

IRION COUNTY, TEXAS
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED
September 30, 2019

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

**IRION COUNTY, TEXAS
Annual Financial Report
September 30, 2019**

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September 30, 2019**

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MANAGEMENT DISCUSSION AND ANALYSIS

COUNTY JUDGE

*Molly Criner
PO Box 770
325-835-4361
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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

December 16, 2019

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, 2019. Please read it in conjunction with the County's financial statements, which begin on page 3.

FINANCIAL HIGHLIGHTS

The County's net assets increased \$3,390,935 in 2018/2019 even after recording depreciation expense of \$907,447.

In 2018/2019 the County made significant payments on its long-term debt by paying lease obligations in the amount of 102,330 plus payments of bank note obligations of \$2,363,401. Also debt reductions included \$155,131 of lease debt settled as part of trade in of equipment. All lease and note obligations were paid early or in accordance with the lease or loan agreements. The County's outstanding debt primarily resulted from equipment leases to finance equipment purchases for the roads department and a bank loan to fund the courthouse HVAC improvements. All debt obligations mature over the next four (4) years.

During the year, the County's total government wide revenues and other financing sources exceeded expenditures by \$3,390,935. Government wide revenues were up by \$1,573,873 as compared to 2018, which is primarily attributed to increases in property tax collections from expected increases in valuation for oil and gas properties.

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 \$3,390,935 in 2018/2019 as compared to \$1,901,017 2017/2018.

The County's total revenues increased by 23% or \$1,573,873 which as primarily attributed to Increases in property tax collections due to expected increases in valuation for oil and gas properties.

THE COUNTY'S FUNDS

As the County completed the year, its governmental funds (as presented in the balance sheet on page 5) reported a combined fund balance of \$12,155,529 as compared to \$9,598,319 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) Reimbursement income exceeded budget by \$114,473, which is primarily attributed to insurance settlements for storm damage to county facilities. 2) General fund non-departmental capital expenditures budget exceeded actual by \$805,983, since planned capital expenditures were financed and funded using the I&S and F/M tax funds in the funds 29 and 30 using bank and lease financing. 3) General fund road department materials budgets exceeded actual expenditures by approximately \$93,000 per precinct and the F/M Fund 30 as road materials budget exceeded actual by \$141,720, which is attributed to use of materials purchased in prior year reducing current year need for purchases. 4) The F.M fund 30 capital expenditures exceeded budget by \$544,771 because the county did not budget for capital expenditures financed with vendor direct leases. 5) I/S Fund 29 and F/M 30 contingency expense exceeded budget by \$200,391 for settlement payments for contested property taxes received and recorded as income in prior years associated with compressor equipment assessments. This litigation was defended and settled at the State level with no direct legal costs to the County. 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 2019, the County had approximately \$13.1 million invested in capital assets of which \$4.5 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 \$285,774 for road seals to selected county roads. The sheriff department purchased two vehicles for \$49,708 plus the trade in of two used vehicles. The county paid the final retainage payment of \$125,005 for the county courthouse HVAC system. The county paid \$63,564 for courthouse elevator upgrades. The roads departments capitalized \$533,782 in heavy equipment which included one CAT compact truck loader, two CAT motor graders, one CAT wheel loader and one Western Star heavy glider truck plus the trade in of two motor graders and one wheel loader. The County paid \$379,374 for an emergency response vehicles and equipment which consisted of one fire truck and one ambulance. The County purchased the Mertzson city park for \$74,000. The county paid \$140,630 in roof replacements and repairs to county buildings that were funded primarily with insurance claim proceeds.

Debt

At year-end, the County had outstanding \$583,197 in lease obligation debts as compared to total prior yearend debt of \$295,887. The increase in lease obligations is attributed to lease purchase of two motor graders and a wheel loader, and one compact truck loader. Lease principle payments totaled \$102,330 during the year. Also lease obligations totaling \$155,131 were settled in conjunction with related trade in of equipment on new equipment leases. The county also paid principle payments of \$262,278 on a bank note reducing the outstanding amount borrowed to finance the courthouse HVAC improvements. The County also borrowed \$2,101,123 in short term unsecured bank loan proceeds to fund equipment, road materials purchases, and other capital projects and debt obligations. The short - term bank loans and interest were repaid using property tax revenues collected for that purpose before year end.

NEXT YEAR'S BUDGET AND ECONOMIC FACTORS

Budget

Infrastructure continued to be a main emphasis for spending in 2019. New roofs were installed on the courthouse and library, and new drainage was put in place on the museum and the Barnhart Community Center. New flooring was put down in most departments of the courthouse. Most important, the courthouse elevator received a major upgrade and should provide excellent service for the decade to come.

In 2020, our biggest planned expenditures will be in emergency management. Aging emergency and law enforcement vehicles will be replaced. Construction will be started on a new volunteer fire department facility. We have a robust volunteer fire department, with excellent leadership and an active board, which has outgrown their current facility. The threat of wildfires remains very high both in our county and those of our neighbors, so we must remain committed to providing the resources necessary to protect our citizens.

As always, safe roads remain a top priority. The 2020 budget reflects this priority. Road projects are slated for precincts one and three, and planning is funded to determine the most crucial projects for precincts two and four.

Finally, the commissioners court decided to take a proactive stance in addressing the growing threat to cyber security now being faced by county governments. The 2020 budget includes funding to replace all computers that are no longer being supported against the most current malware, ransomware, and hacking threats. In addition, the budget reflects our plans to add more cyber security insurance to our policy. Cyber security will probably continue to be a growing expense in the future.

Economic Factors

While the wind farm in the southwest corner of the county will begin producing income this year, oil and gas activity and mineral ownership continue to provide 90% of our county's revenue. Thankfully, this revenue stream is holding steady. Wise budget planning in years past has kept our county financially healthy, with sound reserves in place. Despite that fact, we must always remain vigilant to protect our resources against the ups and downs of the historically volatile oil and gas industry.

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, 2019 AND 2018

	<u>PRIMARY GOVERNMENT</u>	
	<u>2019</u>	<u>2018</u>
	<u>Governmental</u>	<u>Governmental</u>
	<u>Activities</u>	<u>Activities</u>
<u>ASSETS</u>		
Cash and Cash Equivalents	\$ 7,769,657	\$ 5,192,960
Certificates of Deposit	4,524,839	4,500,778
Total Cash and Deposits	<u>12,294,496</u>	<u>9,693,738</u>
Receivable From Other Taxing Authority	<u>-</u>	<u>25,182</u>
Capital Assets		
Land	1,000	1,000
Other Capital Assets	<u>7,899,759</u>	<u>7,041,002</u>
Total Capital Assets	<u>7,900,759</u>	<u>7,042,002</u>
Total Assets	<u>20,195,255</u>	<u>16,760,922</u>
<u>DEFERRED OUTFLOWS</u>	<u>-</u>	<u>-</u>
<u>LIABILITIES</u>		
Other Liabilities	233	173
Amounts Due Others	115,401	97,095
Long Term Debt		
Due Within One Year	549,461	508,169
Due In More Than One Year	<u>483,206</u>	<u>499,466</u>
Total Liabilities	<u>1,148,301</u>	<u>1,104,903</u>
<u>DEFERRED INFLOWS</u>	<u>23,333</u>	<u>23,333</u>
<u>NET POSITION</u>		
Investment in Capital Assets, Net of Related Debt	6,868,092	6,034,367
Committed	57,485	45,750
Assigned	80,940	94,345
Restricted	200,279	165,813
Unrestricted	<u>11,816,825</u>	<u>9,292,411</u>
Total Net Position	<u>\$ 19,023,621</u>	<u>\$ 15,632,686</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, 2019 AND 2018

<u>Functions/Programs</u>	<u>2019</u>	<u>2018</u>
REVENUES:		
Property Tax	\$ 7,559,092	\$ 6,005,445
License & Permits	200,744	201,117
Fines and Fees	320,612	273,654
Public Service Fees	33,205	34,485
Donations and gifts	21,850	15,950
Grant Revenues	-	178,439
Intergovernmental Reimbursements	74,428	83,757
Charges for Services	28,859	29,570
Investment Income	42,800	14,328
Other	<u>147,317</u>	<u>18,289</u>
Total Revenues	<u>8,428,907</u>	<u>6,855,034</u>
EXPENDITURES:		
Current:		
General Government	1,708,118	1,611,062
Justice System	280,881	274,316
Public Safety	1,164,493	990,330
Corrections and Rehabilitation	9,904	53,798
Health and Human Services	247,744	245,346
Community and Economic Development	156,471	152,810
Infrastructure and Environmental Services	1,437,045	1,583,070
Interest and Other Charges	<u>33,316</u>	<u>43,285</u>
Total Expenditures	<u>5,037,972</u>	<u>4,954,017</u>
Excess (deficiency) of Revenues		
Over Expenditures	<u>3,390,935</u>	<u>1,901,017</u>
Net Position - Beginning	<u>15,632,686</u>	<u>13,731,669</u>
Net Position - Ending	<u>\$ 19,023,621</u>	<u>\$ 15,632,686</u>

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, 2019 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, 2019, 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 December 16, 2019, on our consideration of Irion County, Texas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Irion County, Texas' internal control over financial reporting and compliance.

Knapp & Company, P.C.

Dallas, Texas
December 16, 2019

FINANCIAL SECTION

GOVERNMENT WIDE FINANCIAL STATEMENTS

IRION COUNTY, TEXAS
GOVERNMENT WIDE
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
AS OF SEPTEMBER 30, 2019

	Governmental Activities
<u>ASSETS</u>	
Cash and Cash Equivalents	\$ 7,769,657
Certificates of Deposit	4,524,839
Total Cash and Certificates of Deposits	12,294,496
Capital assets:	
Land	1,000
Other Capital Assets	7,899,759
Total Capital Assets	7,900,759
Total Assets	\$ 20,195,255
 <u>DEFERRED OUTFLOWS</u>	
	-
 <u>LIABILITIES</u>	
Other Liabilities	\$ 233
Amounts Due to Others	115,401
Long-term Debt	
Due Within One Year	549,461
Due in More Than One Year	483,206
Total Liabilities	1,148,301
 <u>DEFERRED INFLOWS</u>	
	23,333
 <u>NET POSITION</u>	
Investment in Capital Assets, Net of Related Debt	6,868,092
Restricted for:	
Designated - Committed	57,485
Designated - Assigned	80,940
Restricted	200,279
Unrestricted	11,816,825
Total Net Position	\$ 19,023,621

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, 2019

<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	\$ 1,708,118	\$ 12,359	\$ 25,360	\$ -	\$ (1,670,399)
Justice System	280,881	-	29,830	-	(251,051)
Public Safety	1,164,493	16,500	-	-	(1,147,993)
Corrections and Rehabilitation	9,904	-	-	-	(9,904)
Health and Human Services	247,744	-	1,505	-	(246,239)
Community and Economic Development	156,471	-	-	-	(156,471)
Infrastructure and Environmental Services	1,437,045	-	17,733	-	(1,419,312)
Interest on Long-Term Debt	<u>33,316</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(33,316)</u>
Total Governmental Activities	<u>5,037,972</u>	<u>28,859</u>	<u>74,428</u>	<u>-</u>	<u>(4,934,685)</u>
Business-Type Activities:					
None	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Primary Government	<u>\$ 5,037,972</u>	<u>\$ 28,859</u>	<u>\$ 74,428</u>	<u>\$ -</u>	<u>(4,934,685)</u>

General Revenues:

Taxes:

Property Taxes, Levied for General Purposes	5,371,498
Property Taxes, for Debt Service	2,187,594
Investment Earnings	42,800
License & Permits	200,744
Fines and Fees	353,817
Other	<u>169,167</u>
Total General Revenues	<u>8,325,620</u>
Change in Net Position	3,390,935
Net Position - Beginning	<u>15,632,686</u>
Net Position - Ending	<u>\$ 19,023,621</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, 2019

	GOVERNMENTAL FUNDS				TOTAL GOVERNMENTAL FUNDS
	MAJOR FUNDS			NON-MAJOR	
	GENERAL FUND	CAPITAL PROJECTS	DEBT SERVICE	SPECIAL REVENUE	
ASSETS					
Cash in Bank	\$ 7,430,953	\$ 57,485	\$ -	\$ 281,219	\$ 7,769,657
Certificates of deposit	4,524,839	-	-	-	4,524,839
Due From Other Funds	-	-	-	-	-
TOTAL ASSETS	<u>\$ 11,955,792</u>	<u>\$ 57,485</u>	<u>\$ -</u>	<u>\$ 281,219</u>	<u>\$ 12,294,496</u>
LIABILITIES					
Due to Others	115,401	-	-	-	115,401
Deferred Inflows	23,333	-	-	-	23,333
Other Liabilities	233	-	-	-	233
TOTAL LIABILITIES	<u>138,967</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>138,967</u>
FUND BALANCES					
Non-spendable	-	-	-	-	-
Restricted	-	-	-	200,279	200,279
Committed	-	57,485	-	-	57,485
Assigned	-	-	-	80,940	80,940
Unassigned	11,816,825	-	-	-	11,816,825
Total Fund Balances	<u>11,816,825</u>	<u>57,485</u>	<u>-</u>	<u>281,219</u>	<u>12,155,529</u> a)
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 11,955,792</u>	<u>\$ 57,485</u>	<u>\$ -</u>	<u>\$ 281,219</u>	<u>\$ 12,294,496</u>

Total fund balances as reported above

\$ 12,155,529 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.

7,900,759

(1,032,667)

Net assets of governmental activities

\$ 19,023,621

IRION COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
MODIFIED CASH BASIS - GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2019

	GOVERNMENTAL FUNDS				TOTAL GOVERNMENTAL FUNDS
	MAJOR FUNDS			NON-MAJOR	
	GENERAL FUND	CAPITAL PROJECTS	DEBT SERVICE	SPECIAL REVENUE	
FUNCTIONS/PROGRAMS					
REVENUES:					
Property Tax	\$ 5,371,498	\$ -	\$ 2,187,594	\$ -	\$ 7,559,092
License & Permits	200,744	-	-	-	200,744
Fines and Fees	276,240	-	-	44,372	320,612
Public Service Fees	33,205	-	-	-	33,205
Donations and Gifts	-	-	-	21,850	21,850
Grant Revenues and Intergovernmental	-	-	-	-	-
Intergovernmental Reimbursements	74,428	-	-	-	74,428
Charges for Services	28,859	-	-	-	28,859
Investment Income	42,800	-	-	-	42,800
Other	147,317	-	-	-	147,317
Total Revenues	<u>6,175,091</u>	<u>-</u>	<u>2,187,594</u>	<u>66,222</u>	<u>8,428,907</u>
EXPENDITURES:					
Current:					
General Government	1,545,654	514,626	-	4,640	2,064,920
Justice System	277,048	-	-	3,833	280,881
Public Safety	920,288	606,397	-	11,588	1,538,273
Corrections and Rehabilitation	9,904	-	-	-	9,904
Health and Human Services	211,117	-	-	-	211,117
Community and Economic Development	121,825	146,990	-	25,100	293,915
Infrastructure and Environmental Services	564,841	1,342,411	96,269	-	2,003,521
Debt Service					
Principal	-	13,463	2,087,660	-	2,101,123
Interest and Other Charges	-	10,272	3,665	-	13,937
Total Expenditures	<u>3,650,677</u>	<u>2,634,159</u>	<u>2,187,594</u>	<u>45,161</u>	<u>8,517,591</u>
Excess (deficiency) of revenues over expenditures	<u>2,524,414</u>	<u>(2,634,159)</u>	<u>-</u>	<u>21,061</u>	<u>(88,684)</u>
OTHER FINANCING SOURCES (USES)					
Bank Loan and Equipment Lease Proceeds	-	2,645,894	-	-	2,645,894
Transfers out	-	-	-	-	-
Total other financing sources	<u>-</u>	<u>2,645,894</u>	<u>-</u>	<u>-</u>	<u>2,645,894</u>
Net change in fund balances	<u>2,524,414</u>	<u>11,735</u>	<u>-</u>	<u>21,061</u>	<u>2,557,210</u> a)
Fund Balance - Beginning as Previously Reported	<u>9,292,411</u>	<u>45,750</u>	<u>-</u>	<u>260,158</u>	<u>9,598,319</u>
Fund Balance - Ending	<u>\$ 11,816,825</u>	<u>\$ 57,485</u>	<u>\$ -</u>	<u>\$ 281,219</u>	<u>\$ 12,155,529</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					\$ 2,557,210 a)
Lease and bank loan payments applied to debt					364,608
Financial resources reported as liabilities					(544,771)
Debt retired in settlement of trade in of equipment					155,131
Capitalized - capital expenditures less book value of net trade ins					1,766,204
Depreciation expense recorded					<u>(907,447)</u>
Changes in net assets as reported in the Government Wide Statement of Activities					<u>\$ 3,390,935</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, 2019

ASSETS

Cash - Restricted	\$ 15,619
Certificate of Deposit	<u> -</u>
Total Assets	<u>\$ 15,619</u>

LIABILITIES

Due to Others	\$ 10,567
Other Liabilities	<u> -</u>
Total Liabilities	<u>10,567</u>

FUND BALANCE (DEFICIT)

Restricted Fund Balance	<u>5,052</u>
Total Fund Balance	<u>5,052</u>
Total Liabilities and Fund Balance	<u>\$ 15,619</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, 2019

REVENUE

Miscellaneous Revenue	\$	58
Interest		10
		68
Total Revenue		68

EXPENDITURES

Distributions		-
Professional Services		-
Tax		-
		-
Total Expenditures		-
Revenue Over (Under) Expenditures		68
Fund Balance Beginning of Year		4,984
Fund Balance End of Year	\$	5,052

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

IRION COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

Basic Financial Statements—Government-Wide Statements

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

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

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

IRION COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

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

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

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

Basic Financial Statements — Fund Financial Statements

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

The following fund types are used by the County:

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

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

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

IRION COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

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

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

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

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

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

Financial Statement Amounts:

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

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

IRION COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

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

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

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

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

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

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

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

IRION COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

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

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

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

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

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

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

Subsequent Events Review – Management has conducted a review and evaluation of subsequent events through December 16, 2019 (the date of the auditor’s report). The financial statements were available for distribution December 19, 2019.

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 2018/2019 was \$.437933 per \$100 valuation, County interest and sinking was \$.129232 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, 2019:

Current taxes receivable	\$	-
Delinquent taxes receivable		<u>73,589</u>
		<u>\$ 73,589</u>

Delinquent taxes by year:		
2018	\$	22,244
2017		10,722
2016		22,094
2015		13,050
2014		2,307
2013 and prior		<u>3,172</u>
Total delinquent taxes		<u>\$ 73,589</u>

IRION COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 3: CASH AND CASH EQUIVALENTS

Deposit Risk - As of September 30, 2019, the balances per books of the County's deposits which were held in primarily one depository bank, including certificates of deposit, was \$12,294,496 for governmental funds and \$15,619 for trust and agency funds. Certificates of deposit were comprised of 21 CD's with maturities less than one year from September 30, 2019. 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 \$15,077,790 as of September 30, 2019, 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, 2019:

Pooled Cash:		
10-100-200	10 General Fund	\$ 7,297,091
20-100-200	20 F/M Road	4,946
29-100-200	29 I&S / Capital Projects	289
30-100-200	30 I&S/ F/MLR	57,196
31-100-200	31 Judicial Fund	2,694
32-100-200	32 Justice of the Peace	6,532
33-100-200	33 Law Library	9,977
34-100-200	34 Courthouse Security	7,408
35-100-200	35 Rec Facilities Fund	75,684
36-100-200	36 Public Library Fund	877
37-100-200	37 Emergency Services	28,331
38-100-200	38 Co/Dist Tech	4,046
50-100-200	50 Hot Check Fund	92
60-100-200	60 Sheriff Dare Fund	5,564
62-100-200	62 TLESOA	1,242
70-100-200	70 Records Management	66,810
71-100-200	71 Reco Mgt Archives	65,292
72-100-200	72 Court Archive Fee	2,290
90-100-200	90 Tax Liability	4,378
		<u>\$ 7,640,739</u>

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>9/30/2018</u>	<u>Additions</u>	<u>Transfers and</u> <u>(Retirements)</u>	<u>Balance</u> <u>9/30/2019</u>
Primary Government				
Land	\$ 1,000	\$ -	\$ -	\$ 1,000
City Park	-	74,000	-	74,000
Buildings and Improvements	3,132,093	266,703	-	3,398,796
Courthouse HVAC	1,183,072	125,005	-	1,308,077
Vehicles and Equipment	3,782,155	1,014,722	(255,162)	4,541,715
Infrastructure - Roads	3,531,679	285,774	-	3,817,453
	<u>11,629,999</u>	<u>1,766,204</u>	<u>(255,162)</u>	<u>13,141,041</u>
Less Accumulated Depreciation:				
Buildings and Improvements	990,389	198,618	-	1,189,007
Vehicles and Equipment	2,859,500	376,556	(255,162)	2,980,894
Infrastructure - Streets	738,108	332,273	-	1,070,381
	<u>4,587,997</u>	<u>907,447</u>	<u>(255,162)</u>	<u>5,240,282</u>
Net Fixed Assets	<u>\$ 7,042,002</u>	<u>\$ 858,757</u>	<u>\$ -</u>	<u>\$ 7,900,759</u>

By Department	<u>Depreciation</u>	<u>Additions</u>
General Government	\$ 178,912	\$ 260,363
Justice System	-	-
Public Safety	148,668	522,448
Corrections and Rehabilitation	-	-
Health and Human Services	36,627	-
Community and Economic Development	26,392	163,836
Infrastructure and Environmental Services	516,848	819,557
	<u>\$ 907,447</u>	<u>\$ 1,766,204</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, 2019:

IRION COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 5: LONG-TERM DEBT - continued

	Balance <u>9/30/2018</u>	<u>Additions</u>	Retired/ <u>Paid</u>	Balance <u>9/30/2019</u>	Interest <u>Paid</u>
1 Lease	\$ 33,561	\$ -	\$ 33,561	\$ -	\$ -
2 Lease	33,561	-	33,561	-	-
3 Lease	88,009	-	88,009	-	-
4 Lease	140,756	-	1,559	139,197	6,306
5 Lease	-	455,216	100,771	354,445	-
6 Lease	-	89,555	-	89,555	-
7 Bank loan	711,748	-	262,278	449,470	13,073
8 Bank loan	-	1,548,555	1,548,555	-	10,272
9 Bank loan	-	552,568	552,568	-	3,665
	<u>\$ 1,007,635</u>	<u>\$ 2,645,894</u>	<u>\$ 2,620,862</u>	<u>\$ 1,032,667</u>	<u>\$ 33,316</u>

By function:

Infrastructure	\$ 295,887	\$ 544,771	\$ 257,461	\$ 583,197	\$ 6,306
General	711,748	2,101,123	2,363,401	449,470	27,010
	<u>\$ 1,007,635</u>	<u>\$ 2,645,894</u>	<u>\$ 2,620,862</u>	<u>\$ 1,032,667</u>	<u>\$ 33,316</u>

- 1) Motor grader lease dated December 2013 requires 4 annual payments of \$13,314 and a final annual payment of \$33,814. The lease balance was retired in settlement of trade in of equipment.
- 2) Motor grader lease dated December 2013 requires 4 annual payments of \$13,314 and a final annual payment of \$33,814. The lease balance was retired in settlement of trade in of equipment.
- 3) Lease dated December 2013 secured by a wheel loader required 5 annual payments of \$24,999 plus a final annual payment of \$88,674. The lease balance was retired in settlement of trade in of equipment.
- 4) Lease dated June 20, 2019 secured by a Motor Grader required 4 annual payments of \$7,865 plus a final annual payment of \$138,585. The lease bears interest at 4.125%.
- 5) 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%.
- 6) Lease dated September 2019 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%.
- 7) 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.
- 8) Bank unsecured promissory line of credit note dated October 24 2018 and due September 30, 2019 and bore interest at 3.25%. The principal balance outstanding at September 30, 2019 was \$-0-.

IRION COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 5: LONG-TERM DEBT - continued

- 9) Bank unsecured line of credit promissory note dated October 24, 2018 and due September 30, 2019 and bore interest at 3.25%. The principal balance outstanding at September 30, 2019 was \$-0-.

Future obligations of debt obligations follow:

Fiscal Year	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	549,461	34,304	583,765
2021	105,074	22,908	127,982
2022	282,475	18,043	300,518
2023	95,657	5,118	100,775
	<u>\$ 1,032,667</u>	<u>\$ 80,373</u>	<u>\$ 1,113,040</u>

NOTE 6: EMPLOYEE PENSION AND RETIREMENT PROGRAM

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

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

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

IRION COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 6: EMPLOYEE PENSION AND RETIREMENT PROGRAM - continued

Funding Policy. The employer has elected to use the annually determined contribution rate (Variable- Rate) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. It was 8.42% for calendar year 2018 and 8.17% for calendar year 2019; however, the County elected to continue paying 8.42% of covered payroll in 2019. 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, 2018 there were 42 active plan members, 32 retirees and beneficiaries receiving benefits, and 25 inactive employees entitled but not yet receiving benefits.

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

	Dec. 31, 2018
Net Pension Liability/(Asset):	
Total Pension Liability	7,235,263
Fiduciary net position	6,700,609
Net Pension Liability (asset)	534,654
Fiduciary net position as a percentage of total pension liability	92.61%
Pensionable covered payroll	1,523,475
Net Pension Liability as a percentage of covered payroll	35.09%

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%

IRION COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 6: EMPLOYEE PENSION AND RETIREMENT PROGRAM - continued

Other Key Actuarial Assumptions

The actuarial assumptions used in the December 31, 2018 valuation were based on the results of an actuarial experience study for the period January 1, 2009-December 31, 2012, except where required to be different by GASB 68.

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

Long-Term Expected Rate of Return

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

Asset Class	Target Allocation	Geometric Real Rate of Return (Expected minus Inflation)
US Equities	10.50%	5.40%
Private Equity	18.00%	8.40%
Global Equities	2.50%	5.70%
International Equities - Developed	10.00%	5.40%
International Equities - Emerging	7.00%	5.90%
Investment-Grade Bonds	3.00%	1.60%
Strategic Credit	12.00%	4.39%
Direct Lending	11.00%	7.95%
Distressed Debt	2.00%	7.20%
REIT Equities	2.00%	4.15%
Master Limited Partnerships (MLPs)	3.00%	5.35%
Private Real Estate Partnerships	6.00%	6.30%
Hedge Funds	<u>13.00%</u>	3.90%
	<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, 2017	\$ 6,783,061	\$ 6,957,649	\$ (174,588)
Changes for the year:			
Service cost	208,205	-	208,205
Interest on total pension liability (1)	552,281	-	552,281
Effect of plan changes (2)	-	-	-
Effect of economic/demographic gains or losses	44,544	-	44,544
Effect of assumptions changes or inputs	-	-	-
Refund of contributions	(6,187)	(6,187)	-
Benefit payments	(346,641)	(346,641)	-
Administrative expenses	-	(5,382)	5,382
Member contributions	-	106,643	(106,643)
Net investment income	-	(130,937)	130,937
Employer contributions	-	128,277	(128,277)
Other (3)	-	(2,813)	2,813
Balances as of December 31, 2018	<u>\$ 7,235,263</u>	<u>\$ 6,700,609</u>	<u>\$ 534,654</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	\$ 8,030,792	\$ 7,235,263	\$ 6,554,632
Fiduciary net position	<u>6,700,609</u>	<u>6,700,609</u>	<u>6,700,609</u>
Net pension liability/ (asset)	<u>\$ 1,330,183</u>	<u>\$ 534,654</u>	<u>\$ (145,977)</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, 2019, the annual pension contributions and expense for the TCDRS plan for the County and employees was \$135,699 and \$112,816, respectively. 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: LANDFILL

The County closed its landfill in the prior year. At September 30, 2019 estimated unrecorded liabilities relative to post closure monitoring and costs totaled \$43,925. No funds have been provided for post closure monitoring costs.

IRION COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 9: FUND BALANCE REPORTING

The following schedule discloses the details of fund balance classifications at September 30, 2019:

	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	-	-	-	2,694	2,694
JP Tech	-	-	-	6,533	6,533
Law Library	-	-	-	9,977	9,977
Courthouse Security	-	-	-	7,408	7,408
City/District Tec Funds	-	-	-	4,046	4,046
Hot Checks	-	-	-	92	92
Sheriff Special	-	-	-	5,564	5,564
LEOSA - Public Safety	-	-	-	1,242	1,242
Records Management	-	-	-	66,810	66,810
Emergency Services	-	-	-	28,331	28,331
Records Archives	-	-	-	65,292	65,292
Court Archives	-	-	-	2,290	2,290
	<u>-</u>	<u>-</u>	<u>-</u>	<u>200,279</u>	<u>200,279</u>
Committed for:					
Infrastructure	-	-	-	-	-
Capital Projects	-	289	-	-	289
F&M Lateral Roads	-	57,196	-	-	57,196
	<u>-</u>	<u>57,485</u>	<u>-</u>	<u>-</u>	<u>57,485</u>
Assigned for:					
Recreation Facilities	-	-	-	75,684	75,684
Public Library	-	-	-	877	877
Tax Office	-	-	-	4,379	4,379
	<u>-</u>	<u>-</u>	<u>-</u>	<u>80,940</u>	<u>80,940</u>
Unassigned					
General Funds	11,816,825	-	-	-	11,816,825
Fund deficits:					
None	-	-	-	-	-
	<u>11,816,825</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,816,825</u>
Total fund balances	<u>\$ 11,816,825</u>	<u>\$ 57,485</u>	<u>\$ -</u>	<u>\$ 281,219</u>	<u>\$ 12,155,529</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, 2019

		ORIGINAL	AMENDED	MODIFIED	VARIANCE TO
		BUDGET	BUDGET	CASH BASIS	FINAL
				ACTUAL	BUDGET
					FAVORABLE
					(Unfavorable)
300	<u>GENERAL FUND REVENUE</u>				
10-300-010	PROPERTY TAX	5,247,616	5,247,616	5,235,667	(11,949)
10-300-020	DELINQUENT TAX	95,000	95,000	125,953	30,953
10-300-021	RESERVE FUNDS	-	-	-	-
10-300-030	VEH REG/CAR TAG RPT	185,000	185,000	176,774	(8,226)
10-300-031	TAX ABATEMENT REVENUE	-	-	-	-
10-300-040	VEH FEES/R&B CAR TAG RPT	28,500	28,500	23,970	(4,530)
10-300-070	SHERIFF FEES	20,000	20,000	19,505	(495)
10-300-080	CLERK FEES	70,000	70,000	60,277	(9,723)
10-300-081	CIVIL FEES	500	500	394	(106)
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	24,553	(447)
10-300-099	BOND FORFEITURES	-	-	-	-
10-300-100	JP FEES	150,000	150,000	131,825	(18,175)
10-300-101	INTEREST EARNINGS	9,500	9,500	42,800	33,300
10-300-120	OFFICE RENT	5,500	5,500	5,370	(130)
10-300-142	STERLING 911	24,000	24,000	16,500	(7,500)
10-300-143	EXCESS CONST CTY JUDGE SUPP	200	200	160	(40)
10-300-145	COURT COSTS RETAINAGE FEES	7,500	7,500	44,951	37,451
10-300-151	COMPTRROLLER AXLE FEE	7,500	7,500	8,108	608
10-300-152	COMPTRROLLER\JUDGE\SALARY	25,200	25,200	25,200	-
10-300-153	COMPTRROLLER\ATTY\SALARY	23,333	23,333	23,333	-
10-300-154	COMPTRROLLER\APPT.ATTORNEY	-	-	-	-
10-300-155	JURY FEES	-	-	-	-
10-300-156	COMPTRROLLER\INDIGENT DEFENSE	7,500	7,500	6,497	(1,003)
10-300-180	COMPTRROLLER/ INDIGENT HEALTH	1,000	1,000	1,505	505
10-300-195	DONATIONS	500	500	-	(500)
10-300-320	ATTORNEY FEES	10,000	10,000	11,378	1,378
10-300-380	REIMBURSEMENTS	25,000	31,479	145,952	114,473
10-300-381	REIMB BY ICVFB FOR NEW AMULANCE	-	-	-	-
10-300-383	REIMBURSEMENTS FAX	50	50	56	6
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	COMPTRROLLER - TIFF REIMB	-	-	-	-
10-300-440	COPY MACHINE	75	75	204	129
10-300-660	AUCTION PROCEEDS	3,500	3,500	-	(3,500)
10-300-661	ELECTION FILING FEES	-	-	-	-
10-300-700	MISCELLANEOUS REVENUE	-	-	(2)	(2)
	<u>GENERAL FUND REVENUE</u>	<u>5,979,474</u>	<u>5,985,953</u>	<u>6,137,659</u>	<u>151,706</u>
400	<u>ATTORNEY</u>				
10-400-100	SALARY	50,822	50,822	50,822	-
10-400-101	SALARY\SECRETARY	39,589	39,589	6,275	33,314
10-400-103	STATE\ATTY\SALARY	23,333	23,333	23,333	-
10-400-140	FICA	8,701	8,701	6,108	2,593
10-400-150	INSURANCE	23,767	23,767	13,517	10,250
10-400-152	LIABILITY INSURANCE	3,750	3,750	-	3,750
10-400-160	RETIREMENT	9,577	9,577	6,773	2,804
10-400-170	CONTINUING EDUCATION	3,500	3,500	420	3,080
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	163	837
10-400-201	CELL PHONE	600	600	-	600
10-400-210	COMPUTER	1,400	1,400	285	1,115
10-400-211	COMPUTER SOFTWARE	-	-	-	-

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2019

		ORIGINAL	AMENDED	MODIFIED	VARIANCE TO
		BUDGET	BUDGET	CASH BASIS	FINAL
				ACTUAL	BUDGET
					FAVORABLE
					(Unfavorable)
10-400-341	BOND	300	300	50	250
10-400-399	MISCELLANEOUS	-	-	-	-
	ATTORNEY	167,239	167,239	108,111	59,128
410	ANNEX				
10-410-220	REPAIRS/MAINTENANCE	1,250	1,250	377	873
10-410-240	ANNEX UTILITIES	8,000	8,000	6,541	1,459
10-410-399	MISCELLANEOUS	-	-	-	-
	ANNEX	9,250	9,250	6,918	2,332
420	COMMUNITY CENTER BARNHART				
10-420-101	SALARY	8,015	8,015	8,016	(1)
10-420-190	SUPPLIES	1,200	1,200	393	807
10-420-220	REPAIR/MAINTENANCE	2,000	2,000	1,230	770
10-420-221	FURNITURE/EQUIPMENT	500	500	450	50
10-420-240	UTILITIES BARNHART CC	8,500	8,500	8,637	(137)
10-420-336	PEST CONTROL	-	-	-	-
10-420-399	MISCELLANEOUS	-	-	-	-
	COMMUNITY CENTER BARNHART	20,215	20,215	18,726	1,489
430	COMMUNITY CENTER MERTZON				
10-430-190	SUPPLIES	4,000	4,000	2,498	1,502
10-430-220	REPAIRS/MAINTENANCE	5,000	5,000	3,333	1,667
10-430-221	FURNITURE/EQUIPMENT	3,000	3,000	-	3,000
10-430-240	UTILITIES	14,000	14,000	10,700	3,300
10-430-336	PEST CONTROL	-	-	-	-
10-430-399	MISCELLANEOUS	-	-	-	-
	COMMUNITY CENTER MERTZON	26,000	26,000	16,531	9,469
440	CLERK				
10-440-100	SALARY	50,822	50,822	50,822	-
10-440-101	SALARY/DEPUTY 1	37,817	37,817	38,687	(870)
10-440-103	SALARY/DEPUTY 2	37,817	37,817	36,825	992
10-440-104	SALARY/DEPUTY 3	10,000	10,000	4,985	5,015
10-440-140	FICA	10,485	10,485	9,545	940
10-440-150	INSURANCE	35,651	35,651	32,937	2,714
10-440-160	RETIREMENT	11,540	11,540	10,092	1,448
10-440-170	CONTINUING EDUCATION	5,500	5,500	3,790	1,710
10-440-171	ELECTION EDUCATION	1,500	1,500	1,176	324
10-440-175	TRAVEL EXPENSE	1,500	1,500	-	1,500
10-440-176	LONGEVITY PAY	600	600	600	-
10-440-180	DUES	400	400	175	225
10-440-190	SUPPLIES	4,250	4,250	3,690	560
10-440-209	SOFTWARE MAINTENANCE	10,000	10,000	9,761	239
10-440-210	COMPUTER HARDWARE	3,000	3,000	3,796	(796)
10-440-211	MANDATED E-FILING	5,000	5,000	-	5,000
10-440-290	ELECTION EXPENSE	22,000	22,000	18,024	3,976
10-440-335	RECORDS FILMING	2,150	2,150	-	2,150
10-440-341	BOND	1,300	1,300	1,010	290
10-440-399	MISCELLANEOUS	-	-	-	-
	CLERK	251,332	251,332	225,915	25,417
451	COMMISSIONER PCT 1				
10-451-100	SALARY	31,294	31,294	31,294	-
10-451-140	FICA	2,394	2,394	2,101	293

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2019

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET FAVORABLE (Unfavorable)
10-451-150 INSURANCE	11,884	11,884	11,884	-
10-451-160 RETIREMENT	2,660	2,660	2,660	-
10-451-170 CONTINUING EDUCATION	2,500	2,500	1,598	902
10-451-175 TRAVEL EXPENSE	1,000	1,000	-	1,000
10451-176 LONGEVITY PAY	300	300	300	-
10-451-180 DUES	175	175	-	175
10-451-190 SUPPLIES	50	50	139	(89)
10-451-341 BOND	200	200	50	150
10-451-399 MISCELLANEOUS	-	-	-	-
COMMISSIONER PCT 1	<u>52,457</u>	<u>52,457</u>	<u>50,026</u>	<u>2,431</u>
<u>452</u> COMMISSIONER PCT 2				
10-452-100 SALARY	31,294	31,294	31,294	-
10-452-140 FICA	2,444	2,444	2,188	256
10-452-150 INSURANCE	11,884	11,884	11,884	-
10-452-160 RETIREMENT	2,691	2,691	2,690	1
10-452-170 CONTINUING EDUCATION	2,500	2,500	2,209	291
10-452-175 TRAVEL EXPENSE	1,000	1,000	-	1,000
10-452-176 LONGEVITY PAY	660	660	660	-
10-452-180 DUES	200	200	-	200
10-452-190 SUPPLIES	150	150	14	136
10-452-341 BOND	200	200	135	65
10-452-399 MISCELLANEOUS	-	-	-	-
COMMISSIONER PCT 2	<u>53,023</u>	<u>53,023</u>	<u>51,074</u>	<u>1,949</u>
<u>453</u> COMMISSIONER PCT 3				
10-453-100 SALARY	31,294	31,294	31,294	-
10-453-140 FICA	2,463	2,463	2,213	250
10-453-150 INSURANCE	11,884	11,884	11,884	-
10-453-160 RETIREMENT	2,711	2,711	2,711	-
10-453-170 CONTINUING EDUCATION	2,500	2,500	976	1,524
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	50	50	139	(89)
10-453-341 BOND	200	200	-	200
10-453-399 MISCELLANEOUS	-	-	-	-
COMMISSIONER PCT 3	<u>53,502</u>	<u>53,502</u>	<u>50,117</u>	<u>3,385</u>
<u>454</u> COMMISSIONER PCT 4				
10-454-100 SALARY	31,294	31,294	31,294	-
10-454-140 FICA	2,426	2,426	1,435	991
10-454-150 INSURANCE	11,884	11,884	11,884	-
10-454-160 RETIREMENT	2,670	2,670	2,670	-
10-454-170 CONTINUING EDUCATION	2,500	2,500	1,213	1,287
10-454-175 TRAVEL EXPENSE	1,000	1,000	-	1,000
10-454-176 LONGEVITY PAY	420	420	420	-
10-454-180 DUES	200	200	-	200
10-454-190 SUPPLIES	50	50	139	(89)
10-454-341 BOND	200	200	178	22
10-454-399 MISCELLANEOUS	-	-	-	-
COMMISSIONER PCT 4	<u>52,644</u>	<u>52,644</u>	<u>49,233</u>	<u>3,411</u>
<u>460</u> COURTHOUSE				
10-460-101 SALARY/CUSTODIAN	35,575	35,575	35,589	(14)
10-460-123 MAINTENANCE EMPLOYEE	35,464	35,464	35,464	-

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2019

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET FAVORABLE (Unfavorable)
10-460-124 P/T ASSISTANT	13,000	13,000	244	12,756
10-460-140 FICA	6,484	6,484	5,393	1,091
10-460-150 INSURANCE	23,768	23,768	23,768	-
10-460-160 RETIREMENT	7,137	7,137	6,043	1,094
10-460-169 UNIFORMS	2,000	2,000	697	1,303
10-460-176 LONGEVITY PAY	720	720	720	-
10-460-190 SUPPLIES	22,500	22,500	21,368	1,132
10-460-220 REPAIR/MAINTENANCE	65,000	65,000	17,195	47,805
10-460-240 UTILITIES	20,000	20,000	22,484	(2,484)
10-460-250 FUEL/VEHICLE	500	500	15	485
10-460-251 GENERATOR REPAIR / MAINT	8,500	8,500	-	8,500
10-460-260 CONTRACT ELEVATOR	5,000	5,000	3,354	1,646
10-460-336 PEST CONTROL	-	-	-	-
10-460-399 MISCELLANEOUS	-	-	-	-
COURTHOUSE	245,648	245,648	172,334	73,314
<u>470</u> COURT RELATED				
10-470-100 DISTRICT JUDGE	241	241	225	16
10-470-101 DISTRICT ATTORNEY	241	241	225	16
10-470-102 DISTRICT REPORTER	1,085	1,085	1,163	(78)
10-470-103 BAILIFF	230	230	215	15
10-470-104 COURT ADMINISTRATOR	535	535	500	35
10-470-140 FICA	178	178	178	-
10-470-160 RETIREMENT/CO PART	200	200	98	102
10-470-261 SUPPORT SERVICES FOR DA	6,800	6,800	5,000	1,800
10-470-264 APPOINTED ATTY CIVIL	2,500	2,500	530	1,970
10-470-265 APPOINTED ATTY	20,000	20,000	3,426	16,574
10-470-268 GRAND JURY	3,500	3,500	3,510	(10)
10-470-269 PETIT JURY	12,000	12,000	-	12,000
10-470-270 MISC COURT EXPENSES	4,500	4,500	4,424	76
10-470-274 7TH ADM JUDICIAL	215	215	269	(54)
10-470-275 LAW LIBRARY	12,000	12,000	10,031	1,969
10-470-276 CHILD WELFARE BOARD	1,500	1,500	1,500	-
10-470-283 JUDICIAL AND COURT PERSON	500	500	-	500
10-470-285 INTERPRETER	600	600	-	600
10-470-399 MISCELLANEOUS	-	-	-	-
COURT RELATED	66,825	66,825	31,294	35,531
<u>480</u> EMS				
10-480-167 INTERLOCAL EMS W/ REAGAN CO	74,000	74,000	47,285	26,715
10-480-168 PERSONAL PROTC EQUIP	1,000	1,000	466	534
10-480-170 TRAINING	8,000	8,000	2,195	5,805
10-480-190 SUPPLIES	20,000	20,000	18,219	1,781
10-480-204 PAGER	-	-	-	-
10-480-210 COMPUTER	1,000	1,000	730	270
10-480-211 COMPUTER SOFTWARE	-	-	-	-
10-480-220 MAINTENANCE BUILDING	750	750	303	447
10-480-221 AMBULANCE PURCHASE	-	-	-	-
10-480-224 AMBULANCE MAINTENANCE	3,000	3,000	14,490	(11,490)
10-480-250 FUEL	4,250	4,250	2,314	1,936
10-480-336 PEST CONTROL	-	-	-	-
10-480-399 MISCELLANEOUS	-	-	-	-
EMS	112,000	112,000	86,002	25,998
<u>485</u> EMERGENCY MANAGEMENT				
10-485-170 CONTINUING EDUCATION	1,000	1,000	-	1,000
10-485-175 TRAVEL	500	500	-	500

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2019

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET FAVORABLE (Unfavorable)
10-485-180 DUES	300	300	-	300
10-485-190 SUPPLIES	1,000	1,000	182	818
10-485-201 CELL PHONE	1,000	1,000	-	1,000
10-485-202 AIR CARD/ INTERNET	-	-	-	-
10-485-203 DISH SATELLITE	600	600	665	(65)
10-485-205 COMMUNICATIONS	750	750	143	607
10-485-210 COMPUTER	600	600	460	140
10-485-211 COMPUTER SOFTWARE	-	-	-	-
10-485-224 VEHICLE EXPENSE	600	600	96	504
10-485-225 VEHICLE REPAIR	600	600	-	600
10-485-250 FUEL	350	350	-	350
10-485-399 MISCELLANEOUS	-	-	-	-
EMERGENCY MANAGEMENT	<u>7,300</u>	<u>7,300</u>	<u>1,546</u>	<u>5,754</u>
<u>490</u> EXTENSION SERVICE				
10-490-101 SALARY\AGENT	26,584	26,584	26,584	-
10-490-102 SALARY\HOME AGENT	-	-	-	-
10-490-103 SALARY\SECRETARY	18,885	18,885	18,886	(1)
10-490-104 SCHLEICHER COUNTY AG SUPP	4,000	4,000	4,000	-
10-490-140 FICA	3,798	3,798	3,753	45
10-490-150 INSURANCE	5,942	5,942	5,942	-
10-490-160 RETIREMENT	1,590	1,590	1,590	-
10-490-170 CONTINUING EDUCATION	2,500	2,500	2,508	(8)
10-490-174 TRAVEL\AGENT	6,000	6,000	1,041	4,959
10-490-175 TRAVEL	500	500	-	500
10-490-176 LONGEVITY PAY	180	180	180	-
10-490-190 SUPPLIES	3,500	3,500	1,660	1,840
10-490-200 TELEPHONE	-	-	-	-
10-490-201 CELL PHONE	900	900	900	-
10-490-202 AIR CARD INTERNET	-	-	-	-
10-490-210 COMPUTER	1,000	1,000	35	965
10-490-211 COMPUTER\SOFTWARE	-	-	-	-
10-490-224 VEHICLE MAINTENANCE	4,000	4,000	1,377	2,623
10-490-225 VEHICLE\REPAIRS	1,000	1,000	-	1,000
10-490-250 FUEL	4,000	4,000	2,093	1,907
10-490-399 MISCELLANEOUS	-	-	-	-
EXTENSION SERVICE	<u>84,379</u>	<u>84,379</u>	<u>70,549</u>	<u>13,830</u>
<u>500</u> HUMAN SERVICES				
10-500-101 SALARY	18,885	18,885	18,886	(1)
10-500-140 FICA	1,445	1,445	1,400	45
10-500-150 INSURANCE	5,942	5,942	5,942	-
10-500-160 RETIREMENT	1,590	1,590	1,590	-
10-500-175 TRAVEL EXPENSE	500	500	-	500
10-500-176 LONGEVITY PAY	-	-	-	-
10-500-190 SUPPLIES	100	100	2,285	(2,185)
10-500-342 FOOD BANK	3,000	3,000	-	3,000
10-500-354 CVCOG HUMAN SERVICES	1,300	1,300	615	685
10-500-399 MISCELLANEOUS	-	-	-	-
HUMAN SERVICES	<u>32,762</u>	<u>32,762</u>	<u>30,718</u>	<u>2,044</u>
<u>510</u> JUDGE				
10-510-100 SALARY	45,606	45,606	45,606	-
10-510-101 SALARY\SECRETARY	39,589	39,589	39,411	178
10-510-103 STATE SALARY	25,200	25,200	25,200	-
10-510-140 FICA	8,532	8,532	8,215	317
10-510-150 INSURANCE	23,768	23,768	21,869	1,899

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2019

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET FAVORABLE (Unfavorable)
10-510-160 RETIREMENT	9,391	9,391	9,238	153
10-510-170 CONTINUING EDUCATION	4,000	5,274	5,216	58
10-510-175 TRAVEL EXPENSE	1,500	1,500	247	1,253
10-510-176 LONGEVITY PAY	1,140	1,140	1,140	-
10-510-180 DUES	400	400	315	85
10-510-190 SUPPLIES	500	500	632	(132)
10-510-201 CELL PHONE	650	650	60	590
10-510-210 COMPUTER HARDWARE	1,000	1,000	754	246
10-510-211 COMPUTER SOFTWARE	-	-	-	-
10-510-341 BOND	200	200	178	22
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>162,726</u>	<u>164,000</u>	<u>158,081</u>	<u>5,919</u>
<u>520</u> JUSTICE OF THE PEACE				
10-520-100 SALARY	50,822	50,822	50,822	-
10-520-101 SALARY/DEPUTY 1	37,817	37,817	37,814	3
10-520-123 PART TIME HELP	-	-	-	-
10-520-140 FICA	6,877	6,877	6,741	136
10-520-150 INSURANCE	23,768	23,768	23,731	37
10-520-160 RETIREMENT	7,570	7,570	7,569	1
10-520-170 CONTINUING EDUCATION	3,000	3,000	2,683	317
10-520-175 TRAVEL EXPENSE	200	200	-	200
10-520-176 LONGEVITY PAY	1,260	1,260	1,260	-
10-520-180 DUES	100	100	100	-
10-520-190 SUPPLIES	2,000	2,000	2,288	(288)
10-520-201 TELEPHONE/CELL	1,000	1,000	747	253
10-520-210 COMPUTER	900	900	44	856
10-520-211 COMPUTER/SOFTWARE	-	-	-	-
10-520-341 BOND	300	300	228	72
10-520-350 JURY	300	300	180	120
10-520-351 AUTOPSY SERVICES	11,000	11,000	3,436	7,564
10-520-399 MISCELLANEOUS	-	-	-	-
JUSTICE OF THE PEACE	<u>146,914</u>	<u>146,914</u>	<u>137,643</u>	<u>9,271</u>
<u>530</u> LANDFILL				
10-530-101 CONTRACTS/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>
<u>540</u> LIBRARY				
10-540-101 SALARY	16,531	16,531	16,142	389
10-540-140 FICA	1,333	1,333	1,277	56
10-540-160 RETIREMENT	1,468	1,468	1,406	62
10-540-170 CONTINUING EDUCATION	500	500	111	389
10-540-176 LONGEVITY PAY	900	900	900	-
10-540-180 DUES	150	150	89	61

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2019

		ORIGINAL	AMENDED	MODIFIED	VARIANCE TO
		BUDGET	BUDGET	CASH BASIS	FINAL
				ACTUAL	BUDGET
					FAVORABLE
					(Unfavorable)
10-540-190	SUPPLIES	1,500	1,500	1,536	(36)
10-540-202	HS INTERNET	-	-	-	-
10-540-210	COMPUTER	1,000	1,000	905	95
10-540-211	COMPUTER SOFTWARE	-	-	-	-
10-540-220	REPAIR/MAINTENANCE	300	300	573	(273)
10-540-240	UTILITIES	10,000	10,000	8,749	1,251
10-540-336	PEST CONTROL	-	-	-	-
10-540-343	BOOK FUND	5,800	5,800	5,626	174
10-540-345	LONE STAR GRANT #442-04326	-	-	-	-
10-54-346	ALARM MONITORING	1,000	1,000	521	479
10-540-399	MISCELLANEOUS	-	-	-	-
	LIBRARY/ MUSEUM	<u>40,482</u>	<u>40,482</u>	<u>37,835</u>	<u>2,647</u>
	MUSEUM				
10-545-123	PART-TIME HELP	7,540	7,540	6,455	1,085
10-545-140	FICA	577	577	494	83
10-545-160	RETIREMENT	635	635	543	92
10-545-190	SUPPLIES	1,500	1,500	1,500	-
10-545-220	REPAIR/MAINTENANCE	4,500	4,500	4,368	132
10-545-240	UTILITIES	800	800	565	235
10-545-336	PEST CONTROL	-	-	-	-
10-545-399	MISCELLANEOUS	-	-	-	-
10-545-999	DEPARTMENT TOTALS	<u>15,552</u>	<u>15,552</u>	<u>13,925</u>	<u>1,627</u>
	550 NON DEPARTMENTAL				
10-550-101	CONCHO VALLEY DISTRICT TRANSIT	19,000	19,000	18,996	4
10-550-152	LIABILITY INS.	95,190	95,190	78,060	17,130
10-550-155	WORKERS COMP.INS.	76,655	76,655	63,002	13,653
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	2,121	879
10-550-162	TRASH SERVICE	13,500	13,500	15,745	(2,245)
10-550-165	SAFETY/AWARDS PROGRAM	2,000	2,000	1,410	590
10-550-180	DUES	10,000	10,000	6,457	3,543
10-550-190	COPY MACHINE SUPPLIES	1,750	1,750	3,596	(1,846)
10-550-191	FURNITURE/EQUIPMENT	-	-	-	-
10-550-192	OFFICE MACHINE REPAIR	1,000	1,000	399	601
10-550-198	COMPUTER SERVER	10,000	10,000	-	10,000
10-550-200	PHONE/FAX	30,000	30,000	16,169	13,831
10-550-202	HS INTERNET	75,000	75,000	72,128	2,872
10-550-232	COPIER PAYMENTS	-	-	-	-
10-550-285	TAX APPRAISAL	107,690	107,690	107,970	(280)
10-550-287	LITIGATION	-	-	-	-
10-550-290	ELECTION EXPENSE	-	-	-	-
10-550-295	AUDITOR	35,000	35,000	25,300	9,700
10-550-300	VETERANS	1,400	1,400	-	1,400
10-550-305	PREDATOR CONTROL	36,000	36,000	7,728	28,272
10-550-310	ADVERTISING	4,000	4,000	5,314	(1,314)
10-550-315	SOIL CONSERVATION	1,500	1,500	1,500	-
10-550-320	ARDEN CEMETERY	500	500	-	500
10-550-321	BARNHART CEMETERY	750	750	750	-
10-550-322	SHERWOOD CEMETERY	750	750	750	-
10-550-325	POSTAGE	12,000	12,000	7,696	4,304
10-550-327	POSTAGE/ P O BOX RENTAL	600	600	635	(35)
10-550-330	PHYSICALS/DRUG TESTING	2,500	2,500	428	2,072
10-550-336	PEST CONTROL	2,000	2,000	996	1,004
10-550-337	CAPITAL EXP-INFRESTR*	807,366	807,366	1,380	805,986

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2019

		ORIGINAL	AMENDED	MODIFIED	VARIANCE TO
		BUDGET	BUDGET	CASH BASIS	FINAL
				ACTUAL	BUDGET
					FAVORABLE
					(Unfavorable)
10-550-339	SCHOOL\CITYWATER TAX	5,000	5,000	5,380	(380)
10-550-391	WATER SUPPLY	2,500	2,500	1,416	1,084
10-550-399	MISCELLANEOUS	-	-	(10)	10
10-550-401	STORM DAMAGE	1,000	1,000	-	1,000
	NON DEPARTMENTAL	1,382,651	1,382,651	445,316	937,335
<u>560</u>	SHERIFF'S OFFICE				
10-560-100	SALARY\SHERIFF	56,548	56,548	56,548	-
10-560-101	SALARY\DEPUTY 1	52,718	52,718	51,258	1,460
10-560-102	SALARY\DEPUTY 2	50,491	50,491	50,482	9
10-560-103	SALARY\DEPUTY 3	50,491	50,491	45,749	4,742
10-560-104	SALARY\DEPUTY 4	50,491	50,491	50,482	9
10-560-105	SALARY\SECRETARY\DISPATCHER	39,593	39,593	39,603	(10)
10-560-106	SALARY\DISPATCHER 1	32,915	32,915	32,906	9
10-560-107	SALARY\DISPATCHER 2	32,915	32,915	32,906	9
10-560-108	SALARY\DISPATCHER 3	32,915	32,915	32,906	9
10-560-109	SALARY\DISPATCHER 4	32,915	32,915	32,906	9
10-560-110	PART-TIME\DISPATCHER	28,577	28,577	19,808	8,769
10-560-111	CUSTODIAN- SHERIFF'S OFFICE	10,000	10,000	4,075	5,925
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	50,491	50,491	48,334	2,157
10-560-117	DEPUTY LIVING ALLOWANCE	-	-	-	-
10-560-140	FICA	41,458	41,458	38,739	2,719
10-560-150	INSURANCE	130,724	130,724	118,343	12,381
10-560-160	RETIREMENT	45,631	45,631	41,504	4,127
10-560-169	UNIFORMS	10,000	10,000	3,800	6,200
10-560-170	CONTINUING EDUCATION	12,000	12,000	5,393	6,607
10-560-175	TRAVEL	1,000	1,000	436	564
10-560-176	LONGEVITY PAY	2,880	2,880	2,580	300
10-560-180	DUES	500	500	219	281
10-560-190	SUPPLIES/ EQUIPMENT	12,000	12,000	12,887	(887)
10-560-198	COPSYNC	15,000	15,000	8,253	6,747
10-560-199	TELETS	2,500	2,500	1,705	795
10-560-201	CELL PHONE	5,000	5,000	3,842	1,158
10-560-205	COMMUNICATIONS	7,000	7,000	3,827	3,173
10-560-207	RADIO REPAIR/MAIN.	-	-	-	-
10-560-210	COMPUTER	8,500	8,500	6,553	1,947
10-560-213	TOWER RENTAL	21,000	21,000	36,120	(15,120)
10-560-224	VEHICLE MAINTENANCE	15,000	15,000	17,722	(2,722)
10-560-240	UTILITIES	10,000	10,000	5,437	4,563
10-560-250	FUEL	30,000	30,000	28,920	1,080
10-560-341	BONDS	1,000	1,000	478	522
10-560-355	JUVENILE SERVICES	3,000	3,000	1,840	1,160
10-560-360	PRISONER CARE	50,000	50,000	8,064	41,936
10-560-361	RMS	15,000	15,000	12,218	2,782
10-560-399	MISCELLANEOUS	-	-	(6)	6
	SHERIFF'S OFFICE	978,253	978,253	874,809	103,444
<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	32	2,968
10-570-240	UTILITIES	1,100	1,100	855	245
10-570-399	MISCELLANEOUS	-	-	-	-
	SHOW BARN/ARENA	5,100	5,100	887	4,213

IRION COUNTY, TEXAS
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BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2019

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET FAVORABLE (Unfavorable)
<u>580</u> SWIMMING POOL				
10-580-101 SALARY/ POOL MANAGER	12,000	12,000	7,242	4,758
10-580-122 LIFE GAURD EXPENSE	12,000	12,000	12,465	(465)
10-580-140 FICA	1,836	1,836	1,427	409
10-580-170 CONTINUING EDUCATION	2,000	2,000	-	2,000
10-580-189 CHEMICAL SUPPLIES	-	-	-	-
10-580-190 SUPPLIES	4,000	4,000	2,449	1,551
10-580-220 REPAIRS/MAINTENANCE	10,000	10,000	5,161	4,839
10-580-240 UTILITIES	5,000	5,000	3,677	1,323
10-580-399 MISCELLANEOUS	-	-	-	-
SWIMMING POOL	<u>46,836</u>	<u>46,836</u>	<u>32,421</u>	<u>14,415</u>
<u>590</u> TAX COLLECTOR				
10-590-100 SALARY	50,822	50,822	50,822	-
10-590-101 SALARY/DEPUTY	39,589	39,589	39,582	7
10-590-103 SALARY/DEPUTY 2	37,817	37,817	37,814	3
10-590-123 PART TIME EMPLOYEE	4,000	4,000	-	4,000
10-590-140 FICA	10,276	10,276	8,273	2,003
10-590-150 INSURANCE	35,652	35,652	35,627	25
10-590-160 RETIREMENT	11,310	11,310	10,973	337
10-590-170 CONTINUING EDUCATION	3,000	3,000	1,167	1,833
10-590-175 TRAVEL EXPENSE	300	300	-	300
10-590-176 LONGEVITY PAY	2,100	2,100	2,100	-
10-590-180 DUES	500	500	381	119
10-590-190 SUPPLIES	8,200	8,200	6,336	1,864
10-590-200 DSL	-	-	-	-
10-590-209 COMPUTER MAINTENANCE	7,000	7,000	5,754	1,246
10-590-210 COMPUTER HARDWARE	3,500	3,500	-	3,500
10-590-211 COMPUTER SOFTWARE	5,500	5,500	5,500	-
10-590-212 COMPUTER TAX ROLL	5,500	5,500	5,500	-
10-590-341 BONDS	2,500	2,500	143	2,357
10-590-399 MISCELLANEOUS	-	-	-	-
TAX COLLECTOR	<u>227,566</u>	<u>227,566</u>	<u>209,972</u>	<u>17,594</u>
<u>600</u> TREASURER				
10-600-100 SALARY	50,822	50,822	50,822	-
10-600-101 SALARY/DEPUTY	38,999	38,999	37,050	1,949
10-600-140 FICA	6,968	6,968	6,294	674
10-600-150 INSURANCE	23,768	23,768	23,768	-
10-600-160 RETIREMENT	7,669	7,669	7,505	164
10-600-170 CONTINUING EDUCATION	7,000	7,733	1,888	5,845
10-600-175 TRAVEL EXPENSE	300	300	31	269
10-600-176 LONGEVITY PAY	1,260	1,260	1,260	-
10-600-180 DUES	475	475	250	225
10-600-190 SUPPLIES	2,500	2,500	1,862	638
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	400	400	756	(356)
10-600-399 MISCELLANEOUS	-	-	-	-
TREASURER	<u>152,661</u>	<u>153,394</u>	<u>137,396</u>	<u>15,998</u>
<u>610</u> VFD BARNHART				
10-610-168 PERSONAL PROTC EQUIP	5,000	5,000	-	5,000
10-610-170 CONTINUING EDUCATION	2,500	2,500	-	2,500
10-610-190 SUPPLIES	6,000	6,000	1,573	4,427

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
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BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2019

		ORIGINAL	AMENDED	MODIFIED	VARIANCE TO
		BUDGET	BUDGET	CASH BASIS	FINAL
				ACTUAL	BUDGET
					FAVORABLE
					(Unfavorable)
10-610-192	FIRE TRUCK SUPPLIES	-	-	-	-
10-610-200	TELEPHONE	2,500	2,500	1,925	575
10-610-205	COMMUNICATIONS	600	600	-	600
10-610-225	FIRE TRUCK REPAIRS/MAINTENANCE	7,500	7,500	3,559	3,941
10-610-250	FUEL	5,500	5,500	3,446	2,054
10-610-399	MISCELLANEOUS	-	-	-	-
	VFD BARNHART	<u>29,600</u>	<u>29,600</u>	<u>10,503</u>	<u>19,097</u>
<u>620</u>	VFD MERTZON				
10-620-168	PERSONAL PROTC EQUIP	7,000	7,000	7,000	-
10-620-170	CONTINUING EDUCATION	3,000	3,000	2,586	414
10-620-190	SUPPLIES	7,000	7,000	5,502	1,498
10-620-192	FIRE TRUCK SUPPLIES	-	-	-	-
10-620-200	TELEPHONE	-	-	-	-
10-620-204	PAGERS	-	-	-	-
10-620-205	COMMUNICATIONS	4,500	4,500	3,609	891
10-620-220	REPAIRS/MAINTENANCE BUILD	500	500	215	285
10-620-225	REPAIRS/MAINTENANCE FIRE	15,000	15,000	13,106	1,894
10-620-240	UTILITIES	5,000	5,000	6,887	(1,887)
10-620-250	FUEL	6,000	6,000	4,324	1,676
10-620-399	MISCELLANEOUS	-	-	-	-
	VFD MERTZON	<u>48,000</u>	<u>48,000</u>	<u>43,229</u>	<u>4,771</u>
<u>630</u>	ROAD DEPARTMENT				
10-630-101	ROAD DEPARTMENT 1	45,894	45,894	45,885	9
10-630-102	ROAD DEPARTMENT 2	41,496	41,496	41,496	-
10-630-103	ROAD DEPARTMENT 3	37,984	37,984	37,981	3
10-630-104	ROAD DEPARTMENT 4	37,984	37,984	37,981	3
10-630-105	ROAD DEPARTMENT 5	37,984	37,984	37,383	601
10-630-106	ROAD DEPARTMENT 6	37,984	37,984	36,483	1,501
10-630-107	ROAD DEPARTMENT 7	-	-	-	-
10-630-140	FICA/MDCR	21,297	21,297	16,759	4,538
10-630-145	OVERTIME	25,000	25,000	-	25,000
10-630-150	INSURANCE	71,304	71,304	68,827	2,477
10-630-160	RETIREMENT	20,242	20,242	20,044	198
10-630-169	UNIFORMS	7,500	7,500	7,015	485
10-630-170	CONTINUING EDUCATION	5,000	5,000	-	5,000
10-630-176	LONGEVITY PAY	1,080	1,080	840	240
10-630-189	SAFETY SUPPLIES	-	-	-	-
10-630-190	SUPPLIES	10,000	10,000	7,970	2,030
10-630-191	ROAD MATERIALS PCT 1	100,000	100,000	3,776	96,224
10-630-192	ROAD MATERIALS PCT 2	100,000	100,000	5,546	94,454
10-630-193	ROAD MATERIALS PCT 3	100,000	100,000	7,453	92,547
10-630-194	ROAD MATERIALS PCT 4	100,000	100,000	8,324	91,676
10-630-195	VEHICLES	30,000	30,000	-	30,000
10-630-201	CELL PHONE	1,500	1,500	1,126	374
10-630-204	TIME CLOCK	7,500	7,500	1,996	5,504
10-630-205	COMMUNICATIONS	1,500	1,500	1,107	393
10-630-225	REPAIRS/MAINTENANCE	40,000	40,000	38,172	1,828
10-630-226	REPAIRS/EQUIPMENT	75,000	75,000	74,433	567
10-630-240	UTILITIES	2,000	2,000	1,238	762
10-630-250	FUEL	40,000	40,000	39,247	753
10-630-251	FUEL TAX	750	750	637	113
10-630-400	TIFF PROGRAM MATCH	-	-	-	-
10-630-399	ENGINEERING	<u>22,000</u>	<u>22,000</u>	<u>-</u>	<u>22,000</u>
	ROAD DEPARTMENT	<u>1,020,999</u>	<u>1,020,999</u>	<u>541,719</u>	<u>479,280</u>

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2019

		ORIGINAL	AMENDED	MODIFIED	VARIANCE TO
		BUDGET	BUDGET	CASH BASIS	FINAL
				ACTUAL	BUDGET
					FAVORABLE
					(Unfavorable)
	INDIGENT HEALTH				
10-650-410	PHYSICIAN	150,000	150,000	691	149,309
10-650-415	PRESCRIPTION DRUGS	100,000	100,000	-	100,000
10-650-416	X-RAY/LAB.	75,000	75,000	1,743	73,257
10-650-420	HOSPITAL INPATIENT	75,000	75,000	-	75,000
10-650-421	HOSPITAL OUTPATIENT	<u>78,358</u>	<u>82,830</u>	<u>12,186</u>	<u>70,644</u>
	DEPARTMENT TOTALS	<u>478,358</u>	<u>482,830</u>	<u>14,620</u>	<u>468,210</u>
	 INCOME TOTALS	 5,979,474	 5,985,953	 6,137,659	 151,706
	EXPENSE TOTALS	<u>5,973,274</u>	<u>5,979,753</u>	<u>3,627,450</u>	<u>2,352,303</u>
		6,200	6,200	2,510,209	2,504,009
10-300-700	LOAN PROCEEDS	-	-	-	-
	DIRECT LOAN COSTS				
10-300-210	TRANSFERS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	 Revenue Over (Under) Expenses	 <u>6,200</u>	 <u>6,200</u>	 <u>2,510,209</u>	 <u>2,504,009</u>
		(541,304)	(547,783)		
	 Expense Recap by Function:				
	General government			1,545,654	
	Justice System			277,048	
	Public Safety			920,183	
	Corrections and Rehabilitation			9,904	
	Health and Human Services			211,117	
	Community and Economic Development			121,825	
	Infrastructure and Environmental Services			<u>541,719</u>	
	Total Expenditures			<u>3,627,450</u>	

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2019

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET FAVORABLE (Unfavorable)
FIM MAINTENANCE\OPERATIONS INCOME				
=====				
20-300-020 DELINQUENT TAX	7,000	7,000	10,335	3,335
20-300-021 STATE COMPTRLR LAT RD FUN	<u>17,000</u>	<u>17,000</u>	<u>17,733</u>	<u>733</u>
FIM MAINTENANCE\OPERATIONS	<u>24,000</u>	<u>24,000</u>	<u>28,068</u>	<u>4,068</u>
 ROAD DEPARTMENT				
=====				
20-630-250 FUEL	<u>24,000</u>	<u>24,000</u>	<u>23,122</u>	<u>878</u>
FIM MAINTENANCE\OPERATIONS	<u>24,000</u>	<u>24,000</u>	<u>23,122</u>	<u>878</u>
Revenue over (under) Expenses	<u>-</u>	<u>-</u>	<u>4,946</u>	<u>4,946</u>
 MIO INTEREST & SINKING INCOME				
=====				
29-300-010 PROPERTY TAX	1,548,555	1,548,555	1,535,092	(13,463)
29-300-450 LOAN PROCEEDS	-	-	1,548,555	1,548,555
29-300-345 GRANTS	-	-	-	-
29-300-999 DEPARTMENT TOTALS	<u>1,548,555</u>	<u>1,548,555</u>	<u>3,083,647</u>	<u>1,535,092</u>
 MIO INTEREST & SINKING EX				
=====				
29-550-193 TIFF PROJECT	-	-	-	-
29-550-194 ROAD MATERIALS	-	-	-	-
29-550-195 VEHICLE	200,000	200,000	278,593	(78,593)
29-550-198 PUBLIC SAFETY	46,500	46,500	12,731	33,769
29-550-206 RADAR LEASE	6,500	6,500	6,628	(128)
29-550-208 DIGITAL CAR VIDEO SYSTEM	-	-	-	-
29-550-210 COMPUTER RENTAL	-	-	-	-
29-550-220 REPAIRS/MAINTENANCE	75,000	75,000	21,446	53,554
29-550-221 FURNITURE/EQUIPMENT	25,000	25,000	13,754	11,246
29-550-231 COPY MACHINE RENTAL	30,000	30,000	33,353	(3,353)
29-550-326 POSTAGE MACHINE RENTAL	5,000	5,000	2,942	2,058
29-550-337 CAPITAL EXPENSES	1,160,555	1,160,555	973,526	187,029
29-550-400 CONTINGENCY	-	-	181,652	(181,652)
29-550-401				
29-550-398 BANK NOTES (PRINCIPAL)	-	-	1,548,555	(1,548,555)
29-550-398 BANK NOTES (INTEREST)	-	-	<u>10,272</u>	<u>(10,272)</u>
MIO INTEREST & SINKING EX	<u>1,548,555</u>	<u>1,548,555</u>	<u>3,083,452</u>	<u>(1,534,897)</u>
MIO INTEREST & SINKING INCOME TOTALS	1,548,555	1,548,555	3,083,647	1,535,092
EXPENSE TOTALS	<u>1,548,555</u>	<u>1,548,555</u>	<u>3,083,452</u>	<u>(1,534,897)</u>
	<u>-</u>	<u>-</u>	<u>195</u>	<u>195</u>
 FIM INTEREST & SINKING				
30				
30-300-010 PROPERTY TAX	653,339	653,339	652,502	(837)
30-300-400 VENDOR FINANCING	-	-	-	-
30-300-450 LOAN/ LEASE PROCEEDS	-	-	<u>1,097,339</u>	<u>1,097,339</u>
	<u>653,339</u>	<u>653,339</u>	<u>1,749,841</u>	<u>1,096,502</u>

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2019

	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	152,000	152,000	258,939	(106,939)
30-640-261 ROAD MATERIALS	501,339	501,339	359,619	141,720
30-640-337 CAPITAL EXPENDITURES	-	-	544,771	(544,771)
30-640-400 CONTINGENCY	-	-	18,739	(18,739)
30-640-398 BANK LOAN PAYMENTS (PRINCIPAL)	-	-	552,568	(552,568)
30-640-399 BANK LOAN PAYMENTS (INTEREST)	-	-	3,665	(3,665)
	<u>653,339</u>	<u>653,339</u>	<u>1,738,301</u>	<u>(1,084,962)</u>
INCOME TOTALS	653,339	653,339	1,749,841	1,096,502
EXPENSE TOTALS	<u>653,339</u>	<u>653,339</u>	<u>1,738,301</u>	<u>(1,084,962)</u>
	<u>-</u>	<u>-</u>	<u>11,540</u>	<u>11,540</u>
JUDICIAL FUND INCOME				
31-300-110 FEES DUE	<u>75</u>	<u>75</u>	<u>21</u>	<u>(54)</u>
JUDICIAL FUND INCOME	<u>75</u>	<u>75</u>	<u>21</u>	<u>(54)</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	21	(54)
EXPENSE TOTALS	<u>75</u>	<u>75</u>	<u>-</u>	<u>75</u>
	<u>-</u>	<u>-</u>	<u>21</u>	<u>21</u>
JUSTICE OF THE PEACE				
32-300-110 FEES DUE	<u>4,500</u>	<u>4,500</u>	<u>4,692</u>	<u>192</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	3,749	(249)
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>3,749</u>	<u>751</u>
INCOME TOTALS	4,500	4,500	4,692	192
EXPENSE TOTALS	<u>4,500</u>	<u>4,500</u>	<u>3,749</u>	<u>751</u>
	<u>-</u>	<u>-</u>	<u>943</u>	<u>943</u>

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2019

	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	873	(127)
33-470-275 LAW LIBRARY SUPPLIES	1,000	1,000	84	916
INCOME TOTALS	1,000	1,000	873	(127)
EXPENSE TOTALS	1,000	1,000	84	916
TRANSFERS	-	-	789	789
	-	-	789	789
COURTHOUSE SECURITY				
34-300-620 CRTHSE SECURITY FUND INCO	6,200	6,200	5,917	(283)
34-470-190 SUPPLIES	500	500	480	20
34-470-220 REPAIRS	5,700	5,700	5,316	384
	6,200	6,200	5,796	404
COURTHOUSE SECURITY				
INCOME TOTALS	6,200	6,200	5,917	(283)
EXPENSE TOTALS	6,200	6,200	5,796	404
	-	-	121	121
RECREATIONAL FACILITY				
35-300-130 COM CTR INCOME MERTZON	6,500	6,500	7,275	775
35-300-131 COM CTR INCOME BARNHART	-	-	-	-
35-300-132 SHOWBARN INCOME	100	100	100	-
35-300-133 ARENA INCOME	100	100	-	(100)
35-300-134 SWIMMING POOL INCOME	2,500	2,500	4,026	1,526
35-300-137 STANDING DEPOSIT	100	100	-	(100)
	9,300	9,300	11,401	2,101
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	4,100	(100)
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	4,100	5,200

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2019

	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	-	-	-	-
35-580-221 FURNITURE/EQUIPMENT	-	-	-	-
35-580-399 MISCELLANEOUS	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
RECREATIONAL FACILITIES				
INCOME TOTALS	9,300	9,300	11,401	2,101
EXPENSE TOTALS	<u>9,300</u>	<u>9,300</u>	<u>4,100</u>	<u>5,200</u>
	-	-	7,301	7,301
35-200-200 TRANSFER IN	-	-	-	-
	<u>-</u>	<u>-</u>	<u>7,301</u>	<u>7,301</u>
PUBLIC LIBRARY FUND				
PUBLIC LIBRARY INCOME				
36-300-130 FINES	500	500	294	(206)
36-300-195 DONATIONS	50	50	-	(50)
36-300-345 GRANTS	-	-	-	-
	<u>550</u>	<u>550</u>	<u>294</u>	<u>(256)</u>
36-540-190 SUPPLIES	550	550	-	550
36-540-210 COMPUTER HARDWARE	-	-	-	-
36-540-211 COMPUTER SOFTWARE	-	-	-	-
36-540-220 REPAIR/MAINTENANCE	-	-	21,000	(21,000)
36-540-399 MISCELLANEOUS	-	-	-	-
	<u>550</u>	<u>550</u>	<u>21,000</u>	<u>(20,450)</u>
PUBLIC LIBRARY FUND				
INCOME TOTALS	550	550	294	(256)
EXPENSE TOTALS	<u>550</u>	<u>550</u>	<u>21,000</u>	<u>(20,450)</u>
	-	-	(20,706)	(20,706)
36-300-200 TRANSFERS IN	-	-	-	-
REVENUE OVER (UNDER) EXPENSE	<u>-</u>	<u>-</u>	<u>(20,706)</u>	<u>(20,706)</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	1,350	(1,150)
37-300-138 DONATIONS BARNHART	500	500	-	(500)
37-300-139 DONATOINS MERTZON BUILDING FUND	-	-	20,000	20,000
37-300-195 DONATIONS	500	500	500	-
	<u>8,500</u>	<u>8,500</u>	<u>21,850</u>	<u>13,350</u>

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2019

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET FAVORABLE (Unfavorable)
37-480-116 TRIP INCENTIVE	-	-	(50)	50
37-480-168 PERSONAL PROTC EQUIP	-	-	-	-
37-480-170 CONTINUING EDUCATION	1,500	1,500	567	933
37-480-185 CONSULTING	-	-	-	-
37-480-190 SUPPLIES	4,000	4,000	4,525	(525)
37-480-191 INSURANCE OVERPAYMENT	-	-	-	-
37-480-399 MISCELLANEOUS	-	-	-	-
	<u>5,500</u>	<u>5,500</u>	<u>5,042</u>	<u>458</u>
37-620-168 PERSONAL PROTC EQUIP	-	-	-	-
37-620-170 CONTINUING EDUCATION	-	-	-	-
37-620-190 SUPPLIES	3,000	3,000	-	3,000
37-620-399 MISCELLANEOUS	-	-	-	-
	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>
EMERGENCY SERVICES				
TOTAL INCOME	8,500	8,500	21,850	13,350
TOTAL EXPENSE	<u>8,500</u>	<u>8,500</u>	<u>5,042</u>	<u>3,458</u>
	<u>-</u>	<u>-</u>	<u>16,808</u>	<u>16,808</u>
CITY/DISTRICT TECH FUND				
38-300-110 FEES DUE	<u>350</u>	<u>350</u>	<u>271</u>	<u>(79)</u>
	<u>350</u>	<u>350</u>	<u>271</u>	<u>(79)</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	271	(79)
TOTAL EXPENSE	<u>350</u>	<u>350</u>	<u>-</u>	<u>350</u>
	<u>-</u>	<u>-</u>	<u>271</u>	<u>271</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>-</u>	<u>200</u>
INCOME TOTALS	200	200	-	(200)
EXPENSE TOTALS	<u>200</u>	<u>200</u>	<u>-</u>	<u>200</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</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
GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2019

		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	750	(250)
	INCOME TOTALS	500	500	-	(500)
	EXPENSE TOTALS	500	500	750	(250)
		-	-	(750)	(750)
RECORDS MANAGEMENT					
70-300-440	CLERK RECORDS MGT FEES	8,150	8,150	10,581	2,431
70-300-470	COURT RECORDS MGT FEES	240	240	336	96
		8,390	8,390	10,917	2,527
70-440-410	CLERK RECORDS MGT EXPENSE	6,290	6,290	4,427	1,863
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	-	-	213	(213)
70-470-446	RECORDING BINDERS	-	-	-	-
70-470-447	RECORDING PAPER	-	-	-	-
70-470-448	RECORDING SUPPLIES	1,000	1,000	-	1,000
70-680-190	RECORDS MANAGEMENT SUPPLIES	-	-	-	-
		7,290	7,290	4,640	2,650
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

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2019

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET FAVORABLE (Unfavorable)
INCOME TOTALS	8,390	8,390	10,917	2,527
EXPENSE TOTALS	8,390	8,390	4,640	3,750
	<u>-</u>	<u>-</u>	<u>6,277</u>	<u>6,277</u>
RECORD MGT ARCHIVES INCOME				
71-300-471 BVS ARCHIVES FEES	34	34	21	(13)
71-300-472 RMF ARCHIVES FEES	7,366	7,366	9,685	2,319
	<u>7,400</u>	<u>7,400</u>	<u>9,706</u>	<u>2,306</u>
71-471-190 BVS SUPPLIES	-	-	-	-
71-471-399 BVS MISCELLANEOUS	-	-	-	-
71-472-399 RMF MISCELLANEOUS	4,500	4,500	-	4,500
71-472-439 DIGITAL CREATION	-	-	-	-
71-472-440 BOOK RECREATION	-	-	-	-
71-472-441 BOOK RESTORATION	-	-	-	-
71-472-446 ARCHIVES BINDERS	-	-	-	-
71-472-447 RECORDING PAPER	-	-	-	-
71-472-448 RECORDING SUPPLIES	-	-	-	-
71-472-449 MICROFILMING	2,900	2,900	-	2,900
	<u>7,400</u>	<u>7,400</u>	<u>-</u>	<u>7,400</u>
INCOME TOTALS	7,400	7,400	9,706	2,306
EXPENSE TOTALS	7,400	7,400	-	7,400
	<u>-</u>	<u>-</u>	<u>9,706</u>	<u>9,706</u>
COURT ARCHIVE FEES				
72-300-473 DIST COURT FEES	1,060	1,060	280	(780)
72-300-474 COUNTY COURT FEES	25	25	-	(25)
	<u>1,085</u>	<u>1,085</u>	<u>280</u>	<u>(805)</u>
72-474-190 COUNTY COURT SUPPLIES	1,085	1,085	-	1,085
72-473-190 DIST COURT SUPPLIES	-	-	-	-
	<u>1,085</u>	<u>1,085</u>	<u>-</u>	<u>1,085</u>
INCOME TOTALS	1,085	1,085	280	(805)
EXPENSE TOTALS	1,085	1,085	-	1,085
	<u>-</u>	<u>-</u>	<u>280</u>	<u>280</u>

REQUIRED SUPPLEMENTARY INFORMATION

Pension Plan Supplementary Schedules

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

	Year Ended December 31									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Total Pension Liability										
Service Cost	\$208,205	\$203,735	203,818	209,784	189,387	N/A	N/A	N/A	N/A	N/A
Interest on total pension liability	552,281	514,154	470,477	444,301	418,386	N/A	N/A	N/A	N/A	N/A
Effect of plan changes	-	-	-	(21,874)	-	N/A	N/A	N/A	N/A	N/A
Effect of assumption changes or inputs	-	57,260	-	76,105	-	N/A	N/A	N/A	N/A	N/A
Effect of economic/demographic (gains) or losses	44,544	24,999	50,996	(79,246)	(34,198)	N/A	N/A	N/A	N/A	N/A
Benefit payments/refunds of contributions	<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>	<u>N/A</u>	<u>N/A</u>
Net change in total pension liability	452,202	484,439	460,249	341,759	280,533	N/A	N/A	N/A	N/A	N/A
Total pension liability, beginning	<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>	<u>N/A</u>	<u>N/A</u>
Total pension liability, ending (a)	<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>	<u>N/A</u>	<u>N/A</u>
Fiduciary Net Position										
Employer contributions	\$128,277	\$209,360	\$104,777	\$99,370	\$566,273	N/A	N/A	N/A	N/A	N/A
Member contributions	106,643	104,578	101,865	96,608	96,614	N/A	N/A	N/A	N/A	N/A
Investment income net of investment expenses	(130,937)	887,016	422,296	(53,917)	344,831	N/A	N/A	N/A	N/A	N/A
Benefit payments/refunds of contributions	(352,828)	(315,709)	(265,042)	(287,311)	(293,042)	N/A	N/A	N/A	N/A	N/A
Administrative expenses	(5,382)	(4,627)	(4,589)	(4,156)	(4,227)	N/A	N/A	N/A	N/A	N/A
Other	<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>	<u>N/A</u>	<u>N/A</u>
Net change in fiduciary net position	(\$257,040)	\$880,550	\$377,180	(\$135,621)	\$705,130	N/A	N/A	N/A	N/A	N/A
Fiduciary net position, beginning	<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>	<u>N/A</u>	<u>N/A</u>
Fiduciary net position, ending (b)	<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>	<u>N/A</u>	<u>N/A</u>
Net pension liability / (asset), ending = (a) - (b)	<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>	<u>N/A</u>	<u>N/A</u>
Fiduciary net position as a % of total pension liability	92.61%	102.57%	96.48%	97.63%	106.17%	N/A	N/A	N/A	N/A	N/A
Pensionable covered payroll	1,523,475	\$1,493,967	\$1,455,212	\$1,380,121	\$1,380,198	N/A	N/A	N/A	N/A	N/A
Net pension liability as a % of covered payroll	35.09%	-11.69%	15.22%	10.03%	-24.56%	N/A	N/A	N/A	N/A	N/A

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

IRION COUNTY, TEXAS
SCHEDULE OF EMPLOYER CONTRIBUTIONS
LAST TEN YEARS

Year Ending December 31	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll	Actual Contribution as a % of Covered Payroll
2009	79,535	79,535	-	1,043,770	7.6%
2010	99,665	138,452	(38,787)	1,037,095	13.3%
2011	92,663	137,451	(44,788)	1,029,590	13.4%
2012	110,277	148,857	(38,580)	1,115,039	13.3%
2013	122,894	161,639	(38,745)	1,210,778	13.4%
2014	146,439	566,273	(419,834)	1,380,198	41.0%
2015	97,023	99,370	(2,347)	1,380,121	7.2%
2016	99,682	104,777	(5,095)	1,455,212	7.2%
2017	109,360	209,360	(100,000)	1,493,967	14.0%
2018	119,136	128,277	(9,141)	1,523,475	8.4%

Notes to Schedule

Most Recent Valuation Date: December 31, 2017

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

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age
Amortization method	Level percentage of payroll, open
Remaining amortization period	14.1 years (based on contribution rate calculated in 12/31/2017 valuation)
Asset valuation method	5-yr smoothed value
Inflation	2.75%
Salary increases	Varies by age and service. 4.9% average over career including inflation.
Investment rate of return	8%, net of investment expenses, including inflation
Retirement age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.
Change in Assumptions and Methods Reflected in the Schedule of Employer Contributions *	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected.
Change in Plan Provisions Reflected in the Schedule of Employer Contributions*	2015: No changes in plan provisions were reflected in the Schedule. 2016: No changes in plan provisions were reflected in the Schedule. 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017. 2018: No change in plan provisions were reflected in the Schedule.

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

GENERAL FUND
Combining Schedules

IRION COUNTY, TEXAS
COMBINING BALANCE SHEET - MODIFIED CASH BASIS
GENERAL FUND
SEPTEMBER 30, 2019

	<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	\$ 7,297,091	\$ 4,946	\$ -	\$ 7,302,037
Cash - Checking - Unremitted	-	-	128,916	128,916
Certificates of Deposit	4,524,839	-	-	4,524,839
Due from other Taxing Authority	-	-	-	-
Due From (To) Other Funds	-	-	-	-
Total Assets	<u>\$ 11,821,930</u>	<u>\$ 4,946</u>	<u>\$ 128,916</u>	<u>\$ 11,955,792</u>
<u>LIABILITIES</u>				
Amounts Collected and Due To Others	32,137	-	83,264	115,401
Deferred Inflows	23,333	-	-	23,333
Other	233	-	-	233
Total Liabilities	<u>55,703</u>	<u>-</u>	<u>83,264</u>	<u>138,967</u>
<u>FUND EQUITY (DEFICIT)</u>				
Unassigned	<u>11,766,227</u>	<u>4,946</u>	<u>45,652</u>	<u>11,816,825</u>
Total Fund Equity (Deficit)	<u>11,766,227</u>	<u>4,946</u>	<u>45,652</u>	<u>11,816,825</u>
Total Liabilities and Fund Equity	<u>\$ 11,821,930</u>	<u>\$ 4,946</u>	<u>\$ 128,916</u>	<u>\$ 11,955,792</u>

IRION COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2019

<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	\$ 5,235,667	\$ -	\$ (457)	\$ 5,235,210
10-300-020 DELINQUENT TAX	125,953	10,335	-	136,288
10-300-030 VEH REG/CAR TAG RPT	176,774	-	-	176,774
10-300-031 TAX ABATEMENT REVENUE	-	-	-	-
10-300-040 VEH FEES/R&B CAR TAG RPT	23,970	-	-	23,970
10-300-070 SHERIFF FEES	19,505	-	1,715	21,220
10-300-080 CLERK FEES	60,277	-	96	60,373
10-300-081 CIVIL FEES	394	-	-	394
10-300-090 TAX COL FEES OF OFF/CAR T	24,553	-	(2,726)	21,827
10-300-100 JP FEES	131,825	-	9,369	141,194
10-300-101 INTEREST EARNINGS	42,800	-	-	42,800
10-300-120 OFFICE RENT	5,370	-	-	5,370
10-300-142 STERLING 911	16,500	-	-	16,500
10-300-143 EXCESS CONST CTY JUDGE SUPP	160	-	-	160
10-300-145 COURT COSTS RETAINAGE FEES	44,951	-	-	44,951
10-300-151 COMPTROLLER AXLE FEE	8,108	-	-	8,108
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	6,497	-	-	6,497
10-300-180 COMPTROLLER/ INDIGENT HEALTH	1,505	-	-	1,505
10-300-195 DONATIONS	-	-	-	-
10-300-320 ATTORNEY FUNDS	11,378	-	-	11,378
20-300-025 STATE COMPTROLLER\LAT RD FUND	-	17,733	-	17,733
10-300-380 REIMBURSEMENTS	145,952	-	1,367	147,319
10-300-383 REIMBURSEMENTS FAX	56	-	-	56
10-300-384 REIMB CITY SCHOOL WTR	6,729	-	-	6,729
10-300-440 COPY MACHINE	204	-	-	204
10-300-660 AUCTION PROCEEDS	-	-	-	-
10-300-661 ELECTION FILING FEES	-	-	-	-
10-300-700 MISCELLANEOUS REVENUE	(2)	-	-	(2)
	<u>6,137,659</u>	<u>28,068</u>	<u>9,364</u>	<u>6,175,091</u>
<u>EXPENDITURES</u>				
General Government	1,545,654	-	-	1,545,654
Justice System	277,048	-	-	277,048
Public Safety	920,183	-	105	920,288
Corrections and Rehabilitation	9,904	-	-	9,904
Health and Human Services	211,117	-	-	211,117
Community and Economic Development	121,825	-	-	121,825
Infrastructure and Environmental Services	541,719	23,122	-	564,841
Total Expenditures	<u>3,627,450</u>	<u>23,122</u>	<u>105</u>	<u>3,650,677</u>
Revenue Over (Under) Expenditures	2,510,209	4,946	9,259	2,524,414
Other Sources and Uses:				
Transfers	-	-	-	-
Loan Origination Costs	-	-	-	-
Bank Loan Proceeds	-	-	-	-
Revenue Over (Under) Expenditures After Transfers	<u>2,510,209</u>	<u>4,946</u>	<u>9,259</u>	<u>2,524,414</u>
Fund Balance Beginning	<u>9,256,018</u>	<u>-</u>	<u>36,393</u>	<u>9,292,411</u>
Fund Balance End of Year	<u>\$ 11,766,227</u>	<u>\$ 4,946</u>	<u>\$ 45,652</u>	<u>\$ 11,816,825</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, 2019

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	\$ -	\$ 1,535,092	\$ 1,535,092	\$ -	\$ 652,502	\$ 652,502	-	2,187,594
Other	-	-	-	-	-	-	-	-
Total revenues	-	1,535,092	1,535,092	-	652,502	652,502	-	2,187,594
EXPENDITURES:								
Current:								
General Government	495,887	-	495,887	18,739	-	18,739	514,626	-
Justice System	-	-	-	-	-	-	-	-
Public Safety	606,397	-	606,397	-	-	-	606,397	-
Corrections and Rehabilitation	-	-	-	-	-	-	-	-
Health and Human Services	-	-	-	-	-	-	-	-
Community and Economic Development	146,990	-	146,990	-	-	-	146,990	-
Infrastructure and Environmental Services	275,351	-	275,351	1,067,060	96,269	1,163,329	1,342,411	96,269
Debt Service Bank Loans								
Principal	13,463	1,535,092	1,548,555	-	552,568	552,568	13,463	2,087,660
Interest and Other Charges	10,272	-	10,272	-	3,665	3,665	10,272	3,665
Total Expenditures	1,548,360	1,535,092	3,083,452	1,085,799	652,502	1,738,301	2,634,159	2,187,594
Excess (Deficiency) of Revenues over Expenditures	(1,548,360)	-	(1,548,360)	(1,085,799)	-	(1,085,799)	(2,634,159)	-
OTHER FINANCING SOURCES (USES)								
Bank and Vendor Financing	1,548,555	-	1,548,555	1,097,339	-	1,097,339	2,645,894	-
Transfers in (out)	-	-	-	-	-	-	-	-
Total Other Financing Sources	1,548,555	-	1,548,555	1,097,339	-	1,097,339	2,645,894	-
Net change in Fund Balances	195	-	195	11,540	-	11,540	11,735	-
Fund Balance - Beginning as Previously Reported	94	-	94	45,656	-	45,656	45,750	-
Reclassified for Current Year Presentation	-	-	-	-	-	-	-	-
Fund Balance - Beginning as Restated	94	-	94	45,656	-	45,656	45,750	-
Fund Balance - Ending	\$ 289	\$ -	\$ 289	\$ 57,196	\$ -	\$ 57,196	\$ 57,485	\$ -

Special Revenue Funds
(Non-Major Funds)

Combining Schedules

IRION COUNTY, TEXAS
COMBINING BALANCE SHEET - MODIFIED CASH BASIS
SPECIAL REVENUE FUNDS
YEAR ENDED SEPTEMBER 30, 2019

	JUDICIAL FUND - 31	JP TECH FUND - 32	LAW LIBRARY FUND - 33	COURTHOUSE SECURITY FUND - 34	RECREATION FACILITIES FUND - 35	PUBLIC LIBRARY FUND - 36	EMERGENCY SERVICES FUND-37	CITY.DIST TECH FUND FUND - 38	HOT CHECK FUND - 50	SHERIFF SPECIAL FUND - 60
ASSETS										
Cash in Bank	\$ 2,694	\$ 6,533	\$ 9,977	\$ 7,408	\$ 75,684	\$ 877	\$ 28,331	\$ 4,046	\$ 92	\$ 5,564
Certificates of Deposit	-	-	-	-	-	-	-	-	-	-
Due From Other Funds	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 2,694	\$ 6,533	\$ 9,977	\$ 7,408	\$ 75,684	\$ 877	\$ 28,331	\$ 4,046	\$ 92	\$ 5,564
LIABILITIES										
Due to General Fund	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total Liabilities	-	-	-	-	-	-	-	-	-	-
FUND BALANCE										
Assigned Fund Balance	-	-	-	-	75,684	877	-	-	-	-
Fund Deficits - Unassigned	-	-	-	-	-	-	-	-	-	-
Restricted Fund Balance	2,694	6,533	9,977	7,408	-	-	28,331	4,046	92	5,564
Total Fund Balance	2,694	6,533	9,977	7,408	75,684	877	28,331	4,046	92	5,564
Total Liabilities and Fund Balance	\$ 2,694	\$ 6,533	\$ 9,977	\$ 7,408	\$ 75,684	\$ 877	\$ 28,331	\$ 4,046	\$ 92	\$ 5,564

IRION COUNTY, TEXAS
COMBINING BALANCE SHEET - MODIFIED CASH BASIS
SPECIAL REVENUE FUNDS
YEAR ENDED SEPTEMBER 30, 2019

	LEOSA FUND 62	RECORDS MANAGEMENT FUND 70	RECORDS ARCHIVES FUND 71	COURT ARCHIVES FUND 72	TAX LIABILITY FUND 90	TOTAL COMBINED
ASSETS						
Cash in Bank	\$ 1,242	\$ 66,810	\$ 65,292	\$ 2,290	\$ 4,379	\$ 281,219
Certificates of Deposit	-	-	-	-	-	-
Due From Other Funds	-	-	-	-	-	-
Total Assets	<u>\$ 1,242</u>	<u>\$ 66,810</u>	<u>\$ 65,292</u>	<u>\$ 2,290</u>	<u>\$ 4,379</u>	<u>\$ 281,219</u>
LIABILITIES						
Due to General Fund	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE						
Assigned Fund Balance	-	-	-	-	4,379	80,940
Fund Deficits - Unassigned	-	-	-	-	-	-
Restricted Fund Balance	<u>1,242</u>	<u>66,810</u>	<u>65,292</u>	<u>2,290</u>	<u>-</u>	<u>200,279</u>
Total Fund Balance	<u>1,242</u>	<u>66,810</u>	<u>65,292</u>	<u>2,290</u>	<u>4,379</u>	<u>281,219</u>
Total Liabilities and Fund Balance	<u>\$ 1,242</u>	<u>\$ 66,810</u>	<u>\$ 65,292</u>	<u>\$ 2,290</u>	<u>\$ 4,379</u>	<u>\$ 281,219</u>

IRION COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
SPECIAL REVENUE FUNDS
YEAR ENDED SEPTEMBER 30, 2019

	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	21	4,692	873	5,917	11,401	294	-
Current Taxes	-	-	-	-	-	-	-
Donations and Gifts	-	-	-	-	-	-	21,850
Deferred Taxes	-	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-
Adult Protective Services	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total Revenue	21	4,692	873	5,917	11,401	294	21,850
EXPENDITURES							
Federal/State:							
Administration	-	-	-	-	-	-	-
Engineering/Consulting	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-
Local:							
Law Enforcement Expenses	-	-	-	-	-	-	-
Records Management	-	-	-	-	-	-	-
Trip Incentive	-	-	-	-	-	-	(50)
Courthouse Security	-	-	-	-	-	-	-
Telephone	-	-	-	-	-	-	-
Supplies	-	-	84	480	-	-	4,525
Education and Training	-	-	-	-	-	-	567
Computer Expenses	-	3,749	-	-	-	-	-
Indigent Health Care	-	-	-	-	-	-	-
Internet Service Provider	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	5,316	-	21,000	-
Miscellaneous Expense	-	-	-	-	4,100	-	-
Capital Outlay	-	-	-	-	-	-	-
Total Expenditures	-	3,749	84	5,796	4,100	21,000	5,042
Revenue Over (Under) Expenditures Before transfers	21	943	789	121	7,301	(20,706)	16,808
Transfers (to) From Other Funds	-	-	-	-	-	-	-
Revenue Over (Under) Expenditures	21	943	789	121	7,301	(20,706)	16,808
Fund Balance Beginning of Year	2,673	5,590	9,188	7,287	68,383	21,583	11,523
Fund Balance End of Year	\$ 2,694	\$ 6,533	\$ 9,977	\$ 7,408	\$ 75,684	\$ 877	\$ 28,331
Expenditures Grouped by Function:							
General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Justice System	-	3,749	84	-	-	-	-
Public Safety	-	-	-	5,796	-	-	5,042
Corrections and Rehabilitation	-	-	-	-	-	-	-
Health and Human Services	-	-	-	-	-	-	-
Community and Economic Development	-	-	-	-	4,100	21,000	-
Infrastructure and Environmental Services	-	-	-	-	-	-	-
Total Expenditures by Function	\$ -	\$ 3,749	\$ 84	\$ 5,796	\$ 4,100	\$ 21,000	\$ 5,042

IRION COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
SPECIAL REVENUE FUNDS
YEAR ENDED SEPTEMBER 30, 2019

	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	271	-	-	-	10,917	9,706	280
Current Taxes	-	-	-	-	-	-	-
Donations and Gifts	-	-	-	-	-	-	-
Deferred Taxes	-	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-
Adult Protective Services	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total Revenue	271	-	-	-	10,917	9,706	280
EXPENDITURES							
Federal/State:							
Administration	-	-	-	-	-	-	-
Engineering/Consulting	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-
Local:							
Law Enforcement Expenses	-	-	-	750	-	-	-
Records Management	-	-	-	-	4,640	-	-
Trip Incentive	-	-	-	-	-	-	-
Courthouse Security	-	-	-	-	-	-	-
Telephone	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Education and Training	-	-	-	-	-	-	-
Computer Expenses	-	-	-	-	-	-	-
Indigent Health Care	-	-	-	-	-	-	-
Internet Service Provider	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	-	-
Miscellaneous Expense	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total Expenditures	-	-	-	750	4,640	-	-
Revenue Over (Under) Expenditures Before transfers	271	-	-	(750)	6,277	9,706	280
Transfers (to) From Other Funds	-	-	-	-	-	-	-
Revenue Over (Under) Expenditures	271	-	-	(750)	6,277	9,706	280
Fund Balance Beginning of Year	3,775	92	5,564	1,992	60,533	55,586	2,010
Fund Balance End of Year	\$ 4,046	\$ 92	\$ 5,564	\$ 1,242	\$ 66,810	\$ 65,292	\$ 2,290
Expenditures Grouped by Function:							
General Government	\$ -	\$ -	\$ -	\$ -	\$ 4,640	\$ -	\$ -
Justice System	-	-	-	-	-	-	-
Public Safety	-	-	-	750	-	-	-
Corrections and Rehabilitation	-	-	-	-	-	-	-
Health and Human Services	-	-	-	-	-	-	-
Community and Economic Development	-	-	-	-	-	-	-
Infrastructure and Environmental Services	-	-	-	-	-	-	-
Total Expenditures by Function	\$ -	\$ -	\$ -	\$ 750	\$ 4,640	\$ -	\$ -

IRION COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
SPECIAL REVENUE FUNDS
YEAR ENDED SEPTEMBER 30, 2019

	TAX LIABILITY FUND 90	TOTAL COMBINED
<u>REVENUE</u>		
Grants	\$ -	\$ -
Seizure Proceeds	-	-
Fees	-	44,372
Current Taxes	-	-
Donations and Gifts	-	21,850
Deferred Taxes	-	-
Miscellaneous Revenue	-	-
Reimbursements	-	-
Adult Protective Services	-	-
Interest	-	-
Other	-	-
Total Revenue	<u>-</u>	<u>66,222</u>
<u>EXPENDITURES</u>		
Federal/State:		
Administration	-	-
Engineering/Consulting	-	-
Construction	-	-
Equipment	-	-
Local:	-	-
Law Enforcement Expenses	-	750
Records Management	-	4,640
Trip Incentive	-	(50)
Courthouse Security	-	-
Telephone	-	-
Supplies	-	5,089
Education and Training	-	567
Computer Expenses	-	3,749
Indigent Health Care	-	-
Internet Service Provider	-	-
Repairs and Maintenance	-	26,316
Miscellaneous Expense	-	4,100
Capital Outlay	-	-
Total Expenditures	<u>-</u>	<u>45,161</u>
Revenue Over (Under) Expenditures Before transfers	-	21,061
Transfers (to) From Other Funds	<u>-</u>	<u>-</u>
Revenue Over (Under) Expenditures	-	21,061
Fund Balance Beginning of Year	<u>4,379</u>	<u>260,158</u>
Fund Balance End of Year	<u>\$ 4,379</u>	<u>\$ 281,219</u>
Expenditures Grouped by Function:		
General Government	\$ -	\$ 4,640
Justice System	-	3,833
Public Safety	-	11,588
Corrections and Rehabilitation	-	-
Health and Human Services	-	-
Community and Economic Development	-	25,100
Infrastructure and Environmental Services	-	-
Total Expenditures by Function	<u>\$ -</u>	<u>\$ 45,161</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, 2019, and the related notes to the financial statements, which collectively comprise Irion County, Texas' basic financial statements and have issued our report thereon dated December 16, 2019.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Knapp & Company, P.C.

Dallas, Texas,
December 16, 2019

IRION COUNTY, TEXAS

STATUS OF PRIOR YEAR REPORTED SIGNIFICANT DEFICIENCY

For Fiscal Year Ended September 30, 2019

n/a

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2019

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET FAVORABLE (Unfavorable)
INDIGENT HEALTH				
10-650-410 PHYSICIAN	150,000	150,000	691	149,309
10-650-415 PRESCRIPTION DRUGS	100,000	100,000	-	100,000
10-650-416 X-RAY/LAB.	75,000	75,000	1,743	73,257
10-650-420 HOSPITAL INPATIENT	75,000	75,000	-	75,000
10-650-421 HOSPITAL OUTPATIENT	78,358	82,830	12,186	70,644
DEPARTMENT TOTALS	<u>478,358</u>	<u>482,830</u>	<u>14,620</u>	<u>468,210</u>
INCOME TOTALS	5,979,474	5,985,953	6,137,659	151,706
EXPENSE TOTALS	<u>5,973,274</u>	<u>5,979,753</u>	<u>3,627,450</u>	<u>2,352,303</u>
	6,200	6,200	2,510,209	2,504,009
10-300-700 LOAN PROCEEDS	-	-	-	-
DIRECT LOAN COSTS				
10-300-210 TRANSFERS	-	-	-	-
Revenue Over (Under) Expenses	<u>6,200</u>	<u>6,200</u>	<u>2,510,209</u>	<u>2,504,009</u>

Expense Recap by Function:

General government	1,545,654
Justice System	277,048
Public Safety	920,183
Corrections and Rehabilitation	9,904
Health and Human Services	211,117
Community and Economic Development	121,825
Infrastructure and Environmental Services	<u>541,719</u>
Total Expenditures	<u><u>3,627,450</u></u>