

102 West Austin Street, Suite 205
Jefferson, Texas 75657



Hon. Leward J. LaFleur
Marion County Judge

Commissioner J.R. Ashley
Commissioner Ralph Meisenheimer

Commissioner Jacob Pattison
Commissioner Gered R. Lee

(903) 665-3261
Fax (903) 665-8732
FILED FOR RECORD
24 APR 25 PM 2:18

KIMBERLY WISE
CO. CLERK, MARION CO.

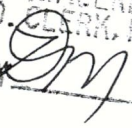
Notice is hereby given that the next meeting of the Marion County Commissioners Court will be held on the 29th April, 2024 at 9:00 a.m. in the County Commissioners Courtroom, 114 W. Austin 2nd Floor, Jefferson, TX and that the following subjects will be discussed:

Prayer

Pledges of the American and Texas Flag

1. **Consent agenda:**
 - a. **Consider approval of minutes – April 08, 2024, April 11, 2024**
 - b. **Court to examine all accounts and reports relating to finances of County**
 - c. **Court to audit and settle all accounts against County and direct their payment**
 - d. **Consider approval of bonds: Rebecca Durden, Deputy District Clerk; Toni Woods, Deputy District Clerk**
 - e. **County Auditor to make financial report**
2. **Auditor to present Financial Statements for Year End December 2023.**
3. **Consider for approval request from Department of the Army, Corps of Engineers for a five (5) year easement, number DACW63-3-20-0585, for six (6) boat ramps, with associated access roads and parking lots at Lake O' The Pines. Administrative fee is \$400.00, authorizing County Judge to sign.**
4. **Consider for approval setting date and time to award bids and authorize auditor to advertise for road and bridge supplies and fuel.**
5. **Consider and take possible action on joining TexBuy, a cooperative purchasing program for goods and services, through the adoption of a Resolution, authorizing the County Judge to enter into the Interlocal agreement with Region 16 Education Service Center.**
6. **Consider approval of purchase of 2023 Ford F-150 with Peoria Ford through TEXBUY at a price of \$48,215.00 to be funded under LATCF revenue.**
7. **Consider for award, Jail Roof Replacement, WEC Job No 21-08043 to be funded under ARPA Revenue Loss Funds authorizing County Judge to sign all documents.**
8. **Consider for approval, Home Depot purchase for flooring for jail/annex remodel project under ARPA Revenue Loss at \$793.90.**
9. **Consider for approval quote from Serrano Fencing for addition of gates and fencing at Cypress River Airport at a total cost of \$16,550.00, approve County Treasurer to pay 50% down with manual check.**


Leward J. LaFleur
County Judge
Marion County, Texas

FILED FOR RECORD
24 APR 25 PM 2:18
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CO. CLERK, MARION CO.
BY  DEPUTY

MINUTES OF MARION COUNTY COMMISSIONERS' COURT

APRIL 29, 2024

The Commissioners' Court of Marion County met in Special Session at 9:00 a.m. on April 29, 2024. All members present with County Judge Leward LaFleur presiding.

J.R. (JOHN ROSS) ASHLEY, COMMISSIONER, PRECINCT # 1
JACOB PATTISON, COMMISSIONER, PRECINCT #2 - Absent
RALPH MEISENHEIMER, COMMISSIONER, PRECINCT # 3
GERED R. LEE, COMMISSIONER, PRECINCT#4

ITEM NO. 1

CONSENT AGENDA:

- a. ORDER APPROVING MINUTES OF MEETING ON APRIL 8, 2024, APRIL 11, 2024
- b. ORDER TO EXAMINE ALL ACCOUNTS AND REPORTS RELATING TO FINANCES OF THE COUNTY
- c. ORDER TO AUDIT AND SETTLE ALL ACCOUNTS AGAINST COUNTY AND DIRECT THEIR PAYMENT
- d. ORDER TO APPROVE BONDS: REBECCA DURDEN, DEPUTY DISTRICT CLERK; TONI WOODS, DEPUTY DISTRICT CLERK
- e. ORDER TO APPROVE COUNTY AUDITOR FINANCIAL REPORT

Motion by Ashley, seconded by Meisenheimer to approve the consent agenda. All members present voted Aye. Motion carried 3-0.

ITEM NO. 2**AUDITOR TO PRESENT FINANCIAL STATEMENTS FOR YEAR END DECEMBER
2023.**

No Action Taken

See Exhibit "A" attached

ITEM NO. 3**ORDER TO APPROVE REQUEST FROM THE DEPARTMENT OF THE ARMY OF
CORPS OF ENGINEERS FOR FIVE (5) YEAR EASEMENT, NUMBER DACW63-3-20-
0585, FOR SIX (6) BOAT RAMPS, WITH THE ASSOCIATED ACCESS ROADS AND
PARKING LOTS AT LAKE O' THE PINES. ADMINISTRATIVE FEE IS \$400.00, AND
WILL AUTHORIZE OUR COUNTY JUDGE TO SIGN.**

Motion by Ashley, seconded by Lee. All members present voted Aye. Motion carried 3-0.

See Exhibit "B" attached

ITEM NO. 4**ORDER TO APPROVE SETTING DATE AND TIME TO AWARD BIDS AND
AUTHORIZE AUDITOR TO ADVERTISE FOR ROAD AND BRIDGE SUPPLIES AND
FUEL.**

Motion by Ashley, seconded by Lee. All members present voted Aye. Motion carried 3-0.

See Exhibit "C" attached

ITEM NO. 5**ORDER TO APPROVE TO TAKE POSSIBLE ACTION ON JOINING TEXBUY, A
COOPERATIVE PURCHASING PROGRAM FOR GOODS AND SERVICES,
THROUGH THE ADOPTION OF A RESOLUTION, AUTHORIZING THE COUNTY
JUDGE TO ENTER INTO A INTERLOCAL AGREEMENT WITH REGION 16
EDUCATION CENTER.**

Motion by Meisenheimer, seconded by Ashley. All members present voted Aye. Motion carried 3-0.

See Exhibit "D" attached

ITEM NO. 6**ORDER TO APPROVE THE PURCHASE OF 2023 FORD F-150 WITH PEORIA FORD THROUGH TEXBUY AT A PRICE OF \$48,215.00 TO BE FUNDED UNDER LATCF REVENUE.**

Motion by Ashley, seconded by Meisenheimer. All members present voted Aye. Motion carried 3-0.

See Exhibit "E" attached

ITEM NO. 7**ORDER TO AWARD THE JAIL ROOF REPLACEMENT, WEC JOB NO 21-08043 TO BE FUNDED UNDER ARPA REVENUE LOSS FUNDS AUTHORIZING COUNTY JUDGE TO SIGN ALL DOCUMENTS. TO BE AWARDED TO CLEAN CUT ROOFING.**

Motion by Lee, seconded by Ashley. All members present voted Aye. Motion carried 3-0.

See Exhibit "F" attached

ITEM NO. 8**ORDER TO APPROVE THE HOME DEPOT PURCHASE FOR FLOORING FOR THE JAIL THAT WE ARE NOT REMODELING ANNEX PROJECT ARPA REVENUE LOSS AT \$793.90.**

Motion by Ashley, seconded by Meisenheimer. All members present voted Aye. Motion carried 3-0.

See Exhibit "G" attached

ITEM NO. 9**ORDER TO APPROVE QUOTE FROM SERRANO FENCING FOR ADDITION OF GATES AND FENCING AT CYPRESS RIVER AIRPORT AT A TOTAL COST OF \$16,550.00, APPROVE COUNTY TREASURER TO PAY 50% DOWN WITH MANUAL CHECK.**

Motion by Meisenheimer, seconded by Ashley. All members present voted Aye. Motion carried 3-0.

See Exhibit "H" attached

ORDER TO ADJOURN

Motion by Ashley, seconded by Meisenheimer. All members present voted Aye. Motion carried 3-0. Meeting adjourned at 9:35 a.m.

There being no further business brought to the attention of the Commissioners' Court, it is ordered that the Commissioners' Court of Marion County, Texas, adjourn and stand adjourned until the next Regular Session, unless and until called together in Special Session before that time

I attest to the accuracy of
the foregoing minutes.



COUNTY CLERK



COUNTY JUDGE

NOTE: ALL REPORTS, LETTERS OR OTHER ATTACHMENTS MENTIONED IN THE ABOVE MINUTES ARE ON FILE IN THE OFFICE OF THE COUNTY CLERK

Exhibit "A"

2023

Marion County Annual Report



MARION COUNTY AUDITOR
102 W Austin, Room 102
Jefferson, Texas 75657
(903) 665-7240

March 31, 2024

Honorable District Judges
115th and 276th Judicial Districts
and Commissioner's Court
Marion County, Texas

Honorable Judges:

Marion County began 2023 with a total of \$3,289,046.51 of fund balances in the General, Jury, and Road and Bridge Funds. We ended 2023 with a total of \$3,336,400.78 of fund balances in the above-mentioned funds.

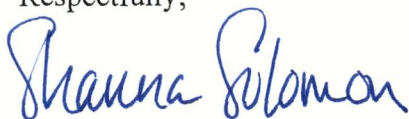
In compliance with Subsection 114.025 of the Texas Local Government Code, herewith is submitted the Annual Financial Report of Marion County, Texas for the year ended December 31, 2023.

The purpose of the annual financials is to report the combined financial position and results of operations for all component units of the reporting entity as if all the activities, organizations, and functions were operated as a part of the oversight unit, reflecting a combining of all operations comprising the reporting entity.

Marion County operated on a modified accrual basis and currently prepares annual budgets for the General, Jury, Road and Bridge, Right of Way, Self-Insurance, Law Library, Technology, Kelly Park, Lake Patrol, Walcott Building, Airport Fund, County Attorney Pre-Trial Diversion, Records Preservation, Courthouse Security, Courthouse Records Management, and Capital Projects funds.

I hereby certify that this report is true and correct to the best of my knowledge and belief.

Respectfully,



Shanna Solomon, CPA
County Auditor
Marion County, Texas

**MARION COUNTY, TEXAS
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2023**

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MARION COUNTY, TEXAS
COMBINING BALANCE SHEET-ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 2023

EXHIBIT A-1

	GOVERNMENTAL FUND TYPES			FIDUCIARY FUND TYPES	ACCOUNT GROUPS		TOTALS (MEMO ONLY)
	GENERAL	SPECIAL REVENUE	CAPITAL PROJECTS		GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	
ASSETS:				TRUST & AGENCY			DECEMBER 31, 2023
CASH	\$2,402,432.86	\$2,282,742.60	\$42,000.00	\$16,554.63	\$0.00	\$0.00	\$4,743,730.09
CERTIFICATES OF DEPOSIT	600,000.00	0.00	0.00	27,000.00	0.00	0.00	\$627,000.00
INVESTMENTS	0.00	30,282.00	0.00	0.00	0.00	0.00	\$30,282.00
PREPAID	1,990.00	12,731.43	0.00	0.00	0.00	0.00	\$14,721.43
ACCOUNTS RECEIVABLE	43,170.95	699,445.86	0.00	0.00	0.00	0.00	\$742,616.81
CURRENT TAXES RECEIVABLE	3,161,823.42	396,630.78	0.00	0.00	0.00	0.00	\$3,558,454.20
DELINQUENT PROPERTY TAXES RECEIVABLE	1,749,364.74	(39,605.90)	0.00	0.00	0.00	0.00	\$1,709,758.84
ALLOWANCE FOR UNCOLLECTABLE TAXES	(174,481.15)	0.00	0.00	0.00	0.00	0.00	(\$174,481.15)
DUE FROM OTHER GOVERNMENTS	80,644.34	0.00	0.00	0.00	0.00	0.00	\$80,644.34
LAND	0.00	0.00	0.00	0.00	565,409.00	0.00	\$565,409.00
BUILDINGS	0.00	0.00	0.00	0.00	10,637,444.90	0.00	\$10,637,444.90
FURNITURE & FIXTURES	0.00	0.00	0.00	0.00	587,676.76	0.00	\$587,676.76
MACHINERY, EQUIPMENT, & VEHICLES	0.00	0.00	0.00	0.00	2,281,253.16	0.00	\$2,281,253.16
IMPROVEMENTS OTHER THAN BUILDINGS	0.00	0.00	0.00	0.00	573,370.72	0.00	\$573,370.72
CONSTRUCTION IN PROGRESS	0.00	0.00	0.00	0.00	253,799.00	0.00	\$253,799.00
ACCUMULATED DEPRECIATION	0.00	0.00	0.00	0.00	(6,528,219.53)	0.00	(\$6,528,219.53)
TOTAL ASSETS	\$7,864,945.16	\$3,382,226.77	\$42,000.00	\$43,554.63	\$8,370,734.01	\$0.00	\$19,703,460.57
LIABILITIES & FUND EQUITY:							
LIABILITIES:							
ACCOUNTS PAYABLE	\$126,889.13	\$37,127.67	\$0.00	\$0.00	\$0.00	\$0.00	\$164,016.80
PAYROLL TAXES & BENEFITS PAYABLE	71,096.66	7,267.78	0.00	0.00	0.00	0.00	\$78,364.44
DUE TO OTHER FUNDS/GOV.	19,296.60	0.00	0.00	0.00	0.00	0.00	\$19,296.60
DEFERRED REVENUES	4,693,246.03	1,080,786.64	0.00	0.00	0.00	0.00	\$5,774,032.67
BONDS PAYABLE (NOTE 3)	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
TOTAL LIABILITIES	\$4,910,528.42	\$1,125,182.09	\$0.00	\$0.00	\$0.00	\$0.00	\$6,035,710.51
FUND EQUITY:							
INVESTMENT IN GEN. FIXED ASSETS	0.00	0.00	0.00	0.00	8,370,734.01	0.00	\$8,370,734.01
NON-SPENDABLE FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
RESTRICTED FUND BALANCE	0.00	1,415,383.21	42,000.00	0.00	0.00	0.00	\$1,457,383.21
COMMITTED FUND BALANCE	0.00	487,378.14	0.00	0.00	0.00	0.00	\$487,378.14
ASSIGNED FUND BALANCE	0.00	354,283.33	0.00	43,554.63	0.00	0.00	\$397,837.96
UNASSIGNED FUND BALANCE	2,954,316.74	0.00	0.00	0.00	0.00	0.00	\$2,954,316.74
TOTAL FUND BALANCES	\$2,954,316.74	\$2,257,044.68	\$42,000.00	\$43,554.63	\$8,370,734.01	\$0.00	\$13,667,650.06
TOTAL LIABILITIES & FUND BALANCES	\$7,864,845.16	\$3,382,226.77	\$42,000.00	\$43,554.63	\$8,370,734.01	\$0.00	\$19,703,360.57

MARION COUNTY, TEXAS
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023

	GOVERNMENTAL FUND TYPES			FIDUCIARY FUND TYPE	TOTALS (MEMO ONLY) DECEMBER 31, 2023
	GENERAL	SPECIAL REVENUE	CAPITAL PROJECTS	TRUST & AGENCY	
REVENUES:					
TAXES	\$4,429,068.01	\$930,065.16	\$0.00	\$0.00	\$5,359,133.17
LICENSES AND PERMITS	29,435.00	465,728.38	0.00	0.00	495,163.38
INTERGOVERNMENTAL REVENUES	134,362.70	46,036.94	0.00	0.00	180,399.64
CHARGES FOR SERVICES	385,312.12	97,944.30	0.00	0.00	483,256.42
MISCELLANEOUS REVENUES	113,042.33	156,770.65	0.00	2,340.13	272,153.11
TOTAL REVENUES	\$5,091,220.16	\$1,696,545.43	\$0.00	\$2,340.13	\$6,790,105.72
EXPENDITURES:					
ADMINISTRATION	165,837.06	0.00	0.00	0.00	165,837.06
COUNTY CLERK	262,527.24	0.00	0.00	0.00	262,527.24
DISTRICT CLERK	198,045.05	0.00	0.00	0.00	198,045.05
DISTRICT COURT	166,345.22	0.00	0.00	0.00	166,345.22
JUSTICE COURT #1	116,353.81	0.00	0.00	0.00	116,353.81
JUSTICE COURT #2	40,791.84	0.00	0.00	0.00	40,791.84
COUNTY ATTORNEY	116,637.84	0.00	0.00	0.00	116,637.84
COUNTY AUDITOR	72,433.58	0.00	0.00	0.00	72,433.58
TREASURER	82,599.44	0.00	0.00	0.00	82,599.44
TAX OFFICE	354,869.66	0.00	0.00	0.00	354,869.66
MAINTENANCE	254,764.52	0.00	0.00	0.00	254,764.52
CONSTABLE #1	62,365.67	0.00	0.00	0.00	62,365.67
CONSTABLE #2	47,969.00	0.00	0.00	0.00	47,969.00
SHERIFF	1,944,904.89	0.00	0.00	0.00	1,944,904.89
SOLID WASTE #1	46,664.63	0.00	0.00	0.00	46,664.63
SOLID WASTE #2	45,309.68	0.00	0.00	0.00	45,309.68
SOLID WASTE #3	29,639.65	0.00	0.00	0.00	29,639.65
SOLID WASTE #4	15,193.36	0.00	0.00	0.00	15,193.36
EMERGENCY MANAGEMENT COORD	5,432.80	0.00	0.00	0.00	5,432.80

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
MARION COUNTY, TEXAS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023

	GOVERNMENTAL FUND TYPES			FIDUCIARY FUND TYPE	TOTALS (MEMO ONLY) DECEMBER 31, 2023
	GENERAL	SPECIAL REVENUE	CAPITAL PROJECTS		
GAME WARDENS & DPS	1,182.46	0.00	0.00	0.00	1,182.46
AGRICULTURAL EXTENSION	29,823.99	0.00	0.00	0.00	29,823.99
VETERAN SERVICE OFFICER	11,288.18	0.00	0.00	0.00	11,288.18
DEBT SERVICE	0.00	0.00	0.00	0.00	0.00
ELECTION EXPENSES	77,993.51	0.00	0.00	0.00	77,993.51
AMBULANCE SERVICE	4,000.00	0.00	0.00	0.00	4,000.00
FIRE PROTECTION	49,000.00	0.00	0.00	0.00	49,000.00
INSURANCE	45,740.24	0.00	0.00	0.00	45,740.24
RADIO TOWER	3,353.19	0.00	0.00	0.00	3,353.19
NON-DEPARTMENTAL	448,315.97	0.00	0.00	0.00	448,315.97
JURY EXPENDITURES	0.00	22,641.11	0.00	0.00	22,641.11
SPECIAL DISTRICT SALES TAX	0.00	148,376.37	0.00	0.00	148,376.37
ROAD & BRIDGE #1	0.00	299,051.91	0.00	0.00	299,051.91
ROAD & BRIDGE #2	0.00	372,335.16	0.00	0.00	372,335.16
ROAD & BRIDGE #3	0.00	343,791.63	0.00	0.00	343,791.63
ROAD & BRIDGE #4	0.00	343,233.95	0.00	0.00	343,233.95
SELF INSURANCE FUND	0.00	84,700.00	0.00	0.00	84,700.00
LAW LIBRARY EXPENDITURES	0.00	40,505.47	0.00	0.00	40,505.47
CIVIL FEES	0.00	0.00	0.00	0.00	0.00
TECHNOLOGY FUND	0.00	77,181.24	0.00	0.00	77,181.24
KELLY PARK	0.00	24,499.69	0.00	0.00	24,499.69
WALCOTT BUILDING	0.00	12,545.01	0.00	0.00	12,545.01
AIRPORT FUND	0.00	47,888.33	0.00	0.00	47,888.33
LAKE PATROL FUND	0.00	19,944.96	0.00	0.00	19,944.96
CHILD ABUSE PREVENTION FUND	0.00	0.00	0.00	0.00	0.00
COUNTY ATTORNEY FORFEITURE FUND	0.00	0.00	0.00	0.00	0.00
COUNTY ATTORNEY HOT CHECK FUND	0.00	181.00	0.00	0.00	181.00
RECORD PRESERV. FUND	0.00	98,802.77	0.00	0.00	98,802.77
SHERIFF DRUG FORFEITURE FUND	0.00	271.92	0.00	0.00	271.92
PRETRIAL INTERVENTION PROGRAM	0.00	2,970.24	0.00	0.00	2,970.24
COURTHOUSE SECURITY FUND	0.00	51,710.59	0.00	0.00	51,710.59
CLERK RECORD MANAGEMENT FUND	0.00	4,009.49	0.00	0.00	4,009.49
VITAL STATISTICS	0.00	0.00	0.00	0.00	0.00
SHERIFF, CONSTABLE, ATTORNEY LEASE	0.00	2,897.15	0.00	0.00	2,897.15
LOCAL TRUANCY PREVENTION	0.00	0.00	0.00	0.00	0.00
SPECIALTY COURT	0.00	0.00	0.00	0.00	0.00
TIME PAYMENT FUND	0.00	0.00	0.00	0.00	0.00
JP #1 TECH FUND	0.00	80.00	0.00	0.00	80.00

MARION COUNTY, TEXAS
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023

	GOVERNMENTAL FUND TYPES			FIDUCIARY FUND TYPE	TOTALS (MEMO ONLY) DECEMBER 31, 2023
	GENERAL	SPECIAL REVENUE	CAPITAL PROJECTS		
JP #2 TECH FUND	0.00	150.00	0.00	0.00	150.00
COUNTY CLERK TECH FUND	0.00	0.00	0.00	0.00	0.00
DISTRICT CLERK TECH FUND	0.00	1,077.02	0.00	0.00	1,077.02
HEALTHY COUNTY	0.00	0.00	0.00	0.00	0.00
HISTORICAL COMMISSION	0.00	0.00	0.00	1,147.50	1,147.50
SEDBERRY CEMETERY FUND	0.00	0.00	0.00	0.00	0.00
RIGHT OF WAY	0.00	0.00	0.00	0.00	0.00
OPIOD SETTLEMENT	0.00	0.00	0.00	0.00	0.00
ARCHITECT	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	\$4,699,382.48	\$1,998,845.01	\$0.00	\$1,147.50	\$6,699,374.99
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	391,837.68	(302,299.58)	0.00	1,192.63	90,730.73
OTHER FINANCING SOURCES & (USES)					
LOAN PROCEEDS	0.00	0.00	0.00	0.00	0.00
TRANSFERS IN	36,990.72	499,091.00	0.00	0.00	536,081.72
TRANSFERS OUT	(435,558.08)	(105,990.72)	0.00	0.00	(541,548.80)
TOTAL OTHER FINANCING SOURCES & (USES)	(398,567.36)	393,100.28	0.00	0.00	(5,467.08)
EXCESS OF REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(6,729.68)	90,800.70	0.00	1,192.63	85,263.65
ADD: FUND BALANCE JANUARY 1	2,961,046.42	2,166,243.98	42,000.00	42,362.00	5,211,652.40
INCREASE (DECREASE) IN FUND BALANCE	0.00	0.00	0.00	0.00	0.00
FUND BALANCE DEC. 31, 2023	\$2,954,316.74	\$2,257,044.68	\$42,000.00	\$43,554.63	\$5,296,916.05

The notes to the financial statements are an integral part of this statement.

MARION COUNTY, TEXAS
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL-ALL BUDGETED FUNDS
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023

[illegible]

MARION COUNTY, TEXAS
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL-ALL BUDGETED FUNDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023

	GENERAL FUND			SPECIAL REVENUE FUNDS			TOTALS (MEMO ONLY)	
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL
COUNTY CLERK:								
SALARIES/OFFICIAL	43,044.00	43,044.00	0.00	0.00	0.00	0.00	43,044.00	\$43,044.00
SALARIES/EMPLOYEES	72,367.00	72,258.24	108.76	0.00	0.00	0.00	72,367.00	\$72,258.24
COLA STIPEND	50.00	0.00	50.00	0.00	0.00	0.00	50.00	\$0.00
EXTRA HELP	5,600.00	5,476.94	123.06	0.00	0.00	0.00	5,600.00	\$5,476.94
OVERTIME	300.00	0.00	300.00	0.00	0.00	0.00	300.00	\$0.00
BENEFITS/EMPLOYEES	43,250.00	43,074.03	175.97	0.00	0.00	0.00	43,250.00	\$43,074.03
BENEFITS/OFFICIAL	19,500.00	19,363.82	136.18	0.00	0.00	0.00	19,500.00	\$19,363.82
SUPPLIES	11,500.00	10,110.65	1,389.35	1,477.00	1,477.00	0.00	12,977.00	\$11,587.65
RECORDS STABILIZATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
DATA PROCESSING	29,500.00	28,273.30	1,226.70	141,958.00	90,761.76	51,196.24	171,458.00	\$119,035.06
COMMITMENT FEES	2,500.00	2,415.00	85.00	0.00	0.00	0.00	2,500.00	\$2,415.00
TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
TRAVEL	3,300.00	2,740.52	559.48	0.00	0.00	0.00	3,300.00	\$2,740.52
BONDS	1,550.00	1,528.00	22.00	0.00	0.00	0.00	1,550.00	\$1,528.00
MAINTENANCE AGREEMENTS	29,110.00	29,087.50	22.50	0.00	0.00	0.00	29,110.00	\$29,087.50
CAPITAL OUTLAY	5,250.00	5,155.24	94.76	8,042.00	8,041.01	0.99	13,292.00	\$13,196.25
TOTAL-COUNTY CLERK	266,821.00	262,527.24	4,293.76	151,477.00	100,279.77	51,197.23	418,298.00	362,807.01
DISTRICT CLERK:								
SALARIES/OFFICIAL	43,044.00	43,044.00	0.00	0.00	0.00	0.00	43,044.00	\$43,044.00
SALARIES/EMPLOYEES	50,317.00	48,262.06	2,054.94	0.00	0.00	0.00	50,317.00	\$48,262.06
COLA STIPEND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
EXTRA HELP	12,810.00	12,805.40	4.60	0.00	0.00	0.00	12,810.00	\$12,805.40
OVERTIME	490.00	6.91	483.09	0.00	0.00	0.00	490.00	\$6.91
BENEFITS/EMPLOYEES	29,100.00	28,969.13	130.87	0.00	0.00	0.00	29,100.00	\$28,969.13
BENEFITS/OFFICIAL	19,400.00	19,346.36	53.64	0.00	0.00	0.00	19,400.00	\$19,346.36
SUPPLIES	9,000.00	8,273.96	726.04	828.00	752.40	75.60	9,828.00	\$9,026.36
DATA PROCESSING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
TRAVEL	2,300.00	1,395.73	904.27	0.00	0.00	0.00	2,300.00	\$1,395.73
BONDS	1,000.00	688.00	312.00	0.00	0.00	0.00	1,000.00	\$688.00
MAINTENANCE AGREEMENTS	35,295.00	35,253.50	41.50	0.00	0.00	0.00	35,295.00	\$35,253.50
TECHNOLOGY EXP	0.00	0.00	0.00	0.00	1,077.02	(1,077.02)	0.00	\$1,077.02
CAPITAL OUTLAY	0.00	0.00	0.00	450.00	450.00	0.00	450.00	\$450.00
TOTAL-DISTRICT COURT	202,756.00	198,045.05	4,710.95	1,278.00	2,279.42	(1,001.42)	204,034.00	200,324.47
								3,709.53

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MARION COUNTY, TEXAS
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL-ALL BUDGETED FUNDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023

	GENERAL FUND			SPECIAL REVENUE FUNDS			TOTALS (MEMO ONLY)	
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL
COUNTY ATTORNEY:								
SALARY/OFFICIAL	10,800.00	10,800.00	0.00	0.00	0.00	0.00	10,800.00	\$10,800.00
SALARIES/EMPLOYEES	61,968.00	61,962.00	6.00	2,500.00	2,472.00	28.00	64,468.00	\$64,434.00
EXTRA HELP	1,050.00	1,040.86	0.00	0.00	0.00	0.00	1,050.00	\$1,040.86
OVERTIME	1,000.00	641.07	358.93	0.00	0.00	0.00	1,000.00	\$641.07
BENEFITS/EMPLOYEES	23,950.00	23,857.86	92.14	600.00	498.24	101.76	24,550.00	\$24,356.10
BENEFITS/OFFICIAL	2,250.00	2,171.60	78.40	0.00	0.00	0.00	2,250.00	\$2,171.60
SUPPLIES	2,500.00	1,593.92	906.08	2,802.00	2,982.50	(180.50)	5,302.00	\$4,576.42
BOND FORFEITURE	0.00	0.00	0.00	3,693.00	0.00	3,693.00	3,693.00	\$0.00
TELEPHONE	500.00	388.53	111.47	0.00	0.00	0.00	500.00	\$388.53
TRAVEL	455.00	370.00	85.00	0.00	0.00	0.00	455.00	\$370.00
BONDS/INSURANCE	200.00	0.00	200.00	0.00	0.00	0.00	200.00	\$0.00
MAINTENANCE AGREEMENTS	13,860.00	13,812.00	48.00	0.00	0.00	0.00	13,860.00	\$13,812.00
CAPITAL OUTLAY	0.00	0.00	0.00	1,667.00	1,666.99	0.01	1,667.00	\$1,666.99
TOTAL-COUNTY ATTORNEY	118,533.00	116,637.84	1,895.16	11,262.00	7,619.73	3,642.27	129,795.00	124,257.57
COUNTY AUDITOR:								
SALARIES/OFFICIAL	41,318.00	41,317.92	0.08	0.00	0.00	0.00	41,318.00	\$41,317.92
SALARIES/EMPLOYEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
EXTRA HELP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
BENEFITS/EMPLOYEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
BENEFITS/OFFICIAL	8,661.00	8,353.24	307.76	0.00	0.00	0.00	8,661.00	\$8,353.24
SUPPLIES	2,050.00	2,027.20	22.80	0.00	0.00	0.00	2,050.00	\$2,027.20
TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
TRAVEL	400.00	200.00	200.00	0.00	0.00	0.00	400.00	\$200.00
BONDS	100.00	92.50	7.50	0.00	0.00	0.00	100.00	\$92.50
PUBLICATIONS	3,000.00	2,748.20	251.80	0.00	0.00	0.00	3,000.00	\$2,748.20
COMPUTER	17,700.00	17,694.52	5.48	0.00	0.00	0.00	17,700.00	\$17,694.52
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
TOTAL-COUNTY AUDITOR	73,229.00	72,433.58	795.42	0.00	0.00	0.00	73,229.00	72,433.58
COUNTY TREASURER:								
SALARIES/OFFICIAL	43,044.00	43,044.00	0.00	0.00	0.00	0.00	43,044.00	\$43,044.00
SALARIES / EMPLOYEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
EXTRA HELP	11,140.00	10,953.55	186.45	0.00	0.00	0.00	11,140.00	\$10,953.55
BENEFITS/EMPLOYEES	1,000.00	328.76	673.24	0.00	0.00	0.00	1,000.00	\$328.76
BENEFITS/OFFICIAL	19,350.00	19,339.54	10.46	0.00	0.00	0.00	19,350.00	\$19,339.54
SUPPLIES	7,100.00	6,906.39	193.61	405.00	405.00	0.00	7,505.00	\$7,311.39
TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
TRAVEL	1,200.00	1,141.20	58.80	0.00	0.00	0.00	1,200.00	\$1,141.20
BONDS	900.00	888.00	12.00	0.00	0.00	0.00	900.00	\$888.00
CAPITAL OUTLAY	0.00	0.00	0.00	500.00	450.00	50.00	500.00	\$450.00
TOTAL - COUNTY TREASURER	83,734.00	82,599.44	1,134.56	905.00	855.00	50.00	84,639.00	83,454.44
								1,184.56

MARION COUNTY, TEXAS
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL-ALL BUDGETED FUNDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023

	GENERAL FUND			SPECIAL REVENUE FUNDS			TOTALS (MEMO ONLY)	
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL
TAX ASSESSOR-COLLECTOR:								
SALARIES/OFFICIAL	43,044.00	43,044.00	0.00	0.00	0.00	0.00	43,044.00	\$43,044.00
SALARIES/EMPLOYEES	113,909.00	113,727.64	181.36	0.00	0.00	0.00	113,909.00	\$113,727.64
EXTRA HELP	18,675.00	18,639.92	35.08	0.00	0.00	0.00	18,675.00	\$18,639.92
OVERTIME	2,350.00	2,147.99	202.01	0.00	0.00	0.00	2,350.00	\$2,147.99
BENEFITS/EMPLOYEES	66,200.00	66,136.11	63.89	0.00	0.00	0.00	66,200.00	\$66,136.11
BENEFITS/OFFICIAL	19,200.00	19,196.49	3.51	0.00	0.00	0.00	19,200.00	\$19,196.49
SUPPLIES	46,000.00	43,544.99	2,455.01	150.00	150.00	0.00	46,150.00	\$43,694.99
TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
TRAVEL	4,800.00	4,664.28	135.72	0.00	0.00	0.00	4,800.00	\$4,664.28
BURGLARY INSURANCE	150.00	106.00	44.00	0.00	0.00	0.00	150.00	\$106.00
BONDS	200.00	117.00	83.00	0.00	0.00	0.00	200.00	\$117.00
MAINTENANCE AGREEMENTS	38,390.00	38,390.00	0.00	0.00	0.00	0.00	38,390.00	\$38,390.00
CAPITAL OUTLAY	5,200.00	5,155.24	44.76	0.00	0.00	0.00	5,200.00	\$5,155.24
TOTAL-TAX ASSESSOR COLLECTOR	358,118.00	354,869.66	3,248.34	150.00	150.00	0.00	358,268.00	355,019.66
MAINTENANCE:								
SALARIES/EMPLOYEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
EXTRA HELP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
TRAVEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
SUPPLIES & REPAIRS	108,600.00	108,500.74	99.26	9,350.00	7,819.98	1,530.02	117,950.00	\$116,320.72
COURTHOUSE MAINTENANCE	5,900.00	5,837.58	62.42	0.00	0.00	0.00	5,900.00	\$5,837.58
COURTHOUSE LANDSCAPE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
TELEPHONE	20,600.00	20,177.58	422.42	0.00	0.00	0.00	20,600.00	\$20,177.58
UTILITIES	88,500.00	87,763.62	736.38	27,533.20	24,065.96	3,467.24	116,033.20	\$111,829.58
BASEBALL PARK UTILITIES	0.00	0.00	0.00	3,500.00	3,213.25	286.75	3,500.00	\$3,213.25
COURTHOUSE MOVE EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
CAPITAL OUTLAY	32,548.00	32,485.00	63.00	0.00	0.00	0.00	32,548.00	\$32,485.00
TOTAL-MAINTENANCE	256,148.00	254,764.52	1,383.48	40,383.20	35,099.19	5,284.01	296,531.20	289,863.71
CONSTABLE #1								
SALARIES/OFFICIAL	37,008.00	37,008.00	0.00	0.00	0.00	0.00	37,008.00	\$37,008.00
BENEFITS/OFFICIAL	18,310.00	18,302.62	7.38	0.00	0.00	0.00	18,310.00	\$18,302.62
SUPPLIES	1,550.00	1,501.96	48.04	570.00	570.00	0.00	2,120.00	\$2,071.96
UNIFORMS	400.00	254.97	145.03	0.00	0.00	0.00	400.00	\$254.97
FUEL	1,800.00	1,777.00	23.00	0.00	0.00	0.00	1,800.00	\$1,777.00
AUTO MAINTENANCE	500.00	452.88	47.12	0.00	0.00	0.00	500.00	\$452.88
TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
COMMUNICATIONS	150.00	125.00	25.00	0.00	0.00	0.00	150.00	\$125.00
TRAVEL - LOOSE EXPENDITURES	350.00	307.24	42.76	0.00	0.00	0.00	350.00	\$307.24
AUTO INSURANCE	1,200.00	958.00	242.00	0.00	0.00	0.00	1,200.00	\$958.00
BONDS	200.00	0.00	200.00	0.00	0.00	0.00	200.00	\$0.00
MAINTENANCE AGREEMENTS	1,695.00	1,678.00	17.00	0.00	0.00	0.00	1,695.00	\$1,678.00
CAPITAL OUTLAY	0.00	0.00	0.00	450.00	450.00	0.00	450.00	\$450.00
TOTAL-CONSTABLE #1	63,163.00	62,365.67	797.33	1,020.00	1,020.00	0.00	64,183.00	63,385.67
TOTAL	619,381.00	619,381.00	0.00	619,381.00	619,381.00	0.00	619,381.00	619,381.00

MARION COUNTY, TEXAS
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL-ALL BUDGETED FUNDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023

	GENERAL FUND			SPECIAL REVENUE FUNDS			TOTALS (MEMO ONLY)	
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL
CONSTABLE #2	25,247.00	25,247.04	(0.04)	0.00	0.00	0.00	25,247.00	\$25,247.04
SALARIES/OFFICIAL	16,150.00	16,109.98	40.02	0.00	0.00	0.00	16,150.00	\$16,109.98
BENEFITS/OFFICIAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
UNIFORMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
FUEL	3,700.00	3,171.56	528.44	0.00	0.00	0.00	3,700.00	\$3,171.56
AUTO MAINTENANCE	500.00	426.89	73.11	0.00	0.00	0.00	500.00	\$426.89
TELEPHONE	600.00	522.53	77.47	0.00	0.00	0.00	600.00	\$522.53
COMMUNICATIONS	150.00	80.00	70.00	0.00	0.00	0.00	150.00	\$80.00
TRAVEL - LEASE EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
AUTO INSURANCE	800.00	733.00	67.00	0.00	0.00	0.00	800.00	\$733.00
BONDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
MAINTENANCE AGREEMENTS	1,695.00	1,678.00	17.00	0.00	0.00	0.00	1,695.00	\$1,678.00
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
TOTAL-CONSTABLE #2	48,842.00	47,969.00	873.00	0.00	0.00	0.00	48,842.00	47,969.00
SHERIFF:	49,917.00	49,917.12	(0.12)	400.00	100.00	300.00	50,317.00	\$50,017.12
SALARIES/EMPLOYEES	745,131.00	744,700.59	430.41	4,800.00	2,508.00	2,292.00	749,931.00	\$747,208.59
EXTRA HELP	28,000.00	27,741.60	258.40	0.00	0.00	0.00	28,000.00	\$27,741.60
OVERTIME	158,690.00	158,506.90	183.10	10,200.00	10,196.00	4.00	168,890.00	\$168,702.90
HOLIDAY PAY	55,000.00	51,162.64	3,837.36	0.00	0.00	0.00	55,000.00	\$51,162.64
BENEFITS/EMPLOYEES	424,200.00	423,533.72	666.28	6,780.00	2,573.19	4,206.81	430,980.00	\$426,106.91
BENEFITS/OFFICIAL	21,500.00	21,451.64	48.36	100.00	80.32	19.68	21,600.00	\$21,531.96
SUPPLIES	22,250.00	22,223.92	26.08	7,401.00	7,672.18	(271.18)	29,651.00	\$29,896.10
UNIFORMS	6,700.00	6,655.97	44.03	0.00	0.00	0.00	6,700.00	\$6,655.97
PRISONER FEEDING	77,010.00	77,003.61	6.39	0.00	0.00	0.00	77,010.00	\$77,003.61
PRISONER MEDICAL	31,000.00	27,020.50	3,979.50	17,180.12	0.00	17,180.12	48,180.12	\$27,020.50
PRISONER CARE	46,847.00	46,473.94	373.06	0.00	0.00	0.00	46,847.00	\$46,473.94
FUEL	60,500.00	60,061.13	438.87	0.00	0.00	0.00	60,500.00	\$60,061.13
AUTO MAINTENANCE	53,951.26	53,160.55	790.71	9,980.00	4,487.45	5,492.55	63,931.26	\$57,648.00
TELEPHONE	6,000.00	5,865.64	134.36	0.00	0.00	0.00	6,000.00	\$5,865.64
COMMUNICATIONS	10,600.00	10,571.03	28.97	0.00	0.00	0.00	10,600.00	\$10,571.03
TRAVEL	4,100.00	4,087.05	12.95	0.00	0.00	0.00	4,100.00	\$4,087.05
LEASE EXPENDITURES	0.00	0.00	0.00	0.00	2,897.15	(2,897.15)	0.00	\$2,897.15
EMPLOYEE INSURANCE	15,000.00	14,771.00	229.00	0.00	0.00	0.00	15,000.00	\$14,771.00
AUTO INSURANCE	9,100.00	9,048.00	52.00	0.00	0.00	0.00	9,100.00	\$9,048.00
BONDS	220.00	213.00	7.00	0.00	0.00	0.00	220.00	\$213.00
MAINTENANCE AGREEMENTS	28,367.00	28,196.00	171.00	8,892.00	0.00	8,892.00	37,259.00	\$28,196.00
911 MAINTENANCE	1,080.00	1,075.90	4.10	0.00	0.00	0.00	1,080.00	\$1,075.90
CAPITAL OUTLAY	102,334.00	101,463.44	870.56	31,140.00	31,139.98	0.02	133,474.00	\$132,603.42
TOTAL-SHERIFF	1,957,497.26	1,944,904.89	12,592.37	96,873.12	61,654.27	35,218.85	2,054,370.38	2,006,559.16
								47,811.22

AGRICULTURAL EXTENSION:
SALARIES/OFFICIALS
SALARIES/EMPLOYEES
COLA STIPEND
AUTO ALLOWANCE
BENEFITS/EMPLOYEES
BENEFITS/OFFICIALS
SUPPLIES
TELEPHONE
TRAVEL
4-H CLUB
CAPITAL OUTLAY

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MARION COUNTY, TEXAS
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL-ALL BUDGETED FUNDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023

	GENERAL FUND			SPECIAL REVENUE FUNDS			TOTALS (MEMO ONLY)	
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL
AMBULANCE SERVICE:								
CHAMPION EMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MIMS AMBULANCE SERVICE	4,000.00	4,000.00	0.00	0.00	0.00	0.00	4,000.00	4,000.00
TOTAL-AMBULANCE SERVICE	4,000.00	4,000.00	0.00	0.00	0.00	0.00	4,000.00	4,000.00
FIRE PROTECTION:								
PRECINCT #1	11,000.00	11,000.00	0.00	0.00	0.00	0.00	11,000.00	11,000.00
PRECINCT #2	14,000.00	14,000.00	0.00	0.00	0.00	0.00	14,000.00	14,000.00
PRECINCT #3	12,000.00	12,000.00	0.00	0.00	0.00	0.00	12,000.00	12,000.00
PRECINCT #4	12,000.00	12,000.00	0.00	0.00	0.00	0.00	12,000.00	12,000.00
TOTAL-FIRE PROTECTION	49,000.00	49,000.00	0.00	0.00	0.00	0.00	49,000.00	49,000.00
ADULT PROBATION:								
SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MAINTENANCE AGREEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL-ADULT PROBATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INSURANCE:								
KELLYVILLE CENTER	2,150.00	2,137.00	13.00	0.00	0.00	0.00	2,150.00	2,137.00
ANNEXWALCOTT BDLG INSURANCE	11,750.00	11,722.00	28.00	8,000.00	5,955.00	2,045.00	19,750.00	17,677.00
COURTHOUSE INSURANCE	18,600.00	18,591.00	9.00	0.00	0.00	0.00	18,600.00	18,591.00
GENERAL LIABILITY	3,400.00	3,069.00	331.00	0.00	0.00	0.00	3,400.00	3,069.00
POLITICAL OFFICIALS' LIABILITY	11,000.00	10,221.24	778.76	0.00	0.00	0.00	11,000.00	10,221.24
TOTAL-INSURANCE	46,900.00	45,740.24	1,159.76	8,000.00	5,955.00	2,045.00	54,900.00	51,695.24
AIRPORT								
MAINTENANCE & OPERATIONS	0.00	0.00	0.00	50,229.28	47,888.33	2,340.95	50,229.28	47,888.33
TOTAL-AIRPORT	0.00	0.00	0.00	50,229.28	47,888.33	2,340.95	50,229.28	47,888.33
RADIO TOWER								
MAINTENANCE & OPERATIONS	3,600.00	3,353.19	246.81	0.00	0.00	0.00	3,600.00	3,353.19
TOTAL - RADIO TOWER	3,600.00	3,353.19	246.81	0.00	0.00	0.00	3,600.00	3,353.19

MARION COUNTY, TEXAS
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL-ALL BUDGETED FUNDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023

	GENERAL FUND			SPECIAL REVENUE FUNDS			TOTALS (MEMO ONLY)		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
ROAD & BRIDGE PRECINCT #2									
SALARY/OFFICIAL	0.00	0.00	0.00	38,295.00	38,295.12	(0.12)	38,295.00	\$38,295.12	(0.12)
SALARY/EMPLOYEES	0.00	0.00	0.00	98,837.00	94,857.68	3,979.32	98,837.00	\$94,857.68	3,979.32
COLA STIPEND	0.00	0.00	0.00	2,000.00	2,000.00	0.00	2,000.00	\$2,000.00	0.00
EXTRA HELP	0.00	0.00	0.00	12,800.00	12,717.67	82.33	12,800.00	\$12,717.67	82.33
AUTO ALLOWANCE	0.00	0.00	0.00	8,000.00	7,999.92	0.08	8,000.00	\$7,999.92	0.08
BENEFITS/EMPLOYEES	0.00	0.00	0.00	58,818.00	54,980.73	3,837.27	58,818.00	\$54,980.73	3,837.27
BENEFITS/OFFICIAL	0.00	0.00	0.00	21,050.00	21,028.54	21.46	21,050.00	\$21,028.54	21.46
SUPPLIES	0.00	0.00	0.00	162,738.75	161,613.01	1,125.74	162,738.75	\$161,613.01	1,125.74
TELEPHONE	0.00	0.00	0.00	650.00	0.00	650.00	650.00	\$0.00	650.00
TRAVEL	0.00	0.00	0.00	3,400.00	3,360.49	39.51	3,400.00	\$3,360.49	39.51
LIABILITY INSURANCE	0.00	0.00	0.00	375.00	331.00	44.00	375.00	\$331.00	44.00
BONDS	0.00	0.00	0.00	200.00	93.00	107.00	200.00	\$93.00	107.00
RIGHT OF WAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00
CAPITAL OUTLAY	0.00	0.00	0.00	62,922.91	56,156.00	6,766.91	62,922.91	\$56,156.00	6,766.91
TOTAL-ROAD & BRIDGE PRECINCT #2	0.00	0.00	0.00	470,086.66	451,433.16	18,653.50	470,086.66	\$451,433.16	18,653.50
ROAD & BRIDGE PRECINCT #3									
SALARY/OFFICIAL	0.00	0.00	0.00	38,295.00	38,295.12	(0.12)	38,295.00	\$71,912.91	(33,617.91)
SALARY/EMPLOYEES	0.00	0.00	0.00	74,837.00	71,912.91	2,924.09	74,837.00	\$12,091.48	62,745.52
EXTRA HELP	0.00	0.00	0.00	12,700.00	12,091.48	608.52	12,700.00	\$7,999.92	4,700.08
AUTO ALLOWANCE	0.00	0.00	0.00	8,000.00	7,999.92	0.08	8,000.00	#REF!	#REF!
BENEFITS/EMPLOYEES	0.00	0.00	0.00	40,318.00	39,324.88	993.12	40,318.00	\$8,329.55	920.45
BENEFITS/OFFICIAL	0.00	0.00	0.00	9,250.00	8,329.55	920.45	9,250.00	\$8,329.55	920.45
SUPPLIES	0.00	0.00	0.00	156,548.42	147,891.64	8,656.78	156,548.42	\$147,891.64	8,656.78
TELEPHONE	0.00	0.00	0.00	750.00	700.15	49.85	750.00	\$700.15	49.85
TRAVEL	0.00	0.00	0.00	3,850.00	3,814.98	35.02	3,850.00	\$3,814.98	35.02
LIABILITY INSURANCE	0.00	0.00	0.00	375.00	375.00	0.00	375.00	\$375.00	0.00
BONDS	0.00	0.00	0.00	100.00	0.00	100.00	100.00	\$0.00	100.00
CAPITAL OUTLAY	0.00	0.00	0.00	78,100.00	43,056.00	35,044.00	78,100.00	\$43,056.00	35,044.00
TOTAL-ROAD & BRIDGE PRECINCT #3	0.00	0.00	0.00	423,123.42	373,791.63	49,331.79	423,123.42	\$373,791.63	49,331.79
ROAD & BRIDGE PRECINCT #4									
SALARY/OFFICIAL	0.00	0.00	0.00	38,295.00	38,295.12	(0.12)	38,295.00	\$38,295.12	(0.12)
SALARY/EMPLOYEES	0.00	0.00	0.00	98,837.00	98,436.96	400.04	98,837.00	\$98,436.96	400.04
SALARIES/EXTRA HELP	0.00	0.00	0.00	7,500.00	7,499.40	0.60	7,500.00	\$7,499.40	0.60
AUTO ALLOWANCE	0.00	0.00	0.00	8,000.00	7,999.92	0.08	8,000.00	\$7,999.92	0.08
BENEFITS/EMPLOYEES	0.00	0.00	0.00	55,318.00	53,576.72	1,741.28	55,318.00	\$53,576.72	1,741.28
BENEFITS/OFFICIAL	0.00	0.00	0.00	18,250.00	16,966.54	1,283.46	18,250.00	\$16,966.54	1,283.46
SUPPLIES	0.00	0.00	0.00	150,200.00	143,730.77	6,469.23	150,200.00	\$143,730.77	6,469.23
TELEPHONE	0.00	0.00	0.00	1,000.00	508.91	491.09	1,000.00	\$508.91	491.09
TRAVEL	0.00	0.00	0.00	4,950.00	4,945.61	4.39	4,950.00	\$4,945.61	4.39
LIABILITY INSURANCE	0.00	0.00	0.00	294.00	294.00	0.00	294.00	\$294.00	0.00
BONDS	0.00	0.00	0.00	200.00	178.00	22.00	200.00	\$178.00	22.00
CAPITAL OUTLAY	0.00	0.00	0.00	80,029.86	34,800.00	45,229.86	80,029.86	\$34,800.00	45,229.86
TOTAL-ROAD & BRIDGE PRECINCT #4	0.00	0.00	0.00	462,954.86	407,231.95	55,722.91	462,954.86	\$407,231.95	55,722.91
TOTAL EXPENDITURES	\$4,752,287.26	\$4,699,382.48	\$52,904.78	\$2,282,949.29	\$1,998,845.01	\$284,104.28	\$7,029,786.55	\$6,692,794.69	\$336,991.86

MARION COUNTY, TEXAS
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL-ALL BUDGETED FUNDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023

	GENERAL FUND			SPECIAL REVENUE FUNDS			TOTALS (MEMO ONLY)		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	284,076.28	391,837.68	107,761.40	(927,220.98)	(302,299.58)	624,921.40	911,830.64 (643,144.70)	89,538.10	732,682.80
OTHER FINANCING SOURCES & (USES):									
LOAN PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00
TRANSFERS IN	36,990.72	36,990.72	0.00	499,691.00	499,091.00	(600.00)	536,681.72	\$536,081.72	(600.00)
TRANSFERS OUT	(435,561.00)	(435,558.08)	2.92	(105,990.72)	(105,990.72)	0.00	(541,551.72)	(\$541,548.80)	2.92
TOTAL OTHER FINANCING SOURCES & (USES)	(398,570.28)	(398,567.36)	2.92	393,700.28	393,100.28	(600.00)	(4,870.00)	(5,467.08)	(597.08)
EXCESS OF REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(114,494.00)	(6,729.68)	107,764.32	(533,520.70)	90,800.70	624,321.40	(648,014.70)	\$84,071.02	732,085.72
ADD: FUND BALANCE JANUARY 1	2,961,046.42	2,961,046.42	0.00	2,166,243.98	2,166,243.98	0.00	5,127,290.40	\$5,127,290.40	0.00
INCREASE (DECREASE) IN FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00
FUND BALANCE DECEMBER 31, 2023	\$2,846,552.42	\$2,954,316.74	\$107,764.32	\$1,632,723.28	\$2,257,044.68	\$624,321.40	\$4,479,275.70	\$5,211,361.42	\$732,085.72

The notes to the financial statements are an integral part of this statement.

**MARION COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023**

1. Summary of Significant Accounting Principles

The accounting policies of Marion County substantially comply with those prescribed by the Governmental Accounting Standards Board and National Council on Governmental Accounting, including utilization of fund accounting and other generally accepted accounting principles applicable to governments.

A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulation, restrictions, or limitations.

Governmental Fund Types include:

- (1) The General Fund – to account for all financial resources except those required to be accounted for in another fund.
- (2) Special Revenue Fund – to account for the proceeds of specific revenue sources (other than special assessments, expendable trust, or for major capital projects) that are legally restricted to expenditures for specified purposes.
- (3) Capital Projects Funds – to account for financial resources to be used for acquisition or construction of major capital facilities.
- (4) Debt Service Fund – to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

2. Fixed assets of the County are recorded partially at cost and partially at an estimate by County officials.

3. Cash & Investments

To facilitate better management of the County's cash resources, excess cash is combined in a pooled operating account. Each Fund's portion of total cash is based on its equity in the pooled cash account. Investments are valued at cost or market, whichever is lower. Writedowns from cost to market are recognized when there has been a decline that is other than temporary.

4. Debt

The county currently has no debt.

MARION COUNTY, TEXAS
COMBINING BALANCE SHEET - ALL SPECIAL REVENUE FUNDS
DECEMBER 31, 2023

EXHIBIT B-1

ASSETS:	JURY	SPECIAL DISTRICT TAX	ROAD & BRIDGE	RIGHT OF WAY	SELF INSURANCE FUND	LAW LIBRARY FUND
CASH	\$29,650.34	\$440,553.26	\$1,108,179.50	\$1,527.04	\$141,339.79	\$12,672.96
CERTIFICATES OF DEPOSIT	0.00	0.00	0.00	0.00	0.00	0.00
PREPAID	0.00	0.00	0.00	0.00	0.00	0.00
ACCOUNTS RECEIVABLE	89.42	0.00	4,877.42	0.00	0.00	2,392.11
CURRENT TAXES RECEIVABLE	0.00	0.00	699,445.86	0.00	0.00	0.00
DELINQUENT PROPERTY TAXES RECEIVABLE	0.00	0.00	396,630.78	0.00	0.00	0.00
ALLOWANCE FOR UNCOLLECTABLE TAXES	0.00	0.00	(39,605.90)	0.00	0.00	0.00
TOTAL ASSETS	\$29,739.76	\$440,553.26	\$2,169,527.66	\$1,527.04	\$141,339.79	\$15,065.07
LIABILITIES & FUND BALANCES						
LIABILITIES:						
ACCOUNTS PAYABLE	\$95.00	\$0.00	\$22,841.30	\$0.00	\$0.00	\$2,358.50
PAYROLL TAXES & BENEFITS PAYABLE	0.00	0.00	16,188.38	0.00	0.00	0.00
DEFERRED REVENUES	0.00	0.00	1,080,786.64	0.00	0.00	0.00
TOTAL LIABILITIES	\$95.00	\$0.00	\$1,119,816.32	\$0.00	\$0.00	\$2,358.50
FUND BALANCES:						
NON-SPENDABLE FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00
RESTRICTED FUND BALANCE	0.00	0.00	1,049,711.34	0.00	0.00	0.00
COMMITTED FUND BALANCE	29,644.76	440,553.26	0.00	0.00	0.00	0.00
ASSIGNED FUND BALANCE	0.00	0.00	0.00	1,527.04	141,339.79	12,706.57
UNASSIGNED FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FUND BALANCES	29,644.76	440,553.26	1,049,711.34	1,527.04	141,339.79	12,706.57
TOTAL LIABILITIES AND FUND BALANCES	\$29,739.76	\$440,553.26	\$2,169,527.66	\$1,527.04	\$141,339.79	\$15,065.07

The notes to the financial statements are an integral part of this statement

MARION COUNTY, TEXAS
COMBINING BALANCE SHEET - ALL SPECIAL REVENUE FUNDS
DECEMBER 31, 2023

EXHIBIT B-1 391

TECHNOLOGY FUND	KELLY PARK	AIRPORT FUND	WALCOTT BUILDING FUND	LAKE PATROL FUND	CHILD ABUSE PREVENTION FUND	COUNTY ATTORNEY FORFEITURE FUND	COUNTY ATTORNEY HOT CHECK FUND	CIVIL FEES	COUNTY RECORD PRESERV. FUND
\$3,219.02	\$24,013.70	\$123,644.84	\$18,681.56	\$5.01	\$0.00	\$13,284.18	\$1,816.70	\$18,037.00	\$226,816.53
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30,282.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	509.00	3,430.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$33,501.02	\$24,013.70	\$123,644.84	\$18,681.56	\$5.01	\$0.00	\$13,284.18	\$1,816.70	\$18,546.00	\$230,246.53
=====									
\$813.01	\$2,403.07	\$476.51	\$383.49	\$0.00	\$0.00	\$637.00	\$0.00	\$0.00	\$5,764.00
0.00	0.00	0.00	0.00	5.01	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$813.01	\$2,403.07	\$476.51	\$383.49	\$5.01	\$0.00	\$637.00	\$0.00	\$0.00	\$5,764.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	12,647.18	1,816.70	18,546.00	224,482.53
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32,688.01	21,610.63	123,168.33	18,298.07	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32,688.01	21,610.63	123,168.33	18,298.07	0.00	0.00	12,647.18	1,816.70	18,546.00	224,482.53
\$33,501.02	\$24,013.70	\$123,644.84	\$18,681.56	\$5.01	\$0.00	\$13,284.18	\$1,816.70	\$18,546.00	\$230,246.53
=====									

MARION COUNTY, TEXAS
COMBINING BALANCE SHEET - ALL SPECIAL REVENUE FUNDS
DECEMBER 31, 2023

EXHIBIT B-1

ASSETS:	SHERIFF DRUG FORFEITURE FUND	PRETRIAL INTERVENTION PROGRAM	COURTHOUSE SECURITY FUND	CLERKS RECORD MGMT FUND	VITAL STATS	SHERIFF Constable Attorney LEOSE	LOCAL TRUANCY PREVENTION
CASH	\$3,797.55	\$22,473.44	\$20,125.13	\$2,148.64	\$1,137.42	\$15,279.32	\$10,553.44
CERTIFICATES OF DEPOSIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INVESTMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ACCOUNTS RECEIVABLE	0.00	0.00	573.67	120.03	35.00	0.00	177.42
CURRENT TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DELINQUENT PROPERTY TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ALLOWANCE FOR UNCOLLECTABLE TAXES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS	\$3,797.55	\$22,473.44	\$20,698.80	\$2,268.67	\$1,172.42	\$15,279.32	\$10,730.86
LIABILITIES & FUND BALANCES							
LIABILITIES:							
ACCOUNTS PAYABLE	\$270.10	\$0.00	\$868.02	\$217.67	\$0.00	\$0.00	\$0.00
PAYROLL TAXES & BENEFITS PAYABLE	0.00	105.45	(9,031.06)	0.00	0.00	0.00	0.00
DEFERRED REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL LIABILITIES	\$270.10	\$105.45	(\$8,163.04)	\$217.67	\$0.00	\$0.00	\$0.00
FUND BALANCES:							
NON-SPENDABLE FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RESTRICTED FUND BALANCE	3,527.45	22,367.99	28,861.84	2,051.00	1,172.42	15,279.32	10,730.86
COMMITTED FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ASSIGNED FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
UNASSIGNED FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FUND BALANCES	3,527.45	22,367.99	28,861.84	2,051.00	1,172.42	15,279.32	10,730.86
TOTAL LIABILITIES AND FUND BALANCES	\$3,797.55	\$22,473.44	\$20,698.80	\$2,268.67	\$1,172.42	\$15,279.32	\$10,730.86

MARION COUNTY, TEXAS
COMBINING BALANCE SHEET - ALL SPECIAL REVENUE FUNDS
DECEMBER 31, 2023

EXHIBIT B-1

SPECIALTY COURT FUND	TIME PAYMENT FUND	COUNTY CLERK TECH FUND	DISTRICT CLERK TECH FUND	JP #1 TECH FUND	JP #2 TECH FUND	OPIOID SETTLEMENT FUND	HEALTHY COUNTY FUND	TOTALS DECEMBER 31, 2023
\$3,644.90	\$5,753.69	\$833.62	\$8,625.52	\$4,166.13	\$637.36	\$17,180.12	\$2,944.89	\$2,282,742.60
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$30,282.00
126.02	221.27	15.19	8.00	156.88	0.00	0.00	0.00	\$12,731.43
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$699,445.86
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$396,630.78
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(\$39,605.90)
\$3,770.92	\$5,974.96	\$848.81	\$8,633.52	\$4,323.01	\$637.36	\$17,180.12	\$2,944.89	\$3,382,226.77
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$37,127.67
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$7,267.78
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$1,080,786.64
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,125,182.09
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
3,770.92	5,974.96	848.81	8,633.52	4,323.01	637.36	0.00	0.00	\$1,415,383.21
0.00	0.00	0.00	0.00	0.00	0.00	17,180.12	0.00	\$487,378.14
0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,944.89	\$354,283.33
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
3,770.92	5,974.96	848.81	8,633.52	4,323.01	637.36	17,180.12	2,944.89	\$2,257,044.68
\$3,770.92	\$5,974.96	\$848.81	\$8,633.52	\$4,323.01	\$637.36	\$17,180.12	\$2,944.89	\$3,382,226.77

MARION COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES-ALL SPECIAL REVENUE FUNDS
DECEMBER 31, 2023

EXHIBIT B-2

	JURY	SPECIAL DISTRICT TAX	ROAD & BRIDGE	RIGHT OF WAY	SELF INSURANCE FUND	LAW LIBRARY FUND	TECHNOLOGY FUND
REVENUES:							
TAXES	\$0.00	\$434,922.30	\$495,142.86	\$0.00	\$0.00	\$0.00	\$0.00
LICENSES & PERMITS	0.00	0.00	465,728.38	0.00	0.00	0.00	0.00
INTERGOVERNMENTAL REVENUES	7,328.00	0.00	16,637.16	0.00	0.00	0.00	0.00
CHARGES FOR SERVICES	1,861.27	0.00	0.00	0.00	0.00	6,300.00	0.00
MISCELLANEOUS REVENUES	0.00	0.00	49,662.10	0.00	26,067.02	0.00	4,900.00
TOTAL REVENUES	\$9,189.27	\$434,922.30	\$1,027,170.50	\$0.00	\$26,067.02	\$6,300.00	\$4,900.00
EXPENDITURES:							
PAYROLL	0.00	0.00	794,989.89	0.00	0.00	0.00	0.00
SUPPLIES & OPERATIONS	537.11	96,376.37	512,901.61	0.00	0.00	40,505.47	77,181.24
OTHER COSTS	22,104.00	0.00	16,953.15	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	0.00	52,000.00	33,568.00	0.00	84,700.00	0.00	0.00
TOTAL EXPENDITURES	22,641.11	148,376.37	1,358,412.65	0.00	84,700.00	40,505.47	77,181.24
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(13,451.84)	286,545.93	(331,242.15)	0.00	(58,632.98)	(34,205.47)	(72,281.24)
OTHER FINANCING SOURCES & (USES)							
BOND PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LOAN PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFER IN	5,000.00	0.00	236,841.00	0.00	69,000.00	30,000.00	93,250.00
TRANSFER OUT	0.00	0.00	(69,000.00)	0.00	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES & (USES)	5,000.00	0.00	167,841.00	0.00	69,000.00	30,000.00	93,250.00
EXCESS OF REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(8,451.84)	286,545.93	(163,401.15)	0.00	10,367.02	(4,205.47)	20,968.76
ADD: FUND BALANCE JANUARY 1	38,096.60	154,007.33	1,213,112.49	1,527.04	130,972.77	16,912.04	11,719.25
INCREASE (DECREASE) IN FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUND BALANCE DEC 31, 2023	\$29,644.76	\$440,553.26	\$1,049,711.34	\$1,527.04	\$141,339.79	\$12,706.57	\$32,688.01

The notes to the financial statements are an integral part of this statement.

MARION COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES-ALL SPECIAL REVENUE FUNDS
DECEMBER 31, 2023

EXHIBIT B-2

KELLY PARK	AIPORT FUND	WALCOTT BUILDING FUND	LAKE PATROL FUND	CHILD ABUSE PREVENTION FUND	COUNTY ATTORNEY FORFEITURE FUND	COUNTY ATTORNEY HOT CHECK FUND	CIVIL FEES	RECORD PRESERV. FUND
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	19,944.96	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	3,672.60	0.00	10,538.00	51,357.63
6,250.00	42,877.29	575.00	0.00	0.00	5,483.19	0.00	0.00	0.00
\$6,250.00	\$42,877.29	\$575.00	\$19,944.96	\$0.00	\$9,155.79	\$0.00	\$10,538.00	\$51,357.63
0.00	0.00	0.00	15,457.51	0.00	0.00	0.00	0.00	0.00
24,499.69	43,232.11	6,590.01	4,487.45	0.00	0.00	181.00	0.00	90,761.76
0.00	4,656.22	5,955.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,041.01
24,499.69	47,888.33	12,545.01	19,944.96	0.00	0.00	181.00	0.00	98,802.77
(18,249.69)	(5,011.04)	(11,970.01)	0.00	0.00	9,155.79	(181.00)	10,538.00	(47,445.14)
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20,000.00	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	(36,990.72)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20,000.00	(36,990.72)	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00
1,750.31	(42,001.76)	(1,970.01)	0.00	0.00	9,155.79	(181.00)	10,538.00	(47,445.14)
19,860.32	165,170.09	20,268.08	0.00	0.00	3,491.39	1,997.70	8,008.00	271,927.67
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$21,610.63	\$123,168.33	\$18,298.07	\$0.00	\$0.00	\$12,647.18	\$1,816.70	\$18,546.00	\$224,482.53

MARION COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES-ALL SPECIAL REVENUE FUNDS
DECEMBER 31, 2023

EXHIBIT B-2

	SHERIFF DRUG FORFEITURE FUND	PRETRIAL INTERVENTION PROGRAM	COURTHOUSE SECURITY FUND	COURTHOUSE RECORD MANAGEMENT FUND	VITAL STATISTICS	SHERIFF CONSTABLE ATTORNEY LEOSE	LOCAL TRUANCY PREVENTION
REVENUES:							
TAXES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LICENSES & PERMITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INTERGOVERNMENTAL REVENUES	0.00	0.00	0.00	0.00	0.00	2,056.82	0.00
CHARGES FOR SERVICES	0.00	500.00	10,545.88	1,615.62	392.00	0.00	3,917.13
MISCELLANEOUS REVENUES	3,775.93	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	\$3,775.93	\$500.00	\$10,545.88	\$1,615.62	\$392.00	\$2,056.82	\$3,917.13
EXPENDITURES:							
PAYROLL	0.00	2,970.24	51,710.59	0.00	0.00	0.00	0.00
SUPPLIES & OPERATIONS	271.92	0.00	0.00	4,009.49	0.00	2,897.15	0.00
OTHER COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	271.92	2,970.24	51,710.59	4,009.49	0.00	2,897.15	0.00
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	3,504.01	(2,470.24)	(41,164.71)	(2,393.87)	392.00	(840.33)	3,917.13
OTHER FINANCING SOURCES & (USES)							
BOND PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LOAN PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFER IN	0.00	0.00	35,000.00	0.00	0.00	0.00	0.00
TRANSFER OUT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES & (USES)	0.00	0.00	35,000.00	0.00	0.00	0.00	0.00
EXCESS OF REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	3,504.01	(2,470.24)	(6,164.71)	(2,393.87)	392.00	(840.33)	3,917.13
ADD: FUND BALANCE JANUARY 1	23.44	24,838.23	35,026.55	4,444.87	780.42	16,119.65	6,813.73
INCREASE (DECREASE) IN FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUND BALANCE DEC 31, 2022	\$3,527.45	\$22,367.99	\$28,861.84	\$2,051.00	\$1,172.42	\$15,279.32	\$10,730.86

MARION COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES-ALL SPECIAL REVENUE FUNDS
DECEMBER 31, 2023

EXHIBIT B-2

SPECIALTY COURT FUND	TIME PAYMENT FUND	COUNTY CLERK TECH FUND	DISTRICT CLERK TECH FUND	JP #1 TECH FUND	JP #2 TECH FUND	OPIOD SETTLEMENT FUND	HEALTHY COUNTY FUND	TOTALS DECEMBER 31, 2023
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$930,065.16
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$465,728.38
0.00	0.00	0.00	0.00	0.00	0.00	0.00	70.00	\$46,036.94
1,303.63	2,087.53	129.90	408.21	3,006.58	308.32	0.00	0.00	\$97,944.30
0.00	0.00	0.00	0.00	0.00	0.00	17,180.12	0.00	\$156,770.65
\$1,303.63	\$2,087.53	\$129.90	\$408.21	\$3,006.58	\$308.32	\$17,180.12	\$70.00	\$1,696,545.43
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$865,128.23
0.00	0.00	0.00	1,077.02	80.00	150.00	0.00	0.00	\$905,739.40
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$49,668.37
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$178,309.01
0.00	0.00	0.00	1,077.02	80.00	150.00	0.00	0.00	\$1,998,845.01
1,303.63	2,087.53	129.90	(668.81)	2,926.58	158.32	17,180.12	70.00	(\$302,299.58)
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$499,091.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(\$105,990.72)
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$393,100.28
1,303.63	2,087.53	129.90	(668.81)	2,926.58	158.32	17,180.12	70.00	\$90,800.70
2,467.29	3,887.43	718.91	9,302.33	1,396.43	479.04	0.00	2,874.89	\$2,166,243.98
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
\$3,770.92	\$5,974.96	\$848.81	\$8,633.52	\$4,323.01	\$637.36	\$17,180.12	\$2,944.89	\$2,257,044.68

MARION COUNTY, TEXAS
COMBINING BALANCE SHEET-ALL TRUST AGENCY FUNDS
DECEMBER 31, 2023

EXHIBIT B-3

	MARION CO. HISTORICAL COMMISSION	SEDBERRY CEMETERY	TOTALS DECEMBER 31, 2023
ASSETS:			
CASH	\$13,356.00	\$3,198.63	\$16,554.63
CERTIFICATES OF DEPOSIT	15,000.00	12,000.00	\$27,000.00
TOTAL ASSETS	\$28,356.00	\$15,198.63	\$43,554.63
LIABILITIES & FUND BALANCES			
LIABILITIES:			
ACCOUNTS PAYABLE	\$0.00	\$0.00	\$0.00
DUE TO OTHER FUNDS	0.00	0.00	\$0.00
TOTAL LIABILITIES	\$0.00	\$0.00	\$0.00
FUND BALANCES:			
NON-SPENDABLE FUND BALANCE	0.00	0.00	\$0.00
RESTRICTED FUND BALANCE	0.00	0.00	\$0.00
COMMITTED FUND BALANCE	0.00	0.00	\$0.00
ASSIGNED FUND BALANCE	28,356.00	15,198.63	\$43,554.63
UNASSIGNED FUND BALANCE	0.00	0.00	\$0.00
TOTAL FUND BALANCES	28,356.00	15,198.63	\$43,554.63
TOTAL LIABILITIES AND FUND BALANCES	\$28,356.00	\$15,198.63	\$43,554.63

The notes to the financial statements are an integral part of this statement.

MARION COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES-ALL TRUST AGENCY FUNDS
DECEMBER 31, 2023

EXHIBIT B-4

	MARION CO. HISTORICAL COMMISSION	SEDBERRY CEMETERY	TOTALS DECEMBER 31, 2023
REVENUES:			
LOCAL REVENUES	\$2,189.09	\$151.04	\$2,340.13
TOTAL REVENUES	\$2,189.09	\$151.04	\$2,340.13
EXPENDITURES:			
OPERATING COSTS	1,147.50	0.00	\$1,147.50
TOTAL EXPENDITURES	\$1,147.50	\$0.00	\$1,147.50
EXCESS OF REVENUES OVER (UNDER)			
EXPENDITURES	1,041.59	151.04	\$1,192.63
ADD: FUND BALANCE JANUARY 1	27,314.41	15,047.59	\$42,362.00
INCREASE (DECREASE) IN FUND BALANCE	0.00	0.00	\$0.00
FUND BALANCE DEC 31, 2023	\$28,356.00	\$15,198.63	\$43,554.63

The notes to the financial statements are an integral part of this statement.

Marion County, Texas

Federal & State Awards Section

MARION COUNTY, TEXAS
COMBINING BALANCE SHEET
FEDERAL STATE PROGRAM FUNDS
DECEMBER 31, 2023

EXHIBIT B-5

	ARPA	LATCF	EGRANT	CDBG GLO-HMAP	TOTALS DECEMBER 31, 2023
ASSETS:					
CASH	\$1,263,800.49	\$168,691.82	\$0.00	\$0.00	\$1,432,492.31
CERTIFICATES OF DEPOSIT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ACCOUNTS RECEIVABLE	0.00	0.00	0.00	0.00	\$0.00
TOTAL ASSETS	\$1,263,800.49	\$168,691.82	\$0.00	\$0.00	\$1,432,492.31
LIABILITIES & FUND BALANCES					
LIABILITIES:					
ACCOUNTS PAYABLE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
PAYROLL BENEFITS	0.00	0.00	0.00	0.00	\$0.00
TOTAL LIABILITIES	0.00	0.00	0.00	0.00	0.00
FUND BALANCES:					
NON-SPENDABLE FUND BALANCE	0.00	0.00	0.00	0.00	\$0.00
RESTRICTED FUND BALANCE	1,263,800.49	168,691.82	0.00	0.00	\$1,432,492.31
COMMITTED FUND BALANCE	0.00	0.00	0.00	0.00	\$0.00
ASSIGNED FUND BALANCE	0.00	0.00	0.00	0.00	\$0.00
UNASSIGNED FUND BALANCE	0.00	0.00	0.00	0.00	\$0.00
TOTAL FUND BALANCES	1,263,800.49	168,691.82	0.00	0.00	\$1,432,492.31
TOTAL LIABILITIES AND FUND BALANCES	\$1,263,800.49	\$168,691.82	\$0.00	\$0.00	\$1,432,492.31

MARION COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 FEDERAL STATE PROGRAM FUNDS
 DECEMBER 31, 2023

EXHIBIT B-6

	ARPA	LATCF	EGRANTS	CDBG GLO-HMAP	TOTALS DECEMBER 31, 2023
REVENUES:					
INTERGOVERNMENTAL REVENUES	\$0.00	\$92,974.20	\$11,371.50	\$18,750.00	\$123,095.70
MATCHING FUNDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL REVENUES	\$0.00	\$92,974.20	\$11,371.50	\$18,750.00	\$123,095.70
EXPENDITURES:					
UNIFORMS	0.00	0.00	0.00	0.00	\$0.00
COMMUNICATIONS	0.00	0.00	16,838.58	0.00	\$16,838.58
REV LOSS - PARKING LOT	0.00	0.00	0.00	0.00	\$0.00
REV LOSS-TRUCKS	0.00	0.00	0.00	0.00	\$0.00
ADMINISTRATIVE	38,280.48	0.00	0.00	18,750.00	\$57,030.48
ELEVATOR REPAIR	237,143.00	0.00	0.00	0.00	\$237,143.00
JAIL/ANNEX REMODEL	0.00	17,256.58	0.00	0.00	\$17,256.58
	0.00	0.00	0.00	0.00	\$0.00
TOTAL EXPENDITURES	\$275,423.48	\$17,256.58	\$16,838.58	\$18,750.00	\$328,268.64
OTHER FINANCING SOURCES & (USES)					
TRANSFER IN	0.00	0.00	5,467.08	0.00	5,467.08
TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES & (USES)	0.00	0.00	5,467.08	0.00	5,467.08
EXCESS OF REVENUES OVER (UNDER)					
EXPENDITURES	(275,423.48)	75,717.62	0.00	0.00	(\$199,705.86)
ADD: FUND BALANCE JANUARY 1	1,539,223.97	92,974.20	0.00	0.00	\$1,632,198.17
INCREASE (DECREASE) IN FUND BALANCE	0.00	0.00	0.00	0.00	0.00
FUND BALANCE DEC 31, 2023	\$1,263,800.49	\$168,691.82	\$0.00	\$0.00	\$1,432,492.31

The notes to the financial statements are an integral part of this statement.

Exhibit "B"

renewed back
in 2020

403



DEPARTMENT OF THE ARMY
U.S. ARMY CORPS OF ENGINEERS, FORT WORTH DISTRICT
P.O. BOX 17300
FORT WORTH, TX 76102-0300

April 17, 2024

RECEIVED

Real Estate Division

APR 23 2024

MARION COUNTY JUDGE

SUBJECT: Lake O' The Pines, Texas; License and Consent No. DACW63-3-20-0585

Honorable Leward J. LaFleur
County Judge
Marion County
119 West Lafayette Street, Suite 1
Jefferson, Texas 75657

Dear Judge LaFleur:

The subject license and consent granted to Marion County expires on July 31, 2025. A renewal of this license and consent is necessary for continued operation, maintenance, and repair of six (6) boat launching ramps, with associated access roads and parking lots at Lake O' The Pines, Texas. If Marion County wish to renew the subject license and consent, please contact me at the information listed below within 10 days of the date of this letter to discuss renewal requirements.

If we do not receive a response from Marion County within 10 days of the date of this letter, we will assume Marion County no longer require the use of the property and will initiate termination procedures per the terms and conditions of the license and consent.

To discuss renewal or termination of subject license and consent or Marion County rights or responsibilities, please contact me at 817-886-1209 or renee.m.russell@usace.army.mil.

Sincerely,


Renee Russell
Realty Specialist

Enclosure

LICENSE REQUIREMENTS

- Letter from Grantee requesting renewal/non-renewal of license and consent (specify by name of each boat launching ramps)
 - o Letter should include, at a minimum, the following information:
 - Grantee name, phone number, email address;
 - Physical address of each boat launching ramp location with access roads and parking lot(s) for each location, be sure to include tract numbers;
 - Mailing address, if different from property address;
 - Length, width, and acreage of each boat launch ramp, access roads and parking lot(s);
 - Be sure to separate length by amount located on fee property and amount located on flowage easement property
 - State any specifics pertaining to each boat launch ramp, access roads and parking lot(s), if applicable
- Drawings showing location of each boat launch ramp, access roads and parking lot(s) location, government boundary, monuments, fee elevation, flowage easement elevation, etc.
- Survey and legal description for each boat launch ramp, access roads and parking lot(s) location, which must meet the following criteria:
 - o The legal description should not include any more land than is necessary and should tie into a known U.S. Government monument.
 - o Submittals shall conform to the following:
 - Drawings are to be in DGN (Microstation) or SHP (ArcGIS) file format (preferably both) and georectified in Texas State Plane 4202 North Central, UTM Zone 15 North.
 - Legal descriptions are to be furnished in DOCX (WORD).
 - PDF (and/or copies) of the survey drawings and legal description must be signed and stamped (finalized version) by the surveyor.

Bid Notice

In accordance with Sections 262.021 through 262.037, inclusive, of Vernon's Texas Codes Annotated Local Government Code, the County of Marion, State of Texas, hereby gives public notice of its intent to seek bids.

Sealed bids are to be received in the Office of the County Judge, 102 W Austin, Room 205, Jefferson, TX 75657, by 9:00 a.m. May 28, 2024. Clearly mark bids 'road supplies'. Bids will be opened at 9:00 a.m.

The items to be bid are as follows: recycled road topping, sand, clay, gravel – including contract gravel delivery, pre-mixed oil dirt, road oil, on-road and off-road diesel, and unleaded gasoline.

The specifications for same may be obtained in the Office of the County Auditor during normal office hours. The methods of payment and bond requirements are to be in accordance with the terms stated in the general specifications.

By: Shanna Solomon
Marion County Auditor

Exhibit "D"

RESOLUTION

MARION COUNTY COMMISSIONERS COURT

In accordance with Chapters 791 of the Texas Government Code and 271 of the Texas Local Government Code, Commissioners Court of Marion County ("the Governmental Entity") does hereby make the following Resolution approving the Terms and Conditions of an Interlocal Agreement between the Governmental Entity and the Region 16 Service Center, which serves as the sponsor of TexBuy, a cooperative purchasing program for goods and services ("the Agreement") designating the Governmental Entity's County Judge or the Marion County Auditor, as official representative of the Governmental Entity relating to the Program.

WHEREAS, the Commissioners of the Governmental Entity finds it in the best interests of the Governmental Entity to pool with other Governmental Entities and the Region 16 Service Center to increase its purchasing economy of scale;

WHEREAS, the Commissioners of the Governmental Entity further finds it in the best interests of the Governmental Entity to access low-cost goods and services advertised to potential vendors on a nationwide basis;

NOW, THEREFORE, BE IT RESOLVED BY THE COMMISSIONERS COURT OF THE GOVERNMENTAL ENTITY:

Section I. The Terms and conditions of the agreement having been reviewed by the Commissioners of the Governmental Entity is found to be acceptable and in the best interests of the Governmental Entity and its citizens and is hereby for all things approved.

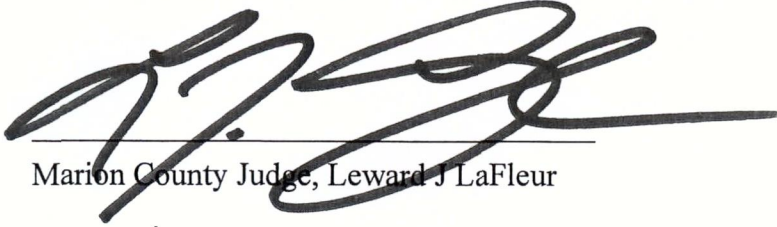
Section II. The Marion County Judge of the Governmental Entity or the Marion County Auditor is hereby designated and authorized to act for the Governmental Entity in all matters relating to the Agreement, including executing the Agreement on behalf of the Commissioners of the Governmental Entity.

Section III. The Commissioners Court delegates to the Governmental Entity's County Judge or the Marion County Auditor, to the fullest extent allowed under Texas law, any and all authority to take any action to provide the Governmental Entity with low-cost goods and services under the Agreement.

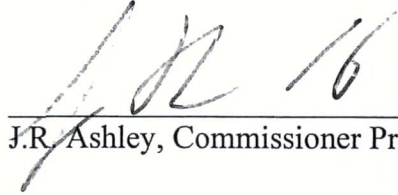
Section IV. It is the policy of Region 16 ESC, TexBuy and the Entity not to discriminate on the basis of age, race, religion, color, national origin, sex, or handicap in its programs, services, or activities as required by Title VI of the Civil Rights Act of 1964, as amended; Title IX of the Education Amendments of 1972; and Section 504 of the Rehabilitation Act of 1973, as amended.

Section V. This resolution shall become effective from and after its passage.

ADOPTED AND APPROVED THIS THE 29TH DAY OF APRIL 2024



Marion County Judge, Leward J LaFleur



J.R. Ashley, Commissioner Precinct #1

Absent

Jacob Pattison, Commissioner Precinct #2



Ralph Meisenheimer, Commissioner Precinct #3



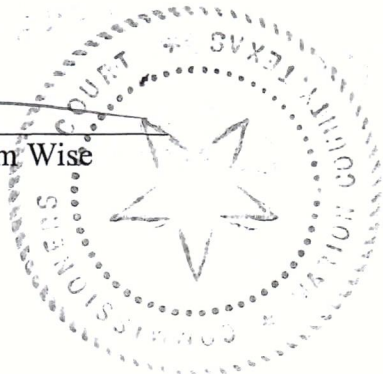
Gered Lee, Commissioner Precinct #4

In witness thereof, I have hereunto set my hand and affixed my official seal this 29th Day of
April, 2024

ATTEST:



Marion County Clerk, Kim Wise



INTERLOCAL AGREEMENT

for Participation in the

Region 16 ESC Statewide Cooperative Purchasing Program

Contracting Parties:

Marion County
School District/Governmental Entity

AND

Region 16 Education Service Center

Texas Education Code §8.002 charges regional education service centers to provide services to enable school districts to operate more efficiently and economically. In order to increase the efficiency and effectiveness of purchasing operations, the Region 16 Education Service Center ("ESC 16") and Marion County School District/Governmental Entity (the "Entity"), collectively referred to as "the Parties," enter into this Interlocal Agreement.

I. Creation of the Cooperative Purchasing Program

ESC 16, by this Agreement, agrees to serve as the sponsoring entity of a cooperative purchasing program (the "Program") in conjunction with the above-named Entity and any other entity legally entitled to enter into the Program, which executes a similar agreement. The purpose of the Program shall be to obtain substantial savings for participating school districts and other governmental entities through executions of economies of scale and through seeking vendors on a regional, state, and nationwide basis.

II. Authority

Authority for the services provided under this Interlocal Agreement is granted under Government Code, Chapter 791, Subchapters A, B, and C; and Local Government Code, Chapter 271, Subchapter F, §§ 271.101 and 271.102.

III. Termination

This Interlocal Agreement (hereinafter the "Agreement") is effective upon final execution by ESC 16 and shall automatically renew annually unless either party gives sixty (60) days prior written notice of non-renewal. This Agreement may be terminated without cause by either party upon (60) days prior written notice, or may also be terminated for cause at anytime upon written notice stating the reason for the termination and the effective date of such termination; however, the terminating party agrees to give the affected party a thirty (30) day period to cure any identified breach. The terminating party further agrees to make

any required payment to a vendor incurred during the time the party was a member of the Program.

IV. Duties and Roles

A. Role of the ESC 16 as Program Sponsor:

- (1) Provide for the organizational and administrative structure of the Program as Program Sponsor, by either using internal assets or through contracting with a third party to provide such matters.
- (2) Provide staff time necessary for efficient operation of the Program.
- (3) Provide for the initiation and implementation of activities related to the bidding and vendors selection process.
- (4) Provide members with procedures for ordering, delivery, and billing of goods and services available through the Program.

B. Role of the Entity:

- (1) Commit to participate in the Program by taking all action necessary to authorize the execution of this agreement in the appropriate space below.
- (2) Designate a contact person for the Program who will act under the direction of and on behalf of the Entity.
- (3) Commit to purchase products and services that become part of the official products and services list when it is in the best interest of the member Entity.
- (4) Prepare purchase orders issued to the appropriate vendor from the official award list provided by the Program.
- (5) Accept shipments of products ordered from vendors in accordance with standard purchasing procedures.
- (6) Pay vendors in a timely manner for all goods and services received.
- (7) Pursue any disputes regarding the quality or quantity of a vendor's goods and/or services directly with that vendor.

V. General Provisions

- A. The Parties agree to comply fully with all applicable federal, state, and local statutes, ordinances, rules, and regulations in connection with the Program contemplated under this Agreement. This Agreement is subject to all applicable present and future valid laws governing such Program.
- B. This Agreement shall be governed by the law of the State of Texas and the Parties agree that venue shall be in the county in which the central administrative offices of ESC 16 are located.
- C. This Agreement contains the entire agreement of the Parties hereto with respect to

the matters covered by its terms, and it may not be modified in any manner without the express written consent of the Parties.

- D. If any term(s) or provision(s) of this Agreement are held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remainder of the provisions of this Agreement shall remain in full force and effect.
- E. The Parties to this Agreement expressly acknowledge and agree that all monies paid pursuant to this Agreement shall be paid from budgeted available funds for the current fiscal year of each such Entity.
- F. The Parties agree that payments made through this Agreement fairly compensate the performing party for any services or functions performed.
- G. Before any party may resort to litigation, any claims, disputes or other matters in question between the Parties to this Agreement shall be submitted to nonbinding mediation.
- H. Nothing contained in this agreement prohibits a Party from either creating other purchasing cooperatives or participating as a member of other purchasing cooperatives.
- I. No Party to this Agreement waives or relinquishes any immunity or defense on behalf of themselves, their directors, officers, employees, and agents as a result of its execution of this Agreement and performance of the functions and obligations described herein.
- J. This Agreement may be negotiated and transmitted between the Parties by means of a facsimile machine or e-mail and the terms and conditions agreed to by such means are binding upon the Parties.

VI. Authorization

ESC 16 and the Entity have entered into this Agreement to provide cooperative purchasing opportunities to public schools and other governmental entities and the governing boards of such entities delegate to the superintendent or chief executive officer of the Entity the discretion to determine that making purchases through the program provides the best value to the Entity.

This Agreement was approved by the governing boards of the respective Parties at meetings that were posted and held in accordance with state law, including Chapter 551 of the Texas Government Code, commonly known as the Texas Open Meetings Act.

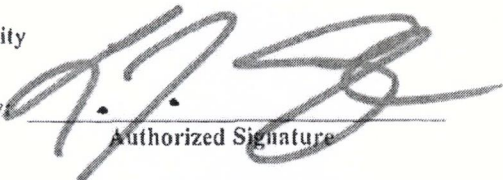
VII. Non-Discrimination Clause

It is the policy of ESC 16 and the Entity not to discriminate on the basis of age, race, religion, color, national origin, sex, or handicap in its programs, services, or activities as

required by Title VI of the Civil Rights Act of 1964, as amended; Title IX of the Education Amendments of 1972; and Section 504 of the Rehabilitation Act of 1973, as amended.

The individuals signing below are authorized to do so by the respective parties to this Agreement.

Entity

By: 

Authorized Signature

Marion County Judge, Leward J LaFleur

Title

Date April 29, 2024

Shanna Solomon

Entity Contact Person

Marion County Auditor

Title of Contact

102 W Austin, Room 102

Street Address

Jefferson, TX 75657

City, State

Zip

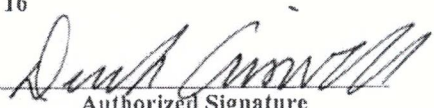
903-665-7240

Contact's Telephone Number

ssolomon@co.marion.tx.us

E-mail Address

ESC 16

By: 

Authorized Signature

CHIEF FINANCIAL OFFICER

Title

Date 04/30/2024

Date

ANDREW PICKENS

ESC 16 Contact Person

DIRECTOR OF PURCHASING

Title of Contact

5800 BELL STREET

Street Address

AMARILLO, TX 79109

City, State

Zip

806-677-5040

Contact's Telephone Number

andrew.pickens@esc16.net

E-mail Address

Please send two signed original Interlocal Agreements to Region 16 ESC, Attn: Andrew Pickens, Director of Purchasing, 5800 Bell Street, Amarillo, TX 79109-6230. Upon execution, a signed original will be returned to the Entity Contact Person listed above.



PFVT MOTORS, LLC.
SANDRA GONZALEZ
Government Account Team
Direct: 602-635-3124

Purchase Order / Quote

Date	4/16/2024
Valid Until	4/30/2024
Contract	TEXBUY - 024-G
PO	
Lead Time	IN STOCK

Customer:

MARION COUNTY

Invoice Address:

Same

Delivery Address:

Description

Line Total

F-150 PKF74134 2023 F-150 4X4 SUPERCREW EXTERIOR 145" WHEELBASE ICONIC SILVER METALLIC 3.3L V6 PFDI INTERIOR ELEC TEN-SPEED AUTO W/TOW M DARK SLATE CLOTH 40/20/40				\$46,125.00
EXTERIOR ☐ DAYTIME RUNNING LAMPS ☐ EASY FUEL® CAPLESS FILLER ☐ FULLY BOXED STEEL FRAME ☐ HALOGEN HEADLAMPS ☐ HEADLAMPS - AUTO HIGH BEAM ☐ HEADLAMPS - AUTOLAMP (ON/OFF) ☐ LOCKING REMOVABLE TAILGATE ☐ MANUAL FOLD POWER MIRRORS ☐ PICKUP BOX TIE DOWN HOOKS ☐ POWER TAILGATE LOCK ☐ TRAILER SWAY CONTROL ☐ WIPERS- INTERMITTENT	INTERIOR ☐ 4" PRODUCTIVITY SCREEN ☐ CRUISE CONTROL ☐ DOOR LOCKS - POWER ☐ DUAL SUNVISORS ☐ ILLUMINATED ENTRY ☐ MESSAGE CTR: OUTSIDE TEMP, COMPASS, TRIP COMPUTER ☐ POWERPOINTS - 12V ☐ TILT/TELESCOPE STR COLUMN	FUNCTIONAL ☐ AUTO HOLD ☐ CURVE CONTROL ☐ DYNAMIC HITCH ASSIST ☐ FAIL-SAFE COOLING SYSTEM ☐ FORDPASS CONNECT™ 4G ☐ HOTSPOT TELEMATICS MODEM ☐ HILL START ASSIST ☐ MYKEY® ☐ POST-COLLISION BRAKING ☐ PRE-COLLISION ASSIST W/AEB ☐ REVERSE SENSING AND REAR VIEW CAMERA ☐ SELECTSHIFT® ☐ SYNC®4 W/8" SCREEN	SAFETY/SECURITY ☐ ADVANCETRAC™ WITH RSC® ☐ AIRBAGS - FRONT SEAT MOUNTED SIDE IMPACT ☐ AIRBAGS - SAFETY CANOPY® ☐ CTR HIGH MOUNT STOP LAMP ☐ PERIMETER ALARM ☐ SOS POST-CRASH ALERT SYS™ ☐ TIRE PRESSURE MONIT SYS WARRANTY ☐ 3YR/36,000 BUMPER / BUMPER ☐ 5YR/60,000 POWERTRAIN ☐ 5YR/60,000 ROADSIDE ASSIST ☐ 8YR/100,000 HYBRID BATTERY	
EQUIPMENT GROUP 101A ☐ XL SERIES OPTIONAL EQUIPMENT/OTHER .17" SILVER STEEL WHEELS .265/70R 17 BSWALL-TERRAIN 3.73 ELECTRONIC LOCK RR AXLE 570.00 6470# GVWR PACKAGE 50 STATE EMISSIONS NO CHARGE CLASS IV TRAILER HITCH 315.00 FLEX FUEL VEHICLE				
TOTAL OPTIONS				\$885.00

Special Notes and Instructions

MSO/ODO STATEMENT. CUST RESPONSIBLE FOR REGISTRATION, TAXES AND TITLING

Subtotal	\$47,010.00
Sales Tax 0.00%	\$0.00
Tire Tax 5	\$5.00
Extended Warranty and Maintenance Plan	\$0.00
Flooring	\$0.00
Delivery	\$1,200.00
MSO / ODO	\$0.00
Total Per Unit less Trade-In	\$48,215.00
Quantity of Units	1
Sale Total	\$48,215.00

Above information is not an invoice and only an estimate of service/goods described above. Quote subject to change.

Please confirm your acceptance of this quote by signing this document, and returning to:

PO. Leonard J. LaFleur, Marion County Judge

Date

April 29, 2024

If you have any questions concerning this quote, contact Sandra Gonzalez

Thank you for your business!

9130 W Bell Road, Peoria AZ 85382
602-635-3124 - sandra.gonzalez@governmentautosales.com

Exhibit " F "

413

WOOD ENGINEERING COMPANY

CIVIL - STRUCTURAL - SURVEYING

Firm Reg. No. F-8594 & 101362-00

1616 Judson Rd. Suite 6-L

Longview, TX 75601

(903) 234-1118 dbwood7@netscape.net

**MARION COUNTY
COUNTY COURTHOUSE**

114 W. Austin St.

Jefferson, Texas 75657

April 18, 2024

ATTN: Honorable Leward J. LaFleur
County Judge

David Capps
County Sheriff

RE: Marion County, TX
Jail Roof Improvements
Jefferson, TX

Gentlemen,

Sealed construction bid proposals for the above referenced project were received until 2:00 p.m. Wednesday April 17, 2024 in room 205 of the county courthouse at 114 W. Austing St., Jefferson, Texas.

The above referenced project was advertised in accordance with accepted standards via newspaper, internet, and emailed advertisements.

Two sealed bid proposals were received, opened and publicly announced to all present. Clean Cut Roofing, of White Oak, TX was the apparent low bidder. Said bid proposals were taken to the office of Wood Engineering Company, Inc. for verification and tabulation.

Wood Engineering Company, Inc. has reviewed the bid proposals for price in conjunction with the contractor's attributes. The proposed unit prices, for the most part, are at market rates at this time. Given these factors Wood Engineering Company, Inc. recommends awarding the project to Clean Cut Roofing, in the amount of \$229,684.00

Thank you for the opportunity to provide professional engineering services for this project and I look forward to construction and completion of another successful project.

Please call me with any questions and/or comments.



David B. Wood, P.E., R.P.L.S.
Wood Engineering Company, Inc.
Longview, TX

4-18-2024



Konnor W. Lawrence, E.I.T.
Wood Engineering Company, Inc.
Longview, TX

**BID TABULATION
FOR**

**MARION COUNTY, TX
JAIL ROOF IMPROVEMENTS**

PREPARED BY:

WOOD ENGINEERING

Firm Reg. No. F-8594 and 10136200

1616 JUDSON ROAD, STE 6-L

LONGVIEW, TEXAS 75601

TEL: 903-234-1118

Job No. WEC 21-08043

Clean Cut Roofing
Longview, TX

Advanced Roofing
Longview, TX

Marion County, TX - Jail Roof Improvements

ITEM	QTY	UNIT	DESCRIPTION	UNIT PRICE	TOTAL PRICE	UNIT PRICE	TOTAL PRICE
1	4930	SF	Remove and dispose of existing modified bituminous roofing and related appurtenances	\$3.00	\$14,790.00	-	\$7,000.00
2	4930	SF	F&I modified bituminous roof system and related appurtenances with 30 yr. surety	\$15.80	\$77,894.00	-	\$99,206.80
3	2000	SF	Remove and dispose of existing corroded steel roof deck	\$5.00	\$10,000.00	-	\$10,000.00
4	2000	SF	F&I 1.5" type "F" 20 gauge galvanized steel roof deck	\$27.00	\$54,000.00	-	\$38,400.00
5	500	LF	F&I 8x2.5 14 gauge galvanized steel roof joist	\$12.00	\$6,000.00	-	\$22,500.00
6	1	LS	Traffic Safety	\$12,000.00	\$12,000.00	-	\$10,000.00
7	1	LS	Bonding, mobilization, and project insurance	\$15,000.00	\$15,000.00	-	\$33,018.85
8	1	LS	Miscellaneous Construction Allowance	\$40,000.00	\$40,000.00	-	\$40,000.00
Totals					\$229,684.00		\$260,125.65

Project Grand Total Amount Bid

\$229,684.00

\$260,125.65

Values in **BOLD** type = Errors found by Wood Engineering Company, Inc.

David B. Wood, PE, RPLS

David B. Wood, P.E., R.P.L.S.

Project Engineer

Wood Engineering Company, Inc.

Longview, TX

4-18-2024



MARION COUNTY, TEXAS

Small Purchase Procurement -
Quotes

PROJECT

Jail / Annex Roof

Scope of Service/Item Description

Replace Roof on Jail/Annex Building w oversight and specs by David Woods, Engineer

Bid Received

Vendor:	Clean Cut Roofing - White Oak, TX		
Description:	Replace Jail / Annex Roof	Bid	\$229,684.00
Vendor:	Advanced Roofing - Longview, TX		
Description:	Replace Jail/Annex Roof	Bid	\$260,125.65
Vendor:			
Description:			
Vendor:			
Description:			
Vendor:			
Description:			
Vendor:			
Description:			
Vendor:			
Description:			
Vendor:			
Description:			

Verified that the successful quote was not excluded as a vendor per Sam.gov on:

(Insert Date)

Based on the contacts made concerning the scope of services/item description identified above and that the selected vendor is confirmed eligible to work on ARPA funded projects per SAM.gov on the date indicated above, the Marion County, Texas authorizes

Clean Cut Roofing - White Oak, Tx

Supplier(s) Name to begin to supply the item(s) for the quote price.

Signature

Leward J LaFleur

Printed Name

Date

Marion County Judge

Title

Exhibit "G"

INVOICE

417



Commercial Account

MARION COUNTY SHERIFF
PO BOX 547

Invoice #:

5902747

Please pay from this invoice.

Account

xxxx xxxx xxxx 4570

Transaction Date

04/01/24

Total Invoice Due
by 06/30/24

\$793.90

Balance Due if paid online
by 04/21/24

\$778.02

Customer #	Purchased By	Authorized By	Purchase Order/Job Name	Customer Agreement #
00002	DAVID CAPPS	DAVID CAPPS	JAIL	WG58721850
Store / Register #: 6545, LONGVIEW, TX / 90				

PRODUCT	SKU #	QUANTITY	UNIT	UNIT PRICE	TOTAL PRICE
TM EDWARDS OAK LVP 6X36 23.95SF	10045348570000100007	15.0000	CA	\$47.66	\$714.90
CURB DLVRY	00005156630000100001	1.0000	EA	\$79.00	\$79.00

459

APR 29 2024

SUBTOTAL	\$793.90
TAX	\$0.00
SHIPPING	\$0.00
TOTAL	\$793.90

Early Pay Discount	\$15.88
Balance Due if paid online by 04/21/24	\$778.02

Please pay from this invoice.

The 2% early pay discount is applied to the purchase subtotal (excluding sales tax) on invoices paid online within 20 days of the transaction date.

Questions ACCT MGR HOME DEPOT CREDIT SERVICES

About Your
Account

EMAIL

WWW.HOMEDEPOT.COM/MYCOMMERCIALACCOUNT

PHONE 1-800-395-7363

(TTY: 711)

FAX 1-877-969-6751

NOTICE: SEE REVERSE SIDE FOR IMPORTANT INFORMATION

Page 1 of 2

8 HP 1

This Account is Issued by Citibank, N.A.

Please detach and return lower portion with your payment to ensure proper credit. Retain upper portion for your records.

Your Account Number is xxxx xxxx xxxx 4570

P.O. Box 790420
St. Louis, MO 63179

Amount Due \$793.

Due Date June 30, 20

Invoice Number 59027

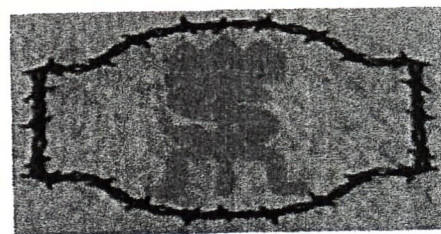
Invoice Enclosed

Amount Enclosed: \$

Please see reverse side to change your address.
Make Checks Payable to ▼MARION COUNTY SHERIFF
PO BOX 547
JEFFERSON, TX 75657-0547HOME DEPOT CREDIT SERVICES
DEPT. xx - xxxxxx4570
PO BOX 78047
PHOENIX, AZ 85062-8047

Exhibit "H"

Thank you for choosing Serrano Fencing
We look forward to doing business with you!

**Owner info:**

Name Ted McKinnon
Address
City, State ZIP Jefferson, TX
Phone
Email redmckinnon@live.com

Contractor info:

Name Javier Serrano
Company name Serrano Fencing
Address 3027 HWY-8 N
City, State ZIP Linden, TX 75563
Phone (903)748-9417
Email Serranofencing@gmail.com

Scope of Work:

- remove some existing fence to get close to tree line ~\$1,000
- install 800 ft. of game fence, (\$13.50 per/ft) ~\$10,800
- building a corner to stretch wire from
corner to corner
- 1) 16 ft. game fence gate ~\$850 install
- install 2 h's for 16 ft. gate

Total cost: \$12,650

**Note- this quote doesn't include any dozer work or clearing. This will be an additional cost.*

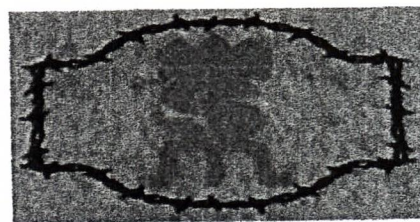
****All jobs require 50% down to start, remaining 50% will be due upon job completion.****

Company Proposal:

- Leave job site clean without any remaining pieces of metal

From: Javier Serrano serranofencing@gmail.com
 Subject: Fwd: ted mckinnon quotes
 Date: Mar 25, 2024 at 6:25:42 PM
 To: tedmckinnon@live.com

Thank you for choosing Serrano Fencing
We look forward to doing business with you!



Owner info:

Name Ted McKinnon
 Address
 City, State ZIP Jefferson, TX
 Phone
 Email tedmckinnon@live.com

Contractor info:

Name Javier Serrano
 Company name Serrano Fencing
 Address 3027 HWY-8 N
 City, State ZIP Linden, TX 75563
 Phone (903)748-9417
 Email serranofencing@gmail.com

Adding gates -

Scope of Work:

-installing 4 h's for 2 gates
 (1) 12 ft. gate, (1) 16 ft. gate

16 ft gate ~\$850
 12 ft gate ~\$650
 (\$600) per H ~\$2,400

Total cost: \$3,900

**Note- this quote doesn't include any dozer work or clearing. This will be an additional cost.*

****All jobs require 50% down to start, remaining 50% will be due upon job completion.****

Company Proposal:

-Leave job site clean without any remaining scrap metal pieces laying around