

IRION COUNTY, TEXAS
ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
September 30, 2025

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

APPROVED BY
IRION COUNTY COMMISSIONER'S COURT

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**IRION COUNTY, TEXAS
Annual Financial Report
September 30, 2025**

Table of Contents

	<u>Page No.</u>
FINANCIAL SECTION	
Management's Discussion and Analysis	i--viii
Independent Auditor's Report.....	1-3
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Position - Modified Cash Basis	4
Statement of Activities - Modified Cash Basis	5
Fund Financial Statements:	
Balance Sheet - Modified Cash Basis - Governmental Funds	6
Statement of Revenues, Expenditures, and Changes in Fund Balances - Modified Cash Basis- Governmental Funds	7
Statement of Fiduciary Net Position - Modified Cash Basis	8
Statement of Changes in Fiduciary Net Position - Modified Cash Basis	9
Notes to Financial Statements	10-23
SUPPLEMENTAL INFORMATION	
Required Supplementary Information - Unaudited:	
Comparative Statement of Revenue and Expenditures Budget to Actual - Modified Cash Basis	24-40
Employee Retirement Plan Supplementary Information – Unaudited	41-42
OTHER SUPPLEMENTAL INFORMATION	
Individual Fund Schedules and Accounting Group Schedules:	
General Fund:	
Combining Balance Sheet- Modified Cash Basis.....	43
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Modified Cash basis.....	44
Special Revenue Funds:	
Combining Balance Sheet - Modified Cash Basis.....	45-46
Combining Statements of Revenues, Expenditures, and Changes in Fund Balances - Modified Cash Basis	47-49

IRION COUNTY, TEXAS
Annual Financial Report
September 30, 2025

Table of Contents

	<u>Page No.</u>
FINANCIAL SECTION	
Management's Discussion and Analysis	i--viii
Independent Auditor's Report.....	1-3
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Position - Modified Cash Basis	4
Statement of Activities - Modified Cash Basis	5
Fund Financial Statements:	
Balance Sheet - Modified Cash Basis - Governmental Funds	6
Statement of Revenues, Expenditures, and Changes in	
Fund Balances - Modified Cash Basis- Governmental Funds.....	7
Statement of Fiduciary Net Position - Modified Cash Basis	8
Statement of Changes in Fiduciary Net Position - Modified Cash Basis	9
Notes to Financial Statements	10-23
SUPPLEMENTAL INFORMATION	
Required Supplementary Information - Unaudited:	
Comparative Statement of Revenue and Expenditures	
Budget to Actual - Modified Cash Basis	24-40
Employee Retirement Plan Supplementary Information – Unaudited	41-42
OTHER SUPPLEMENTAL INFORMATION	
Individual Fund Schedules and Accounting Group Schedules:	
General Fund:	
Combining Balance Sheet- Modified Cash Basis.....	43
Combining Statement of Revenues, Expenditures, and	
Changes in Fund Balances - Modified Cash basis.....	44
Special Revenue Funds:	
Combining Balance Sheet - Modified Cash Basis.....	45-46
Combining Statements of Revenues, Expenditures, and Changes	
in Fund Balances - Modified Cash Basis	47-49

IRION COUNTY, TEXAS
Annual Financial Report
September 30, 2025

Table of Contents – continued

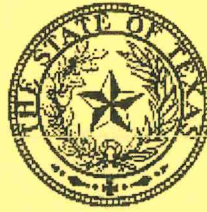
Page No.

GOVERNMENTAL REPORTING SECTION

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

COUNTY JUDGE

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



COMMISSIONERS

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

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

MANAGEMENT'S DISCUSSION AND ANALYSIS

January 9, 2026

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, 2025. Please read it in conjunction with the County's financial statements, which begin on page 4.

FINANCIAL HIGHLIGHTS

The County's net assets increased \$5,462,467 in 2024/2025 even after recording non-cash depreciation expense of \$1,286,029.

In 2024/2025 the County made scheduled payments on its long-term debt by paying lease obligations in the amount of \$78,523. All leases were paid early or in accordance with the lease agreements. The County's outstanding debt primarily resulted from equipment leases to finance equipment purchases for the roads department. All debt obligations mature in the next four years. During the year the County did not enter into any new lease or loan agreements.

During the year, the County's total government wide revenues and other financing sources exceeded expenditures by \$5,462,467. Government wide revenues were up 2.2% or \$258,373 as compared to 2024, which is primarily attributed to property tax revenues of \$1,024,430 net of reduction in grant revenues of \$760,834. Grant revenues were higher in prior year due to the TIF State road project collections of 2023 expenditures since revenues are recognized when received in the modified cash basis presentation. The combined government wide financial statements reported net assets of \$49,446,892 as of year-end, as compared to \$43,984,425 at the beginning of the year.

USING THIS ANNUAL REPORT

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

Reporting the County as a Whole

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

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

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

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

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

Component units - The County currently has no component units.

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Reporting the County's Most Significant Funds

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

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

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

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

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

The County as Trustee

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

THE COUNTY AS A WHOLE

The County's combined net assets increased by \$5,462,467 in 2024/2025 as compared to \$5,530,4330 2023/2024.

The County's total revenues increased by 2.2% or \$258,373 which is primarily attributed to property tax revenues associated with valuations added for new pipelines in the County, final TIFF grant receipts, and investment income for increases in certificates of deposit and increases in rates earned.

THE COUNTY'S FUNDS

As the County completed the year, its governmental funds (as presented in the balance sheet on page 6) reported a combined fund balance of \$40,699,051 as compared to \$35,183,360 at the beginning of the year.

General Fund Budgetary Highlights

Over the course of the year, the Commissioners' Court typically make amendments to the County budget for changes in circumstances and needs of the County. No significant budget amendments were made. Some of the more significant budget to actual variances included: 1) Favorable variance for interest earned in excess of budget of \$210,665. 2) Favorable variance for courthouse repairs and maintenance less than budgeted of \$63,743. See a comparison of revenue and expenses budget to actual for selected funds included in the supplemental information of the County's Annual Financial Report as listed in the table of contents.

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CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of September 30, 2025, the County had approximately \$20 million invested in capital assets of which \$5.6 million represents vehicles and equipment. Depreciation and fixed assets is only reported in the government wide financial statement presentation on pages 4 and 5, and does not affect the fund basis financial statement presentation on pages 6 and 7 in accordance with the currently generally accepted reporting model for state and local governments.

The most significant fixed asset additions included: 1) The County expended and capitalized \$268,336 in vehicles and equipment for public safety purposes. 2) The County capitalized \$829,500 for county paved road improvements. 3) The County capitalized \$43,131 in computer system upgrades to 25 workstations. 4) The County capitalized \$99,569 purchase and installation of a generator for emergency management services.

Debt

At year-end, the County had outstanding \$323,502 in vendor lease obligations as compared to total prior year-end debt of \$402,025. The county paid principal payments of \$78,523 on long term debt during the year.

NEXT YEAR'S BUDGET AND ECONOMIC FACTORS

Budget

As indicated last year, we have started to address the long-term condition of our county facilities. The budget reflects what we will spend to begin a master plan for future renovation of the county courthouse and other buildings used by the court. Texas law requires a master plan to be in place before any major renovations can happen to Texas Courthouses. While we are probably five years or so out on implementing any plans to renovate the courthouse, making the plans to do so is a laborious process that has already begun. Since the plan will also cover renovation or new construction of a community center, (that facility is sometimes used by the court as well), that portion of the plan will be completed first and construction begun while the courthouse renovation plan is still being written. Belatedly, we realized that the entire park area must be evaluated and considered before beginning the planning process, and that has slowed the project down some.

We have finally solved the issue of a reliable EMS service for the county, and that major expense is reflected in the budget this year. Since the contract service is still relatively new, we have added expenses to the budget that would be needed if the contract service fell through or failed to renew their contract. It has been worth every penny to have a responsive, reliable medical ambulance service to serve the county.

As always, safe county roads remain a top priority. Although the new budget includes some funds for county road projects, we were extremely disappointed to see that the 2020 CTIF grant for road

improvement in counties with oil field traffic was not renewed by the state, and excess funds from the grant were not re-distributed to willing counties, as they had been after the 2014 CTIF grant. We used every dime of the funds that we were allotted from the 2020-2025 grant and made significant improvements to county roads. Without the grant being renewed, our ability to do road projects that will keep our roads in good shape will be significantly curtailed. While we kept road funding levels in line with past budgets this year, we may have to dramatically increase those budget lines in the future just to maintain what we have.

Economic Factors

Oil and gas activity and mineral ownership continue to provide about 94% of our county's revenue. It is worth repeating that through the foresight of county officers over the past decade, the county is financially healthy with sound reserves in place. We have had almost unprecedented losses in mineral value in the past three years (in the 25% range), and 2025 turned out to be equally concerning. Yet, we still have sound reserves. We are told that these losses will continue as oilfield activity moves farther to the west of Irion County. In view of that news, we felt it was prudent to raise the tax rate a few cents, while still staying under the No New Revenue Rate. Our goal is to keep the county in a sound financial position as we anticipate even more mineral losses in 2026 and 2027. This is particularly important as we endeavor to improve county facilities without incurring debt.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

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


Molly Criner, County Judge

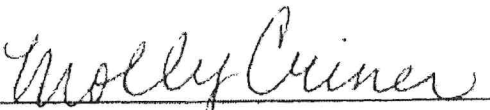
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Molly Criner, County Judge

IRION COUNTY, TEXAS
TABLE #1
GOVERNMENT WIDE
COMPARATIVE STATEMENT OF NET POSITION-
MODIFIED CASH BASIS
SEPTEMBER 30, 2025 AND 2024

	<u>PRIMARY GOVERNMENT</u>	
	<u>2025</u>	<u>2024</u>
	<u>Governmental</u>	<u>Governmental</u>
<u>ASSETS</u>	<u>Activities</u>	<u>Activities</u>
Cash and Cash Equivalents	\$ 29,874,454	\$ 25,504,687
Certificates of Deposit	11,469,309	10,164,070
Total Cash and Deposits	<u>41,343,763</u>	<u>35,668,757</u>
Capital Assets		
Land	1,000	1,000
Other Capital Assets	9,070,343	9,202,090
Total Capital Assets	<u>9,071,343</u>	<u>9,203,090</u>
Total Assets	<u>50,415,106</u>	<u>44,871,847</u>
<u>DEFERRED OUTFLOWS</u>	<u>-</u>	<u>-</u>
<u>LIABILITIES</u>		
Other Liabilities	91,523	529
Amounts Due Others	553,189	476,591
Long Term Debt		
Due Within One Year	59,774	78,523
Due In More Than One Year	263,728	323,502
Total Liabilities	<u>968,214</u>	<u>879,145</u>
<u>DEFERRED INFLOWS</u>	<u>-</u>	<u>8,277</u>
<u>NET POSITION</u>		
Investment in Capital Assets, Net of Related Debt	8,747,841	8,801,065
Committed	88,413	89,738
Assigned	111,521	104,505
Restricted	309,045	272,520
Unrestricted	40,190,072	34,716,597
Total Net Position	<u>\$ 49,446,892</u>	<u>\$ 43,984,425</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, 2025 AND 2024

<u>Functions/Programs</u>	<u>2025</u>	<u>2024</u>
REVENUES:		
Property Tax	\$ 10,769,498	\$ 9,745,068
License & Permits	179,404	187,319
Fines and Fees	164,859	234,100
Public Service Fees	35,706	59,620
Donations and gifts	6,005	11,000
Grant Revenues	168,416	929,250
Intergovernmental Reimbursements	63,246	94,063
Charges for Services	49,589	33,356
Investment Income	381,265	239,513
Other	67,037	93,363
Total Revenues	<u>11,885,025</u>	<u>11,626,652</u>
EXPENDITURES:		
Current:		
General Government	2,425,666	2,210,704
Justice System	368,024	385,102
Public Safety	1,442,042	1,505,186
Corrections and Rehabilitation	21,236	19,468
Health and Human Services	503,348	366,103
Community and Economic Development	192,758	221,722
Infrastructure and Environmental Services	1,469,484	1,371,740
Interest and Other Charges	-	16,197
Total Expenditures	<u>6,422,558</u>	<u>6,096,222</u>
Excess (deficiency) of Revenues		
Over Expenditures	<u>5,462,467</u>	<u>5,530,430</u>
Net Position - Beginning	<u>43,984,425</u>	<u>38,453,995</u>
Net Position - Ending	<u>\$ 49,446,892</u>	<u>\$ 43,984,425</u>

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KNAPP & COMPANY, P.C.
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Independent Auditor's Report

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

Opinions

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund, and aggregate remaining fund information of the Irion County, Texas, as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the Irion County, Texas' basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Irion County, Texas as of September 30, 2025, and the respective changes in modified cash basis financial position for the year then ended in accordance with the modified cash basis of accounting described in Note 1.

Basis for Opinions

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

Emphasis of Matter—Basis of Accounting

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis (on pages i-viii), budgetary comparison information (on pages 24-40), and employee retirement plan historical data (on pages 41-42) be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Auditor's Responsibilities for the Audit of the Financial Statements

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- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Irion County, Texas' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Irion County, Texas' ability to continue as a going concern for a reasonable period of time.

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

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Supplementary Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 9, 2026, on our consideration of the Irion County, Texas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Irion County, Texas' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Irion County, Texas' internal control over financial reporting and compliance.

Knapp & Company, P.C.

Dallas, Texas
January 9, 2026

IRION COUNTY, TEXAS
GOVERNMENT WIDE
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
AS OF SEPTEMBER 30, 2025

	<u>Governmental Activities</u>
<u>ASSETS</u>	
Cash and Cash Equivalents	\$ 29,874,454
Certificates of Deposit	11,469,309
Total Cash and Certificates of Deposits	<u>41,343,763</u>
Capital assets:	
Land	1,000
Other Capital Assets	9,070,343
Total Capital Assets	<u>9,071,343</u>
Total Assets	<u>\$ 50,415,106</u>
<u>DEFERRED OUTFLOWS</u>	<u>-</u>
<u>LIABILITIES</u>	
Other Liabilities	\$ 91,523
Amounts Due to Others	553,189
Long-term Debt	
Due Within One Year	59,774
Due in More Than One Year	263,728
Total Liabilities	<u>968,214</u>
<u>DEFERRED INFLOWS</u>	<u>-</u>
<u>NET POSITION</u>	
Investment in Capital Assets, Net of Related Debt	8,747,841
Restricted for:	
Designated - Committed	88,413
Designated - Assigned	111,521
Restricted	309,045
Unrestricted	40,190,072
Total Net Position	<u>\$ 49,446,892</u>

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

IRION COUNTY, TEXAS
GOVERNMENT WIDE
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
AS OF SEPTEMBER 30, 2025

	<u>Governmental Activities</u>
<u>ASSETS</u>	
Cash and Cash Equivalents	\$ 29,874,454
Certificates of Deposit	<u>11,469,309</u>
Total Cash and Certificates of Deposits	<u>41,343,763</u>
Capital assets:	
Land	1,000
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Total Capital Assets	<u>9,071,343</u>
Total Assets	<u>\$ 50,415,106</u>
<u>DEFERRED OUTFLOWS</u>	<u>-</u>
<u>LIABILITIES</u>	
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<u>DEFERRED INFLOWS</u>	<u>-</u>
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Unrestricted	<u>40,190,072</u>
Total Net Position	<u>\$ 49,446,892</u>

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part of the financial statements.

IRION COUNTY, TEXAS
GOVERNMENT WIDE
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

Functions/Programs	Expenses	Program Revenues			Net (expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants	Revenue and Changes in Net Position Governmental Activities
PRIMARY GOVERNMENT:					
General Government	\$ 2,425,666	\$ 10,589	\$ 28,357	\$ -	\$ (2,386,720)
Justice System	368,024	-	28,000	-	(340,024)
Public Safety	1,442,042	39,000	160,139	-	(1,242,903)
Corrections and Rehabilitation	21,236	-	-	-	(21,236)
Health and Human Services	503,348	-	75	6,320	(496,953)
Community and Economic Development	192,758	-	-	-	(192,758)
Infrastructure and Environmental Services	1,469,484	-	8,771	-	(1,460,713)
Interest on Long-Term Debt	-	-	-	-	-
Total Governmental Activities	<u>6,422,558</u>	<u>49,589</u>	<u>225,342</u>	<u>6,320</u>	<u>(6,141,307)</u>
Business-Type Activities:					
None	-	-	-	-	-
Total Primary Government	<u>\$ 6,422,558</u>	<u>\$ 49,589</u>	<u>\$ 225,342</u>	<u>\$ 6,320</u>	<u>(6,141,307)</u>
General Revenues:					
Taxes:					
Property Taxes, Levied for General Purposes					10,622,253
Property Taxes, for Debt Service					147,245
Investment Earnings					381,265
License & Permits					179,404
Fines and Fees					200,565
Donations					6,005
Other					<u>67,037</u>
Total General Revenues					<u>11,603,774</u>
Change in Net Position					5,462,467
Net Position - Beginning					<u>43,984,425</u>
Net Position - Ending					<u>\$ 49,446,892</u>

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

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
BALANCE SHEET - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2025

	GOVERNMENTAL FUNDS			TOTAL GOVERNMENTAL FUNDS
	MAJOR FUNDS		NON-MAJOR	
	GENERAL FUND	DEBT SERVICE	SPECIAL REVENUE	
<u>ASSETS</u>				
Cash in Bank	\$ 29,274,291	\$ 88,413	\$ 511,750	\$ 29,874,454
Certificates of deposit	11,469,309	-	-	11,469,309
Due From Other Funds	-	-	-	-
TOTAL ASSETS	\$ 40,743,600	\$ 88,413	\$ 511,750	\$ 41,343,763
<u>LIABILITIES</u>				
Due to Others	553,189	-	-	553,189
Deferred Inflows	-	-	-	0
Other Liabilities	339	-	91,184	91,523
TOTAL LIABILITIES	553,528	-	91,184	644,712
<u>FUND BALANCES</u>				
Non-spendable	-	-	-	-
Restricted	-	-	309,045	309,045
Committed	-	88,413	-	88,413
Assigned	-	-	111,521	111,521
Unassigned	40,190,072	-	-	40,190,072
Total Fund Balances	40,190,072	88,413	420,566	40,699,051 a)
TOTAL LIABILITIES AND FUND EQUITY	\$ 40,743,600	\$ 88,413	\$ 511,750	\$ 41,343,763
Total fund balances as reported above				\$ 40,699,051 a)
Amounts reported for governmental activities in the statement of net assets are different because:				
1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.				9,071,343
2) Debt obligations are not reported in the fund basis financial statements.				(323,502)
Net assets of governmental activities				<u>\$ 49,446,892</u>

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

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
BALANCE SHEET - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2025

	GOVERNMENTAL FUNDS			TOTAL GOVERNMENTAL FUNDS
	MAJOR FUNDS		NON-MAJOR	
	GENERAL FUND	DEBT SERVICE	SPECIAL REVENUE	
<u>ASSETS</u>				
Cash in Bank	\$ 29,274,291	\$ 88,413	\$ 511,750	\$ 29,874,454
Certificates of deposit	11,469,309	-	-	11,469,309
Due From Other Funds	-	-	-	-
TOTAL ASSETS	\$ 40,743,600	\$ 88,413	\$ 511,750	\$ 41,343,763
<u>LIABILITIES</u>				
Due to Others	553,189	-	-	553,189
Deferred Inflows	-	-	-	0
Other Liabilities	339	-	91,184	91,523
TOTAL LIABILITIES	553,528	-	91,184	644,712
<u>FUND BALANCES</u>				
Non-spendable	-	-	-	-
Restricted	-	-	309,045	309,045
Committed	-	88,413	-	88,413
Assigned	-	-	111,521	111,521
Unassigned	40,190,072	-	-	40,190,072
Total Fund Balances	40,190,072	88,413	420,566	40,699,051 a)
TOTAL LIABILITIES AND FUND EQUITY	\$ 40,743,600	\$ 88,413	\$ 511,750	\$ 41,343,763

Total fund balances as reported above \$ 40,699,051 a)

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

1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. 9,071,343

2) Debt obligations are not reported in the fund basis financial statements. (323,502)

Net assets of governmental activities \$ 49,446,892

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

IRION COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
MODIFIED CASH BASIS - GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2025

FUNCTIONS/PROGRAMS	GOVERNMENTAL FUNDS			TOTAL GOVERNMENTAL FUNDS
	MAJOR FUNDS		NON-MAJOR	
	GENERAL FUND	DEBT SERVICE	SPECIAL REVENUE	
REVENUES:				
Property Tax	\$ 10,622,253	\$ 147,245	\$ -	\$ 10,769,498
License & Permits	179,404	-	-	179,404
Fines and Fees	140,868	-	23,991	164,859
Public Service Fees	35,706	-	-	35,706
Donations and Gifts	5,005	-	1,000	6,005
Grant Revenues and Intergovernmental	-	-	168,416	168,416
Intergovernmental Reimbursements	63,246	-	-	63,246
Charges for Services	49,589	-	-	49,589
Investment Income	381,265	-	-	381,265
Other	121,088	-	18,625	139,713
Total Revenues	<u>11,598,424</u>	<u>147,245</u>	<u>212,032</u>	<u>11,957,701</u>
EXPENDITURES:				
Current:				
General Government	2,226,011	42,749	1,957	2,270,717
Justice System	368,024	-	-	368,024
Public Safety	1,294,616	6,698	160,214	1,461,528
Corrections and Rehabilitation	21,236	-	-	21,236
Health and Human Services	543,922	-	6,320	550,242
Community and Economic Development	179,388	-	-	179,388
Infrastructure and Environmental Services	1,491,752	99,123	-	1,590,875
Debt Service				
Principal	-	-	-	-
Interest and Other Charges	-	-	-	-
Total Expenditures	<u>6,124,949</u>	<u>148,570</u>	<u>168,491</u>	<u>6,442,010</u>
Excess (deficiency) of revenues over expenditures	<u>5,473,475</u>	<u>(1,325)</u>	<u>43,541</u>	<u>5,515,691</u>
OTHER FINANCING SOURCES (USES)				
Bank Loan and Equipment Lease Proceeds	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>5,473,475</u>	<u>(1,325)</u>	<u>43,541</u>	<u>5,515,691</u> a)
Fund Balance - Beginning as Previously Reported	<u>34,716,597</u>	<u>89,738</u>	<u>377,025</u>	<u>35,183,360</u>
Fund Balance - Ending	<u>\$ 40,190,072</u>	<u>\$ 88,413</u>	<u>\$ 420,566</u>	<u>\$ 40,699,051</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				\$ 5,515,691 a)
Lease and bank loan payments applied to debt				78,523
Adjust insurance recovery for net value of asset disposed				(72,676)
Capitalized - capital expenditures less book value of net trade ins				1,226,958
Depreciation expense recorded				<u>(1,286,029)</u>
Changes in net assets as reported in the Government Wide Statement of Activities				<u>\$ 5,462,467</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, 2025

ASSETS

Cash - Restricted	\$ 39,515
Certificate of Deposit	<u>-</u>
Total Assets	<u>\$ 39,515</u>

LIABILITIES

Due to Others	\$ 34,767
Other Liabilities	<u>-</u>
Total Liabilities	<u>34,767</u>

FUND BALANCE (DEFICIT)

Restricted Fund Balance	<u>4,748</u>
Total Fund Balance	<u>4,748</u>
Total Liabilities and Fund Balance	<u>\$ 39,515</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, 2025

ASSETS

Cash - Restricted	\$ 39,515
Certificate of Deposit	<u>-</u>
Total Assets	<u>\$ 39,515</u>

LIABILITIES

Due to Others	\$ 34,767
Other Liabilities	<u>-</u>
Total Liabilities	<u>34,767</u>

FUND BALANCE (DEFICIT)

Restricted Fund Balance	<u>4,748</u>
Total Fund Balance	<u>4,748</u>
Total Liabilities and Fund Balance	<u>\$ 39,515</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, 2025

REVENUE

Miscellaneous Revenue	\$ -
Interest	<u>12</u>
Total Revenue	<u>12</u>

EXPENDITURES

Distributions	-
Professional Services	-
Tax	<u>-</u>
Total Expenditures	<u>-</u>
Revenue Over (Under) Expenditures	12
Fund Balance Beginning of Year	<u>4,736</u>
Fund Balance End of Year	<u><u>\$ 4,748</u></u>

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

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IRION COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

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

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

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

Basic Financial Statements — Fund Financial Statements

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

The following fund types are used by the County:

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

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

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

IRION COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

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

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

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

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

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

Financial Statement Amounts:

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

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

IRION COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

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.

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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) the County Judge who is the official delegated by the Commissioners' court with the authority to assign amounts to be used for specific purposes.
- Unassigned fund balance is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund.

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

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

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

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

IRION COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 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:

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- 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) the County Judge who is the official delegated by the Commissioners' court with the authority to assign amounts to be used for specific purposes.
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Subsequent Events Review – Management has conducted a review and evaluation of subsequent events through the date of the auditor's report.

IRION COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 2: PROPERTY TAX

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

All taxes are assessed based on 100% of the estimated appraised value of property. The State Constitution and the County Charter set a maximum tax rate per \$100 valuation of \$.80. There is no debt limit or margin set by State Law or County Charter. The general tax rate for 2025/2024 was \$.490129 per \$100 valuation, County interest and sinking was \$.002485 per \$100 valuation, and FMLR I&S rate of \$.004775 per \$100 valuation; resulting in a combined tax rate of \$.497389 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, 2025:

Current taxes receivable	\$ -
Delinquent taxes receivable	<u>77,178</u>
	<u>\$ 77,178</u>
Delinquent taxes by year:	
2024	\$ 53,019
2023	6,922
2022	4,016
2021	3,142
2020	1,974
2019 and prior	<u>8,104</u>
Total delinquent taxes	<u>\$ 77,178</u>

IRION COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 3: CASH AND CASH EQUIVALENTS

Deposit Risk - As of September 30, 2025, the balances per books of the County's deposits which were held in primarily one depository bank, including certificates of deposit, was \$41,343,763 that was for governmental funds and \$39,515 for trust and agency funds. Certificates of deposit mature in less than one year from September 30, 2025 and were 100% secured by FDIC insurance. Of the demand accounts on deposit at the bank, \$250,000 of the governmental funds and 100% 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 \$46,832,244 as of September 30, 2025, 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, 2025:

Fund	Pooled Cash:	
1000 General Fund		\$ 28,719,493
2020 F/M Road		8,848
6100 I&S / Capital Projects		6,886
6102 I&S/ F/MLR		81,527
2914 Judicial Fund		2,972
2325 Justice of the Peace		827
4010 Law Library		16,669
2500 Courthouse Security		4,232
4002 Rec Facilities Fund		108,824
4000 Public Library Fund		2,697
4110 Emergency Services		124,591
2800 Co/Dist Tech		4,691
2701 Hot Check Fund		242
2436 Sheriff Dare Fund		5,564
2450 Sheriff SB22 Fund		91,184
2403 TLESOA		1,242
1604 Records Management		115,494
1601 Record Mgt Archives		22,677
2808 Court Archive Fee		9,844
		<u>\$ 29,328,504</u>

IRION COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

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		<u>\$ 29,328,504</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 9/30/2024</u>	<u>Additions</u>	<u>Transfers and (Retirements)</u>	<u>Balance 9/30/2025</u>
Primary Government				
Land	\$ 1,000	\$ -	\$ -	\$ 1,000
City Park	74,000	-	-	74,000
Buildings and Improvements	5,182,580	8,850	-	5,191,430
Courthouse HVAC	1,308,077	-	-	1,308,077
Vehicles and Equipment	5,418,379	388,608	(189,318)	5,617,669
Infrastructure - Roads	6,982,224	829,500	-	7,811,724
	<u>18,966,260</u>	<u>1,226,958</u>	<u>(189,318)</u>	<u>20,003,900</u>
Less Accumulated Depreciation:				
Buildings and Improvements	2,403,028	245,130		2,648,158
Vehicles and Equipment	4,182,245	368,176	(116,643)	4,433,778
Infrastructure - Streets	3,177,897	672,724	-	3,850,621
	<u>9,763,170</u>	<u>1,286,030</u>	<u>(116,643)</u>	<u>10,932,557</u>
Net Fixed Assets	<u>\$ 9,203,090</u>	<u>\$ (59,072)</u>	<u>\$ (72,675)</u>	<u>\$ 9,071,343</u>

By Department	<u>Depreciation</u>	<u>Additions</u>
General Government	\$ 175,652	\$ 20,703
Justice System	-	-
Public Safety	248,851	268,336
Corrections and Rehabilitation	-	-
Health and Human Services	52,675	99,569
Community and Economic Development	22,220	8,850
Infrastructure and Environmental Services	786,632	829,500
	<u>\$ 1,286,030</u>	<u>\$ 1,226,958</u>

NOTE 5: LONG-TERM DEBT

Long Term Debt - The County has entered into various lease purchase agreements primarily for the purpose of financing the purchase of heavy equipment and vehicles. Following is a schedule of changes in debt obligations outstanding as of September 30, 2025:

	<u>Balance 9/30/2024</u>	<u>Additions</u>	<u>Retired/ Paid</u>	<u>Balance 9/30/2025</u>	<u>Interest Paid</u>
Lease Purchases					
1 Motor Grader Lease	253,229	-	27,693	225,536	11,800
2 Compactor Lease	127,024	-	29,058	97,966	7,558
3 Tractor Lease	21,772	-	21,772	-	1,241
	<u>\$ 402,025</u>	<u>\$ -</u>	<u>\$ 78,523</u>	<u>\$ 323,502</u>	<u>\$ 20,599</u>
By function:					
Infrastructure	<u>\$ 402,025</u>	<u>\$ -</u>	<u>\$ 78,523</u>	<u>\$ 323,502</u>	<u>\$ 20,599</u>

IRION COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 5: LONG-TERM DEBT - continued

- 1) Lease dated October 2022 was secured by motor grader requires five annual payments of \$39,494 beginning October 2023 and ending October 2027 plus a final balloon payment of \$135,000 in November 2027. The lease bears interest at 4.66%.
- 2) Lease dated August 2023 is secured by a Compactor. The lease terms require five annual payments of \$36,616 beginning in November 2023 through November 2027. The lease bears interest at 5.65%.
- 3) Lease dated August 2023 is secured by a tractor. The lease terms require two annual payments of \$23,001 in December 2023 and 2025. The lease bears interest at 5.65%.

Future obligations of debt obligations follow:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	59,774	16,339	76,113
2027	62,953	13,156	76,109
2028	200,775	10,334	211,109
	<u>\$ 323,502</u>	<u>\$ 39,829</u>	<u>\$ 363,331</u>

NOTE 6: EMPLOYEE PENSION AND RETIREMENT PROGRAM

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

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

IRION COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 5: LONG-TERM DEBT - continued

- 1) Lease dated October 2022 was secured by motor grader requires five annual payments of \$39,494 beginning October 2023 and ending October 2027 plus a final balloon payment of \$135,000 in November 2027. The lease bears interest at 4.66%.
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IRION COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 6: EMPLOYEE PENSION AND RETIREMENT PROGRAM - continued

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

Funding Policy. The employer has elected to use the annually determined contribution rate (Variable- Rate) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The County's required contribution rate was 9.77% for calendar year 2025 and 2024. The contribution rate paid by the employee members was 7% for 2025 and 2024 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, 2024 there were 41 active plan members, 31 retirees and beneficiaries receiving benefits, and 26 inactive employees entitled but not yet receiving benefits.

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

	<u>Dec. 31, 2024</u>
Net Pension Liability/(Asset):	
Total Pension Liability	11,115,051
Fiduciary net position	12,360,098
Net Pension Liability (asset)	(1,245,047)
Fiduciary net position as a percentage of total pension liability	111.20%
Pensionable covered payroll	1,971,380
Net Pension Liability as a percentage of covered payroll	-63.16%

The total pension liability was determined by an actuarial valuation as of the valuation date, calculated based on the discount rate and actuarial assumptions below. The Discount rate and long-term rate of return assumptions was 7.6% as of December 31, 2024:

IRION COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

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

Discount Rate

Discount Rate	7.60%
Long-term expected rate of return, net of investment expense	7.60%

Economic Assumptions:

Real rate of return	5.00%
Inflation	2.50%
Long-term investment return	7.50%

Employer -specific economic assumptions:

Growth in membership	0.00%
Payroll growth	2.00%

Other Key Actuarial Assumptions

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

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

Long-Term Expected Rate of Return

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The long-term rate of return was 7.6% as of December 31, 2024. The capital market assumptions and information shown as follows are provided by TCDRS' investment consultant, Cliffwater LLC. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

IRION COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

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

Discount Rate	
Discount Rate	7.60%
Long-term expected rate of return, net of investment expense	7.60%
Economic Assumptions:	
Real rate of return	5.00%
Inflation	2.50%
Long-term investment return	7.50%
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Other Key Actuarial Assumptions

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

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

Long-Term Expected Rate of Return

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The long-term rate of return was 7.6% as of December 31, 2024. The capital market assumptions and information shown as follows are provided by TCDRS' investment consultant, Cliffwater LLC. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

IRION COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 6: EMPLOYEE PENSION AND RETIREMENT PROGRAM - continued

Asset Class	Target Allocation	Geometric Real Rate of Return (Expected minus Inflation)
U.S. Equities	13.00%	5.35%
Private Equity	25.00%	8.15%
Global Equities	4.00%	5.15%
International Equities - Developed	6.00%	4.75%
International Equities - Emerging	0.00%	4.75%
Investment-Grade Bonds	3.00%	2.55%
Strategic Credit	9.00%	3.70%
Direct Lending	16.00%	6.85%
Distressed Debt	4.00%	6.80%
REIT Equities	2.00%	3.95%
Master Limited Partnerships (MLPs)	2.00%	4.95%
Commodities	2.00%	1.00%
Private Real Estate Partnerships	6.00%	5.75%
Hedge Funds	6.00%	3.60%
Cash Equivalents	<u>2.00%</u>	1.10%
	<u>100.00%</u>	

Changes in Net Pension Liability/ (Asset)

Following is a table of changes in net pension liability (asset) for the year ended December 31, 2024:

	Total Pension Liability	Fiduciary Net Position	Net Pension Liability/(Asset)
	(a)	(b)	(a) - (b)
Balances as of December 31, 2023	\$ 10,417,823	\$ 11,265,092	\$ (847,269)
Changes for the year:			
Service cost	269,028	-	269,028
Interest on total pension liability (1)	798,139	-	798,139
Effect of plan changes (2)	-	-	-
Effect of economic/demographic gains or losses	7,011	-	7,011
Effect of assumptions changes or inputs	-	-	-
Refund of contributions	(2,329)	(2,329)	-
Benefit payments	(374,620)	(374,620)	-
Administrative expenses	-	(6,728)	6,728
Member contributions	-	137,997	(137,997)
Net investment income	-	1,147,300	(1,147,300)
Employer contributions	-	192,604	(192,604)
Other (3)	(1)	782	(783)
Balances as of December 31, 2024	<u>\$ 11,115,051</u>	<u>\$ 12,360,098</u>	<u>\$ (1,245,047)</u>

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

(2) - No plan changes valued.

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

IRION COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 6: EMPLOYEE PENSION AND RETIREMENT PROGRAM - continued

Sensitivity Analysis

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

	1% Decrease	Current Discount Rate	1% Increase
	6.60%	7.60%	8.60%
Total pension liability	\$ 12,275,311	\$ 11,115,051	\$ 10,120,359
Fiduciary net position	12,360,098	12,360,098	12,360,098
Net pension liability/ (asset)	<u>\$ (84,787)</u>	<u>\$ (1,245,047)</u>	<u>\$ (2,239,739)</u>

Pension Expense

The County financial statements are prepared and presented using the modified cash basis of accounting, whereby pension expense is reported when paid. For the employer's accounting year ending September 30, 2025, the annual pension contributions and expense for the TCDRS plan for the County was \$205,742. Employee contributions totaled \$147,410 for the year. The December 31, 2024 actuarial valuation is the most recent valuation.

NOTE 7: CONCENTRATIONS OF CREDIT RISK

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

NOTE 8: COMMITMENTS AND CONTINGENCIES

Landfill - The County monitors its closed and only landfill. At September 30, 2025 estimated unrecorded liabilities relative to post closure monitoring costs totaled \$54,755. No funds have been committed for post closure monitoring costs.

IRION COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 6: EMPLOYEE PENSION AND RETIREMENT PROGRAM - continued

Sensitivity Analysis

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

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Pension Expense

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Landfill - The County monitors its closed and only landfill. At September 30, 2025 estimated unrecorded liabilities relative to post closure monitoring costs totaled \$54,755. No funds have been committed 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, 2025:

	GOVERNMENTAL FUNDS			TOTAL GOVERNMENTAL FUNDS
	MAJOR FUNDS		NON-MAJOR	
	GENERAL FUND	DEBT SERVICE	SPECIAL REVENUE	
<u>FUND BALANCES</u>				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted for:				
Judicial	-	-	2,972	2,972
JP Tech	-	-	827	827
Law Library	-	-	16,669	16,669
City/District Tec Funds	-	-	4,691	4,691
Hot Checks	-	-	242	242
Sheriff Special	-	-	5,564	5,564
LEOSA - Public Safety	-	-	1,242	1,242
Records Management	-	-	115,494	115,494
Emergency Services	-	-	124,591	124,591
Records Archives	-	-	22,677	22,677
Courthouse Security	-	-	4,232	4,232
COVID Recovery	-	-	-	-
Court Archives	-	-	9,844	9,844
	-	-	309,045	309,045
Committed for:				
Infrastructure	-	-	-	-
F&M Lateral Roads	-	88,413	-	88,413
	-	88,413	-	88,413
Assigned for:				
Recreation Facilities	-	-	108,824	108,824
Public Library	-	-	2,697	2,697
	-	-	111,521	111,521
Unassigned				
General Funds	40,190,072	-	-	40,190,072
Total fund balances	\$ 40,190,072	\$ 88,413	\$ 420,566	\$ 40,699,051

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2025

			ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	FINAL BUDGET FAVORABLE (Unfavorable)
300	<u>Acct. #</u>	<u>GENERAL FUND REVENUE</u>				
10-300-010	1000.0310.3001	PROPERTY TAX CURRENT	10,175,956	10,175,956	10,191,578	15,622
10-300-020	1000.0310.3010	DELINQUENT TAX	28,000	28,000	23,527	(4,473)
10-300-030	1000.0320.3130	VEHICLE REGISTRATION	175,000	175,000	153,404	(21,596)
10-300-031	1000.0329.3071	TAX ABATEMENT REVENUE	403,099	403,099	403,099	-
10-300-040	1000.0320.3131	VEH FEES/R&B CAR TAG RPT	26,000	26,000	26,000	-
10-300-050	1000.0390.3730	TAC HEALTHY COUNTY REWARDS	1,000	1,000	1,200	200
10-300-070	1000.0340.3601	SHERIFF FEES	11,000	11,000	8,862	(2,138)
10-300-080	1000.0340.3637	CLERK FEES	40,000	40,000	43,391	3,391
10-300-081	1000.0340.3638	CIVIL FEES	200	200	-	(200)
10-300-320	1000.0340.3605	COUNTY ATTORNEY FEES	350	350	5,089	4,739
10-300-090	1000.0320.3132	TAX COLL FEES - CAR TAG RPT	46,000	46,000	52,161	6,161
10-300-100	1000.0340.3608	JP FEES	78,000	78,000	67,792	(10,208)
	1000.0340.3650	JP TIME PYMT REIMB FEE	1,000	1,000	1,101	101
10-300-101	1000.0390.3700	INTEREST EARNINGS	170,600	170,600	381,265	210,665
10-300-120	1000.0390.3706	OFFICE RENT	4,500	4,500	3,860	(640)
10-300-142	1000.0322.3187	STERLING 911	39,000	39,000	39,000	-
10-300-145	1000.0340.3681	COURT COSTS RETAINAGE FEES	6,500	6,500	-	(6,500)
10-300-146	1000.0390.3717	OPIOD ABATEMENT FUNDS	700	700	-	(700)
10-300-180	1000.0390.3716	TOBACCO SETTLEMENT INDIGENT HEA	700	700	75	(625)
10-300-151	1000.0330.3303	STATE -GROSS AXLE WEIGHT FEES	13,000	13,000	15,118	2,118
	1000.06360.3315	INDIGENT DEFENSE ATTORNEY	3,500	3,500	-	(3,500)
10-300-152	1000.0330.3361	COMPTROLLER/JUDGE/SALARY	25,200	25,200	25,200	-
10-300-153	1000.0330.3362	COMPTROLLER/ATTY/SALARY	28,000	28,000	28,000	-
10-300-154	1000.0330.3365	COUNTY JUDGE EXCESS	25	25	-	(25)
10-300-155	1000.0340.3658	JURY FEES	200	200	-	(200)
10-300-156	1000.0330.3315	STATE - INDIGENT DEFENSE ATTORNE'	-	-	-	-
10-300-195	1000.0390.3747	DONATIONS	-	-	-	-
10-300-380	1000.0390.3727	REIMBURSEMENTS / REFUNDS	85,500	85,500	120,903	35,403
	1000.0390.3760	RAC EMS PASS THRU MONIES	15,000	15,000	-	(15,000)
10-300-383	1000.0390.3728	REIMBURSEMENTS FAX	-	-	-	-
10-300-384	1000.0310.3052	REIMB CITY SCHOOL WTR	7,000	7,000	6,729	(271)
10-300-400	1000.0330.3360	STATE - TXDOT - TIF GRANT	-	-	-	-
10-300-440	1000.0390.3756	COPY MACHINE	-	-	185	185
10-300-660	1000.0390.3735	AUCTION PROCEEDS	500	500	-	(500)
10-300-700		MISCELLANEOUS REVENUE	-	-	-	-
		GENERAL FUND REVENUE	11,385,530	11,385,530	11,597,539	212,009
400	<u>ATTORNEY</u>					
10-400-100	1000.0475.4001	SALARY	108,850	108,850	68,756	40,094
10-400-103	1000.0475.4040	STATE/ATTY/SALARY	28,000	28,000	28,000	-
10-400-140	1000.0475.4076	FICA	10,825	10,825	7,704	3,121
10-400-150	1000.0475.4081	LIABILITY INSURANCE	33,437	33,437	17,214	16,223
10-400-152	1000.0475.4377	PUBLIC OFFICIALS LIAB INS	3,750	3,750	-	3,750
10-400-160	1000.0475.4080	RETIREMENT	13,825	13,825	9,908	3,917
10-400-170	1000.0475.4406	CONTINUING EDUCATION	1,000	1,000	395	605
10-400-175	1000.0475.	TRAVEL EXPENSE	500	500	-	500
10-400-176	1000.0475.4050	LONGEVITY PAY	4,650	4,650	4,650	-
10-400-180	1000.0475.4405	DUES	600	600	588	12
10-400-190	1000.0475.4101	SUPPLIES	900	900	349	551
10-400-211	1000.0475.4314	COMPUTER SOFTWARE	1,200	1,200	499	701
10-400-341	1000.0475.4380	BOND	300	300	178	122
10-400-399		MISCELLANEOUS	-	-	-	-
		ATTORNEY	207,837	207,837	138,241	69,596
410	<u>ANNEX</u>					
10-410-220	1000.0513.4179	REPAIRS/MAINTENANCE	5,000	5,000	8,337	(3,337)
10-410-240	1000.0513.4500	ANNEX UTILITIES	10,000	10,000	10,198	(198)
10-410-399		MISCELLANEOUS	-	-	-	-
		ANNEX	15,000	15,000	18,535	(3,535)

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2025

			ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	FINAL BUDGET FAVORABLE (Unfavorable)
300	Acct. #	GENERAL FUND REVENUE				
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10-300-030	1000.0320.3130	VEHICLE REGISTRATION	175,000	175,000	153,404	(21,596)
10-300-031	1000.0329.3071	TAX ABATEMENT REVENUE	403,099	403,099	403,099	-
10-300-040	1000.0320.3131	VEH FEES/R&B CAR TAG RPT	26,000	26,000	26,000	-
10-300-050	1000.0390.3730	TAC HEALTHY COUNTY REWARDS	1,000	1,000	1,200	200
10-300-070	1000.0340.3601	SHERIFF FEES	11,000	11,000	8,862	(2,138)
10-300-080	1000.0340.3637	CLERK FEES	40,000	40,000	43,391	3,391
10-300-081	1000.0340.3638	CIVIL FEES	200	200	-	(200)
10-300-320	1000.0340.3605	COUNTY ATTORNEY FEES	350	350	5,089	4,739
10-300-090	1000.0320.3132	TAX COLL FEES - CAR TAG RPT	46,000	46,000	52,161	6,161
10-300-100	1000.0340.3608	JP FEES	78,000	78,000	67,792	(10,208)
	1000.0340.3650	JP TIME PYMT REIMB FEE	1,000	1,000	1,101	101
10-300-101	1000.0390.3700	INTEREST EARNINGS	170,600	170,600	381,265	210,665
10-300-120	1000.0390.3706	OFFICE RENT	4,500	4,500	3,860	(640)
10-300-142	1000.0322.3187	STERLING 911	39,000	39,000	39,000	-
10-300-145	1000.0340.3681	COURT COSTS RETAINAGE FEES	6,500	6,500	-	(6,500)
10-300-146	1000.0390.3717	OPIOD ABATEMENT FUNDS	700	700	-	(700)
10-300-180	1000.0390.3716	TOBACCO SETTLEMENT INDIGENT HEA	700	700	75	(625)
10-300-151	1000.0330.3303	STATE -GROSS AXLE WEIGHT FEES	13,000	13,000	15,118	2,118
	1000.06360.3315	INDIGENT DEFENSE ATTORNEY	3,500	3,500	-	(3,500)
10-300-152	1000.0330.3361	COMPTROLLER/JUDGE/SALARY	25,200	25,200	25,200	-
10-300-153	1000.0330.3362	COMPTROLLER/ATTY/SALARY	28,000	28,000	28,000	-
10-300-154	1000.0330.3365	COUNTY JUDGE EXCESS	25	25	-	(25)
10-300-155	1000.0340.3658	JURY FEES	200	200	-	(200)
10-300-156	1000.0330.3315	STATE - INDIGENT DEFENSE ATTORNE	-	-	-	-
10-300-195	1000.0390.3747	DONATIONS	-	-	-	-
10-300-380	1000.0390.3727	REIMBURSEMENTS / REFUNDS	85,500	85,500	120,903	35,403
	1000.0390.3760	RAC EMS PASS THRU MONIES	15,000	15,000	-	(15,000)
10-300-383	1000.0390.3728	REIMBURSEMENTS FAX	-	-	-	-
10-300-384	1000.0310.3052	REIMB CITY SCHOOL WTR	7,000	7,000	6,729	(271)
10-300-400	1000.0330.3360	STATE - TXDOT - TIF GRANT	-	-	-	-
10-300-440	1000.0390.3756	COPY MACHINE	-	-	185	185
10-300-660	1000.0390.3735	AUCTION PROCEEDS	500	500	-	(500)
10-300-700		MISCELLANEOUS REVENUE	-	-	-	-
		GENERAL FUND REVENUE	11,385,530	11,385,530	11,597,539	212,009
400		ATTORNEY				
10-400-100	1000.0475.4001	SALARY	108,850	108,850	68,756	40,094
10-400-103	1000.0475.4040	STATE/ATTY/SALARY	28,000	28,000	28,000	-
10-400-140	1000.0475.4076	FICA	10,825	10,825	7,704	3,121
10-400-150	1000.0475.4081	LIABILITY INSURANCE	33,437	33,437	17,214	16,223
10-400-152	1000.0475.4377	PUBLIC OFFICIALS LIAB INS	3,750	3,750	-	3,750
10-400-160	1000.0475.4080	RETIREMENT	13,825	13,825	9,908	3,917
10-400-170	1000.0475.4406	CONTINUING EDUCATION	1,000	1,000	395	605
10-400-175	1000.0475.	TRAVEL EXPENSE	500	500	-	500
10-400-176	1000.0475.4050	LONGEVITY PAY	4,650	4,650	4,650	-
10-400-180	1000.0475.4405	DUES	600	600	588	12
10-400-190	1000.0475.4101	SUPPLIES	900	900	349	551
10-400-211	1000.0475.4314	COMPUTER SOFTWARE	1,200	1,200	499	701
10-400-341	1000.0475.4380	BOND	300	300	178	122
10-400-399		MISCELLANEOUS	-	-	-	-
		ATTORNEY	207,837	207,837	138,241	69,596
410		ANNEX				
10-410-220	1000.0513.4179	REPAIRS/MAINTENANCE	5,000	5,000	8,337	(3,337)
10-410-240	1000.0513.4500	ANNEX UTILITIES	10,000	10,000	10,198	(198)
10-410-399		MISCELLANEOUS	-	-	-	-
		ANNEX	15,000	15,000	18,535	(3,535)

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2025

			ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	FINAL BUDGET FAVORABLE (Unfavorable)
<u>420</u>		COMMUNITY CENTER BARNHART				
10-420-101	1000.0657.4200	CONTRACT LABOR	8,753	8,753	3,100	5,653
10-420-190	1000.0657.4101	SUPPLIES	1,000	1,000	-	1,000
10-420-220	1000.0657.4176	REPAIR/MAINTENANCE	2,500	2,500	-	2,500
10-420-221	1000.0657.	FURNITURE/EQUIPMENT	800	800	-	800
10-420-240	1000.0657.4500	UTILITIES BARNHART CC	10,000	10,000	9,724	276
10-420-336		PEST CONTROL	-	-	-	-
10-420-399		MISCELLANEOUS	-	-	-	-
		COMMUNITY CENTER BARNHART	<u>23,053</u>	<u>23,053</u>	<u>12,824</u>	<u>10,229</u>
<u>430</u>		COMMUNITY CENTER MERTZON				
10-430-190	1000.0658.4101	SUPPLIES	3,500	3,500	1,922	1,578
10-430-220	1000.0658.4176	REPAIRS/MAINTENANCE	18,000	18,000	10,992	7,008
10-430-221	1000.0658.	FURNITURE/EQUIPMENT	2,500	2,500	-	2,500
10-430-240	1000.0658.4500	UTILITIES	15,000	15,000	12,503	2,497
10-430-336		PEST CONTROL	-	-	-	-
10-430-399		MISCELLANEOUS	-	-	-	-
		COMMUNITY CENTER MERTZON	<u>39,000</u>	<u>39,000</u>	<u>25,417</u>	<u>13,583</u>
<u>440</u>		CLERK				
10-440-100	1000.0403.4001	SALARY	152,245	152,245	156,172	(3,927)
10-440-104	1000.0403.4002	SALARY PART TIME	18,720	18,720	7,947	10,773
10-440-140	1000.0403.4076	FICA	13,894	13,894	13,084	810
10-440-150	1000.0403.4081	INSURANCE	50,155	50,155	46,627	3,528
10-440-160	1000.0403.4080	RETIREMENT	17,744	17,744	16,640	1,104
10-440-170	1000.0403.4406	CONTINUING EDUCATION	6,500	6,500	8,972	(2,472)
10-440-171	1000.0403.4409	ELECTION EDUCATION	1,500	1,500	3,335	(1,835)
10-440-175	1000.0403.	TRAVEL EXPENSE	2,500	2,500	82	2,418
10-440-176	1000.0403.4050	LONGEVITY PAY	10,650	10,650	14,150	(3,500)
10-440-180	1000.0403.4405	DUES / MEMBERSHIPS/ SUBSCRIPTION	500	500	238	262
10-440-190	1000.0403.4101	SUPPLIES	3,500	3,500	4,907	(1,407)
10-440-209	1000.0403.4314	SOFTWARE SUPPORT	10,000	10,000	8,157	1,843
10-440-210	1000.0403.4202	COMPUTER HARDWARE	3,000	3,000	6,357	(3,357)
10-440-211	1000.0403.	MANDATED E-FILING	-	-	-	-
10-440-290	1000.0403.4111	ELECTION SUPPLIES	37,500	37,500	20,099	17,401
10-440-335	1000.0403.4342	RECORDS DIGITIZING	1,000	1,000	924	76
10-440-341	1000.0403.4380	BOND	1,000	1,000	532	468
10-440-399	1000.0403.4526	CELL PHONE SERVICE	1,500	1,500	505	995
		CLERK	<u>331,908</u>	<u>331,908</u>	<u>308,728</u>	<u>23,180</u>
<u>451</u>		COMMISSIONER PCT 1				
10-451-100	100.0441.4001	SALARY	38,807	38,807	38,807	-
10-451-140	100.0441.4076	FICA	2,969	2,969	2,903	66
10-451-150	100.0441.4081	INSURANCE	16,718	16,718	15,325	1,393
10-451-160	100.0441.4080	RETIREMENT	3,792	3,792	3,791	1
10-451-170	100.0441.4406	CONTINUING EDUCATION	2,500	2,500	3,860	(1,360)
10-451-175	100.0441.	TRAVEL EXPENSE	750	750	-	750
10-451-176	100.0441.	LONGEVITY PAY	-	-	-	-
10-451-180	100.0441.	DUES	200	200	-	200
10-451-190	100.0441.	SUPPLIES	100	100	13	87
10-451-341	100.0441.4380	BOND	200	200	50	150
10-451-399		MISCELLANEOUS	-	-	-	-
		COMMISSIONER PCT 1	<u>66,036</u>	<u>66,036</u>	<u>64,749</u>	<u>1,287</u>

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2025

		ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	FINAL BUDGET FAVORABLE (Unfavorable)
<u>452</u>	COMMISSIONER PCT 2				
10-452-100	100.0442.4001 SALARY	38,807	38,807	38,807	-
10-452-140	100.0442.4076 FICA	2,969	2,969	2,618	351
10-452-150	100.0442.4081 INSURANCE	16,718	16,718	15,325	1,393
10-452-160	100.0442.4080 RETIREMENT	3,792	3,792	3,791	1
10-452-170	100.0442.4406 CONTINUING EDUCATION	2,500	2,500	2,038	462
10-452-175	100.0442. TRAVEL EXPENSE	750	750	-	750
10-452-176	100.0442. LONGEVITY PAY	-	-	-	-
10-452-180	100.0442. DUES	200	200	-	200
10-452-190	100.0442. SUPPLIES	100	100	13	87
10-452-341	100.0442. BOND	200	200	135	65
10-452-399	MISCELLANEOUS	-	-	-	-
	COMMISSIONER PCT 2	<u>66,036</u>	<u>66,036</u>	<u>62,727</u>	<u>3,309</u>
<u>453</u>	COMMISSIONER PCT 3				
10-453-100	100.0443.4001 SALARY	38,807	38,807	35,822	2,985
10-453-140	100.0443.4076 FICA	2,969	2,969	2,507	462
10-453-150	100.0443.4081 INSURANCE	16,718	16,718	15,292	1,426
10-453-160	100.0443.4080 RETIREMENT	3,792	3,792	3,500	292
10-453-170	100.0443.4406 CONTINUING EDUCATION	2,500	2,500	1,432	1,068
10-453-175	100.0443. TRAVEL EXPENSE	750	750	-	750
10-453-176	100.0443. LONGEVITY PAY	-	-	-	-
10-453-180	100.0443. DUES	200	200	-	200
10-453-190	100.0443. SUPPLIES	100	100	13	87
10-453-341	100.0443. BOND	200	200	178	22
10-453-399	MISCELLANEOUS	-	-	-	-
	COMMISSIONER PCT 3	<u>66,036</u>	<u>66,036</u>	<u>58,744</u>	<u>7,292</u>
<u>454</u>	COMMISSIONER PCT 4				
10-454-100	1000.0444.4001 SALARY	38,807	38,807	38,807	-
10-454-140	1000.0444.4076 FICA	2,969	2,969	1,576	1,393
10-454-150	1000.0444.4081 INSURANCE	16,718	16,718	15,325	1,393
10-454-160	1000.0444.4080 RETIREMENT	3,792	3,792	3,791	1
10-454-170	1000.0444.4406 CONTINUING EDUCATION	2,500	2,500	1,591	909
10-454-175	1000.0444. TRAVEL EXPENSE	750	750	-	750
10-454-176	1000.0444. LONGEVITY PAY	-	-	-	-
10-454-180	1000.0444. DUES	200	200	-	200
10-454-190	1000.0444. SUPPLIES	100	100	13	87
10-454-341	1000.0444. BOND	200	200	-	200
10-454-399	MISCELLANEOUS	-	-	-	-
	COMMISSIONER PCT 4	<u>66,036</u>	<u>66,036</u>	<u>61,103</u>	<u>4,933</u>
<u>460</u>	COURTHOUSE				
10-460-101	1000.0510.4001 SALARY/CUSTODIAN	85,525	85,525	42,827	42,698
10-460-124	1000.0510.4002 P/T ASSISTANT	7,500	7,500	1,083	6,417
10-460-140	1000.0510.4076 FICA	7,598	7,598	3,841	3,757
10-460-150	1000.0510.4081 INSURANCE	33,437	33,437	15,292	18,145
10-460-160	1000.0510.4080 RETIREMENT	9,704	9,704	4,839	4,865
10-460-169	1000.0510.4110 UNIFORMS	600	600	578	22
10-460-176	1000.0510.4050 LONGEVITY PAY	6,300	6,300	6,300	-
10-460-190	1000.0510.4101 SUPPLIES	25,000	25,000	14,953	10,047
	1000.0510.4170 REPAIR/MAINTENANCE OTHER	-	-	26,830	(26,830)
10-460-220	1000.0510.4173 REPAIR/MAINTENANCE BUILDING	100,000	100,000	9,427	90,573
10-460-240	1000.0510.4500 UTILITIES	30,000	30,000	21,634	8,366
10-460-241	1000.0510.4362 COURTHOUSE SECURITY	20,000	20,000	14,306	5,694
10-460-250	1000.0510.4154 FUEL/VEHICLE	1,000	1,000	454	546
10-460-251	1000.0510.4177 GENERATOR REPAIR / MAINT	10,000	10,000	6,378	3,622
10-460-260	1000.0510.4208 CONTRACT ELEVATOR	5,000	5,000	4,892	108
10-460-336	PEST CONTROL	-	-	-	-
10-460-399	MISCELLANEOUS	-	-	-	-
	COURTHOUSE	<u>341,664</u>	<u>341,664</u>	<u>173,634</u>	<u>168,030</u>

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2025

		ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	FINAL BUDGET FAVORABLE (Unfavorable)
<u>452</u>	COMMISSIONER PCT 2				
10-452-100	100.0442.4001 SALARY	38,807	38,807	38,807	-
10-452-140	100.0442.4076 FICA	2,969	2,969	2,618	351
10-452-150	100.0442.4081 INSURANCE	16,718	16,718	15,325	1,393
10-452-160	100.0442.4080 RETIREMENT	3,792	3,792	3,791	1
10-452-170	100.0442.4406 CONTINUING EDUCATION	2,500	2,500	2,038	462
10-452-175	100.0442. TRAVEL EXPENSE	750	750	-	750
10-452-176	100.0442. LONGEVITY PAY	-	-	-	-
10-452-180	100.0442. DUES	200	200	-	200
10-452-190	100.0442. SUPPLIES	100	100	13	87
10-452-341	100.0442. BOND	200	200	135	65
10-452-399	MISCELLANEOUS	-	-	-	-
	COMMISSIONER PCT 2	<u>66,036</u>	<u>66,036</u>	<u>62,727</u>	<u>3,309</u>
<u>453</u>	COMMISSIONER PCT 3				
10-453-100	100.0443.4001 SALARY	38,807	38,807	35,822	2,985
10-453-140	100.0443.4076 FICA	2,969	2,969	2,507	462
10-453-150	100.0443.4081 INSURANCE	16,718	16,718	15,292	1,426
10-453-160	100.0443.4080 RETIREMENT	3,792	3,792	3,500	292
10-453-170	100.0443.4406 CONTINUING EDUCATION	2,500	2,500	1,432	1,068
10-453-175	100.0443. TRAVEL EXPENSE	750	750	-	750
10-453-176	100.0443. LONGEVITY PAY	-	-	-	-
10-453-180	100.0443. DUES	200	200	-	200
10-453-190	100.0443. SUPPLIES	100	100	13	87
10-453-341	100.0443. BOND	200	200	178	22
10-453-399	MISCELLANEOUS	-	-	-	-
	COMMISSIONER PCT 3	<u>66,036</u>	<u>66,036</u>	<u>58,744</u>	<u>7,292</u>
<u>454</u>	COMMISSIONER PCT 4				
10-454-100	1000.0444.4001 SALARY	38,807	38,807	38,807	-
10-454-140	1000.0444.4076 FICA	2,969	2,969	1,576	1,393
10-454-150	1000.0444.4081 INSURANCE	16,718	16,718	15,325	1,393
10-454-160	1000.0444.4080 RETIREMENT	3,792	3,792	3,791	1
10-454-170	1000.0444.4406 CONTINUING EDUCATION	2,500	2,500	1,591	909
10-454-175	1000.0444. TRAVEL EXPENSE	750	750	-	750
10-454-176	1000.0444. LONGEVITY PAY	-	-	-	-
10-454-180	1000.0444. DUES	200	200	-	200
10-454-190	1000.0444. SUPPLIES	100	100	13	87
10-454-341	1000.0444. BOND	200	200	-	200
10-454-399	MISCELLANEOUS	-	-	-	-
	COMMISSIONER PCT 4	<u>66,036</u>	<u>66,036</u>	<u>61,103</u>	<u>4,933</u>
<u>460</u>	COURTHOUSE				
10-460-101	1000.0510.4001 SALARY/CUSTODIAN	85,525	85,525	42,827	42,698
10-460-124	1000.0510.4002 P/T ASSISTANT	7,500	7,500	1,083	6,417
10-460-140	1000.0510.4076 FICA	7,598	7,598	3,841	3,757
10-460-150	1000.0510.4081 INSURANCE	33,437	33,437	15,292	18,145
10-460-160	1000.0510.4080 RETIREMENT	9,704	9,704	4,839	4,865
10-460-169	1000.0510.4110 UNIFORMS	600	600	578	22
10-460-176	1000.0510.4050 LONGEVITY PAY	6,300	6,300	6,300	-
10-460-190	1000.0510.4101 SUPPLIES	25,000	25,000	14,953	10,047
	1000.0510.4170 REPAIR/MAINTENANCE OTHER	-	-	26,830	(26,830)
10-460-220	1000.0510.4173 REPAIR/MAINTENANCE BUILDING	100,000	100,000	9,427	90,573
10-460-240	1000.0510.4500 UTILITIES	30,000	30,000	21,634	8,366
10-460-241	1000.0510.4362 COURTHOUSE SECURITY	20,000	20,000	14,306	5,694
10-460-250	1000.0510.4154 FUEL/VEHICLE	1,000	1,000	454	546
10-460-251	1000.0510.4177 GENERATOR REPAIR / MAINT	10,000	10,000	6,378	3,622
10-460-260	1000.0510.4208 CONTRACT ELEVATOR	5,000	5,000	4,892	108
10-460-336	PEST CONTROL	-	-	-	-
10-460-399	MISCELLANEOUS	-	-	-	-
	COURTHOUSE	<u>341,664</u>	<u>341,664</u>	<u>173,634</u>	<u>168,030</u>

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2025

		ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	FINAL BUDGET FAVORABLE (Unfavorable)
<u>470</u>	COURT RELATED				
10-470-100	1000.0465.4001 SALARIES FULL TIME	2,749	2,749	2,624	125
10-470-101	DISTRICT ATTORNEY	-	-	-	-
10-470-102	1000.0465. DISTRICT REPORTER	-	-	-	-
10-470-103	1000.0465. BAILIFF	-	-	-	-
10-470-104	1000.0465.4408 TRAINING & REGISTRATION	500	500	-	500
10-470-140	1000.0465.4076 FICA	196	196	201	(5)
10-470-160	1000.0465.4080 RETIREMENT/CO PART	250	250	213	37
10-470-261	1000.0465.4715 SUPPORT SERVICES FOR DA	5,000	5,000	5,000	-
10-470-264	1000.0465.4356 APPOINTED ATTY CIVIL	2,500	2,500	-	2,500
10-470-265	1000.0465.4357 APPOINTED ATTY	25,000	25,000	3,972	21,028
10-470-268	1000.0465.4460 GRAND JURY	3,500	3,500	2,800	700
10-470-269	1000.0465.4459 JURY EXPENSE	-	-	-	-
	1000.0465.4464 PETIT JURORS	12,000	12,000	1,400	10,600
10-470-270	1000.0465.4459 MISC COURT EXPENSES	15,000	15,000	8,428	6,572
10-470-272	1000.0465.4714 INDIGENT DEFENSE COORDINATOR	688	688	-	688
10-470-274	1000.0465.4716 7TH ADM JUDICIAL	270	270	470	(200)
10-470-275	1000.0465.4104 LAW LIBRARY	22,000	22,000	22,541	(541)
10-470-276	1000.0465.4613 CHILD WELFARE BOARD	1,500	1,500	1,500	-
10-470-285	1000.0465.4325 INTERPRETER	700	700	-	700
10-470-399	MISCELLANEOUS	-	-	-	-
	COURT RELATED	<u>91,853</u>	<u>91,853</u>	<u>49,149</u>	<u>42,704</u>
<u>480</u>	EMS				
10-480-167	1000.0542.4601 RUN INCENTIVE	30,000	30,000	-	30,000
10-480-168	1000.0542.4600 PERSONAL PROTC EQUIP	-	-	-	-
	1000.0542.4076 FICA	-	-	-	-
	1000.0542.4080 RETIREMENT	-	-	-	-
	1000.0542.4081 INSURANCE EMPLOYEE	-	-	-	-
10-480-170	1000.0542.4406 TRAINING	20,000	20,000	-	20,000
10-480-181	1000.0542. DUES	-	-	-	-
10-480-190	1000.0542.4101 SUPPLIES	-	-	3,273	(3,273)
	1000.0542.4201 CONTRACT SERVICES VITAL CARE	285,000	285,000	285,000	-
10-480-210	1000.0542. COMPUTER	-	-	-	-
10-480-211	1000.0542.4314 COMPUTER SOFTWARE	5,000	5,000	430	4,570
10-480-220	1000.0542.4173 MAINTENANCE BUILDING	10,500	10,500	6,438	4,062
10-480-224	1000.0542.4151 VEHICLE PARTS REPAIRS	10,000	10,000	456	9,544
10-480-240	1000.0542.4500 UTILITIES	7,000	7,000	1,244	5,756
10-480-250	1000.0542.4154 FUEL / OILS	2,500	2,500	152	2,348
10-480-399	MISCELLANEOUS	-	-	-	-
	EMS	<u>370,000</u>	<u>370,000</u>	<u>296,993</u>	<u>73,007</u>
<u>485</u>	EMERGENCY MANAGEMENT				
10-485-170	1000.0545. CONTINUING EDUCATION	1,500	1,500	-	1,500
	1000.0545.4001 FULL TIME	5,250	5,250	-	5,250
	1000.0545.4076 FICA	402	402	-	402
	1000.0545.4080 RETIREMENT	513	513	-	513
10-485-175	1000.0545.4406 TRAVEL	500	500	-	500
10-485-180	1000.0545.4405 DUES	100	100	-	100
10-485-190	1000.0545.4101 SUPPLIES	3,500	3,500	58	3,442
10-485-201	1000.0545.4526 CELL PHONE	500	500	-	500
10-485-203	1000.0545.4531 DISH SATELLITE	1,200	1,200	240	960
10-485-205	1000.0545.4529 COMMUNICATIONS	500	500	1,198	(698)
10-485-211	1000.0545.4314 COMPUTER SOFTWARE	1,000	1,000	-	1,000
10-485-225	1000.0545.4151 VEHICLE REPAIR	3,000	3,000	8	2,992
	1000.0545.4152 VEHICLE EXPENSE	600	600	150	450
10-485-250	1000.0545.4154 FUEL OILS	500	500	-	500
10-485-399	1000.0545. MISCELLANEOUS	-	-	-	-
	EMERGENCY MANAGEMENT	<u>19,065</u>	<u>19,065</u>	<u>1,654</u>	<u>17,411</u>

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2025

		ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	FINAL BUDGET FAVORABLE (Unfavorable)
<u>490</u>	EXTENSION SERVICE				
10-490-101	1000.0665.4001 SALARYS FULL TIME	64,496	64,496	62,870	1,626
10-490-140	1000.0665.4076 FICA	4,934	4,934	4,810	124
10-490-150	1000.0665.4081 INSURANCE	16,718	16,718	92	16,626
10-490-160	1000.0665.4080 RETIREMENT	4,147	4,147	3,988	159
10-490-170	1000.0665.4406 CONTINUING EDUCATION	2,500	2,500	651	1,849
10-490-174	1000.0665.4411 TRAVEL/AGENT	8,000	8,000	6,238	1,762
10-490-175	1000.0665.4410 TRAVEL	500	500	-	500
10-490-176	1000.0665. LONGEVITY PAY	-	-	-	-
10-490-190	1000.0665.4101 SUPPLIES	2,500	2,500	2,171	329
10-490-191	1000.0665.4149 PROGRAM SUPPLIES	1,500	1,500	1,991	(491)
10-490-200	1000.0665. TELEPHONE	-	-	-	-
10-490-201	1000.0665.4526 CELL PHONE	800	800	750	50
10-490-202	1000.0665. AIR CARD INTERNET	-	-	-	-
10-490-211	1000.0665.4314 COMPUTER\SOFTWARE	1,000	1,000	-	1,000
10-490-224	1000.0665.4151 VEHICLE MAINTENANCE	5,500	5,500	14,480	(8,980)
10-490-250	1000.0665.4154 FUEL OILS	6,000	6,000	3,354	2,646
10-490-399	1000.0665. MISCELLANEOUS	-	-	-	-
	EXTENSION SERVICE	<u>118,595</u>	<u>118,595</u>	<u>101,395</u>	<u>17,200</u>
<u>500</u>	HUMAN SERVICES				
10-500-101	1000.0644.4001 SALARY	1,654	1,654	1,600	54
10-500-140	1000.0644.4076 FICA	127	127	122	5
10-500-150	1000.0644.4081 INSURANCE	-	-	4	(4)
10-500-160	1000.0644.4080 RETIREMENT	162	162	156	6
10-500-170	1000.0644. CONTINUING EDUCATION	1,000	1,000	-	1,000
10-500-175	1000.0644. TRAVEL EXPENSE	250	250	-	250
10-500-176	1000.0644. LONGEVITY PAY	-	-	-	-
10-500-190	1000.0644. SUPPLIES	500	500	29	471
10-500-210	1000.0644.4314 COMPUTER/SOFTWARE	6,000	6,000	5,484	516
10-500-342	1000.0644.4730 FOOD BANK	3,000	3,000	3,000	-
10-500-354	1000.0644.4717 CVCOG HUMAN SERVICES	1,700	1,700	815	885
10-500-399	MISCELLANEOUS	-	-	-	-
	HUMAN SERVICES	<u>14,393</u>	<u>14,393</u>	<u>11,210</u>	<u>3,183</u>
<u>510</u>	JUDGE				
10-510-100	1000.0400.4001 SALARY	108,850	108,850	108,680	170
10-510-103	1000.0400.4040 STATE SALARY	25,200	25,200	25,200	-
10-510-140	1000.0400.4076 FICA	11,234	11,234	10,830	404
10-510-150	1000.0400.4081 INSURANCE	33,437	33,437	28,761	4,676
10-510-160	1000.0400.4080 RETIREMENT	14,347	14,347	14,330	17
10-510-170	1000.0400.4406 CONTINUING EDUCATION	5,500	5,500	2,803	2,697
10-510-175	1000.0400.4410 TRAVEL EXPENSE	700	700	246	454
10-510-176	1000.0400.4050 LONGEVITY PAY	12,800	12,800	12,800	-
10-510-180	1000.0400.4405 DUES / MEMBERSHIPS/ SUBSCRIPTION	500	500	200	300
10-510-190	1000.0400.4101 SUPPLIES	800	800	830	(30)
10-510-201	1000.0400.4526 CELL PHONE	600	600	579	21
10-510-211	1000.0400.4314 COMPUTER SOFTWARE	1,200	1,200	161	1,039
10-510-341	1000.0400.4380 BOND	1,300	1,300	1,677	(377)
10-510-350	1000.0400.4459 JURY	700	700	-	700
10-510-351	1000.0400.4360 COURT REPORTER	1,200	1,200	-	1,200
10-510-352	1000.0400.4325 INTERPRETER	700	700	-	700
10-510-399	MISCELLANEOUS	-	-	-	-
	JUDGE	<u>219,068</u>	<u>219,068</u>	<u>207,097</u>	<u>11,971</u>
<u>520</u>	JUSTICE OF THE PEACE				
10-520-100	1000.0451.4001 SALARY	106,716	106,716	106,718	(2)
10-520-140	1000.0451.4076 FICA	8,856	8,856	8,848	8
10-520-150	1000.0451.4081 INSURANCE	33,437	33,437	30,593	2,844
10-520-160	1000.0451.4080 RETIREMENT	11,310	11,310	11,311	(1)
10-520-170	1000.0451.4406 CONTINUING EDUCATION	3,000	3,000	1,005	1,995
10-520-175	1000.0451.4410 TRAVEL EXPENSE	200	200	-	200

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2025

		ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	FINAL BUDGET FAVORABLE (Unfavorable)
<u>490</u>	EXTENSION SERVICE				
10-490-101	1000.0665.4001 SALARYS FULL TIME	64,496	64,496	62,870	1,626
10-490-140	1000.0665.4076 FICA	4,934	4,934	4,810	124
10-490-150	1000.0665.4081 INSURANCE	16,718	16,718	92	16,626
10-490-160	1000.0665.4080 RETIREMENT	4,147	4,147	3,988	159
10-490-170	1000.0665.4406 CONTINUING EDUCATION	2,500	2,500	651	1,849
10-490-174	1000.0665.4411 TRAVEL/AGENT	8,000	8,000	6,238	1,762
10-490-175	1000.0665.4410 TRAVEL	500	500	-	500
10-490-176	1000.0665. LONGEVITY PAY	-	-	-	-
10-490-190	1000.0665.4101 SUPPLIES	2,500	2,500	2,171	329
10-490-191	1000.0665.4149 PROGRAM SUPPLIES	1,500	1,500	1,991	(491)
10-490-200	1000.0665. TELEPHONE	-	-	-	-
10-490-201	1000.0665.4526 CELL PHONE	800	800	750	50
10-490-202	1000.0665. AIR CARD INTERNET	-	-	-	-
10-490-211	1000.0665.4314 COMPUTER\SOFTWARE	1,000	1,000	-	1,000
10-490-224	1000.0665.4151 VEHICLE MAINTENANCE	5,500	5,500	14,480	(8,980)
10-490-250	1000.0665.4154 FUEL OILS	6,000	6,000	3,354	2,646
10-490-399	1000.0665. MISCELLANEOUS	-	-	-	-
	EXTENSION SERVICE	<u>118,595</u>	<u>118,595</u>	<u>101,395</u>	<u>17,200</u>
<u>500</u>	HUMAN SERVICES				
10-500-101	1000.0644.4001 SALARY	1,654	1,654	1,600	54
10-500-140	1000.0644.4076 FICA	127	127	122	5
10-500-150	1000.0644.4081 INSURANCE	-	-	4	(4)
10-500-160	1000.0644.4080 RETIREMENT	162	162	156	6
10-500-170	1000.0644. CONTINUING EDUCATION	1,000	1,000	-	1,000
10-500-175	1000.0644. TRAVEL EXPENSE	250	250	-	250
10-500-176	1000.0644. LONGEVITY PAY	-	-	-	-
10-500-190	1000.0644. SUPPLIES	500	500	29	471
10-500-210	1000.0644.4314 COMPUTER\SOFTWARE	6,000	6,000	5,484	516
10-500-342	1000.0644.4730 FOOD BANK	3,000	3,000	3,000	-
10-500-354	1000.0644.4717 CVCOG HUMAN SERVICES	1,700	1,700	815	885
10-500-399	MISCELLANEOUS	-	-	-	-
	HUMAN SERVICES	<u>14,393</u>	<u>14,393</u>	<u>11,210</u>	<u>3,183</u>
<u>510</u>	JUDGE				
10-510-100	1000.0400.4001 SALARY	108,850	108,850	108,680	170
10-510-103	1000.0400.4040 STATE SALARY	25,200	25,200	25,200	-
10-510-140	1000.0400.4076 FICA	11,234	11,234	10,830	404
10-510-150	1000.0400.4081 INSURANCE	33,437	33,437	28,761	4,676
10-510-160	1000.0400.4080 RETIREMENT	14,347	14,347	14,330	17
10-510-170	1000.0400.4406 CONTINUING EDUCATION	5,500	5,500	2,803	2,697
10-510-175	1000.0400.4410 TRAVEL EXPENSE	700	700	246	454
10-510-176	1000.0400.4050 LONGEVITY PAY	12,800	12,800	12,800	-
10-510-180	1000.0400.4405 DUES / MEMBERSHIPS/ SUBSCRIPTION	500	500	200	300
10-510-190	1000.0400.4101 SUPPLIES	800	800	830	(30)
10-510-201	1000.0400.4526 CELL PHONE	600	600	579	21
10-510-211	1000.0400.4314 COMPUTER SOFTWARE	1,200	1,200	161	1,039
10-510-341	1000.0400.4380 BOND	1,300	1,300	1,677	(377)
10-510-350	1000.0400.4459 JURY	700	700	-	700
10-510-351	1000.0400.4360 COURT REPORTER	1,200	1,200	-	1,200
10-510-352	1000.0400.4325 INTERPRETER	700	700	-	700
10-510-399	MISCELLANEOUS	-	-	-	-
	JUDGE	<u>219,068</u>	<u>219,068</u>	<u>207,097</u>	<u>11,971</u>
<u>520</u>	JUSTICE OF THE PEACE				
10-520-100	1000.0451.4001 SALARY	106,716	106,716	106,718	(2)
10-520-140	1000.0451.4076 FICA	8,856	8,856	8,848	8
10-520-150	1000.0451.4081 INSURANCE	33,437	33,437	30,593	2,844
10-520-160	1000.0451.4080 RETIREMENT	11,310	11,310	11,311	(1)
10-520-170	1000.0451.4406 CONTINUING EDUCATION	3,000	3,000	1,005	1,995
10-520-175	1000.0451.4410 TRAVEL EXPENSE	200	200	-	200

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2025

		ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	FINAL BUDGET FAVORABLE (Unfavorable)
10-520-176	1000.0451.4050 LONGEVITY PAY	9,050	9,050	9,050	-
10-520-180	1000.0451.4405 DUES / MEMBERSHIPS/ SUBSCRIPTION	300	300	130	170
10-520-190	1000.0451.4101 SUPPLIES	2,000	2,000	1,959	41
10-520-201	1000.0451.4526 TELEPHONE/CELL	700	700	720	(20)
10-520-210	1000.0451.4314 COMPUTER/SOFTWARE	5,500	5,500	3,750	1,750
10-520-341	1000.0451.4380 BOND	300	300	50	250
10-520-350	1000.0451.4459 JURY	1,100	1,100	-	1,100
10-520-351	1000.0451.4457 AUTOPSY SERVICES	25,000	25,000	6,500	18,500
10-520-399	1000.0451. MISCELLANEOUS	-	-	-	-
	JUSTICE OF THE PEACE	207,469	207,469	180,634	26,835
<u>530</u>	LANDFILL				
10-530-220	1000.0593.4176 REPAIRS\MAINTENENCE	3,000	3,000	-	3,000
10-530-399	MISCELLANEOUS	-	-	-	-
	LANDFILL	3,000	3,000	-	3,000
<u>540</u>	LIBRARY				
10-540-101	1000.0650.4002 SALARY PART TIME	18,200	18,200	18,419	(219)
10-540-140	1000.0650.4076 FICA	1,392	1,392	1,409	(17)
10-540-160	1000.0650.4080 RETIREMENT	1,778	1,778	1,800	(22)
10-540-170	1000.0650.4406 CONTINUING EDUCATION	500	500	-	500
10-540-180	1000.0650.4405 DUES	150	150	274	(124)
10-540-190	1000.0650.4101 SUPPLIES	2,500	2,500	1,213	1,287
10-540-211	1000.0650.4314 COMPUTER SOFTWARE	3,500	3,500	-	3,500
10-540-220	1000.0650.4173 REPAIR\MAINTENANCE	10,000	10,000	5,721	4,279
10-540-240	1000.0650.4500 UTILITIES	9,000	9,000	7,269	1,731
10-540-336	1000.0650.4208 ELEVATOR SERVICE	3,000	3,000	-	3,000
10-540-343	1000.0650.4104 BOOKS PERIODICALS	6,000	6,000	5,706	294
10-54-346	1000.0650.4215 ALARM MONITORING	3,000	3,000	2,904	96
10-540-399	MISCELLANEOUS	-	-	-	-
	LIBRARY/ MUSEUM	59,020	59,020	44,715	14,305
	MUSEUM				
10-545-123	1000.0652.4002 PART-TIME HELP	8,600	8,600	8,528	72
10-545-140	1000.0652.4076 FICA	658	658	652	6
10-545-160	1000.0652.4080 RETIREMENT	840	840	833	7
10-545-190	1000.0652.4101 SUPPLIES	1,600	1,600	494	1,106
10-545-220	1000.0652.4173 REPAIR\MAINTENANCE	6,500	6,500	1,200	5,300
10-545-240	1000.0652.4500 UTILITIES	3,000	3,000	2,511	489
10-545-336	PEST CONTROL	-	-	-	-
10-545-399	MISCELLANEOUS	-	-	-	-
10-545-999	DEPARTMENT TOTALS	21,198	21,198	14,218	6,980
<u>550</u>	NON DEPARTMENTAL				
10-550-101	1000.0409.4719 CONCHO VALLEY DISTRICT TRANSIT	20,000	20,000	18,996	1,004
10-550-152	1000.0409.4378 LIABILITY INS.	145,000	145,000	158,434	(13,434)
10-550-155	1000.0409.4078 WORKERS COMP.INS.	35,000	35,000	33,515	1,485
10-550-161	1000.0409.4527 CIRA DUES AND MAINTENANCE	8,000	8,000	7,139	861
10-550-330	1000.0409.4402 PHYSICALS & DRUG TESTING	2,750	2,750	592	2,158
10-550-180	1000.0409.4405 DUES / MEMBERSHIPS / SUBSCRIPTION	9,000	9,000	9,779	(779)
	1000.0409.4101 SUPPLIES	-	-	34	(34)
10-550-190	1000.0409.4103 COPY MACHINE SUPPLIES	3,000	3,000	1,114	1,886
	1000.0409.4107 SUPPLIES FOOD / WATER. ICE	3,500	3,500	1,439	2,061
10-550-198	1000.0409.4202 COMPUTER SERVER	10,000	10,000	-	10,000
10-550-199	1000.0409.4363 AIMED / EMERG NOTIFICATION	17,000	17,000	17,119	(119)
	1000.0409.4519 UTILITIES - SOLID WASTE DISPOSAL	24,000	24,000	25,333	(1,333)
10-550-200	1000.0409.4520 TELEPHONE & FAX LAND LINE	20,000	20,000	23,383	(3,383)
10-550-202	1000.0409.4525 INTERNET	80,000	80,000	74,990	5,010
	1000.0409.4160 EQUIPMENT - SUPPLIES & MAINTENANCE	1,500	1,500	-	1,500
10-550-220	1000.0409.4170 REPAIR\MAINTENANCE	350,000	350,000	46,233	303,767
10-550-221	1000.0409.4817 FURNITURE\EQUIPMENT	100,000	100,000	60,866	39,134
10-550-232	1000.0409. COPIER PAYMENTS	-	-	-	-

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2025

		ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	FINAL BUDGET FAVORABLE (Unfavorable)
10-550-285	1000.0409.4351 TAX APPRAISAL	121,936	121,936	143,084	(21,148)
	1000.0409.4342 RECORDS DIGITIZING	-	-	-	-
10-550-290	1000.0409. ELECTION EXPENSE	-	-	-	-
10-550-295	1000.0409.4328 AUDITOR	35,000	35,000	27,520	7,480
10-550-300	1000.0409. VETERANS	-	-	-	-
10-550-305	1000.0409.4216 PREDATOR CONTROL	10,000	10,000	6,370	3,630
10-550-310	1000.0409.4484 ADVERTISING	7,000	7,000	3,601	3,399
	1000.0409.4610 SAFETY AWARDS PROGRAM	1,500	1,500	423	1,077
10-550-315	1000.0409.4631 SOIL CONSERVATION	1,500	1,500	1,500	-
	1000.0409.4727 ADEND CEMETARY	750	750	-	750
10-550-321	1000.0409.4728 BARNHART CEMETERY	750	750	750	-
10-550-322	1000.0409.4729 SHERWOOD CEMETERY	750	750	750	-
10-550-325	1000.0409.4535 POSTAGE	13,000	13,000	12,623	377
10-550-327	1000.0409.4536 POSTAGE/ P O BOX RENTAL	1,200	1,200	1,116	84
10-550-336	1000.0409.4217 PEST CONTROL	3,200	3,200	4,108	(908)
10-550-337	1000.0409.4809 CAPITAL EXPENSE INFRASTRUCTURE	2,453,546	2,453,546	1,059,414	1,394,132
10-550-337	1000.0409. TCDRS OPTIONAL CONTRIBUTION	-	-	-	-
10-550-339	1000.0409. SCHOOL\CITY\WATER TAX	-	-	-	-
10-550-340	1000.0409.4544 LOBBYING FEES	2,500	2,500	-	2,500
10-550-391	1000.0409. WATER SUPPLY	-	-	-	-
10-550-398	1000.0409.4606 BANK FEES	100	100	-	100
10-550-399	1000.0409.4699 MISCELLANEOUS	-	-	(6)	6
10-550-400	1000.0409.4696 CONTINGENCY	1,000,000	1,000,000	-	1,000,000
10-550-401	1000.0409. STORM DAMAGE	-	-	-	-
	NON DEPARTMENTAL	4,481,482	4,481,482	1,740,219	2,741,263
<u>560</u>					
	SHERIFF'S OFFICE				
10-560-100	1000.0560.4001 SALARYS FULL TIME	620,507	620,507	613,114	7,393
10-560-110	1000.0560.4002 SALARIES PART-TIME	31,000	31,000	6,519	24,481
10-560-118	1000.0560.4047 SUPP/911	39,000	39,000	39,001	(1)
10-560-140	1000.0560.4076 FICA	60,279	60,279	54,419	5,860
10-560-142	1000.0560.4008 COMP PAY OUT	50,000	50,000	16,422	33,578
10-560-150	1000.0560.4081 INSURANCE	200,620	200,620	183,589	17,031
10-560-160	1000.0560.4080 RETIREMENT	76,984	76,984	70,446	6,538
10-560-170	1000.0560.4406 CONTINUING EDUCATION	12,000	12,000	5,765	6,235
10-560-175	1000.0560.4410 TRAVEL	1,000	1,000	504	496
10-560-176	1000.0560.4050 LONGEVITY PAY	47,450	47,450	47,450	-
10-560-180	1000.0560.4405 DUES	450	450	325	125
10-560-190	1000.0560.4101 SUPPLIES	15,000	15,000	9,983	5,017
	1000.0560.4110 EMPLOYEE UNIFORM	5,000	5,000	4,512	488
10-560-195	1000.0560.4818 VEHICLES	108,000	108,000	60,284	47,716
10-560-198	1000.0560.4218 COPS\SYNC	15,000	15,000	10,087	4,913
10-560-199	1000.0560.4407 TELETS	10,000	10,000	4,033	5,967
10-560-201	1000.0560.4526 CELL PHONE	8,000	8,000	3,618	4,382
10-560-205	1000.0560.4529 COMMUNICATIONS	7,000	7,000	4,528	2,472
10-560-207	1000.0560. RADIO REPAIR/MAIN.	-	-	-	-
10-560-210	1000.0560.4314 COMPUTER SOFTWARE	8,500	8,500	4,324	4,176
10-560-213	1000.0560.4576 TOWER RENTAL	10,000	10,000	10,500	(500)
10-560-220	1000.0560.4173 BLDG REPAIR/MAINTENANCE	10,000	10,000	12,642	(2,642)
10-560-224	1000.0560.4150 VEHICLE MAINTENANCE	20,000	20,000	9,017	10,983
10-560-240	1000.0560.4500 UTILITIES	10,000	10,000	7,363	2,637
10-560-250	1000.0560.4154 FUEL OILS	36,000	36,000	21,104	14,896
10-560-341	1000.0560.4380 BONDS	1,000	1,000	818	182
10-560-355	1000.0560.4709 JUVENILE SERVICES	3,000	3,000	1,840	1,160
10-560-360	1000.0560.4702 PRISONER CARE	60,000	60,000	19,396	40,604
10-560-361	1000.0560.4315 RMS	15,000	15,000	16,354	(1,354)
10-560-399	1000.0560. MISCELLANEOUS	-	-	-	-
	SHERIFF'S OFFICE	1,480,790	1,480,790	1,237,957	242,833
<u>570</u>					
	SHOW BARN/ARENA				
10-570-123	1000.0673.4197 ARENA MAINTENANCE	1,500	1,500	460	1,040
10-570-220	1000.0673.4173 REPAIRS/MAINTENANCE	3,500	3,500	3,183	317
10-570-240	1000.0673.4500 UTILITIES	1,000	1,000	678	322

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2025

		ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	FINAL BUDGET FAVORABLE (Unfavorable)
10-550-285	1000.0409.4351 TAX APPRAISAL	121,936	121,936	143,084	(21,148)
	1000.0409.4342 RECORDS DIGITIZING	-	-	-	-
10-550-290	1000.0409. ELECTION EXPENSE	-	-	-	-
10-550-295	1000.0409.4328 AUDITOR	35,000	35,000	27,520	7,480
10-550-300	1000.0409. VETERANS	-	-	-	-
10-550-305	1000.0409.4216 PREDATOR CONTROL	10,000	10,000	6,370	3,630
10-550-310	1000.0409.4484 ADVERTISING	7,000	7,000	3,601	3,399
	1000.0409.4610 SAFETY AWARDS PROGRAM	1,500	1,500	423	1,077
10-550-315	1000.0409.4631 SOIL CONSERVATION	1,500	1,500	1,500	-
	1000.0409.4727 ADEND CEMETARY	750	750	-	750
10-550-321	1000.0409.4728 BARNHART CEMETERY	750	750	750	-
10-550-322	1000.0409.4729 SHERWOOD CEMETERY	750	750	750	-
10-550-325	1000.0409.4535 POSTAGE	13,000	13,000	12,623	377
10-550-327	1000.0409.4536 POSTAGE/ P O BOX RENTAL	1,200	1,200	1,116	84
10-550-336	1000.0409.4217 PEST CONTROL	3,200	3,200	4,108	(908)
10-550-337	1000.0409.4809 CAPITAL EXPENSE INFRASTRUCTURE	2,453,546	2,453,546	1,059,414	1,394,132
10-550-337	1000.0409. TCDRS OPTIONAL CONTRIBUTION	-	-	-	-
10-550-339	1000.0409. SCHOOLCITYWATER TAX	-	-	-	-
10-550-340	1000.0409.4544 LOBBYING FEES	2,500	2,500	-	2,500
10-550-391	1000.0409. WATER SUPPLY	-	-	-	-
10-550-398	1000.0409.4606 BANK FEES	100	100	-	100
10-550-399	1000.0409.4699 MISCELLANEOUS	-	-	(6)	6
10-550-400	1000.0409.4696 CONTINGENCY	1,000,000	1,000,000	-	1,000,000
10-550-401	1000.0409. STORM DAMAGE	-	-	-	-
	NON DEPARTMENTAL	4,481,482	4,481,482	1,740,219	2,741,263
560	SHERIFF'S OFFICE				
10-560-100	1000.0560.4001 SALARYS FULL TIME	620,507	620,507	613,114	7,393
10-560-110	1000.0560.4002 SALARIES PART-TIME	31,000	31,000	6,519	24,481
10-560-118	1000.0560.4047 SUPP/911	39,000	39,000	39,001	(1)
10-560-140	1000.0560.4076 FICA	60,279	60,279	54,419	5,860
10-560-142	1000.0560.4008 COMP PAY OUT	50,000	50,000	16,422	33,578
10-560-150	1000.0560.4081 INSURANCE	200,620	200,620	183,589	17,031
10-560-160	1000.0560.4080 RETIREMENT	76,984	76,984	70,446	6,538
10-560-170	1000.0560.4406 CONTINUING EDUCATION	12,000	12,000	5,765	6,235
10-560-175	1000.0560.4410 TRAVEL	1,000	1,000	504	496
10-560-176	1000.0560.4050 LONGEVITY PAY	47,450	47,450	47,450	-
10-560-180	1000.0560.4405 DUES	450	450	325	125
10-560-190	1000.0560.4101 SUPPLIES	15,000	15,000	9,983	5,017
	1000.0560.4110 EMPLOYEE UNIFORM	5,000	5,000	4,512	488
10-560-195	1000.0560.4818 VEHICLES	108,000	108,000	60,284	47,716
10-560-198	1000.0560.4218 COPS/SEC	15,000	15,000	10,087	4,913
10-560-199	1000.0560.4407 TELET	10,000	10,000	4,033	5,967
10-560-201	1000.0560.4526 CELL PHONE	8,000	8,000	3,618	4,382
10-560-205	1000.0560.4529 COMMUNICATIONS	7,000	7,000	4,528	2,472
10-560-207	1000.0560. RADIO REPAIR/MAIN.	-	-	-	-
10-560-210	1000.0560.4314 COMPUTER SOFTWARE	8,500	8,500	4,324	4,176
10-560-213	1000.0560.4576 TOWER RENTAL	10,000	10,000	10,500	(500)
10-560-220	1000.0560.4173 BLDG REPAIR/MAINTENANCE	10,000	10,000	12,642	(2,642)
10-560-224	1000.0560.4150 VEHICLE MAINTENANCE	20,000	20,000	9,017	10,983
10-560-240	1000.0560.4500 UTILITIES	10,000	10,000	7,363	2,637
10-560-250	1000.0560.4154 FUEL OILS	36,000	36,000	21,104	14,896
10-560-341	1000.0560.4380 BONDS	1,000	1,000	818	182
10-560-355	1000.0560.4709 JUVENILE SERVICES	3,000	3,000	1,840	1,160
10-560-360	1000.0560.4702 PRISONER CARE	60,000	60,000	19,396	40,604
10-560-361	1000.0560.4315 RMS	15,000	15,000	16,354	(1,354)
10-560-399	1000.0560. MISCELLANEOUS	-	-	-	-
	SHERIFF'S OFFICE	1,480,790	1,480,790	1,237,957	242,833
570	SHOW BARN/ARENA				
10-570-123	1000.0673.4197 ARENA MAINTENANCE	1,500	1,500	460	1,040
10-570-220	1000.0673.4173 REPAIRS/MAINTENANCE	3,500	3,500	3,183	317
10-570-240	1000.0673.4500 UTILITIES	1,000	1,000	678	322

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2025

			ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	FINAL BUDGET FAVORABLE (Unfavorable)
10-570-399	1000.0673.	MISCELLANEOUS SHOW BARN/ARENA	- 6,000	- 6,000	- 4,321	- 1,679
<u>580</u>		SWIMMING POOL				
10-580-101	1000.0659.4002	SALARY/ PART TIME	35,500	35,500	43,378	(7,878)
10-580-122	1000.0659.4010	OVERTIME	-	-	120	(120)
10-580-140	1000.0659.4076	FICA	2,716	2,716	3,328	(612)
10-580-170	1000.0659.4406	CONTINUING EDUCATION	3,000	3,000	2,607	393
10-580-189	1000.0659.	CHEMICAL SUPPLIES	-	-	-	-
10-580-190	1000.0659.4101	SUPPLIES	5,000	5,000	5,389	(389)
10-580-220	1000.0659.4181	REPAIRS/MAINTENANCE	20,000	20,000	18,249	1,751
10-580-240	1000.0659.4500	UTILITIES	4,000	4,000	3,322	678
10-580-399	1000.0659.	MISCELLANEOUS SWIMMING POOL	- 70,216	- 70,216	- 76,393	- (6,177)
<u>590</u>		TAX COLLECTOR				
10-590-100	1000.0499.4001	SALARY	156,513	156,513	155,263	1,250
10-590-123	1000.0499.4002	PART TIME EMPLOYEE	18,720	18,720	16,544	2,176
10-590-140	1000.0499.4076	FICA	14,866	14,866	13,878	988
10-590-150	1000.0499.4081	INSURANCE	50,155	50,155	48,430	1,725
10-590-160	1000.0499.4080	RETIREMENT	18,986	18,986	18,310	676
10-590-170	1000.0499.4406	CONTINUING EDUCATION	1,900	1,900	3,259	(1,359)
10-590-175	1000.0499.	TRAVEL EXPENSE	100	100	60	40
10-590-176	1000.0499.4050	LONGEVITY PAY	19,100	19,100	15,600	3,500
10-590-180	1000.0499.4405	DUES	450	450	681	(231)
10-590-190	1000.0499.4101	SUPPLIES	9,000	9,000	9,433	(433)
10-590-209	1000.0499.	COMPUTER MAINTENANCE	-	-	-	-
10-590-210	1000.0499.	COMPUTER HARDWARE	-	-	-	-
10-590-211	1000.0499.4314	COMPUTER SOFTWARE	33,400	33,400	30,978	2,422
10-590-212	1000.0499.	COMPUTER TAX ROLL	-	-	-	-
10-590-341	1000.0499.4380	BONDS	800	800	3,865	(3,065)
10-590-399		MISCELLANEOUS TAX COLLECTOR	- 323,990	- 323,990	- 316,301	- 7,689
<u>600</u>		TREASURER				
10-600-100	1000.0497.4001	SALARY	108,139	108,139	106,124	2,015
10-600-101	1000.0497.	SALARY\DEPUTY	-	-	-	-
10-600-140	1000.0497.4076	FICA	9,267	9,267	8,746	521
10-600-150	1000.0497.4081	INSURANCE	33,437	33,437	30,650	2,787
10-600-160	1000.0497.4080	RETIREMENT	11,835	11,835	11,638	197
10-600-170	1000.0497.4406	CONTINUING EDUCATION	5,000	5,000	4,986	14
10-600-175	1000.0497.	TRAVEL EXPENSE	200	200	22	178
10-600-176	1000.0497.4050	LONGEVITY PAY	13,000	13,000	13,000	-
10-600-180	1000.0497.4405	DUES	400	400	555	(155)
10-600-190	1000.0497.4101	SUPPLIES	1,250	1,250	1,825	(575)
10-600-210	1000.0497.	COMPUTER	-	-	-	-
10-600-211	1000.0497.4314	COMPUTER/SOFTWARE	25,000	25,000	22,650	2,350
10-600-341	1000.0497.4380	BONDS	300	300	120	180
10-600-399	1000.0497.	MISCELLANEOUS TREASURER	- 207,828	- 207,828	- 200,316	- 7,512
<u>610</u>		VFD BARNHART				
10-610-168	1000.0543.4600	PERSONAL PROTC EQUIP	3,500	3,500	-	3,500
10-610-170	1000.0543.4406	CONTINUING EDUCATION	1,000	1,000	-	1,000
10-610-190	1000.0543.4101	SUPPLIES	5,000	5,000	188	4,812
10-610-200	1000.0543.4524	TELEPHONE	-	-	1,385	(1,385)
10-610-205	1000.0543.4529	COMMUNICATIONS	2,000	2,000	-	2,000
10-610-225	1000.0543.4178	FIRE TRUCK REPAIRS/MAINTENANCE	10,000	10,000	23	9,977
10-610-250	1000.0543.4154	FUEL OILS	6,500	6,500	788	5,712
10-610-399		MISCELLANEOUS VFD BARNHART	- 28,000	- 28,000	- 2,384	- 25,616

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2025

		ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	FINAL BUDGET FAVORABLE (Unfavorable)
<u>620</u>	VFD MERTZON				
10-620-168	1000.0544.4600 PERSONAL PROTC EQUIP	8,000	8,000	7,712	288
10-620-170	1000.0544. CONTINUING EDUCATION	3,500	3,500	-	3,500
10-620-190	1000.0544.4101 SUPPLIES	6,500	6,500	1,756	4,744
10-620-192	1000.0544. FIRE TRUCK SUPPLIES	-	-	-	-
10-620-200	1000.0544. TELEPHONE	-	-	-	-
10-620-204	1000.0544. PAGERS	-	-	-	-
10-620-205	1000.0544.4529 COMMUNICATIONS	5,000	5,000	1,877	3,123
10-620-220	1000.0544.4173 REPAIRS/MAINTENANCE BUILD	2,500	2,500	4,057	(1,557)
10-620-225	1000.0544.4178 REPAIRS/MAINTENANCE FIRETRUCKS	15,000	15,000	3,468	11,532
10-620-240	1000.0544.4500 UTILITIES	10,000	10,000	6,999	3,001
10-620-250	1000.0544.4154 FUEL OILS	6,500	6,500	2,586	3,914
10-620-399	MISCELLANEOUS	-	-	-	-
	VFD MERTZON	<u>57,000</u>	<u>57,000</u>	<u>28,455</u>	<u>28,545</u>
<u>630</u>	ROAD DEPARTMENT				
10-630-101	1000.0610.4001 SALARIES FULL TIME	192,444	192,444	190,975	1,469
10-630-140	1000.0610.4076 FICA/MDCR	17,836	17,836	14,449	3,387
10-630-145	1000.0610.4010 OVERTIME	20,000	20,000	-	20,000
10-630-150	1000.0610.4081 INSURANCE	66,873	66,873	61,300	5,573
10-630-160	1000.0610.4080 RETIREMENT	22,778	22,778	20,681	2,097
10-630-169	1000.0610.4110 UNIFORMS	6,500	6,500	4,657	1,843
10-630-170	1000.0610.4406 CONTINUING EDUCATION	3,000	3,000	-	3,000
10-630-176	1000.0610.4050 LONGEVITY PAY	20,700	20,700	20,700	-
10-630-189	1000.0610. SAFETY SUPPLIES	-	-	-	-
10-630-190	1000.0610.4101 SUPPLIES	18,000	18,000	7,898	10,102
10-630-191	1000.0610.4134 ROAD MATERIALS PCT 1	225,000	225,000	35,061	189,939
10-630-192	1000.0610.4135 ROAD MATERIALS PCT 2	225,000	225,000	52,584	172,416
10-630-193	1000.0610.4136 ROAD MATERIALS PCT 3	225,000	225,000	10,754	214,246
10-630-194	1000.0610.4137 ROAD MATERIALS PCT 4	225,000	225,000	58,135	166,865
10-630-195	1000.0610.4818 VEHICLES	60,000	60,000	-	60,000
10-630-200	1000.0610.4175 WATERWELL REPAIR/MAINT	12,500	12,500	749	11,751
10-630-201	1000.0610.4526 CELL PHONE	600	600	483	117
10-630-204	1000.0610. TIME CLOCK	-	-	-	-
10-630-205	1000.0610.4529 COMMUNICATIONS	1,000	1,000	-	1,000
10-630-225	1000.0610.4170 REPAIRS/MAINTENANCE	50,000	50,000	25,598	24,402
	1000.0610.4160 EQUIPMENT SUPPLIES & MAINTENANCE			740	(740)
10-630-226	1000.0610.4161 REPAIRS/EQUIPMENT	100,000	100,000	98,715	1,285
10-630-240	1000.0610.4500 UTILITIES	2,000	2,000	1,598	402
10-630-250	1000.0610.4154 FUEL OILS	50,000	50,000	21,206	28,794
10-630-251	1000.0610.4190 FUEL TAX	650	650	278	372
10-630-400	1000.0610. TIFF PROGRAM MATCH	-	-	-	-
10-630-399	1000.0610.4309 ENGINEERING	<u>25,000</u>	<u>25,000</u>	<u>48,165</u>	<u>(23,165)</u>
	ROAD DEPARTMENT	<u>1,569,881</u>	<u>1,569,881</u>	<u>674,726</u>	<u>895,155</u>
	INDIGENT HEALTH				
10-650-410	1000.0635.4176 PHYSICIAN HEALTH CARE	174,076	174,076	-	174,076
10-650-415	1000.0635.4192 PRESCRIPTION DRUGS	175,000	175,000	-	175,000
10-650-416	1000.0635.4193 X-RAY/LAB.	155,000	155,000	-	155,000
10-650-420	1000.0635.4194 HOSPITAL INPATIENT	155,000	155,000	-	155,000
10-650-421	1000.0635.4195 HOSPITAL OUTPATIENT	<u>155,000</u>	<u>155,000</u>	<u>-</u>	<u>155,000</u>
	DEPARTMENT TOTALS	<u>814,076</u>	<u>814,076</u>	<u>-</u>	<u>814,076</u>
	INCOME TOTALS	11,385,530	11,385,530	11,597,539	212,009
	EXPENSE TOTALS	<u>11,385,530</u>	<u>11,385,530</u>	<u>6,112,839</u>	<u>5,272,691</u>
		-	-	5,484,700	5,484,700
10-300-200	TRANSFERS IN	-	-	-	-
10-300-210	TRANSFERS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Revenue Over (Under) Expenses	<u>-</u>	<u>-</u>	<u>5,484,700</u>	<u>5,484,700</u>

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2025

			ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	FINAL BUDGET FAVORABLE (Unfavorable)
<u>620</u>		VFD MERTZON				
10-620-168	1000.0544.4600	PERSONAL PROTC EQUIP	8,000	8,000	7,712	288
10-620-170	1000.0544.	CONTINUING EDUCATION	3,500	3,500	-	3,500
10-620-190	1000.0544.4101	SUPPLIES	6,500	6,500	1,756	4,744
10-620-192	1000.0544.	FIRE TRUCK SUPPLIES	-	-	-	-
10-620-200	1000.0544.	TELEPHONE	-	-	-	-
10-620-204	1000.0544.	PAGERS	-	-	-	-
10-620-205	1000.0544.4529	COMMUNICATIONS	5,000	5,000	1,877	3,123
10-620-220	1000.0544.4173	REPAIRS/MAINTENANCE BUILD	2,500	2,500	4,057	(1,557)
10-620-225	1000.0544.4178	REPAIRS/MAINTENANCE FIRETRUCKS	15,000	15,000	3,468	11,532
10-620-240	1000.0544.4500	UTILITIES	10,000	10,000	6,999	3,001
10-620-250	1000.0544.4154	FUEL OILS	6,500	6,500	2,586	3,914
10-620-399		MISCELLANEOUS	-	-	-	-
		VFD MERTZON	<u>57,000</u>	<u>57,000</u>	<u>28,455</u>	<u>28,545</u>
<u>630</u>		ROAD DEPARTMENT				
10-630-101	1000.0610.4001	SALARIES FULL TIME	192,444	192,444	190,975	1,469
10-630-140	1000.0610.4076	FICA/MDCR	17,836	17,836	14,449	3,387
10-630-145	1000.0610.4010	OVERTIME	20,000	20,000	-	20,000
10-630-150	1000.0610.4081	INSURANCE	66,873	66,873	61,300	5,573
10-630-160	1000.0610.4080	RETIREMENT	22,778	22,778	20,681	2,097
10-630-169	1000.0610.4110	UNIFORMS	6,500	6,500	4,657	1,843
10-630-170	1000.0610.4406	CONTINUING EDUCATION	3,000	3,000	-	3,000
10-630-176	1000.0610.4050	LONGEVITY PAY	20,700	20,700	20,700	-
10-630-189	1000.0610.	SAFETY SUPPLIES	-	-	-	-
10-630-190	1000.0610.4101	SUPPLIES	18,000	18,000	7,898	10,102
10-630-191	1000.0610.4134	ROAD MATERIALS PCT 1	225,000	225,000	35,061	189,939
10-630-192	1000.0610.4135	ROAD MATERIALS PCT 2	225,000	225,000	52,584	172,416
10-630-193	1000.0610.4136	ROAD MATERIALS PCT 3	225,000	225,000	10,754	214,246
10-630-194	1000.0610.4137	ROAD MATERIALS PCT 4	225,000	225,000	58,135	166,865
10-630-195	1000.0610.4818	VEHICLES	60,000	60,000	-	60,000
10-630-200	1000.0610.4175	WATERWELL REPAIR/MAINT	12,500	12,500	749	11,751
10-630-201	1000.0610.4526	CELL PHONE	600	600	483	117
10-630-204	1000.0610.	TIME CLOCK	-	-	-	-
10-630-205	1000.0610.4529	COMMUNICATIONS	1,000	1,000	-	1,000
10-630-225	1000.0610.4170	REPAIRS/MAINTENANCE	50,000	50,000	25,598	24,402
	1000.0610.4160	EQUIPMENT SUPPLIES & MAINTENANCE			740	(740)
10-630-226	1000.0610.4161	REPAIRS/EQUIPMENT	100,000	100,000	98,715	1,285
10-630-240	1000.0610.4500	UTILITIES	2,000	2,000	1,598	402
10-630-250	1000.0610.4154	FUEL OILS	50,000	50,000	21,206	28,794
10-630-251	1000.0610.4190	FUEL TAX	650	650	278	372
10-630-400	1000.0610.	TIFF PROGRAM MATCH	-	-	-	-
10-630-399	1000.0610.4309	ENGINEERING	<u>25,000</u>	<u>25,000</u>	<u>48,165</u>	<u>(23,165)</u>
		ROAD DEPARTMENT	<u>1,569,881</u>	<u>1,569,881</u>	<u>674,726</u>	<u>895,155</u>
		INDIGENT HEALTH				
10-650-410	1000.0635.4176	PHYSICIAN HEALTH CARE	174,076	174,076	-	174,076
10-650-415	1000.0635.4192	PRESCRIPTION DRUGS	175,000	175,000	-	175,000
10-650-416	1000.0635.4193	X-RAY/LAB.	155,000	155,000	-	155,000
10-650-420	1000.0635.4194	HOSPITAL INPATIENT	155,000	155,000	-	155,000
10-650-421	1000.0635.4195	HOSPITAL OUTPATIENT	<u>155,000</u>	<u>155,000</u>	<u>-</u>	<u>155,000</u>
		DEPARTMENT TOTALS	<u>814,076</u>	<u>814,076</u>	<u>-</u>	<u>814,076</u>
		INCOME TOTALS	11,385,530	11,385,530	11,597,539	212,009
		EXPENSE TOTALS	<u>11,385,530</u>	<u>11,385,530</u>	<u>6,112,839</u>	<u>5,272,691</u>
			-	-	5,484,700	5,484,700
10-300-200		TRANSFERS IN				
10-300-210		TRANSFERS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		Revenue Over (Under) Expenses	<u>-</u>	<u>-</u>	<u>5,484,700</u>	<u>5,484,700</u>

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2025

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	FINAL BUDGET FAVORABLE (Unfavorable)
Expense Recap by Function:				
General government			2,226,011	
Justice System			368,024	
Public Safety			1,288,509	
Corrections and Rehabilitation			21,236	
Health and Human Services			543,922	
Community and Economic Development			179,388	
Infrastructure and Environmental Services			1,485,749	
Total Expenditures			<u>6,112,839</u>	

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2025

			ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	FINAL BUDGET FAVORABLE (Unfavorable)
		FIM MAINTENANCE\OPERATIONS INCOME				
=====		=====				
20-300-020	2020.0200.3010	DELINQUENT TAX	750	750	4,049	3,299
20-300-025	2020.0330.3311	STATE COMPTRLR LAT RD FUN	9,000	9,000	8,771	(229)
		FIM MAINTENANCE\OPERATIONS	9,750	9,750	12,820	3,070
		ROAD DEPARTMENT				
=====		=====				
20-630-250	2020.0610.4166	FUEL	9,750	9,750	6,003	3,747
		FIM MAINTENANCE\OPERATIONS	9,750	9,750	6,003	3,747
		Revenue over (under) Expenses	-	-	6,817	6,817
		M/O INTEREST & SINKING INCOME				
=====		=====				
29-300-010	6100.0310.3001	PROPERTY TAX	51,593	51,593	51,424	(169)
29-300-450		LOAN PROCEEDS	-	-	-	-
29-300-345		GRANTS	-	-	-	-
29-300-999		DEPARTMENT TOTALS	51,593	51,593	51,424	(169)
		M/O INTEREST & SINKING EX				
=====		=====				
29-550-193		TIFF PROJECT	-	-	-	-
29-550-194		ROAD MATERIALS	-	-	-	-
29-550-195		VEHICLE	-	-	-	-
29-550-198		PUBLIC SAFETY	-	-	-	-
29-550-206	6100.0680.4575	RADAR LEASE	6,905	6,905	6,698	207
29-550-208		DIGITAL CAR VIDEO SYSTEM	-	-	-	-
29-550-210	6100.0680.4577	LIEASE - ELECTION POLL PADS	5,428	5,428	3,032	2,396
29-550-220		REPAIRS/MAINTENANCE	-	-	-	-
29-550-221		FURNITURE/EQUIPMENT	-	-	-	-
29-550-231	6100.0680.4565	COPY MACHINE RENTAL	35,695	35,695	38,182	(2,487)
29-550-326	6100.0680.4564	POSTAGE MACHINE RENTAL	3,565	3,565	1,534	2,031
29-550-337		CAPITAL EXPENSES	-	-	-	-
29-550-400		CONTINGENCY	-	-	-	-
29-550-401			-	-	-	-
29-550-398		BANK NOTES (PRINCIPAL)	-	-	-	-
29-550-399		BANK NOTES (INTEREST)	-	-	-	-
		M/O INTEREST & SINKING EX	51,593	51,593	49,446	2,147
		M/O INTEREST & SINKING				
		INCOME TOTALS	51,593	51,593	51,424	(169)
		EXPENSE TOTALS	51,593	51,593	49,446	2,147
			-	-	1,978	1,978
30		FIM INTEREST & SINKING				
30-300-010	6102.0310.3001	PROPERTY TAX	99,105	99,105	95,821	(3,284)
30-300-400		VENDOR FINANCING	-	-	-	-
30-300-450		LOAN/ LEASE PROCEEDS	-	-	-	-
			99,105	99,105	95,821	(3,284)

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2025

			ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	FINAL BUDGET FAVORABLE (Unfavorable)
		FIM MAINTENANCE\OPERATIONS INCOME				
=====		=====				
20-300-020	2020.0200.3010	DELINQUENT TAX	750	750	4,049	3,299
20-300-025	2020.0330.3311	STATE COMPTRLR LAT RD FUN	9,000	9,000	8,771	(229)
		FIM MAINTENANCE\OPERATIONS	9,750	9,750	12,820	3,070
		ROAD DEPARTMENT				
=====		=====				
20-630-250	2020.0610.4166	FUEL	9,750	9,750	6,003	3,747
		FIM MAINTENANCE\OPERATIONS	9,750	9,750	6,003	3,747
		Revenue over (under) Expenses	-	-	6,817	6,817
		MIO INTEREST & SINKING INCOME				
=====		=====				
29-300-010	6100.0310.3001	PROPERTY TAX	51,593	51,593	51,424	(169)
29-300-450		LOAN PROCEEDS	-	-	-	-
29-300-345		GRANTS	-	-	-	-
29-300-999		DEPARTMENT TOTALS	51,593	51,593	51,424	(169)
-----		-----				
=====		=====				
29-550-193		TIFF PROJECT	-	-	-	-
29-550-194		ROAD MATERIALS	-	-	-	-
29-550-195		VEHICLE	-	-	-	-
29-550-198		PUBLIC SAFETY	-	-	-	-
29-550-206	6100.0680.4575	RADAR LEASE	6,905	6,905	6,698	207
29-550-208		DIGITAL CAR VIDEO SYSTEM	-	-	-	-
29-550-210	6100.0680.4577	LIEASE - ELECTION POLL PADS	5,428	5,428	3,032	2,396
29-550-220		REPAIRS/MAINTENANCE	-	-	-	-
29-550-221		FURNITURE/EQUIPMENT	-	-	-	-
29-550-231	6100.0680.4565	COPY MACHINE RENTAL	35,695	35,695	38,182	(2,487)
29-550-326	6100.0680.4564	POSTAGE MACHINE RENTAL	3,565	3,565	1,534	2,031
29-550-337		CAPITAL EXPENSES	-	-	-	-
29-550-400		CONTINGENCY	-	-	-	-
29-550-401			-	-	-	-
29-550-398		BANK NOTES (PRINCIPAL)	-	-	-	-
29-550-399		BANK NOTES (INTEREST)	-	-	-	-
		MIO INTEREST & SINKING EX	51,593	51,593	49,446	2,147
		MIO INTEREST & SINKING				
		INCOME TOTALS	51,593	51,593	51,424	(169)
		EXPENSE TOTALS	51,593	51,593	49,446	2,147
			-	-	1,978	1,978
30		FIM INTEREST & SINKING				
30-300-010	6102.0310.3001	PROPERTY TAX	99,105	99,105	95,821	(3,284)
30-300-400		VENDOR FINANCING	-	-	-	-
30-300-450		LOAN/ LEASE PROCEEDS	-	-	-	-
			99,105	99,105	95,821	(3,284)

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2025

			ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	FINAL BUDGET FAVORABLE (Unfavorable)
		FIM INTEREST & SINKING EX				
		CAPITAL EXPENDITURES	-	-	-	-
30-640-337						
30-640-260	6102.0680.4590	EQUIPMENT PAYMENTS	99,105	99,105	99,123	(18)
30-640-261		ROAD MATERIALS	-	-	-	-
30-640-337		CAPITAL EXPENDITURES	-	-	-	-
30-640-400		CONTINGENCY	-	-	-	-
30-640-398		BANK LOAN PAYMENTS (PRINCIPAL)	-	-	-	-
30-640-399		BANK LOAN PAYMENTS (INTEREST)	-	-	-	-
			<u>99,105</u>	<u>99,105</u>	<u>99,123</u>	<u>(18)</u>
		INCOME TOTALS	99,105	99,105	95,821	(3,284)
		EXPENSE TOTALS	<u>99,105</u>	<u>99,105</u>	<u>99,123</u>	<u>(18)</u>
			-	-	(3,302)	(3,302)
		JUDICIAL FUND INCOME				
31-300-110	2914.0340.3635	FEES DUE	-	-	30	30
		JUDICIAL FUND INCOME	-	-	30	30
		JUDICIAL FUND EXPENSES				
31-510-170	2914.0426.4405	CONTINUING EDUCATION	-	-	-	-
31-510-352		INTERPRETER	-	-	-	-
		JUDICIAL FUND TOTALS				
		INCOME TOTALS	-	-	30	30
		EXPENSE TOTALS	-	-	-	-
			-	-	30	30
		JUSTICE OF THE PEACE				
32-300-110	2325.0340.3608	FEES DUE	350	350	264	(86)
		JP TECH FUND EXPENSES				
32-520-209	2325.0451.4202	COMPUTER MAINTENANCE	350	350	-	350
32-520-211		JP TECH FUND COMPUTER SOFT	-	-	-	-
			<u>350</u>	<u>350</u>	<u>-</u>	<u>350</u>
		INCOME TOTALS	350	350	264	(86)
		EXPENSE TOTALS	<u>350</u>	<u>350</u>	<u>-</u>	<u>350</u>
			-	-	264	264
		LAW LIBRARY				
33-300-080	4010.0340.3616	LAW LIB FEES CLERK	1,000	1,000	1,155	155
33-470-275	4010.0455.4104	LAW LIBRARY SUPPLIES	1,000	1,000	-	1,000
		INCOME TOTALS	1,000	1,000	1,155	155
		EXPENSE TOTALS	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
			-	-	1,155	1,155
		TRANSFERS	-	-	-	-
			-	-	1,155	1,155

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2025

			ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	FINAL BUDGET FAVORABLE (Unfavorable)
COURTHOUSE SECURITY						
34-300-620	2500.0340.3636	CRTHSE SECURITY FUND INCO	1,500	1,500	958	(542)
34-470-190		SUPPLIES	-	-	-	-
34-470-220	2500.0459.4173	REPAIRS	1,500	1,500	-	1,500
			1,500	1,500	-	1,500
COURTHOUSE SECURITY						
		INCOME TOTALS	1,500	1,500	958	(542)
		EXPENSE TOTALS	1,500	1,500	-	1,500
			-	-	958	958
RECREATIONAL FACILITY						
35-300-130	4002.0390.3743	COM CTR INCOME MERTZON	6,500	6,500	6,725	225
35-300-131		COM CTR INCOME BARNHART	-	-	-	-
35-300-132		SHOWBARN INCOME	100	100	-	(100)
35-300-133		ARENA INCOME	100	100	-	(100)
35-300-134	4002.0390.3737	SWIMMING POOL INCOME	4,000	4,000	2,259	(1,741)
35-300-137	4002.0390.3736	STANDING DEPOSIT	100	100	550	450
			10,800	10,800	9,534	(1,266)
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	4002.0658.4604	DEPOSIT REFUND	3,500	3,500	2,600	900
35-430-190	4002.0658.4101	SUPPLIES	500	500	-	500
35-430-220	4002.0673.4173	REPAIR/MAINTENANCE	2,000	2,000	-	2,000
35-430-221	4002.0658.4817	FURNITURE/EQUIPMENT	500	500	-	500
35-430-399		MISCELLANEOUS	-	-	-	-
			6,500	6,500	2,600	3,900
SHOWBARN/ARENA EXPENSES						
35-570-190		SUPPLIES	-	-	-	-
35-570-220	4002.0673.4173	REPAIR/MAINTENANCE	300	300	-	300
35-570-221		FUNITURE/EQUIPMENT	-	-	-	-
35-570-399		MISCELLANEOUS	-	-	-	-
			300	300	-	300
SWIMMING POOL EXPENSES						
35-580-190		SUPPLIES	-	-	-	-
35-580-220	4002.0659.4181	REPAIR/MAINTENANCE	2,000	2,000	-	2,000
35-580-221	4002.0659.4817	FURNITURE/EQUIPMENT	2,000	2,000	-	2,000
35-580-399		MISCELLANEOUS	-	-	-	-
			4,000	4,000	-	4,000
RECREATIONAL FACILITIES						
		INCOME TOTALS	10,800	10,800	9,534	(1,266)
		EXPENSE TOTALS	10,800	10,800	2,600	8,200
			-	-	6,934	6,934
35-200-200		TRANSFER IN	-	-	-	-
			-	-	6,934	6,934

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2025

				ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	FINAL BUDGET FAVORABLE (Unfavorable)
COURTHOUSE SECURITY							
34-300-620	2500.0340.3636	CRTHSE SECURITY FUND INCO		1,500	1,500	958	(542)
34-470-190		SUPPLIES		-	-	-	-
34-470-220	2500.0459.4173	REPAIRS		1,500	1,500	-	1,500
				1,500	1,500	-	1,500
COURTHOUSE SECURITY							
INCOME TOTALS				1,500	1,500	958	(542)
EXPENSE TOTALS				1,500	1,500	-	1,500
				-	-	958	958
RECREATIONAL FACILITY							
35-300-130	4002.0390.3743	COM CTR INCOME MERTZON		6,500	6,500	6,725	225
35-300-131		COM CTR INCOME BARNHART		-	-	-	-
35-300-132		SHOWBARN INCOME		100	100	-	(100)
35-300-133		ARENA INCOME		100	100	-	(100)
35-300-134	4002.0390.3737	SWIMMING POOL INCOME		4,000	4,000	2,259	(1,741)
35-300-137	4002.0390.3736	STANDING DEPOSIT		100	100	550	450
				10,800	10,800	9,534	(1,266)
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	4002.0658.4604	DEPOSIT REFUND		3,500	3,500	2,600	900
35-430-190	4002.0658.4101	SUPPLIES		500	500	-	500
35-430-220	4002.0673.4173	REPAIR/MAINTENANCE		2,000	2,000	-	2,000
35-430-221	4002.0658.4817	FURNITURE/EQUIPMENT		500	500	-	500
35-430-399		MISCELLANEOUS		-	-	-	-
				6,500	6,500	2,600	3,900
SHOWBARN/ARENA EXPENSES							
35-570-190		SUPPLIES		-	-	-	-
35-570-220	4002.0673.4173	REPAIR/MAINTENANCE		300	300	-	300
35-570-221		FUNITURE/EQUIPMENT		-	-	-	-
35-570-399		MISCELLANEOUS		-	-	-	-
				300	300	-	300
SWIMMING POOL EXPENSES							
35-580-190		SUPPLIES		-	-	-	-
35-580-220	4002.0659.4181	REPAIR/MAINTENANCE		2,000	2,000	-	2,000
35-580-221	4002.0659.4817	FURNITURE/EQUIPMENT		2,000	2,000	-	2,000
35-580-399		MISCELLANEOUS		-	-	-	-
				4,000	4,000	-	4,000
RECREATIONAL FACILITIES							
INCOME TOTALS				10,800	10,800	9,534	(1,266)
EXPENSE TOTALS				10,800	10,800	2,600	8,200
				-	-	6,934	6,934
35-200-200		TRANSFER IN		-	-	-	-
				-	-	6,934	6,934

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2025

		ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	FINAL BUDGET FAVORABLE (Unfavorable)				
PUBLIC LIBRARY FUND									
PUBLIC LIBRARY INCOME									
36-300-130	4000.0390.3929	FINES	200	200	82	(118)			
36-300-195		DONATIONS	-	-	-	-			
36-300-345		GRANTS	-	-	-	-			
			<u>200</u>	<u>200</u>	<u>82</u>	<u>(118)</u>			
36-540-190	4000.0650.4101	SUPPLIES		-	-	-			
36-540-210		COMPUTER HARDWARE	-	-	-	-			
36-540-211		COMPUTER SOFTWARE	-	-	-	-			
36-540-220	4000.390.4208	ELEVATOR SERVICE	200	200	-	200			
36-540-399		MISCELLANEOUS	-	-	-	-			
			<u>200</u>	<u>200</u>	<u>-</u>	<u>200</u>			
PUBLIC LIBRARY FUND									
INCOME TOTALS						200	200	82	(118)
EXPENSE TOTALS						<u>200</u>	<u>200</u>	<u>-</u>	<u>200</u>
						-	-	82	82
36-300-200		TRANSFERS IN	-	-	-	-			
REVENUE OVER (UNDER) EXPENSE						<u>-</u>	<u>-</u>	<u>82</u>	<u>82</u>
EMERGENCY SERVICES									
37-300-135	4110.0322.3165	EMS INCOME	-	-	-	-			
37-300-136		VFD INCOME	-	-	-	-			
	4110.0322.3165	INSRUANCE PAYMENTS	7,500	7,500	18,625	11,125			
37-300-137	4110.039.3732	DONATIONS MERTZON	500	500	500	-			
37-300-195	4110.039.3747	DONATIONS	500	500	500	-			
			<u>8,500</u>	<u>8,500</u>	<u>19,625</u>	<u>11,125</u>			
37-480-116		TRIP INCENTIVE	-	-	-	-			
37-480-168	4110.0542.4600	PERSONAL PROTC EQUIP	3,500	3,500	-	3,500			
37-480-170	4110.0542.4406	CONTINUING EDUCATION	3,000	3,000	-	3,000			
37-480-185	4110.0542.4602	CONSULTING/ BILLING	-	-	75	(75)			
	4110.0542.4101	SUPPLIES	500	500	-	500			
37-480-399		MISCELLANEOUS	-	-	-	-			
			<u>7,000</u>	<u>7,000</u>	<u>75</u>	<u>6,925</u>			
37-620-168		PERSONAL PROTC EQUIP	-	-	-	-			
37-620-170		CONTINUING EDUCATION	-	-	-	-			
37-620-190	4110.0541.4101	SUPPLIES	1,500	1,500	-	1,500			
37-620-191		FIRETRUCK PURCHASE VIA DONATION:	-	-	-	-			
37-620-399		MISCELLANEOUS	-	-	-	-			
			<u>1,500</u>	<u>1,500</u>	<u>-</u>	<u>1,500</u>			
EMERGENCY SERVICES									
TOTAL INCOME						8,500	8,500	19,625	11,125
TOTAL EXPENSE						<u>8,500</u>	<u>8,500</u>	<u>75</u>	<u>8,425</u>
						<u>-</u>	<u>-</u>	<u>19,550</u>	<u>19,550</u>
CITY/DISTRICT TECH FUND									
38-300-110	2800.0340.3616	FEES DUE	45	45	28	(17)			
			<u>45</u>	<u>45</u>	<u>28</u>	<u>(17)</u>			

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2025

			ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	FINAL BUDGET FAVORABLE (Unfavorable)
		CITY/DIST TECH FUND EXPENSES				
38-470-190	2800.0436.4101	TECH SUPPLIES	45	45	-	45
38-470-200		TECH PHONE	-	-	-	-
38-470-209		TECH COMPUTER MAINTENANCE	-	-	-	-
			<u>45</u>	<u>45</u>	<u>-</u>	<u>45</u>
		TOTAL INCOME	45	45	28	(17)
		TOTAL EXPENSE	<u>45</u>	<u>45</u>	<u>-</u>	<u>45</u>
			<u>-</u>	<u>-</u>	<u>28</u>	<u>28</u>
		HAVA GRANT				
		GRANT FUND INCOME				
39-300-010		HAVA GRANT	-	-	-	-
39-300-200		TRANSFERS IN	-	-	-	-
			<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		GRANT FUND EXPENSES				
39-645-190		SERVICES/EXPENSES	-	-	-	-
			<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		INCOME TOTALS	-	-	-	-
		EXPENSE TOTALS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
			<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		HOT CHECK FUND				
50-300-100	2701.0340.3694	PAYMENT FROM PLAINTIFF	50	50	-	(50)
		INCOME				
50-640-100	2701.0475.4699	CONTRACT SERVICES	50	50	-	50
		INCOME TOTALS	50	50	-	(50)
		EXPENSE TOTALS	<u>50</u>	<u>50</u>	<u>-</u>	<u>50</u>
			<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
60-100-200		SHERIFF SPECIAL/CARE FUND INCOME				
60-300-120	2435.0390.3749	DARE DONATIONS	-	-	-	-
		EXPENSE				
60-400-190	2435.0560.4101	SUPPLIES	-	-	-	-
		INCOME TOTALS	-	-	-	-
		EXPENSE TOTALS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
			<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2025

			ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	FINAL BUDGET FAVORABLE (Unfavorable)
		CITY/DIST TECH FUND EXPENSES				
38-470-190	2800.0436.4101	TECH SUPPLIES	45	45	-	45
38-470-200		TECH PHONE	-	-	-	-
38-470-209		TECH COMPUTER MAINTENANCE	-	-	-	-
			<u>45</u>	<u>45</u>	<u>-</u>	<u>45</u>
		TOTAL INCOME	45	45	28	(17)
		TOTAL EXPENSE	<u>45</u>	<u>45</u>	<u>-</u>	<u>45</u>
			<u>-</u>	<u>-</u>	<u>28</u>	<u>28</u>
		HAVA GRANT				
		GRANT FUND INCOME				
39-300-010		HAVA GRANT	-	-	-	-
39-300-200		TRANSFERS IN	-	-	-	-
			<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		GRANT FUND EXPENSES				
39-645-190		SERVICES/EXPENSES	-	-	-	-
			<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		INCOME TOTALS	-	-	-	-
		EXPENSE TOTALS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
			<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		HOT CHECK FUND				
50-300-100	2701.0340.3694	PAYMENT FROM PLAINTIFF	<u>50</u>	<u>50</u>	<u>-</u>	<u>(50)</u>
		INCOME				
50-640-100	2701.0475.4699	CONTRACT SERVICES	<u>50</u>	<u>50</u>	<u>-</u>	<u>50</u>
		INCOME TOTALS	50	50	-	(50)
		EXPENSE TOTALS	<u>50</u>	<u>50</u>	<u>-</u>	<u>50</u>
			<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
60-100-200		SHERIFF SPECIAL/CARE FUND				
		INCOME				
60-300-120	2435.0390.3749	DARE DONATIONS	-	-	-	-
		EXPENSE				
60-400-190	2435.0560.4101	SUPPLIES	-	-	-	-
		INCOME TOTALS	-	-	-	-
		EXPENSE TOTALS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
			<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2025

			ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	FINAL BUDGET FAVORABLE (Unfavorable)
LEOSE INCOME						
62-300-100		TX COMP ALLOTMENT	-	-	-	-
62-560-111		TLEOS CONFERENCE/TRNG	-	-	-	-
		INCOME TOTALS	-	-	-	-
		EXPENSE TOTALS	-	-	-	-
			-	-	-	-
2450.330.3370		GRANT REVENUE SB22	250,000	250,000	160,139	(89,861)
2450.0560.4001		FULL TIME	92,709	92,709	59,099	33,610
2450.0560.4076		FICA	7,092	7,092	4,492	2,600
2450.0560.4080		RETIREMENT	9,058	9,058	5,774	3,284
2450.0560.4081		INSURANCE	16,718	16,718	2,786	13,932
2450.0560.4167		EQUIPMENT - FIREARMS	9,423	9,423	1,992	7,431
2450.0560.4168		EQUIPMENT - SAFETY & PROTECTION	50,000	50,000	18,835	31,165
2450.0560.4818		VEHICLES	65,000	65,000	67,161	(2,161)
			250,000	250,000	160,139	89,861
		INCOME TOTALS	250,000	250,000	160,139	(89,861)
		EXPENSE TOTALS	250,000	250,000	160,139	89,861
			-	-	-	-
RECORDS MANAGEMENT						
70-300-440	1604.0340.3640	CLERK RECORDS MGT FEES	7,200	7,200	7,388	188
70-300-470	1604.0340.3641	COURT RECORDS MGT FEES	700	700	446	(254)
			7,900	7,900	7,834	(66)
70-440-410	1604.0436.4340	CLERK RECORDS MGT EXPENSE	6,700	6,700	-	6,700
70-680-190		RECORDS MANAGEMENT SUPPLIES	-	-	-	-
			6,700	6,700	-	6,700
70-470-410		CLERK RECORDS MGT EXPENSE	-	-	-	-
70-470-445	1604.0426.4101	SUPPLIES	1,200	1,200	-	1,200
70-680-190		RECORDS MANAGEMENT SUPPLIES	-	-	-	-
			1,200	1,200	-	1,200
		INCOME TOTALS	7,900	7,900	7,834	(66)
		EXPENSE TOTALS	7,900	7,900	-	7,900
			-	-	7,834	7,834
RECORD MGT ARCHIVES INCOME						
71-300-471	1601.0340.3632	BVS ARCHIVES FEES	25	25	19	(6)
71-300-472	1601.0340.3633	RMF ARCHIVES FEES	7,000	7,000	680	(6,320)
			7,025	7,025	699	(6,326)
71-471-399		BVS MISCELLANEOUS	-	-	-	-
71-472-399		RMF MISCELLANEOUS	3,500	3,500	-	3,500
71-472-439		DIGITAL CREATION	-	-	-	-
71-472-440		BOOK RECREATION	-	-	-	-

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2025

			ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	FINAL BUDGET FAVORABLE (Unfavorable)
71-472-446	1601.0340.4101	SUPPLIES / DIGITAL CONVERSION	3,525	3,525	-	3,525
71-472-447		ARCHIVES BINDERS	-	-	-	-
71-472-448		RECORDING PAPER	-	-	-	-
71-472-449		RECORDING SUPPLIES	-	-	-	-
		MICROFILMING	-	-	-	-
			<u>7,025</u>	<u>7,025</u>	<u>-</u>	<u>7,025</u>
		INCOME TOTALS	7,025	7,025	699	(6,326)
		EXPENSE TOTALS	<u>7,025</u>	<u>7,025</u>	<u>-</u>	<u>7,025</u>
			<u>-</u>	<u>-</u>	<u>699</u>	<u>699</u>
COURT ARCHIVE FEES						
72-300-473	2808.0340.3603	DIST COURT FEES	25	25	-	(25)
72-300-474		COUNTY COURT FEES	-	-	6,007	6,007
			<u>25</u>	<u>25</u>	<u>6,007</u>	<u>5,982</u>
72-474-190		COUNTY COURT SUPPLIES	25	25	-	25
72-473-190	2808.0436.4101	DIST COURT SUPPLIES	-	-	-	-
			<u>25</u>	<u>25</u>	<u>-</u>	<u>25</u>
		INCOME TOTALS	25	25	6,007	5,982
		EXPENSE TOTALS	<u>25</u>	<u>25</u>	<u>-</u>	<u>25</u>
			<u>-</u>	<u>-</u>	<u>6,007</u>	<u>6,007</u>
TAX LIABILITY FUND INCOME						
90-300-090		TAX COLLECTOR FEES	-	-	-	-
90-700-000		TRANSFER	-	-	-	-
		INCOME TOTALS	-	-	-	-
		EXPENSE TOTALS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
			<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
91-300-012	3810.XXXX.XXXX	COVID RECOVERY GRANT GRANT FUND INCOME	-	-	8,277	8,277
91-300-200		COVID RECOVERY GRANT TRANSFERS IN	-	-	-	-
			<u>-</u>	<u>-</u>	<u>8,277</u>	<u>8,277</u>
GRANT FUND EXPENSES						
91-660-399	3810.0409.4614	ARPA EXPENSES	-	-	8,277	(8,277)
91-660-430		ADMINISTRATIVE EXPENSES	-	-	-	-
91-660-431		ENGINEERING SERVICES	-	-	-	-
91-660-432		PRIVATE SEPTIC	-	-	-	-
			<u>-</u>	<u>-</u>	<u>8,277</u>	<u>(8,277)</u>
		INCOME TOTALS	-	-	8,277	8,277
		EXPENSE TOTALS	<u>-</u>	<u>-</u>	<u>8,277</u>	<u>(8,277)</u>
			<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

IRION COUNTY, TEXAS
GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2025

			ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	FINAL BUDGET FAVORABLE (Unfavorable)
	1601.0340.4101	SUPPLIES / DIGITAL CONVERSION	3,525	3,525	-	3,525
71-472-446		ARCHIVES BINDERS	-	-	-	-
71-472-447		RECORDING PAPER	-	-	-	-
71-472-448		RECORDING SUPPLIES	-	-	-	-
71-472-449		MICROFILMING	-	-	-	-
			<u>7,025</u>	<u>7,025</u>	<u>-</u>	<u>7,025</u>
		INCOME TOTALS	7,025	7,025	699	(6,326)
		EXPENSE TOTALS	<u>7,025</u>	<u>7,025</u>	<u>-</u>	<u>7,025</u>
			<u>-</u>	<u>-</u>	<u>699</u>	<u>699</u>
		COURT ARCHIVE FEES				
	2808.0340.3603	DIST COURT FEES	25	25	-	(25)
72-300-473		COUNTY COURT FEES	-	-	6,007	6,007
72-300-474			<u>25</u>	<u>25</u>	<u>6,007</u>	<u>5,982</u>
		COUNTY COURT SUPPLIES	25	25	-	25
72-474-190		DIST COURT SUPPLIES	-	-	-	-
72-473-190	2808.0436.4101		<u>25</u>	<u>25</u>	<u>-</u>	<u>25</u>
		INCOME TOTALS	25	25	6,007	5,982
		EXPENSE TOTALS	<u>25</u>	<u>25</u>	<u>-</u>	<u>25</u>
			<u>-</u>	<u>-</u>	<u>6,007</u>	<u>6,007</u>
		TAX LIABILITY FUND INCOME				
90-300-090		TAX COLLECTOR FEES	-	-	-	-
90-700-000		TRANSFER	-	-	-	-
		INCOME TOTALS	-	-	-	-
		EXPENSE TOTALS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		COVID RECOVERY GRANT GRANT FUND INCOME				
91-300-012	3810.XXXX.XXXX	COVID RECOVERY GRANT TRANSFERS IN	-	-	8,277	8,277
91-300-200			<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
			<u>-</u>	<u>-</u>	<u>8,277</u>	<u>8,277</u>
		GRANT FUND EXPENSES				
91-660-399	3810.0409.4614	ARPA EXPENSES	-	-	8,277	(8,277)
91-660-430		ADMINISTRATIVE EXPENSES	-	-	-	-
91-660-431		ENGINEERING SERVICES	-	-	-	-
91-660-432		PRIVATE SEPTIC	-	-	-	-
			<u>-</u>	<u>-</u>	<u>8,277</u>	<u>(8,277)</u>
		INCOME TOTALS	-	-	8,277	8,277
		EXPENSE TOTALS	<u>-</u>	<u>-</u>	<u>8,277</u>	<u>(8,277)</u>
			<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

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

	Year Ended December 31									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total Pension Liability										
Service Cost	\$269,028	\$275,770	\$269,403	\$261,957	\$233,387	\$223,531	\$208,205	\$203,735	203,818	208,784
Interest on total pension liability	798,139	747,701	702,184	657,797	624,693	587,518	552,281	514,154	470,477	444,301
Effect of plan changes	-	-	-	-	-	-	-	-	-	(21,874)
Effect of assumption changes or inputs	-	-	-	(75,676)	417,313	-	-	57,260	-	76,105
Effect of economic/demographic (gains) or losses	7,011	22,959	(2,098)	114,051	20,587	37,283	44,544	24,999	50,996	(79,246)
Benefit payments/refunds of contributions	(376,950)	(375,159)	(378,674)	(384,269)	(378,576)	(419,122)	(352,828)	(315,709)	(265,042)	(287,311)
Net change in total pension liability	697,228	671,271	590,815	573,860	917,404	429,210	452,202	484,439	460,248	341,759
Total pension liability, beginning	\$10,417,823	\$9,746,552	\$9,155,737	\$8,581,877	\$7,664,473	\$7,235,263	\$6,783,061	\$6,298,622	\$5,838,373	5,496,614
Total pension liability, ending (a)	\$11,115,051	\$10,417,823	\$9,746,552	\$9,155,737	\$8,581,877	\$7,664,473	\$7,235,263	\$6,783,061	\$6,298,622	\$5,838,373
Fiduciary Net Position										
Employer contributions	\$192,604	\$349,586	\$374,151	\$163,356	\$580,155	\$138,953	\$128,277	\$209,360	\$104,777	\$99,370
Member contributions	137,997	128,612	124,776	122,692	117,418	115,521	106,643	104,578	101,865	96,608
Investment income net of investment expenses	1,147,300	1,105,844	(628,183)	1,907,887	788,481	1,100,541	(130,937)	887,016	422,296	(53,917)
Benefit payments/refunds of contributions	(376,950)	(375,159)	(378,674)	(384,269)	(378,576)	(419,122)	(352,828)	(315,709)	(265,042)	(287,311)
Administrative expenses	(6,728)	(5,882)	(5,891)	(5,703)	(6,393)	(5,811)	(5,382)	(4,627)	(4,589)	(4,156)
Other	783	9,191	25,738	(376)	10,194	(4,574)	(2,813)	(68)	17,873	13,785
Net change in fiduciary net position	\$1,095,006	\$1,212,192	(\$488,083)	\$1,803,587	\$1,111,279	\$925,508	(\$257,040)	\$880,550	\$377,180	(\$135,621)
Fiduciary net position, beginning	\$11,265,092	\$10,052,900	\$10,540,983	\$8,737,396	\$7,626,117	\$6,700,609	\$6,957,649	\$6,077,099	\$5,699,919	5,835,540
Fiduciary net position, ending (b)	\$12,360,098	\$11,265,092	\$10,052,900	\$10,540,983	\$8,737,396	\$7,626,117	\$6,700,609	\$6,957,649	\$6,077,099	\$5,699,919
Net pension liability / (asset), ending = (a) - (b)	(\$1,245,047)	(\$847,269)	(\$306,348)	(\$1,385,246)	(\$155,519)	\$38,356	\$534,654	(\$174,588)	\$221,523	\$138,454
Fiduciary net position as a % of total pension liability	111.20%	108.13%	103.14%	115.13%	101.81%	99.50%	92.61%	102.57%	96.48%	97.63%
Pensionable covered payroll	1,971,380	1,837,314	1,782,511	1,752,743	\$1,677,397	\$1,523,475	\$1,523,475	\$1,493,967	\$1,455,212	\$1,380,121
Net pension liability as a % of covered payroll	-63.16%	-46.11%	-17.19%	-79.03%	-9.27%	2.52%	35.09%	-11.69%	15.22%	10.03%

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
2015	97,023	99,370	(2,347)	1,380,121	7.2%
2016	99,682	104,777	(5,095)	1,455,212	7.2%
2017	109,360	209,360	(100,000)	1,493,967	14.0%
2018	119,136	128,277	(9,141)	1,523,475	8.4%
2019	134,830	138,953	(4,123)	1,650,300	8.4%
2020	153,314	580,155	(426,841)	1,677,397	34.6%
2021	124,445	163,356	(38,911)	1,752,710	9.3%
2022	174,151	374,151	(200,000)	1,782,511	21.0%
2023	156,907	349,586	(192,679)	1,837,314	19.0%
2024	159,485	192,604	(33,119)	1,971,380	9.8%

Notes to Schedule

Most Recent Valuation Date: December 31, 2024

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

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age
Amortization method	Level percentage of payroll, open
Remaining amortization period	0.0 years (based on contribution rate calculated in 12/31/2024 valuation)
Asset valuation method	5-yr smoothed value
Inflation	2.50%
Salary increases	Varies by age and service. 4.7% average over career including inflation.
Investment rate of return	7.5%, net of investment expenses, including inflation
Retirement age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	135% of the Pub-2010 General Retirees Table for males and 120% of the Pub-2010 General Retirees Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Change in Assumptions and Methods Reflected in the Schedule of Employer Contributions *	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected. 2019: New inflation, mortality, and other assumptions were reflected. 2022: New investment return and inflation assumptions were reflected
Change in Plan Provisions Reflected in the Schedule of Employer Contributions*	2016: No changes in plan provisions were reflected in the Schedule. 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017. 2018-2024: No change in plan provisions were reflected in the Schedule.

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

IRION COUNTY, TEXAS
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
2015	97,023	99,370	(2,347)	1,380,121	7.2%
2016	99,682	104,777	(5,095)	1,455,212	7.2%
2017	109,360	209,360	(100,000)	1,493,967	14.0%
2018	119,136	128,277	(9,141)	1,523,475	8.4%
2019	134,830	138,953	(4,123)	1,650,300	8.4%
2020	153,314	580,155	(426,841)	1,677,397	34.6%
2021	124,445	163,356	(38,911)	1,752,710	9.3%
2022	174,151	374,151	(200,000)	1,782,511	21.0%
2023	156,907	349,586	(192,679)	1,837,314	19.0%
2024	159,485	192,604	(33,119)	1,971,380	9.8%

Notes to Schedule

Most Recent Valuation Date: December 31, 2024

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

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age
Amortization method	Level percentage of payroll, open
Remaining amortization period	0.0 years (based on contribution rate calculated in 12/31/2024 valuation)
Asset valuation method	5-yr smoothed value
Inflation	2.50%
Salary increases	Varies by age and service. 4.7% average over career including inflation.
Investment rate of return	7.5%, net of investment expenses, including inflation
Retirement age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	135% of the Pub-2010 General Retirees Table for males and 120% of the Pub-2010 General Retirees Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Change in Assumptions and Methods Reflected in the Schedule of Employer Contributions *	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected. 2019: New inflation, mortality, and other assumptions were reflected. 2022: New investment return and inflation assumptions were reflected
Change in Plan Provisions Reflected in the Schedule of Employer Contributions*	2016: No changes in plan provisions were reflected in the Schedule. 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017. 2018-2024: No change in plan provisions were reflected in the Schedule.

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

IRION COUNTY, TEXAS
COMBINING BALANCE SHEET - MODIFIED CASH BASIS
GENERAL FUND
SEPTEMBER 30, 2025

	<u>GENERAL GOVERNMENT</u>	<u>ROADS</u>	<u>UNREMITTED BY ELECTED OFFICIALS</u>	<u>COMBINED</u>
<u>ASSETS</u>				
Cash - Checking	\$ 28,719,493	\$ 8,848	\$ -	\$ 28,728,341
Cash - Checking - Unremitted	-	-	545,950	545,950
Certificates of Deposit	11,469,309	-	-	11,469,309
Due from other Taxing Authority	-	-	-	-
Due From (To) Other Funds	-	-	-	-
Total Assets	<u>\$ 40,188,802</u>	<u>\$ 8,848</u>	<u>\$ 545,950</u>	<u>\$ 40,743,600</u>
<u>LIABILITIES</u>				
Amounts Collected and Due To Others	59,481	-	493,708	553,189
Deferred Inflows	-	-	-	-
Other	339	-	-	339
Total Liabilities	<u>59,820</u>	<u>-</u>	<u>493,708</u>	<u>553,528</u>
<u>FUND EQUITY (DEFICIT)</u>				
Unassigned	<u>40,128,982</u>	<u>8,848</u>	<u>52,242</u>	<u>40,190,072</u>
Total Fund Equity (Deficit)	<u>40,128,982</u>	<u>8,848</u>	<u>52,242</u>	<u>40,190,072</u>
Total Liabilities and Fund Equity	<u>\$ 40,188,802</u>	<u>\$ 8,848</u>	<u>\$ 545,950</u>	<u>\$ 40,743,600</u>

IRION COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2025

	GENERAL GOVERNMENT	ROADS	UNREMITTED BY ELECTED OFFICIALS	COMBINED
<u>REVENUE</u>				
PROPERTY TAX	\$ 10,191,578	\$ -	\$ -	\$ 10,191,578
1000.0310.3010 DELINQUENT TAX	23,527	4,049	-	27,576
1000.0320.3130 VEH REG/CAR TAG RPT	153,404	-	-	153,404
1000.0329.3071 TAX ABATEMENT REVENUE	403,099	-	-	403,099
1000.0320.3131 VEH FEES/R&B CAR TAG RPT	26,000	-	-	26,000
1000.0390.3730 HEALTHY COUNTY EMP REWARD	1,200	-	-	1,200
1000.0340.3601 SHERIFF FEES	8,862	-	710	9,572
1000.0340.3637 CLERK FEES	43,391	-	1,982	45,373
1000.0340.3638 CIVIL FEES	-	-	-	-
1000.0340.3605 COUNTY ATTORNEY FEES	5,089	-	-	5,089
1000.0320.3132 TAX COL FEES OF OFF/CAR T	52,161	-	(16,455)	35,706
BOND FORFEITURES	-	-	-	-
1000.0340.3608 JP FEES	67,792	-	(3,177)	64,615
1000.0340.3650 JP TIME PYMT REIMB FEE	1,101	-	-	1,101
1000.0390.3700 INTEREST EARNINGS	381,265	-	-	381,265
1000.0390.3706 OFFICE RENT	3,860	-	-	3,860
1000.0320.3187 STERLING 911	39,000	-	-	39,000
EXCESS CONST CTY JUDGE SUPP	-	-	-	-
1000.0340.3681 COURT COSTS RETAINAGE FEES	-	-	-	-
1000.0390.3717 OPIOD ABATEMENT FUNDS	-	-	-	-
1000.0390.3716 TOBACCO SETTLEMENT INDIGENT HEALTH	75	-	-	75
1000.0330.3303 COMPTROLLER AXLE FEE	15,118	-	-	15,118
1000.0330.3361 COMPTROLLERJUDGEISALARY	25,200	-	-	25,200
1000.0330.3362 COMPTROLLERATTYISALARY	28,000	-	-	28,000
1000.0330.3365 COUNTY JUDGE EXCESS	-	-	-	-
1000.0340.3658 JURY FEES	-	-	-	-
1000.0330.3315 STATE - INDIGENT DEFENSE ATTORNEY	-	-	-	-
1000.0390.3747 DONATIONS	-	-	5,005	5,005
1000.0330.3360 STATE TIFF GRANT REIMBURESMENTS	-	-	-	-
STATE COMPTROLLERLAT RD FUND	-	8,771	-	8,771
1000.0390.3727 REIMBURSEMENTS	120,903	-	-	120,903
1000.0390.3760 RAC EMS PASS THRU MONIES	-	-	-	-
1000.0390.3728 REIMBURSEMENTS FAX	-	-	-	-
1000.0310.3052 REIMB CITY SCHOOL WTR	6,729	-	-	6,729
1000.0390.3756 COPY MACHINE	185	-	-	185
1000.0390.3735 AUCTION PROCEEDS	-	-	-	-
MISCELLANEOUS REVENUE	-	-	-	-
	<u>11,597,539</u>	<u>12,820</u>	<u>(11,935)</u>	<u>11,598,424</u>
<u>EXPENDITURES</u>				
General Government	2,226,011	-	-	2,226,011
Justice System	368,024	-	-	368,024
Public Safety	1,288,509	-	6,107	1,294,616
Corrections and Rehabilitation	21,236	-	-	21,236
Health and Human Services	543,922	-	-	543,922
Community and Economic Development	179,388	-	-	179,388
Infrastructure and Environmental Services	1,485,749	6,003	-	1,491,752
Total Expenditures	<u>6,112,839</u>	<u>6,003</u>	<u>6,107</u>	<u>6,124,949</u>
Revenue Over (Under) Expenditures	5,484,700	6,817	(18,042)	5,473,475
Other Sources and Uses:				
Transfers	-	-	-	-
Revenue Over (Under) Expenditures After Transfers	<u>5,484,700</u>	<u>6,817</u>	<u>(18,042)</u>	<u>5,473,475</u>
Fund Balance Beginning	<u>34,644,282</u>	<u>2,031</u>	<u>70,284</u>	<u>34,716,597</u>
Fund Balance End of Year	<u>\$ 40,128,982</u>	<u>\$ 8,848</u>	<u>\$ 52,242</u>	<u>\$ 40,190,072</u>

IRION COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2025

	GENERAL GOVERNMENT	ROADS	UNREMITTED BY ELECTED OFFICIALS	COMBINED
<u>REVENUE</u>				
PROPERTY TAX	\$ 10,191,578	\$ -	\$ -	\$ 10,191,578
1000.0310.3010 DELINQUENT TAX	23,527	4,049	-	27,576
1000.0320.3130 VEH REG/CAR TAG RPT	153,404	-	-	153,404
1000.0329.3071 TAX ABATEMENT REVENUE	403,099	-	-	403,099
1000.0320.3131 VEH FEES/R&B CAR TAG RPT	26,000	-	-	26,000
1000.0390.3730 HEALTHY COUNTY EMP REWARD	1,200	-	-	1,200
1000.0340.3601 SHERIFF FEES	8,862	-	710	9,572
1000.0340.3637 CLERK FEES	43,391	-	1,982	45,373
1000.0340.3638 CIVIL FEES	-	-	-	-
1000.0340.3605 COUNTY ATTORNEY FEES	5,089	-	-	5,089
1000.0320.3132 TAX COL FEES OF OFF/CAR T	52,161	-	(16,455)	35,706
BOND FORFEITURES	-	-	-	-
1000.0340.3608 JP FEES	67,792	-	(3,177)	64,615
1000.0340.3650 JP TIME PYMT REIMB FEE	1,101	-	-	1,101
1000.0390.3700 INTEREST EARNINGS	381,265	-	-	381,265
1000.0390.3706 OFFICE RENT	3,860	-	-	3,860
1000.0320.3187 STERLING 911	39,000	-	-	39,000
EXCESS CONST CTY JUDGE SUPP	-	-	-	-
1000.0340.3681 COURT COSTS RETAINAGE FEES	-	-	-	-
1000.0390.3717 OPIOD ABATEMENT FUNDS	-	-	-	-
1000.0390.3716 TOBACCO SETTLEMENT INDIGENT HEALTH	75	-	-	75
1000.0330.3303 COMPTROLLER AXLE FEE	15,118	-	-	15,118
1000.0330.3361 COMPTROLLERJUDGE/SALARY	25,200	-	-	25,200
1000.0330.3362 COMPTROLLERATTY/SALARY	28,000	-	-	28,000
1000.0330.3365 COUNTY JUDGE EXCESS	-	-	-	-
1000.0340.3658 JURY FEES	-	-	-	-
1000.0330.3315 STATE - INDIGENT DEFENSE ATTORNEY	-	-	-	-
1000.0390.3747 DONATIONS	-	-	5,005	5,005
1000.0330.3360 STATE TIFF GRANT REIMBUREMENTS	-	-	-	-
STATE COMPTROLLER/LAT RD FUND	-	8,771	-	8,771
1000.0390.3727 REIMBURSEMENTS	120,903	-	-	120,903
1000.0390.3760 RAC EMS PASS THRU MONIES	-	-	-	-
1000.0390.3728 REIMBURSEMENTS FAX	-	-	-	-
1000.0310.3052 REIMB CITY SCHOOL WTR	6,729	-	-	6,729
1000.0390.3756 COPY MACHINE	185	-	-	185
1000.0390.3735 AUCTION PROCEEDS	-	-	-	-
MISCELLANEOUS REVENUE	-	-	-	-
	<u>11,597,539</u>	<u>12,820</u>	<u>(11,935)</u>	<u>11,598,424</u>
<u>EXPENDITURES</u>				
General Government	2,226,011	-	-	2,226,011
Justice System	368,024	-	-	368,024
Public Safety	1,288,509	-	6,107	1,294,616
Corrections and Rehabilitation	21,236	-	-	21,236
Health and Human Services	543,922	-	-	543,922
Community and Economic Development	179,388	-	-	179,388
Infrastructure and Environmental Services	1,485,749	6,003	-	1,491,752
Total Expenditures	<u>6,112,839</u>	<u>6,003</u>	<u>6,107</u>	<u>6,124,949</u>
Revenue Over (Under) Expenditures	5,484,700	6,817	(18,042)	5,473,475
Other Sources and Uses:				
Transfers	-	-	-	-
Revenue Over (Under) Expenditures After Transfers	<u>5,484,700</u>	<u>6,817</u>	<u>(18,042)</u>	<u>5,473,475</u>
Fund Balance Beginning	<u>34,644,282</u>	<u>2,031</u>	<u>70,284</u>	<u>34,716,597</u>
Fund Balance End of Year	<u>\$ 40,128,982</u>	<u>\$ 8,848</u>	<u>\$ 52,242</u>	<u>\$ 40,190,072</u>

IRION COUNTY, TEXAS
COMBINING BALANCE SHEET - MODIFIED CASH BASIS
SPECIAL REVENUE FUNDS
YEAR ENDED SEPTEMBER 30, 2025

	JUDICIAL	JP TECH	LAW LIBRARY	COURTHOUSE SECURITY	RECREATION FACILITIES	PUBLIC LIBRARY	EMERGENCY SERVICES	CITY.DIST TECH FUND	HOT CHECK	SHERIFF SPECIAL
	FUND - 2914 FUND - 31	FUND - 2325 FUND - 32	FUND - 4010 FUND - 33	FUND - 2500 FUND - 34	FUND - 4002 FUND - 35	FUND - 4000 FUND - 36	FUND-4110 FUND-37	FUND - 2800 FUND - 38	FUND - 2701 FUND - 50	FUND - 2435 FUND - 60
Cash in Bank	\$ 2,972	\$ 827	\$ 16,669	\$ 4,232	\$ 108,824	\$ 2,697	\$ 124,591	\$ 4,691	\$ 242	\$ 5,564
Certificates of Deposit	-	-	-	-	-	-	-	-	-	-
Due From Other Funds	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 2,972	\$ 827	\$ 16,669	\$ 4,232	\$ 108,824	\$ 2,697	\$ 124,591	\$ 4,691	\$ 242	\$ 5,564
LIABILITIES										
Due to General Fund	-	-	-	-	-	-	-	-	-	-
Deferred Revenue	-	-	-	-	-	-	-	-	-	-
Due to State	-	-	-	-	-	-	-	-	-	-
Total Liabilities	-	-	-	-	-	-	-	-	-	-
FUND BALANCE										
Assigned Fund Balance	-	-	-	-	108,824	2,697	-	-	-	-
Fund Deficits - Unassigned	-	-	-	-	-	-	-	-	-	-
Restricted Fund Balance	2,972	827	16,669	4,232	-	-	124,591	4,691	242	5,564
Total Fund Balance	2,972	827	16,669	4,232	108,824	2,697	124,591	4,691	242	5,564
Total Liabilities and Fund Balance	\$ 2,972	\$ 827	\$ 16,669	\$ 4,232	\$ 108,824	\$ 2,697	\$ 124,591	\$ 4,691	\$ 242	\$ 5,564

IRION COUNTY, TEXAS
COMBINING BALANCE SHEET - MODIFIED CASH BASIS
SPECIAL REVENUE FUNDS
YEAR ENDED SEPTEMBER 30, 2025

	SHERIFF SB22 FUND - 2450	LEOSA FUND 2403 FUND 62	RECORDS MANAGEMENT FUND 1604 FUND 70	RECORDS ARCHIVES FUND 1601 FUND 71	COURT ARCHIVES FUND 2808 FUND 72	COVID RECOVERY FUND3810 FUND 91	TOTAL COMBINED
Cash in Bank	\$ 91,184	\$ 1,242	\$ 115,494	\$ 22,677	\$ 9,844	\$ -	\$ 511,750
Certificates of Deposit	-	-	-	-	-	-	-
Due From Other Funds	-	-	-	-	-	-	-
Total Assets	\$ 91,184	\$ 1,242	\$ 115,494	\$ 22,677	\$ 9,844	\$ -	\$ 511,750
LIABILITIES							
Due to General Fund	-	-	-	-	-	-	-
Deferred Revenue	-	-	-	-	-	-	-
Due to State	91,184	-	-	-	-	-	91,184
Total Liabilities	91,184	-	-	-	-	-	91,184
FUND BALANCE							
Assigned Fund Balance	-	-	-	-	-	-	111,521
Fund Deficits - Unassigned	-	-	-	-	-	-	-
Restricted Fund Balance	-	1,242	115,494	22,677	9,844	-	309,045
Total Fund Balance	-	1,242	115,494	22,677	9,844	-	420,566
Total Liabilities and Fund Balance	\$ 91,184	\$ 1,242	\$ 115,494	\$ 22,677	\$ 9,844	\$ -	\$ 511,750

IRION COUNTY, TEXAS
COMBINING BALANCE SHEET - MODIFIED CASH BASIS
SPECIAL REVENUE FUNDS
YEAR ENDED SEPTEMBER 30, 2025

SHERIFF SB22 FUND - 2450	LEOSA FUND 2403 FUND 62	RECORDS MANAGEMENT FUND 1604 FUND 70	RECORDS ARCHIVES FUND 1601 FUND 71	COURT ARCHIVES FUND 2808 FUND 72	COVID RECOVERY FUND3810 FUND 91	TOTAL COMBINED
\$ 91,184	\$ 1,242	\$ 115,494	\$ 22,677	\$ 9,844	\$ -	\$ 511,750
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ 91,184	\$ 1,242	\$ 115,494	\$ 22,677	\$ 9,844	\$ -	\$ 511,750
-	-	-	-	-	-	-
-	-	-	-	-	-	-
91,184	-	-	-	-	-	91,184
91,184	-	-	-	-	-	91,184
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	1,242	115,494	22,677	9,844	-	309,045
-	1,242	115,494	22,677	9,844	-	420,566
\$ 91,184	\$ 1,242	\$ 115,494	\$ 22,677	\$ 9,844	\$ -	\$ 511,750

ASSETS

Cash in Bank
Certificates of Deposit
Due From Other Funds

Total Assets

LIABILITIES

Due to General Fund
Deferred Revenue
Due to State

Total Liabilities

FUND BALANCE

Assigned Fund Balance
Fund Deficits - Unassigned
Restricted Fund Balance

Total Fund Balance

Total Liabilities and
Fund Balance

IRION COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
SPECIAL REVENUE FUNDS
YEAR ENDED SEPTEMBER 30, 2025

JUDICIAL	JP TECH	LAW	COURTHOUSE	RECREATION	PUBLIC	EMERGENCY
FUND - 2914	FUND - 2325	FUND - 4010	FUND - 2500	FUND - 4002	FUND - 4000	FUND-4110
FUND - 31	FUND - 32	FUND - 33	FUND - 34	FUND - 35	FUND - 36	FUND-37

REVENUE

Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Seizure Proceeds	-	-	-	-	-	-
Fees	30	264	1,155	958	6,934	82
Current Taxes	-	-	-	-	-	-
Donations and Gifts	-	-	-	-	-	1,000
Deferred Taxes	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	18,625
Reimbursements	-	-	-	-	-	-
Adult Protective Services	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Revenue	30	264	1,155	958	6,934	19,625

EXPENDITURES

Federal/State:	-	-	-	-	-	-
Administration	-	-	-	-	-	-
Engineering/Consulting	-	-	-	-	-	-
Construction	-	-	-	-	-	-
ARPA Distributions to other entities	-	-	-	-	-	-
Local:	-	-	-	-	-	-
Law Enforcement Expenses	-	-	-	-	-	-
Records Management	-	-	-	-	-	-
Trip Incentive	-	-	-	-	-	-
Courthouse Security	-	-	-	-	-	-
Telephone	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Education and Training	-	-	-	-	-	-
Computer Expenses	-	-	-	-	-	-
Indigent Health Care	-	-	-	-	-	-
Internet Service Provider	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	-
Refund of Grant funds	-	-	-	-	-	-
Consulting Billings	-	-	-	-	-	75
Capital Outlay	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	75
Revenue Over (Under) Expenditures Before transfers	30	264	1,155	958	6,934	19,550
Transfers (to) From Other Funds	-	-	-	-	-	-
Revenue Over (Under) Expenditures	30	264	1,155	958	6,934	19,550
Fund Balance Beginning of Year	2,942	563	15,514	3,274	101,890	105,041
Fund Balance End of Year	\$ 2,972	\$ 827	\$ 16,669	\$ 4,232	\$ 108,824	\$ 124,591

Expenditures Grouped by Function:

General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Justice System	-	-	-	-	-	-
Public Safety	-	-	-	-	-	75
Corrections and Rehabilitation	-	-	-	-	-	-
Health and Human Services	-	-	-	-	-	-
Community and Economic Development	-	-	-	-	-	-
Infrastructure and Environmental Services	-	-	-	-	-	-
Total Expenditures by Function	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75

IRION COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
SPECIAL REVENUE FUNDS
YEAR ENDED SEPTEMBER 30, 2025

	CITY.DIST TECH FUND FUND - 2800 FUND - 38	HOT CHECK FUND - 2701 FUND - 50	SHERIFF SPECIAL FUND - 2435 FUND - 60	SHERIFF SB22 FUND - 2450	LEOSA FUND 2403 FUND 62	RECORDS MANAGEMENT FUND 1604 FUND 70	RECORDS ARCHIVES FUND 1601 FUND 71	COURT ARCHIVE FUND 2808 FUND 72
REVENUE								
Grants	\$ -	\$ -	\$ -	\$ 160,139	\$ -	\$ -	\$ -	\$ -
Seizure Proceeds		-	-	-	-	-	-	-
Fees	28	-	-	-	-	7,834	699	6,007
Current Taxes	-	-	-	-	-	-	-	-
Donations and Gifts	-	-	-	-	-	-	-	-
Deferred Taxes	-	-	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-	-
Adult Protective Services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Revenue	28	-	-	160,139	-	7,834	699	6,007
EXPENDITURES								
Federal/State:								
Administration	-	-	-	-	-	-	-	-
Engineering/Consulting	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
ARPA Distributions to other entities	-	-	-	-	-	-	-	-
Local:								
Law Enforcement Expenses	-	-	-	160,139	-	-	-	-
Records Management	-	-	-	-	-	-	-	-
Trip Incentive	-	-	-	-	-	-	-	-
Courthouse Security	-	-	-	-	-	-	-	-
Telephone	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Education and Training	-	-	-	-	-	-	-	-
Computer Expenses	-	-	-	-	-	-	-	-
Indigent Health Care	-	-	-	-	-	-	-	-
Internet Service Provider	-	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	-	-	-
Refund of Grant funds	-	-	-	-	-	-	-	-
Consulting Billings	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	160,139	-	-	-	-
Revenue Over (Under) Expenditures								
Before transfers	28	-	-	-	-	7,834	699	6,007
Transfers (to) From Other Funds	-	-	-	-	-	-	-	-
Revenue Over (Under) Expenditures	28	-	-	-	-	7,834	699	6,007
Fund Balance Beginning of Year	4,663	242	5,564	-	1,242	107,660	21,978	3,837
Fund Balance End of Year	\$ 4,691	\$ 242	\$ 5,564	\$ -	\$ 1,242	\$ 115,494	\$ 22,677	\$ 9,844
Expenditures Grouped by Function:								
General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Justice System	-	-	-	-	-	-	-	-
Public Safety	-	-	-	160,139	-	-	-	-
Corrections and Rehabilitation	-	-	-	-	-	-	-	-
Health and Human Services	-	-	-	-	-	-	-	-
Community and Economic Development	-	-	-	-	-	-	-	-
Infrastructure and Environmental Services	-	-	-	-	-	-	-	-
Total Expenditures by Function	\$ -	\$ -	\$ -	\$ 160,139	\$ -	\$ -	\$ -	\$ -

IRION COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
 SPECIAL REVENUE FUNDS
 YEAR ENDED SEPTEMBER 30, 2025

	CITY.DIST TECH FUND FUND - 2800 FUND - 38	HOT CHECK FUND - 2701 FUND - 50	SHERIFF SPECIAL FUND - 2435 FUND - 60	SHERIFF SB22 FUND - 2450	LEOSA FUND 2403 FUND 62	RECORDS MANAGEMENT FUND 1604 FUND 70	RECORDS ARCHIVES FUND 1601 FUND 71	COURT ARCHIVE FUND 2808 FUND 72
<u>REVENUE</u>								
Grants	\$ -	\$ -	\$ -	\$ 160,139	\$ -	\$ -	\$ -	\$ -
Seizure Proceeds	-	-	-	-	-	-	-	-
Fees	28	-	-	-	-	7,834	699	6,007
Current Taxes	-	-	-	-	-	-	-	-
Donations and Gifts	-	-	-	-	-	-	-	-
Deferred Taxes	-	-	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-	-
Adult Protective Services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Revenue	28	-	-	160,139	-	7,834	699	6,007
<u>EXPENDITURES</u>								
Federal/State:								
Administration	-	-	-	-	-	-	-	-
Engineering/Consulting	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
ARPA Distributions to other entities	-	-	-	-	-	-	-	-
Local:								
Law Enforcement Expenses	-	-	-	160,139	-	-	-	-
Records Management	-	-	-	-	-	-	-	-
Trip Incentive	-	-	-	-	-	-	-	-
Courthouse Security	-	-	-	-	-	-	-	-
Telephone	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Education and Training	-	-	-	-	-	-	-	-
Computer Expenses	-	-	-	-	-	-	-	-
Indigent Health Care	-	-	-	-	-	-	-	-
Internet Service Provider	-	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	-	-	-
Refund of Grant funds	-	-	-	-	-	-	-	-
Consulting Billings	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	160,139	-	-	-	-
Revenue Over (Under) Expenditures								
Before transfers	28	-	-	-	-	7,834	699	6,007
Transfers (to) From Other Funds	-	-	-	-	-	-	-	-
Revenue Over (Under) Expenditures	28	-	-	-	-	7,834	699	6,007
Fund Balance Beginning of Year	4,663	242	5,564	-	1,242	107,660	21,978	3,837
Fund Balance End of Year	\$ 4,691	\$ 242	\$ 5,564	\$ -	\$ 1,242	\$ 115,494	\$ 22,677	\$ 9,844
Expenditures Grouped by Function:								
General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Justice System	-	-	-	-	-	-	-	-
Public Safety	-	-	-	160,139	-	-	-	-
Corrections and Rehabilitation	-	-	-	-	-	-	-	-
Health and Human Services	-	-	-	-	-	-	-	-
Community and Economic Development	-	-	-	-	-	-	-	-
Infrastructure and Environmental Services	-	-	-	-	-	-	-	-
Total Expenditures by Function	\$ -	\$ -	\$ -	\$ 160,139	\$ -	\$ -	\$ -	\$ -

IRION COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
SPECIAL REVENUE FUNDS
YEAR ENDED SEPTEMBER 30, 2025

COVID RECOVERY FUND 3810 FUND 91	TOTAL COMBINED
---	-------------------

REVENUE

Grants	\$ 8,277	\$ 168,416
Seizure Proceeds	-	-
Fees	-	23,991
Current Taxes	-	-
Donations and Gifts	-	1,000
Deferred Taxes	-	-
Miscellaneous Revenue	-	18,625
Reimbursements	-	-
Adult Protective Services	-	-
Interest	-	-
Other	-	-
Total Revenue	8,277	212,032

EXPENDITURES

Federal/State:		
Administration	-	-
Engineering/Consulting	-	-
Construction	-	-
ARPA Distributions to other entities	8,277	8,277
Local:	-	-
Law Enforcement Expenses	-	160,139
Records Management	-	-
Trip Incentive	-	-
Courthouse Security	-	-
Telephone	-	-
Supplies	-	-
Education and Training	-	-
Computer Expenses	-	-
Indigent Health Care	-	-
Internet Service Provider	-	-
Repairs and Maintenance	-	-
Refund of Grant funds	-	-
Consulting Billings	-	75
Capital Outlay	-	-
Total Expenditures	8,277	168,491
Revenue Over (Under) Expenditures		
Before transfers	-	43,541
Transfers (to) From Other Funds	-	-
Revenue Over (Under) Expenditures	-	43,541
Fund Balance Beginning of Year	-	377,025
Fund Balance End of Year	\$ -	\$ 420,566

Expenditures Grouped by Function:

General Government	\$ 1,957	\$ 1,957
Justice System	-	-
Public Safety	-	160,214
Corrections and Rehabilitation	-	-
Health and Human Services	6,320	6,320
Community and Economic Development	-	-
Infrastructure and Environmental Services	-	-
Total Expenditures by Function	\$ 8,277	\$ 168,491

IRION COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED SEPTEMBER 30, 2025

GRANT TITLE	FEDERAL CFDA NUMBER	AWARD AMOUNT	PASS-THROUGH CONTRACT NUMBER	AUDIT PERIOD EXPENDITURES
Federal Grants:				
U.S. Department of Treasury:				
Coronavirus State and Local Fiscal Recovery Funds	21.019	\$ 298,350	150-0271	\$ 8,277
Total Federal Financial Assistance				<u>8,277</u>
State Grants:				
Rural Law Enforcement Salary Assistance (SB22)	n/a	\$ 250,000	2024-2025	160,139
Rural Law Enforcement Salary Assistance (SB22)	n/a	\$ 250,000	2025-2026	<u>-</u>
Total State Financial Assistance				<u>160,139</u>
Total Federal and State Grant Expenditures				<u>\$ 168,416</u>

See notes to this schedule.

IRION COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED SEPTEMBER 30, 2025

GRANT TITLE	FEDERAL CFDA NUMBER	AWARD AMOUNT	PASS-THROUGH CONTRACT NUMBER	AUDIT PERIOD EXPENDITURES
Federal Grants:				
U.S. Department of Treasury:				
Coronavirus State and Local Fiscal Recovery Funds	21.019	\$ 298,350	150-0271	\$ 8,277
Total Federal Financial Assistance				<u>8,277</u>
State Grants:				
Rural Law Enforcement Salary Assistance (SB22)	n/a	\$ 250,000	2024-2025	160,139
Rural Law Enforcement Salary Assistance (SB22)	n/a	\$ 250,000	2025-2026	-
Total State Financial Assistance				<u>160,139</u>
Total Federal and State Grant Expenditures				<u>\$ 168,416</u>

See notes to this schedule.

IRION COUNTY, TEXAS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL/STATE AWARDS

1. *GENERAL*

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

2. *BASIS OF ACCOUNTING*

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

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

3. *INDIRECT COST RATE*

In the event grant programs allow for indirect costs it is the County's policy to apply the Federal allowable default rate of 15% for indirect costs. No indirect costs were applied to Federal or state grants during the fiscal year.

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

To the Honorable Judge 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, 2025, and the related notes to the financial statements, which collectively comprise Irion County, Texas' basic financial statements and have issued our report thereon dated January 9, 2026.

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.

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

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Irion County, Texas, as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise Irion County, Texas' basic financial statements and have issued our report thereon dated January 9, 2026.

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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,
January 9, 2026

IRION COUNTY, TEXAS

STATUS OF PRIOR YEAR REPORTED SIGNIFICANT DEFICIENCY

For Fiscal Year Ended September 30, 2025

n/a

