737</u>	<u>6,295</u>
<u>550</u> NON DEPARTMENTAL				
10-550-101 CONCHO VALLEY DISTRICT TRANSIT	19,000	19,000	18,996	4
10-550-152 LIABILITY INS.	104,075	104,075	86,228	17,847
10-550-155 WORKERS COMP.INS.	100,000	100,000	68,148	31,852
10-550-156 COMP INS EMP PYMT	25,000	25,000	-	25,000
10-550-160 RETIREMENT (UNFUNDED BALANCE)	-	-	-	-
10-550-161 CIRA DUES AND MAINTENANCE	3,000	3,000	2,241	759
10-550-162 TRASH SERVICE	17,000	17,000	19,815	(2,815)
10-550-165 SAFETY/AWARDS PROGRAM	2,500	2,500	207	2,293
10-550-180 DUES	10,000	10,000	9,650	350
10-550-190 COPY MACHINE SUPPLIES	4,000	4,000	919	3,081
10-550-191 FURNITURE/EQUIPMENT	-	-	-	-
10-550-192 OFFICE MACHINE REPAIR	1,000	1,000	-	1,000
10-550-198 COMPUTER SERVER	10,000	10,000	-	10,000
10-550-200 PHONE/FAX	30,000	30,000	17,281	12,719
10-550-202 HS INTERNET	80,000	80,000	72,241	7,759
10-550-232 COPIER PAYMENTS	-	-	-	-
10-550-285 TAX APPRAISAL	110,345	110,345	105,838	4,507
10-550-287 LITIGATION	-	-	-	-
10-550-290 ELECTION EXPENSE	-	-	-	-
10-550-295 AUDITOR	35,000	35,000	25,388	9,612
10-550-300 VETERANS	1,400	1,400	-	1,400
10-550-305 PREDATOR CONTROL	30,000	30,000	3,835	26,165
10-550-310 ADVERTISING	5,000	5,000	6,708	(1,708)
10-550-315 SOIL CONSERVATION	1,500	1,500	1,500	-
10-550-320 ARDEN CEMETERY	500	500	-	500

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2020

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET FAVORABLE (Unfavorable)
10-550-321 BARNHART CEMETERY	750	750	625	125
10-550-322 SHERWOOD CEMETERY	750	750	750	-
10-550-325 POSTAGE	12,000	12,000	10,800	1,200
10-550-327 POSTAGE/ P O BOX RENTAL	1,000	1,000	637	363
10-550-330 PHYSICALS/DRUG TESTING	2,500	2,500	245	2,255
10-550-336 PEST CONTROL	2,000	2,000	1,389	611
10-550-337 CAPITAL EXP-INFIRSTRE*	1,951,146	1,951,146	269,595	1,681,551
10-550-337 TCDRS OPTIONAL CONTRIBUTION	-	-	426,841	(426,841)
10-550-339 SCHOOL\CITYWATER TAX	5,000	5,000	5,535	(535)
10-550-391 WATER SUPPLY	2,500	2,500	1,274	1,226
10-550-399 MISCELLANEOUS	-	-	-	-
10-550-401 STORM DAMAGE	1,000	1,000	-	1,000
NON DEPARTMENTAL	2,567,966	2,567,966	1,156,686	1,411,280
560 SHERIFF'S OFFICE				
10-560-100 SALARY\SHERIFF	59,375	59,375	59,375	-
10-560-101 SALARY\DEPUTY 1	55,354	55,354	55,349	5
10-560-102 SALARY\DEPUTY 2	53,016	53,016	53,019	(3)
10-560-103 SALARY\DEPUTY 3	53,016	53,016	53,019	(3)
10-560-104 SALARY\DEPUTY 4	53,016	53,016	53,019	(3)
10-560-105 SALARY\SECRETARY\DISPATCHER	41,573	41,573	41,589	(16)
10-560-106 SALARY\DISPATCHER 1	34,561	34,561	34,570	(9)
10-560-107 SALARY\DISPATCHER 2	34,561	34,561	34,570	(9)
10-560-108 SALARY\DISPATCHER 3	34,561	34,561	34,570	(9)
10-560-109 SALARY\DISPATCHER 4	34,561	34,561	34,570	(9)
10-560-110 PART-TIME\DISPATCHER	28,500	28,500	26,270	2,230
10-560-111 CUSTODIAN- SHERIFF'S OFFICE	10,000	10,000	3,900	6,100
10-560-112 SULP/911	4,500	4,500	4,493	7
10-560-113 SULP/911	4,500	4,500	4,493	7
10-560-114 SULP/911	4,500	4,500	4,493	7
10-560-115 SULP/911	4,500	4,500	4,493	7
10-560-116 SALARY\DEPUTY 5	53,016	53,016	53,019	(3)
10-560-117 DEPUTY LIVING ALLOWANCE	-	-	-	-
10-560-140 FICA	43,303	43,303	41,786	1,517
10-560-150 INSURANCE	136,328	136,328	133,740	2,588
10-560-160 RETIREMENT	47,268	47,268	47,364	(96)
10-560-169 UNIFORMS	10,000	10,000	3,287	6,713
10-560-170 CONTINUING EDUCATION	12,000	12,000	2,679	9,321
10-560-175 TRAVEL	1,000	1,000	82	918
10-560-176 LONGEVITY PAY	2,940	2,940	2,040	900
10-560-180 DUES	450	450	268	182
10-560-190 SUPPLIES/ EQUIPMENT	15,000	15,000	8,294	6,706
10-560-198 COPSUNC	15,000	15,000	8,377	6,623
10-560-199 TELETS	15,000	15,000	-	15,000
10-560-201 CELL PHONE	5,000	5,000	4,042	958
10-560-205 COMMUNICATIONS	7,000	7,000	4,639	2,361
10-560-207 RADIO REPAIR/MAIN.	-	-	-	-
10-560-210 COMPUTER	8,500	8,500	5,285	3,215
10-560-213 TOWER RENTAL	21,000	21,000	9,603	11,397
10-560-224 VEHICLE MAINTENANCE	20,000	20,000	24,043	(4,043)
10-560-240 UTILITIES	10,000	10,000	7,113	2,887
10-560-250 FUEL	35,000	35,000	22,463	12,537
10-560-341 BONDS	1,000	1,000	225	775
10-560-355 JUVENILE SERVICES	3,000	3,000	1,840	1,160
10-560-360 PRISONER CARE	50,000	50,000	22,512	27,488
10-560-361 RMS	15,000	15,000	9,939	5,061
10-560-399 MISCELLANEOUS	-	-	(6)	6
SHERIFF'S OFFICE	1,036,899	1,036,899	914,426	122,473

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2020

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET FAVORABLE (Unfavorable)
<u>570</u> SHOW BARN/ARENA				
10-570-123 ARENA MAINTENANCE	1,000	1,000	-	1,000
10-570-220 REPAIRS/MAINTENANCE	3,000	3,000	2,859	141
10-570-240 UTILITIES	1,100	1,100	941	159
10-570-399 MISCELLANEOUS	-	-	-	-
SHOW BARN/ARENA	<u>5,100</u>	<u>5,100</u>	<u>3,800</u>	<u>1,300</u>
<u>580</u> SWIMMING POOL				
10-580-101 SALARY/ POOL MANAGER	12,000	12,000	9,155	2,845
10-580-122 LIFEGAURD EXPENSE	12,000	12,000	14,375	(2,375)
10-580-140 FICA	1,836	1,836	1,800	36
10-580-170 CONTINUING EDUCATION	2,000	2,000	675	1,325
10-580-189 CHEMICAL SUPPLIES	-	-	-	-
10-580-190 SUPPLIES	4,000	4,000	2,235	1,765
10-580-220 REPAIRS/MAINTENANCE	10,000	10,000	6,834	3,166
10-580-240 UTILITIES	5,000	5,000	4,363	637
10-580-399 MISCELLANEOUS	-	-	-	-
SWIMMING POOL	<u>46,836</u>	<u>46,836</u>	<u>39,437</u>	<u>7,399</u>
<u>590</u> TAX COLLECTOR				
10-590-100 SALARY	53,363	53,363	53,363	-
10-590-101 SALARY/DEPUTY	41,568	41,568	41,558	10
10-590-103 SALARY/DEPUTY 2	39,708	39,708	39,707	1
10-590-123 PART TIME EMPLOYEE	7,200	7,200	-	7,200
10-590-140 FICA	11,020	11,020	8,180	2,840
10-590-150 INSURANCE	37,180	37,180	37,176	4
10-590-160 RETIREMENT	12,263	12,263	12,231	32
10-590-170 CONTINUING EDUCATION	2,000	2,000	761	1,239
10-590-175 TRAVEL EXPENSE	300	300	149	151
10-590-176 LONGEVITY PAY	2,220	2,220	2,220	-
10-590-180 DUES	500	500	310	190
10-590-190 SUPPLIES	8,200	8,200	9,470	(1,270)
10-590-200 DSL	-	-	-	-
10-590-209 COMPUTER MAINTENANCE	7,200	7,200	-	7,200
10-590-210 COMPUTER HARDWARE	5,000	5,000	3,701	1,299
10-590-211 COMPUTER SOFTWARE	6,600	6,600	6,600	-
10-590-212 COMPUTER TAX ROLL	6,200	6,200	6,498	(298)
10-590-341 BONDS	2,500	2,500	50	2,450
10-590-399 MISCELLANEOUS	-	-	-	-
TAX COLLECTOR	<u>243,022</u>	<u>243,022</u>	<u>221,974</u>	<u>21,048</u>
<u>600</u> TREASURER				
10-600-100 SALARY	53,363	53,363	53,363	-
10-600-101 SALARY\DEPUTY	40,949	40,949	39,011	1,938
10-600-140 FICA	7,320	7,320	6,632	688
10-600-150 INSURANCE	24,787	24,787	24,784	3
10-600-160 RETIREMENT	8,574	8,574	8,380	194
10-600-170 CONTINUING EDUCATION	7,500	8,521	1,653	6,868
10-600-175 TRAVEL EXPENSE	300	300	-	300
10-600-176 LONGEVITY PAY	1,380	1,380	1,380	-
10-600-180 DUES	475	475	275	200
10-600-190 SUPPLIES	2,500	2,500	917	1,583
10-600-209 COMPUTER MAINTENANCE	-	-	-	-
10-600-210 COMPUTER	12,500	12,500	5,910	6,590
10-600-211 COMPUTER/SOFTWARE	-	-	-	-
10-600-341 BONDS	500	500	120	380

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
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BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2020

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET FAVORABLE (Unfavorable)
10-600-399 MISCELLANEOUS	-	-	-	-
TREASURER	160,148	161,169	142,425	18,744
<u>610</u> VFD BARNHART				
10-610-168 PERSONAL PROTC EQUIP	5,000	5,000	1,198	3,802
10-610-170 CONTINUING EDUCATION	2,500	2,500	-	2,500
10-610-190 SUPPLIES	6,000	6,000	3,461	2,539
10-610-192 FIRE TRUCK SUPPLIES	-	-	-	-
10-610-200 TELEPHONE	2,500	2,500	2,030	470
10-610-205 COMMUNICATIONS	1,000	1,000	-	1,000
10-610-225 FIRE TRUCK REPAIRS/MAINTENANCE	7,500	7,500	5,996	1,504
10-610-250 FUEL	6,000	6,000	3,446	2,554
10-610-399 MISCELLANEOUS	-	-	-	-
VFD BARNHART	30,500	30,500	16,131	14,369
<u>620</u> VFD MERTZON				
10-620-168 PERSONAL PROTC EQUIP	7,500	7,500	1,877	5,623
10-620-170 CONTINUING EDUCATION	3,500	3,500	-	3,500
10-620-190 SUPPLIES	7,000	7,000	5,100	1,900
10-620-192 FIRE TRUCK SUPPLIES	-	-	-	-
10-620-200 TELEPHONE	-	-	-	-
10-620-204 PAGERS	-	-	-	-
10-620-205 COMMUNICATIONS	4,000	5,100	4,799	301
10-620-220 REPAIRS/MAINTENANCE BUILD	500	500	-	500
10-620-225 REPAIRS/MAINTENANCE FIRE	15,000	15,000	22,031	(7,031)
10-620-240 UTILITIES	10,000	10,000	5,293	4,707
10-620-250 FUEL	6,000	6,000	3,607	2,393
10-620-399 MISCELLANEOUS	-	-	-	-
VFD MERTZON	53,500	54,600	42,707	11,893
<u>630</u> ROAD DEPARTMENT				
10-630-101 ROAD DEPARTMENT 1	48,189	48,189	48,194	(5)
10-630-102 ROAD DEPARTMENT 2	46,189	46,189	46,197	(8)
10-630-103 ROAD DEPARTMENT 3	39,883	39,883	39,874	9
10-630-104 ROAD DEPARTMENT 4	39,883	39,883	39,874	9
10-630-105 ROAD DEPARTMENT 5	39,883	39,883	39,874	9
10-630-106 ROAD DEPARTMENT 6	39,883	39,883	39,874	9
10-630-107 ROAD DEPARTMENT 7	-	-	-	-
10-630-140 FICA/MDCR	19,511	19,511	17,649	1,862
10-630-145 OVERTIME	20,000	20,000	-	20,000
10-630-150 INSURANCE	74,361	74,361	74,353	8
10-630-160 RETIREMENT	22,852	22,852	22,809	43
10-630-169 UNIFORMS	7,500	7,500	4,871	2,629
10-630-170 CONTINUING EDUCATION	5,000	5,000	-	5,000
10-630-176 LONGEVITY PAY	1,140	1,140	1,140	-
10-630-189 SAFETY SUPPLIES	-	-	-	-
10-630-190 SUPPLIES	15,000	15,000	7,846	7,154
10-630-191 ROAD MATERIALS PCT 1	100,000	100,000	6,912	93,088
10-630-192 ROAD MATERIALS PCT 2	100,000	100,000	13,191	86,809
10-630-193 ROAD MATERIALS PCT 3	100,000	100,000	19,338	80,662
10-630-194 ROAD MATERIALS PCT 4	100,000	100,000	8,100	91,900
10-630-195 VEHICLES	50,000	50,000	-	50,000
10-630-201 CELL PHONE	1,500	1,500	711	789
10-630-204 TIME CLOCK	3,000	3,000	4,100	(1,100)
10-630-205 COMMUNICATIONS	1,200	1,200	243	957
10-630-225 REPAIRS/MAINTENANCE	40,000	40,000	25,617	14,383
10-630-226 REPAIRS/EQUIPMENT	83,374	83,374	49,544	33,830

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2020

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET FAVORABLE (Unfavorable)
10-630-240 UTILITIES	1,500	1,500	1,523	(23)
10-630-250 FUEL	40,000	40,000	18,983	21,017
10-630-251 FUEL TAX	850	850	728	122
10-630-400 TIFF PROGRAM MATCH	-	-	-	-
10-630-399 ENGINEERING	22,000	22,000	-	22,000
ROAD DEPARTMENT	<u>1,062,698</u>	<u>1,062,698</u>	<u>531,545</u>	<u>531,153</u>
INDIGENT HEALTH				
10-650-410 PHYSICIAN	138,109	138,109	79	138,030
10-650-415 PRESCRIPTION DRUGS	100,000	100,000	-	100,000
10-650-416 X-RAY\LAB.	75,000	75,000	-	75,000
10-650-420 HOSPITAL INPATIENT	75,000	75,000	-	75,000
10-650-421 HOSPITAL OUTPATIENT	150,000	150,000	142	149,858
DEPARTMENT TOTALS	<u>538,109</u>	<u>538,109</u>	<u>221</u>	<u>537,888</u>
INCOME TOTALS	7,496,859	7,500,648	7,349,516	(151,132)
EXPENSE TOTALS	<u>7,493,859</u>	<u>7,497,648</u>	<u>4,386,258</u>	<u>3,111,390</u>
	3,000	3,000	2,963,258	2,960,258
10-300-700 LOAN PROCEEDS	-	-	-	-
DIRECT LOAN COSTS				
10-300-210 TRANSFERS	-	-	-	-
Revenue Over (Under) Expenses	<u>3,000</u>	<u>3,000</u>	<u>2,963,258</u>	<u>2,960,258</u>

Expense Recap by Function:

General government	1,753,888
Justice System	321,588
Public Safety	1,353,253
Corrections and Rehabilitation	24,352
Health and Human Services	205,144
Community and Economic Development	132,005
Infrastructure and Environmental Services	<u>596,028</u>
Total Expenditures	<u>4,386,258</u>

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2020

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET FAVORABLE (Unfavorable)
FIM MAINTENANCE\OPERATIONS INCOME				
=====				
20-300-020 DELINQUENT TAX	10,000	10,000	1,408	(8,592)
20-300-021 STATE COMPTRLR LAT RD FUN	<u>19,000</u>	<u>19,000</u>	<u>16,924</u>	<u>(2,076)</u>
FIM MAINTENANCE\OPERATIONS	<u>29,000</u>	<u>29,000</u>	<u>18,332</u>	<u>(10,668)</u>
 ROAD DEPARTMENT				
=====				
20-630-250 FUEL	<u>29,000</u>	<u>29,000</u>	<u>21,653</u>	<u>7,347</u>
FIM MAINTENANCE\OPERATIONS	<u>29,000</u>	<u>29,000</u>	<u>21,653</u>	<u>7,347</u>
Revenue over (under) Expenses	<u>-</u>	<u>-</u>	<u>(3,321)</u>	<u>(3,321)</u>
 MIO INTEREST & SINKING INCOME				
=====				
29-300-010 PROPERTY TAX	2,128,644	2,128,644	2,121,471	(7,173)
29-300-450 LOAN PROCEEDS	-	-	2,171,216	2,171,216
29-300-345 GRANTS	-	-	-	-
29-300-999 DEPARTMENT TOTALS	<u>2,128,644</u>	<u>2,128,644</u>	<u>4,292,687</u>	<u>2,164,043</u>
 MIO INTEREST & SINKING EX				
=====				
29-550-193 TIFF PROJECT	-	-	-	-
29-550-194 ROAD MATERIALS	-	-	-	-
29-550-195 VEHICLE	100,000	100,000	33,439	66,561
29-550-198 PUBLIC SAFETY	25,000	25,000	12,731	12,269
29-550-206 RADAR LEASE	6,500	6,500	6,592	(92)
29-550-208 DIGITAL CAR VIDEO SYSTEM	-	-	-	-
29-550-210 COMPUTER RENTAL	-	-	-	-
29-550-220 REPAIRS/MAINTENANCE	100,000	100,000	93,967	6,033
29-550-221 FURNITURE/EQUIPMENT	25,000	25,000	16,369	8,631
29-550-231 COPY MACHINE RENTAL	30,900	30,900	37,206	(6,306)
29-550-326 POSTAGE MACHINE RENTAL	4,265	4,265	3,290	975
29-550-337 CAPITAL EXPENSES	1,836,979	1,836,979	1,904,113	(67,134)
29-550-400 CONTINGENCY	-	-	-	-
29-550-401				
29-550-398 BANK NOTES (PRINCIPAL)	-	-	2,171,216	(2,171,216)
29-550-399 BANK NOTES (INTEREST)	-	-	14,053	(14,053)
MIO INTEREST & SINKING EX	<u>2,128,644</u>	<u>2,128,644</u>	<u>4,292,976</u>	<u>(2,164,332)</u>
MIO INTEREST & SINKING INCOME TOTALS	<u>2,128,644</u>	<u>2,128,644</u>	<u>4,292,687</u>	<u>2,164,043</u>
EXPENSE TOTALS	<u>2,128,644</u>	<u>2,128,644</u>	<u>4,292,976</u>	<u>(2,164,332)</u>
	<u>-</u>	<u>-</u>	<u>(289)</u>	<u>(289)</u>
 FIM INTEREST & SINKING				
30				
30-300-010 PROPERTY TAX	851,374	851,374	840,068	(11,306)
30-300-400 VENDOR FINANCING	-	-	-	-
30-300-450 LOAN/ LEASE PROCEEDS	-	-	868,400	868,400
	<u>851,374</u>	<u>851,374</u>	<u>1,708,468</u>	<u>857,094</u>

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
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BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2020

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET FAVORABLE (Unfavorable)
FIM INTEREST & SINKING EX				
30-640-337 CAPITAL EXPENDITURES	-	-	-	-
30-640-260 EQUIPMENT PAYMENTS	108,636	108,636	127,982	(19,346)
30-640-261 ROAD MATERIALS	742,738	742,738	699,152	43,586
30-640-337 CAPITAL EXPENDITURES	-	-	-	-
30-640-400 CONTINGENCY	-	-	-	-
30-640-398 BANK LOAN PAYMENTS (PRINCIPAL)	-	-	868,400	(868,400)
30-640-399 BANK LOAN PAYMENTS (INTEREST)	-	-	5,621	(5,621)
	<u>851,374</u>	<u>851,374</u>	<u>1,701,155</u>	<u>(849,781)</u>
INCOME TOTALS	851,374	851,374	1,708,468	857,094
EXPENSE TOTALS	<u>851,374</u>	<u>851,374</u>	<u>1,701,155</u>	<u>(849,781)</u>
	-	-	7,313	7,313
JUDICIAL FUND INCOME				
31-300-110 FEES DUE	<u>75</u>	<u>75</u>	<u>54</u>	<u>(21)</u>
JUDICIAL FUND INCOME	<u>75</u>	<u>75</u>	<u>54</u>	<u>(21)</u>
JUDICIAL FUND EXPENSES				
31-510-170 CONTINUING EDUCATION	75	75	-	75
31-510-190 SUPPLIES	-	-	-	-
31-510-351 COURT REPORTER	-	-	-	-
31-510-352 INTERPRETER	-	-	-	-
	<u>75</u>	<u>75</u>	<u>-</u>	<u>75</u>
JUDICIAL FUND TOTALS				
INCOME TOTALS	75	75	54	(21)
EXPENSE TOTALS	<u>75</u>	<u>75</u>	<u>-</u>	<u>75</u>
	-	-	54	54
JUSTICE OF THE PEACE				
32-300-110 FEES DUE	<u>4,500</u>	<u>4,500</u>	<u>2,300</u>	<u>(2,200)</u>
JP TECH FUND EXPENSES				
32-520-190 JP TECH FUND SUPPLIES	-	-	-	-
32-520-201 TELEPHONE/CELL	-	-	-	-
32-520-209 COMPUTER MAINTENANCE	3,500	3,500	3,751	(251)
32-520-210 JP TECH FUND COMPUTER HARD	1,000	1,000	-	1,000
32-520-211 JP TECH FUND COMPUTER SOFT	-	-	-	-
	<u>4,500</u>	<u>4,500</u>	<u>3,751</u>	<u>749</u>
INCOME TOTALS	4,500	4,500	2,300	(2,200)
EXPENSE TOTALS	<u>4,500</u>	<u>4,500</u>	<u>3,751</u>	<u>749</u>
	-	-	(1,451)	(1,451)

IRION COUNTY, TEXAS
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COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
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	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET FAVORABLE (Unfavorable)
LAW LIBRARY				
33-300-080 LAW LIB FEES CLERK	1,000	1,000	947	(53)
33-470-275 LAW LIBRARY SUPPLIES	1,000	1,000	-	1,000
INCOME TOTALS	1,000	1,000	947	(53)
EXPENSE TOTALS	1,000	1,000	-	1,000
TRANSFERS	-	-	947	947
	-	-	947	947
COURTHOUSE SECURITY				
34-300-620 CRTHSE SECURITY FUND INCO	6,200	6,200	3,285	(2,915)
34-470-190 SUPPLIES	500	500	480	20
34-470-220 REPAIRS	5,700	5,700	5,589	111
	6,200	6,200	6,069	131
INCOME TOTALS	6,200	6,200	3,285	(2,915)
EXPENSE TOTALS	6,200	6,200	6,069	131
	-	-	(2,784)	(2,784)
RECREATIONAL FACILITY				
35-300-130 COM CTR INCOME MERTZON	6,500	6,500	4,825	(1,675)
35-300-131 COM CTR INCOME BARNHART	-	-	-	-
35-300-132 SHOWBARN INCOME	100	100	-	(100)
35-300-133 ARENA INCOME	100	100	250	150
35-300-134 SWIMMING POOL INCOME	3,800	3,800	4,619	819
35-300-137 STANDING DEPOSIT	100	100	-	(100)
	10,600	10,600	9,694	(906)
BARNHART CTR EXPENSES				
35-420-190 SUPPLIES	-	-	-	-
35-420-220 REPAIR/MAINTENANCE	-	-	-	-
35-420-221 FURNITURE/EQUIPMENT	-	-	-	-
35-420-399 MISCELLANEOUS	-	-	-	-
	-	-	-	-
MERTZON CTR EXPENSES				
35-430-137 DEPOSIT REFUND	4,000	4,000	3,449	551
35-430-190 SUPPLIES	2,000	2,000	-	2,000
35-430-220 REPAIR/MAINTENANCE	2,000	2,000	-	2,000
35-430-221 FURNITURE/EQUIPMENT	1,300	1,300	-	1,300
35-430-399 MISCELLANEOUS	-	-	-	-
	9,300	9,300	3,449	5,851

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
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BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2020

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET FAVORABLE (Unfavorable)
SHOWBARN/ARENA EXPENSES				
35-570-190 SUPPLIES	-	-	-	-
35-570-220 REPAIR/MAINTENANCE	-	-	-	-
35-570-221 FUNITURE/EQUIPMENT	-	-	-	-
35-570-399 MISCELLANEOUS	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
SWIMMING POOL EXPENSES				
35-580-190 SUPPLIES	-	-	-	-
35-580-220 REPAIR/MAINTENANCE	800	800	-	800
35-580-221 FURNITURE/EQUIPMENT	-	-	-	-
35-580-399 MISCELLANEOUS	-	-	-	-
	<u>800</u>	<u>800</u>	<u>-</u>	<u>800</u>
RECREATIONAL FACILITIES				
INCOME TOTALS	10,600	10,600	9,694	(906)
EXPENSE TOTALS	<u>10,100</u>	<u>10,100</u>	<u>3,449</u>	<u>6,651</u>
	500	500	6,245	5,745
35-200-200 TRANSFER IN	-	-	-	-
	<u>500</u>	<u>500</u>	<u>6,245</u>	<u>5,745</u>
PUBLIC LIBRARY FUND				
PUBLIC LIBRARY INCOME				
36-300-130 FINES	500	500	320	(180)
36-300-195 DONATIONS	50	50	-	(50)
36-300-345 GRANTS	-	-	-	-
	<u>550</u>	<u>550</u>	<u>320</u>	<u>(230)</u>
36-540-190 SUPPLIES	550	550	-	550
36-540-210 COMPUTER HARDWARE	-	-	-	-
36-540-211 COMPUTER SOFTWARE	-	-	-	-
36-540-220 REPAIR/MAINTENANCE	-	-	-	-
36-540-399 MISCELLANEOUS	-	-	-	-
	<u>550</u>	<u>550</u>	<u>-</u>	<u>550</u>
PUBLIC LIBRARY FUND				
INCOME TOTALS	550	550	320	(230)
EXPENSE TOTALS	<u>550</u>	<u>550</u>	<u>-</u>	<u>550</u>
	-	-	320	320
36-300-200 TRANSFERS IN	-	-	-	-
REVENUE OVER (UNDER) EXPENSE	<u>-</u>	<u>-</u>	<u>320</u>	<u>320</u>
EMERGENCY SERVICES				
37-300-135 EMS INCOME	5,000	5,000	-	(5,000)
37-300-136 VFD INCOME	-	-	-	-
37-300-137 DONATIONS MERTZON	2,500	2,500	211,795	209,295
37-300-138 DONATIONS BARNHART	500	500	100	(400)
37-300-139 DONATOINS MERTZON BUILDING FUND	-	-	-	-
37-300-195 DONATIONS	500	500	100	(400)
	<u>8,500</u>	<u>8,500</u>	<u>211,995</u>	<u>203,495</u>

IRION COUNTY, TEXAS
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COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2020

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET FAVORABLE (Unfavorable)
37-480-116 TRIP INCENTIVE	-	-	-	-
37-480-168 PERSONAL PROTC EQUIP	-	-	-	-
37-480-170 CONTINUING EDUCATION	1,500	1,500	-	1,500
37-480-185 CONSULTING	-	-	-	-
37-480-190 SUPPLIES	4,000	4,000	-	4,000
37-480-191 INSURANCE OVERPAYMENT	-	-	-	-
37-480-399 MISCELLANEOUS	-	-	-	-
	<u>5,500</u>	<u>5,500</u>	<u>-</u>	<u>5,500</u>
37-620-168 PERSONAL PROTC EQUIP	-	-	-	-
37-620-170 CONTINUING EDUCATION	-	-	-	-
37-620-190 SUPPLIES	3,000	3,000	-	3,000
37-620-191 FIRETRUCK PURCHASE VIA DONATIONS	-	-	235,052	(235,052)
37-620-399 MISCELLANEOUS	-	-	-	-
	<u>3,000</u>	<u>3,000</u>	<u>235,052</u>	<u>(232,052)</u>
EMERGENCY SERVICES				
TOTAL INCOME	8,500	8,500	211,995	203,495
TOTAL EXPENSE	<u>8,500</u>	<u>8,500</u>	<u>235,052</u>	<u>(226,552)</u>
	<u>-</u>	<u>-</u>	<u>(23,057)</u>	<u>(23,057)</u>
CITY/DISTRICT TECH FUND				
38-300-110 FEES DUE	<u>350</u>	<u>350</u>	<u>176</u>	<u>(174)</u>
	<u>350</u>	<u>350</u>	<u>176</u>	<u>(174)</u>
CITY/DIST TECH FUND EXPENSES				
38-470-190 TECH SUPPLIES	350	350	-	350
38-470-200 TECH PHONE	-	-	-	-
38-470-209 TECH COMPUTER MAINTENANCE	-	-	-	-
	<u>350</u>	<u>350</u>	<u>-</u>	<u>350</u>
TOTAL INCOME	350	350	176	(174)
TOTAL EXPENSE	<u>350</u>	<u>350</u>	<u>-</u>	<u>350</u>
	<u>-</u>	<u>-</u>	<u>176</u>	<u>176</u>
HOT CHECK FUND				
50-300-100 PAYMENT FROM PLAINTIFF	<u>200</u>	<u>200</u>	<u>-</u>	<u>(200)</u>
INCOME				
50-640-100 CONTRACT SERVICES	<u>200</u>	<u>200</u>	<u>(150)</u>	<u>350</u>
INCOME TOTALS	200	200	-	(200)
EXPENSE TOTALS	<u>200</u>	<u>200</u>	<u>(150)</u>	<u>350</u>
	<u>-</u>	<u>-</u>	<u>150</u>	<u>150</u>
60-100-200 SHERIFF SPECIAL/CARE FUND				
INCOME				
60-300-120 DARE DONATIONS	<u>250</u>	<u>250</u>	<u>-</u>	<u>(250)</u>

IRION COUNTY, TEXAS
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		ORIGINAL	AMENDED	MODIFIED	VARIANCE TO
		BUDGET	BUDGET	CASH BASIS	FINAL
EXPENSE				ACTUAL	BUDGET
					FAVORABLE
					(Unfavorable)
60-400-190	SUPPLIES	250	250	-	250
	INCOME TOTALS	250	250	-	(250)
	EXPENSE TOTALS	250	250	-	250
		-	-	-	-
LEOSE INCOME					
62-300-100	TX COMP ALLOTMENT	500	500	-	(500)
62-560-111	TLEOS CONFERENCE/TRNG	500	500	-	500
	INCOME TOTALS	500	500	-	(500)
	EXPENSE TOTALS	500	500	-	500
		-	-	-	-
RECORDS MANAGEMENT					
70-300-440	CLERK RECORDS MGT FEES	8,900	8,900	7,916	(984)
70-300-470	COURT RECORDS MGT FEES	300	300	476	176
		9,200	9,200	8,392	(808)
70-440-410	CLERK RECORDS MGT EXPENSE	6,100	6,100	-	6,100
70-440-441	BOOK RESTORATION	-	-	-	-
70-440-448	RECORDING SUPPLIES	-	-	-	-
70-440-442	COMPUTER DISKS	-	-	-	-
70-440-443	COMPUTER SOFTWARE	-	-	-	-
70-440-445	FILE JACKETS	-	-	-	-
70-440-446	RECORDING BINDERS	-	-	-	-
70-470-441	BOOK RESTORATION	-	-	-	-
70-470-443	COMPUTER SOFTWARE	-	-	-	-
70-470-445	FILE JACKETS	-	-	256	(256)
70-470-446	RECORDING BINDERS	-	-	-	-
70-470-447	RECORDING PAPER	-	-	-	-
70-470-448	RECORDING SUPPLIES	2,000	2,000	-	2,000
70-680-190	RECORDS MANAGEMENT SUPPLIES	-	-	-	-
		8,100	8,100	256	7,844
70-470-410	CLERK RECORDS MGT EXPENSE	-	-	-	-
70-470-442	COMPUTER DISKS	-	-	-	-
70-470-443	COMPUTER SOFTWARE	-	-	-	-
70-470-444	DOCKET SHEETS	-	-	-	-
70-440-448	RECORDING SUPPLIES	-	-	-	-
70-470-441	BOOK RESTORATION	-	-	-	-
70-470-443	COMPUTER SOFTWARE	-	-	-	-
70-470-445	FILE JACKETS	1,100	1,100	-	1,100
70-470-446	RECORDING BINDERS	-	-	-	-
70-470-447	RECORDING PAPER	-	-	-	-
70-470-448	RECORDING SUPPLIES	-	-	-	-
70-680-190	RECORDS MANAGEMENT SUPPLIES	-	-	-	-
		1,100	1,100	-	1,100

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BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2020

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET FAVORABLE (Unfavorable)
INCOME TOTALS	9,200	9,200	8,392	(808)
EXPENSE TOTALS	9,200	9,200	256	8,944
	-	-	8,136	8,136
RECORD MGT ARCHIVES INCOME				
71-300-471 BVS ARCHIVES FEES	34	34	47	13
71-300-472 RMF ARCHIVES FEES	10,000	10,000	7,440	(2,560)
	10,034	10,034	7,487	(2,547)
71-471-190 BVS SUPPLIES	-	-	-	-
71-471-399 BVS MISCELLANEOUS	34	34	-	34
71-472-399 RMF MISCELLANEOUS	7,100	7,100	-	7,100
71-472-439 DIGITAL CREATION	-	-	-	-
71-472-440 BOOK RECREATION	-	-	-	-
71-472-441 BOOK RESTORATION	-	-	6,500	(6,500)
71-472-446 ARCHIVES BINDERS	-	-	-	-
71-472-447 RECORDING PAPER	-	-	-	-
71-472-448 RECORDING SUPPLIES	-	-	-	-
71-472-449 MICROFILMING	2,900	2,900	-	2,900
	10,034	10,034	6,500	3,534
INCOME TOTALS	10,034	10,034	7,487	(2,547)
EXPENSE TOTALS	10,034	10,034	6,500	3,534
	-	-	987	987
COURT ARCHIVE FEES				
72-300-473 DIST COURT FEES	725	725	223	(502)
72-300-474 COUNTY COURT FEES	-	-	-	-
	725	725	223	(502)
72-474-190 COUNTY COURT SUPPLIES	-	-	-	-
72-473-190 DIST COURT SUPPLIES	-	-	279	(279)
	-	-	279	(279)
INCOME TOTALS	725	725	223	(502)
EXPENSE TOTALS	-	-	279	(279)
	725	725	(56)	(781)

REQUIRED SUPPLEMENTARY INFORMATION

Pension Plan Supplementary Schedules

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

	Year Ended December 31									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	
Total Pension Liability										
Service Cost	\$223,531	\$208,205	\$203,735	203,818	209,784	189,387	N/A	N/A	N/A	
Interest on total pension liability	587,518	552,281	514,154	470,477	444,301	418,386	N/A	N/A	N/A	
Effect of plan changes	-	-	-	-	(21,874)	-	N/A	N/A	N/A	
Effect of assumption changes or inputs	-	-	57,260	-	76,105	-	N/A	N/A	N/A	
Effect of economic/demographic (gains) or losses	37,282	44,544	24,999	50,996	(79,246)	(34,198)	N/A	N/A	N/A	
Benefit payments/refunds of contributions	<u>(419,122)</u>	<u>(352,828)</u>	<u>(315,709)</u>	<u>(265,042)</u>	<u>(287,311)</u>	<u>(293,042)</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	
Net change in total pension liability	429,209	452,202	484,439	460,249	341,759	280,533	N/A	N/A	N/A	
Total pension liability, beginning	<u>\$7,235,263</u>	<u>\$6,783,061</u>	<u>\$6,298,622</u>	<u>\$5,838,373</u>	<u>5,496,614</u>	<u>5,216,081</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	
Total pension liability, ending (a)	<u>\$7,664,472</u>	<u>\$7,235,263</u>	<u>\$6,783,061</u>	<u>\$6,298,622</u>	<u>\$5,838,373</u>	<u>\$5,496,614</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	
Fiduciary Net Position										
Employer contributions	\$138,953	\$128,277	\$209,360	\$104,777	\$99,370	\$566,273	N/A	N/A	N/A	
Member contributions	115,521	106,643	104,578	101,865	96,608	96,614	N/A	N/A	N/A	
Investment income net of investment expenses	1,100,541	(130,937)	887,016	422,296	(53,917)	344,831	N/A	N/A	N/A	
Benefit payments/refunds of contributions	(419,122)	(352,828)	(315,709)	(265,042)	(287,311)	(293,042)	N/A	N/A	N/A	
Administrative expenses	(5,811)	(5,382)	(4,627)	(4,589)	(4,156)	(4,227)	N/A	N/A	N/A	
Other	<u>(4,575)</u>	<u>(2,813)</u>	<u>(68)</u>	<u>17,873</u>	<u>13,785</u>	<u>(5,319)</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	
Net change in fiduciary net position	\$925,507	(\$257,040)	\$880,550	\$377,180	(\$135,621)	\$705,130	N/A	N/A	N/A	
Fiduciary net position, beginning	<u>\$6,700,609</u>	<u>\$6,957,649</u>	<u>\$6,077,099</u>	<u>\$5,699,919</u>	<u>5,835,540</u>	<u>5,130,410</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	
Fiduciary net position, ending (b)	<u>\$7,626,116</u>	<u>\$6,700,609</u>	<u>\$6,957,649</u>	<u>\$6,077,099</u>	<u>\$5,699,919</u>	<u>\$5,835,540</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	
Net pension liability / (asset), ending = (a) - (b)	<u>\$38,356</u>	<u>\$534,654</u>	<u>(\$174,588)</u>	<u>\$221,523</u>	<u>\$138,454</u>	<u>(\$338,926)</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	
Fiduciary net position as a % of total pension liability	99.50%	92.61%	102.57%	96.48%	97.63%	106.17%	N/A	N/A	N/A	
Pensionable covered payroll	1,650,300	\$1,523,475	\$1,493,967	\$1,455,212	\$1,380,121	\$1,380,198	N/A	N/A	N/A	
Net pension liability as a % of covered payroll	2.32%	35.09%	-11.69%	15.22%	10.03%	-24.56%	N/A	N/A	N/A	

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

IRION COUNTY, TEXAS
SCHEDULE OF EMPLOYER CONTRIBUTIONS
LAST TEN YEARS

Year Ending December 31	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll	Actual Contribution as a % of Covered Payroll
2010	99,665	138,452	(38,787)	1,037,095	13.3%
2011	92,663	137,451	(44,788)	1,029,590	13.4%
2012	110,277	148,857	(38,580)	1,115,039	13.3%
2013	122,894	161,639	(38,745)	1,210,778	13.4%
2014	146,439	566,273	(419,834)	1,380,198	41.0%
2015	97,023	99,370	(2,347)	1,380,121	7.2%
2016	99,682	104,777	(5,095)	1,455,212	7.2%
2017	109,360	209,360	(100,000)	1,493,967	14.0%
2018	119,136	128,277	(9,141)	1,523,475	8.4%
2019	134,830	138,953	(4,123)	1,650,300	8.4%

Notes to Schedule

Most Recent Valuation Date: December 31, 2019

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	18.3 years (based on contribution rate calculated in 12/31/2019 valuation)
Asset valuation method	5-yr smoothed value
Inflation	2.75%
Salary increases	Varies by age and service. 4.9% average over career including inflation.
Investment rate of return	8%, net of investment expenses, including inflation
Retirement age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.
Change in Assumptions and Methods Reflected in the Schedule of Employer Contributions *	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected.
Change in Plan Provisions Reflected in the Schedule of Employer Contributions*	2015: No changes in plan provisions were reflected in the Schedule. 2016: No changes in plan provisions were reflected in the Schedule. 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017. 2018: No change in plan provisions were reflected in the Schedule. 2019: No changes 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.

GENERAL FUND
Combining Schedules

IRION COUNTY, TEXAS
COMBINING BALANCE SHEET - MODIFIED CASH BASIS
GENERAL FUND
SEPTEMBER 30, 2020

	<u>GENERAL</u> <u>GOVERNMENT</u>	<u>ROADS</u>	<u>UNREMITTED</u> <u>BY ELECTED</u> <u>OFFICIALS</u>	<u>COMBINED</u>
<u>ASSETS</u>				
Cash - Checking	\$ 9,481,553	\$ 1,625	\$ -	\$ 9,483,178
Cash - Checking - Unremitted	-	-	86,609	86,609
Certificates of Deposit	5,287,950	-	-	5,287,950
Due from other Taxing Authority	-	-	-	-
Due From (To) Other Funds	-	-	-	-
Total Assets	<u>\$ 14,769,503</u>	<u>\$ 1,625</u>	<u>\$ 86,609</u>	<u>\$ 14,857,737</u>
<u>LIABILITIES</u>				
Amounts Collected and Due To Others	39,791	-	44,347	84,138
Deferred Inflows	-	-	-	-
Other	227	-	-	227
Total Liabilities	<u>40,018</u>	<u>-</u>	<u>44,347</u>	<u>84,365</u>
<u>FUND EQUITY (DEFICIT)</u>				
Unassigned	<u>14,729,485</u>	<u>1,625</u>	<u>42,262</u>	<u>14,773,372</u>
Total Fund Equity (Deficit)	<u>14,729,485</u>	<u>1,625</u>	<u>42,262</u>	<u>14,773,372</u>
Total Liabilities and Fund Equity	<u>\$ 14,769,503</u>	<u>\$ 1,625</u>	<u>\$ 86,609</u>	<u>\$ 14,857,737</u>

IRION COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2020

<u>REVENUE</u>	<u>GENERAL</u> <u>GOVERNMENT</u>	<u>ROADS</u>	<u>UNREMITTED</u> <u>BY ELECTED</u> <u>OFFICIALS</u>	<u>COMBINED</u>
10-300-010 PROPERTY TAX	\$ 6,714,485	\$ -	\$ -	\$ 6,714,485
10-300-020 DELINQUENT TAX	48,469	1,408	-	49,877
10-300-030 VEH REG/CAR TAG RPT	168,495	-	-	168,495
10-300-031 TAX ABATEMENT REVENUE	-	-	-	-
10-300-040 VEH FEES/R&B CAR TAG RPT	22,680	-	-	22,680
10-300-050 HEALTHY COUNTY EMP REWARD	1,110	-	-	1,110
10-300-070 SHERIFF FEES	14,991	-	3,772	18,763
10-300-080 CLERK FEES	42,105	-	(4,062)	38,043
10-300-081 CIVIL FEES	-	-	-	-
10-300-090 TAX COL FEES OF OFF/CAR T	13,835	-	8,605	22,440
10-300-099 BOND FORFEITURES	536	-	-	536
10-300-100 JP FEES	105,024	-	(11,706)	93,318
10-300-101 INTEREST EARNINGS	58,968	-	-	58,968
10-300-120 OFFICE RENT	3,680	-	-	3,680
10-300-142 STERLING 911	18,000	-	-	18,000
10-300-143 EXCESS CONST CTY JUDGE SUPP	163	-	-	163
10-300-145 COURT COSTS RETAINAGE FEES	-	-	-	-
10-300-149 CARES ACT - HAVA	1,951	-	-	1,951
10-300-151 COMPTROLLER AXLE FEE	10,340	-	-	10,340
10-300-152 COMPTROLLER/JUDGE/SALARY	25,200	-	-	25,200
10-300-153 COMPTROLLER/ATTY/SALARY	23,333	-	-	23,333
10-300-156 COMPTROLLER/INDIGENT DEFENSE	4,426	-	-	4,426
10-300-180 COMPTROLLER/INDIGENT HEALTH	787	-	-	787
10-300-195 DONATIONS	-	-	-	-
10-300-320 ATTORNEY FUNDS	11,558	-	-	11,558
20-300-025 STATE COMPTROLLER/LAT RD FUND	-	16,924	-	16,924
10-300-380 REIMBURSEMENTS	28,348	-	-	28,348
10-300-383 REIMBURSEMENTS FAX	4	-	-	4
10-300-384 REIMB CITY SCHOOL WTR	6,729	-	-	6,729
10-300-440 COPY MACHINE	208	-	-	208
10-300-660 AUCTION PROCEEDS	24,095	-	-	24,095
10-300-661 ELECTION FILING FEES	-	-	-	-
10-300-700 MISCELLANEOUS REVENUE	(4)	-	1	(3)
	<u>7,349,516</u>	<u>18,332</u>	<u>(3,390)</u>	<u>7,364,458</u>
<u>EXPENDITURES</u>				
General Government	1,753,888	-	-	1,753,888
Justice System	321,588	-	-	321,588
Public Safety	1,353,253	-	-	1,353,253
Corrections and Rehabilitation	24,352	-	-	24,352
Health and Human Services	205,144	-	-	205,144
Community and Economic Development	132,005	-	-	132,005
Infrastructure and Environmental Services	596,028	21,653	-	617,681
Total Expenditures	<u>4,386,258</u>	<u>21,653</u>	<u>-</u>	<u>4,407,911</u>
Revenue Over (Under) Expenditures	2,963,258	(3,321)	(3,390)	2,956,547
Other Sources and Uses:				
Transfers	-	-	-	-
Loan Origination Costs	-	-	-	-
Bank Loan Proceeds	-	-	-	-
Revenue Over (Under) Expenditures After Transfers	<u>2,963,258</u>	<u>(3,321)</u>	<u>(3,390)</u>	<u>2,956,547</u>
Fund Balance Beginning	<u>11,766,227</u>	<u>4,946</u>	<u>45,652</u>	<u>11,816,825</u>
Fund Balance End of Year	<u>\$ 14,729,485</u>	<u>\$ 1,625</u>	<u>\$ 42,262</u>	<u>\$ 14,773,372</u>

Debt Service Funds and
Capital Project Funds

Combining Schedule

IRION COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
MODIFIED CASH BASIS - CAPITAL PROJECTS AND DEBT SERVICE FUNDS
YEAR ENDED SEPTEMBER 30, 2020

FUNCTIONS/PROGRAMS	I & S / OTHER CAPITAL PROJECTS FUND 29			F&M/LATERAL ROADS/ FUND 30			COMBINED FUNDS 29+30	
	CAPITAL PROJECTS	DEBT SERVICE	TOTAL	CAPITAL PROJECTS	DEBT SERVICE	TOTAL	CAPITAL PROJECTS	DEBT SERVICE
REVENUES:								
Property Tax	\$ -	\$ 2,121,471	\$ 2,121,471	\$ -	\$ 840,068	\$ 840,068	-	2,961,539
Other	-	-	-	-	-	-	-	-
Total revenues	-	2,121,471	2,121,471	-	840,068	840,068	-	2,961,539
EXPENDITURES:								
Current:								
General Government	657,391	-	657,391	-	-	-	657,391	-
Justice System	-	-	-	-	-	-	-	-
Public Safety	1,417,247	-	1,417,247	-	-	-	1,417,247	-
Corrections and Rehabilitation	-	-	-	-	-	-	-	-
Health and Human Services	-	-	-	-	-	-	-	-
Community and Economic Development	33,069	-	33,069	-	-	-	33,069	-
Infrastructure and Environmental Services	-	-	-	827,134	-	827,134	827,134	-
Debt Service Bank Loans								
Principal	49,745	2,121,471	2,171,216	28,332	840,068	868,400	78,077	2,961,539
Interest and Other Charges	14,053	-	14,053	5,621	-	5,621	19,674	-
Total Expenditures	2,171,505	2,121,471	4,292,976	861,087	840,068	1,701,155	3,032,592	2,961,539
Excess (Deficiency) of Revenues over Expenditures	(2,171,505)	-	(2,171,505)	(861,087)	-	(861,087)	(3,032,592)	-
OTHER FINANCING SOURCES (USES)								
Bank and Vendor Financing	2,171,216	-	2,171,216	868,400	-	868,400	3,039,616	-
Transfers in (out)	-	-	-	-	-	-	-	-
Total Other Financing Sources	2,171,216	-	2,171,216	868,400	-	868,400	3,039,616	-
Net change in Fund Balances	(289)	-	(289)	7,313	-	7,313	7,024	-
Fund Balance - Beginning as Previously Reported	289	-	289	57,196	-	57,196	57,485	-
Reclassified for Current Year Presentation	-	-	-	-	-	-	-	-
Fund Balance - Beginning as Restated	289	-	289	57,196	-	57,196	57,485	-
Fund Balance - Ending	\$ -	\$ -	\$ -	\$ 64,509	\$ -	\$ 64,509	\$ 64,509	\$ -

Special Revenue Funds
(Non-Major Funds)

Combining Schedules

IRION COUNTY, TEXAS
COMBINING BALANCE SHEET - MODIFIED CASH BASIS
SPECIAL REVENUE FUNDS
YEAR ENDED SEPTEMBER 30, 2020

	JUDICIAL	JP TECH	LAW	COURTHOUSE	RECREATION	PUBLIC	EMERGENCY	CITY.DIST	HOT CHECK	SHERIFF
	FUND - 31	FUND - 32	LIBRARY	SECURITY	FACILITIES	LIBRARY	SERVICES	TECH FUND	FUND - 50	SPECIAL
	FUND - 31	FUND - 32	FUND - 33	FUND - 34	FUND - 35	FUND - 36	FUND-37	FUND - 38	FUND - 50	FUND - 60
ASSETS										
Cash in Bank	\$ 2,748	\$ 5,082	\$ 10,924	\$ 4,624	\$ 81,929	\$ 1,197	\$ 5,274	\$ 4,222	\$ 242	\$ 5,564
Certificates of Deposit	-	-	-	-	-	-	-	-	-	-
Due From Other Funds	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 2,748	\$ 5,082	\$ 10,924	\$ 4,624	\$ 81,929	\$ 1,197	\$ 5,274	\$ 4,222	\$ 242	\$ 5,564
LIABILITIES										
Due to General Fund	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total Liabilities	-	-	-	-	-	-	-	-	-	-
FUND BALANCE										
Assigned Fund Balance	-	-	-	-	81,929	1,197	-	-	-	-
Fund Deficits - Unassigned	-	-	-	-	-	-	-	-	-	-
Restricted Fund Balance	2,748	5,082	10,924	4,624	-	-	5,274	4,222	242	5,564
Total Fund Balance	2,748	5,082	10,924	4,624	81,929	1,197	5,274	4,222	242	5,564
Total Liabilities and Fund Balance	\$ 2,748	\$ 5,082	\$ 10,924	\$ 4,624	\$ 81,929	\$ 1,197	\$ 5,274	\$ 4,222	\$ 242	\$ 5,564

IRION COUNTY, TEXAS
COMBINING BALANCE SHEET - MODIFIED CASH BASIS
SPECIAL REVENUE FUNDS
YEAR ENDED SEPTEMBER 30, 2020

	LEOSA FUND 62	RECORDS MANAGEMENT FUND 70	RECORDS ARCHIVES FUND 71	COURT ARCHIVES FUND 72	TAX LIABILITY FUND 90	TOTAL COMBINED
<u>ASSETS</u>						
Cash in Bank	\$ 1,242	\$ 74,946	\$ 66,279	\$ 2,234	\$ 4,379	\$ 270,886
Certificates of Deposit	-	-	-	-	-	-
Due From Other Funds	-	-	-	-	-	-
Total Assets	<u>\$ 1,242</u>	<u>\$ 74,946</u>	<u>\$ 66,279</u>	<u>\$ 2,234</u>	<u>\$ 4,379</u>	<u>\$ 270,886</u>
<u>LIABILITIES</u>						
Due to General Fund	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCE</u>						
Assigned Fund Balance	-	-	-	-	4,379	87,505
Fund Deficits - Unassigned	-	-	-	-	-	-
Restricted Fund Balance	<u>1,242</u>	<u>74,946</u>	<u>66,279</u>	<u>2,234</u>	<u>-</u>	<u>183,381</u>
Total Fund Balance	<u>1,242</u>	<u>74,946</u>	<u>66,279</u>	<u>2,234</u>	<u>4,379</u>	<u>270,886</u>
Total Liabilities and Fund Balance	<u>\$ 1,242</u>	<u>\$ 74,946</u>	<u>\$ 66,279</u>	<u>\$ 2,234</u>	<u>\$ 4,379</u>	<u>\$ 270,886</u>

IRION COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
SPECIAL REVENUE FUNDS
YEAR ENDED SEPTEMBER 30, 2020

	JUDICIAL	JP TECH	LAW	COURTHOUSE	RECREATION	PUBLIC	EMERGENCY
	FUND - 31	FUND - 32	LIBRARY	SECURITY	FACILITIES	LIBRARY	SERVICES
	FUND - 31	FUND - 32	FUND - 33	FUND - 34	FUND - 35	FUND - 36	FUND-37
REVENUE							
Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Seizure Proceeds	-	-	-	-	-	-	-
Fees	54	2,300	947	3,285	6,245	320	-
Current Taxes	-	-	-	-	-	-	-
Donations and Gifts	-	-	-	-	-	-	211,995
Deferred Taxes	-	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-
Adult Protective Services	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total Revenue	54	2,300	947	3,285	6,245	320	211,995
EXPENDITURES							
Federal/State:							
Administration	-	-	-	-	-	-	-
Engineering/Consulting	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-
Local:							
Law Enforcement Expenses	-	-	-	-	-	-	-
Records Management	-	-	-	-	-	-	-
Trip Incentive	-	-	-	-	-	-	-
Courthouse Security	-	-	-	-	-	-	-
Telephone	-	-	-	-	-	-	-
Supplies	-	-	-	480	-	-	-
Education and Training	-	-	-	-	-	-	-
Computer Expenses	-	3,751	-	-	-	-	-
Indigent Health Care	-	-	-	-	-	-	-
Internet Service Provider	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	5,589	-	-	-
Miscellaneous Expense	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	235,052
Total Expenditures	-	3,751	-	6,069	-	-	235,052
Revenue Over (Under) Expenditures Before transfers	54	(1,451)	947	(2,784)	6,245	320	(23,057)
Transfers (to) From Other Funds	-	-	-	-	-	-	-
Revenue Over (Under) Expenditures	54	(1,451)	947	(2,784)	6,245	320	(23,057)
Fund Balance Beginning of Year	2,694	6,533	9,977	7,408	75,684	877	28,331
Fund Balance End of Year	\$ 2,748	\$ 5,082	\$ 10,924	\$ 4,624	\$ 81,929	\$ 1,197	\$ 5,274
Expenditures Grouped by Function:							
General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Justice System	-	3,751	-	-	-	-	-
Public Safety	-	-	-	6,069	-	-	235,052
Corrections and Rehabilitation	-	-	-	-	-	-	-
Health and Human Services	-	-	-	-	-	-	-
Community and Economic Development	-	-	-	-	-	-	-
Infrastructure and Environmental Services	-	-	-	-	-	-	-
Total Expenditures by Function	\$ -	\$ 3,751	\$ -	\$ 6,069	\$ -	\$ -	\$ 235,052

IRION COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
SPECIAL REVENUE FUNDS
YEAR ENDED SEPTEMBER 30, 2020

	CITY.DIST TECH FUND FUND - 38	HOT CHECK FUND - 50	SHERIFF SPECIAL FUND - 60	LEOSA FUND 62	RECORDS MANAGEMENT FUND 70	RECORDS ARCHIVES FUND 71	COURT ARCHIVE FUND 72
REVENUE							
Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Seizure Proceeds	-	-	-	-	-	-	-
Fees	176	-	-	-	8,392	7,487	223
Current Taxes	-	-	-	-	-	-	-
Donations and Gifts	-	-	-	-	-	-	-
Deferred Taxes	-	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-
Adult Protective Services	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total Revenue	176	-	-	-	8,392	7,487	223
EXPENDITURES							
Federal/State:							
Administration	-	-	-	-	-	-	-
Engineering/Consulting	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-
Local:							
Law Enforcement Expenses	-	-	-	-	-	-	-
Records Management	-	-	-	-	256	-	-
Trip Incentive	-	-	-	-	-	-	-
Courthouse Security	-	-	-	-	-	-	-
Telephone	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	6,500	279
Education and Training	-	-	-	-	-	-	-
Computer Expenses	-	-	-	-	-	-	-
Indigent Health Care	-	-	-	-	-	-	-
Internet Service Provider	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	-	-
Miscellaneous Expense	-	(150)	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total Expenditures	-	(150)	-	-	256	6,500	279
Revenue Over (Under) Expenditures Before transfers	176	150	-	-	8,136	987	(56)
Transfers (to) From Other Funds	-	-	-	-	-	-	-
Revenue Over (Under) Expenditures	176	150	-	-	8,136	987	(56)
Fund Balance Beginning of Year	4,046	92	5,564	1,242	66,810	65,292	2,290
Fund Balance End of Year	\$ 4,222	\$ 242	\$ 5,564	\$ 1,242	\$ 74,946	\$ 66,279	\$ 2,234
Expenditures Grouped by Function:							
General Government	\$ -	\$ (150)	\$ -	\$ -	\$ 256	\$ 6,500	\$ -
Justice System	-	-	-	-	-	-	279
Public Safety	-	-	-	-	-	-	-
Corrections and Rehabilitation	-	-	-	-	-	-	-
Health and Human Services	-	-	-	-	-	-	-
Community and Economic Development	-	-	-	-	-	-	-
Infrastructure and Environmental Services	-	-	-	-	-	-	-
Total Expenditures by Function	\$ -	\$ (150)	\$ -	\$ -	\$ 256	\$ 6,500	\$ 279

IRION COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
SPECIAL REVENUE FUNDS
YEAR ENDED SEPTEMBER 30, 2020

	TAX LIABILITY FUND 90	TOTAL COMBINED
<u>REVENUE</u>		
Grants	\$ -	\$ -
Seizure Proceeds	-	-
Fees	-	29,429
Current Taxes	-	-
Donations and Gifts	-	211,995
Deferred Taxes	-	-
Miscellaneous Revenue	-	-
Reimbursements	-	-
Adult Protective Services	-	-
Interest	-	-
Other	-	-
Total Revenue	<u>-</u>	<u>241,424</u>
<u>EXPENDITURES</u>		
Federal/State:		
Administration	-	-
Engineering/Consulting	-	-
Construction	-	-
Equipment	-	-
Local:	-	-
Law Enforcement Expenses	-	-
Records Management	-	256
Trip Incentive	-	-
Courthouse Security	-	-
Telephone	-	-
Supplies	-	7,259
Education and Training	-	-
Computer Expenses	-	3,751
Indigent Health Care	-	-
Internet Service Provider	-	-
Repairs and Maintenance	-	5,589
Miscellaneous Expense	-	(150)
Capital Outlay	-	235,052
Total Expenditures	<u>-</u>	<u>251,757</u>
Revenue Over (Under) Expenditures Before transfers	-	(10,333)
Transfers (to) From Other Funds	<u>-</u>	<u>-</u>
Revenue Over (Under) Expenditures	-	(10,333)
Fund Balance Beginning of Year	<u>4,379</u>	<u>281,219</u>
Fund Balance End of Year	<u>\$ 4,379</u>	<u>\$ 270,886</u>
Expenditures Grouped by Function:		
General Government	\$ -	\$ 6,606
Justice System	-	4,030
Public Safety	-	241,121
Corrections and Rehabilitation	-	-
Health and Human Services	-	-
Community and Economic Development	-	-
Infrastructure and Environmental Services	-	-
Total Expenditures by Function	<u>\$ -</u>	<u>\$ 251,757</u>

GOVERNMENTAL REPORTING SECTION

**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, 2020, and the related notes to the financial statements, which collectively comprise Irion County, Texas' basic financial statements and have issued our report thereon dated November 12, 2020.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Knapp & Company, P.C.

Dallas, Texas,
November 12, 2020

IRION COUNTY, TEXAS

STATUS OF PRIOR YEAR REPORTED SIGNIFICANT DEFICIENCY

For Fiscal Year Ended September 30, 2020

n/a