

*ANNUAL FINANCIAL REPORT*

of

**HARDIN COUNTY, TEXAS**

**For the Year Ended  
September 30, 2023**

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# HARDIN COUNTY, TEXAS

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## ***INTRODUCTORY SECTION***

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**HARDIN COUNTY, TEXAS**  
**LIST OF ELECTED AND APPOINTED OFFICIALS**  
September 30, 2023

**COMMISSIONERS' COURT:**

Wayne McDaniel	County Judge
L.W. Cooper, Jr	Commissioner, Precinct #1
Chris Kirkendall	Commissioner, Precinct #2
Amanda Young	Commissioner, Precinct #3
Ernie Koch	Commissioner, Precinct #4

**JUDICIAL:**

Rebecca Walton	District Attorney
Dana Hogg	District Clerk

**LEGAL:**

Matthew Minick	County Attorney
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**COUNTY COURT:**

Connie Becton	County Clerk
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**JUSTICE COURTS:**

Chris Ingram	Justice of Peace, Precinct #1
Charles Brewer	Justice of Peace, Precinct #2
Rod Ousley	Justice of Peace, Precinct #3
Mark Ames	Justice of Peace, Precinct #4
Melissa Minton	Justice of Peace, Precinct #5
Jackie Werner	Justice of Peace, Precinct #6

**LAW ENFORCEMENT:**

Mark Davis	County Sheriff
Kenny Davenport	Constable, Precinct #1
Ben Hawthorne	Constable, Precinct #2
Trey Brothers	Constable, Precinct #3
Cory Jeffcoat	Constable, Precinct #4
Danny Sullins	Constable, Precinct #5
Ross Jordan	Constable, Precinct #6

**FINANCIAL ADMINISTRATION:**

Shirley Cook	Tax Assessor/Collector
Deborah McWilliams	County Treasurer
Angela Gore	County Auditor*

\*Designated appointed official. All others are elected.

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***FINANCIAL SECTION***

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## INDEPENDENT AUDITORS' REPORT

To the Honorable County Judge and  
Members of the Commissioners' Court of  
Hardin County, Texas

**Report on the Audit of the Financial Statements*****Opinions***

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Hardin County, Texas (the "County") as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of September 30, 2023, and the respective changes in financial position for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) 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 County, 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.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and 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 County's 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.

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## ***Auditors' 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 auditors' 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 GAAS 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 GAAS 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 County's 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 judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's 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, budgetary comparison information, schedules of changes in net pension and total OPEB liability and related ratios, and schedule of contributions, identified as Required Supplementary Information on the table of contents, 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.

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### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying combining statements and schedules are presented for purposes of additional analysis and are not required parts of the basic financial statements. 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 statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Other Information**

Management is responsible for the other information included in the annual report. The other information comprises the introductory section but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated July 19, 2024 on our consideration of the County's 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 County's 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 the County's internal control over financial reporting and compliance.



Crowe LLP

Houston, Texas  
July 19, 2024

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***MANAGEMENT'S DISCUSSION AND ANALYSIS***

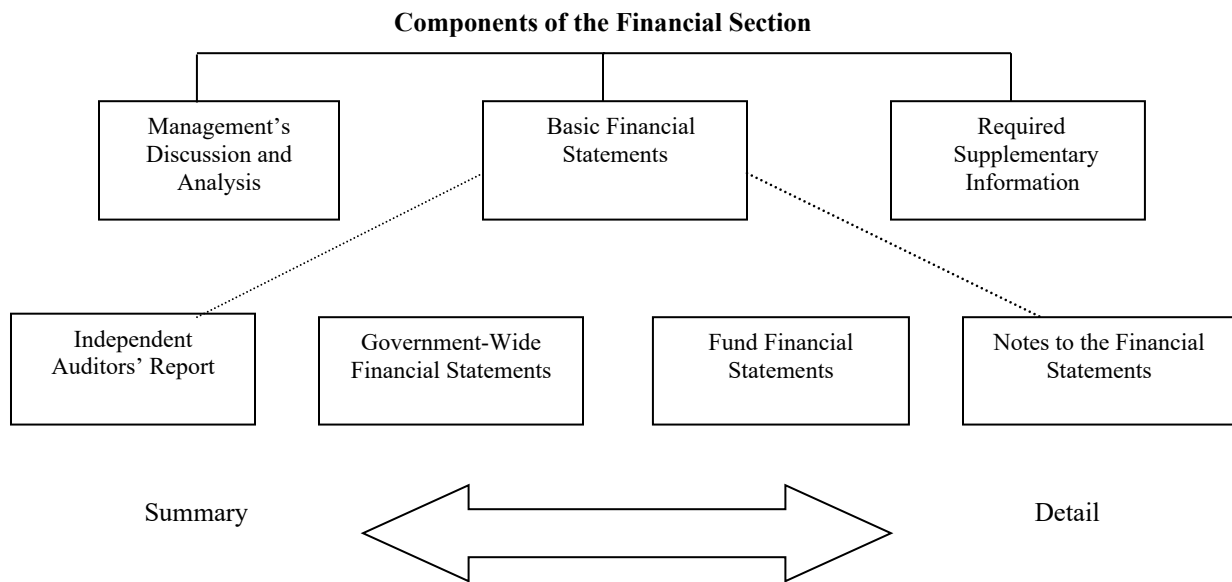
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**HARDIN COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**For the Year Ended September 30, 2023**

The purpose of the Management's Discussion and Analysis (MD&A) is to give the readers an objective and easily readable analysis of the financial activities of Hardin County, Texas (the "County") for the year ending September 30, 2023. The analysis is based on currently known facts, decisions, or economic conditions. It presents short and long-term analysis of the County's activities, compares current year results with those of the prior year, and discusses the positive and negative aspects of that comparison. Please read the MD&A in conjunction with the County's financial statements, which follow this section.

**THE STRUCTURE OF OUR ANNUAL REPORT**



The County's basic financial statements include (1) government-wide financial statements, (2) individual fund financial statements, and (3) notes to the financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

**Government-Wide Statements**

The government-wide statements report information for the County as a whole. These statements include transactions and balances relating to all assets, including infrastructure capital assets. These statements are designed to provide information about cost of services, operating results, and financial position of the County as an economic entity. The Statement of Net Position and the Statement of Activities, which appear first in the County's financial statements, report information on the County's activities that enable the reader to understand the financial condition of the County. These statements are prepared using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account even if cash has not yet changed hands.

The Statement of Net Position presents information on all of the County's assets, liabilities, and deferred outflows/inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating. Other nonfinancial factors, such as the County's property tax base and the condition of the County's infrastructure, need to be considered in order to assess the overall health of the County.

# **HARDIN COUNTY, TEXAS**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

### **For the Year Ended September 30, 2023**

The Statement of Activities presents information showing how the County's net position changed during the most recent year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows – the accrual method rather than modified accrual that is used in the fund level statements.

The Statement of Net Position and the Statement of Activities are reported as one class of activity:

1. *Governmental Activities* – The County's basic services are reported here including general government, administration of justice, roads and bridges, public safety, health and human services, community enrichment, and tax administration. Interest payments on the County's debt are also reported here. Property tax, court fines, and other fees finance most of these activities.

The government-wide financial statements can be found after the MD&A.

## **FUND FINANCIAL STATEMENTS**

Funds may be considered as operating companies of the parent corporation, which is the County. They are usually segregated for specific activities or objectives. The County uses fund accounting to ensure and demonstrate compliance with finance-related legal reporting requirements. The two categories of County funds are governmental and fiduciary.

### **Governmental Funds**

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the year. Such information may be useful in evaluating the County's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The County maintains 70 individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the general, road and bridge, American Rescue Plan Act funds, and CDBG DR 4332 Infrastructure, which are considered to be major funds for reporting purposes. The debt service fund did not meet the technical criteria to be reported as a major fund, however, the County has elected to present it as major due to its significance.

The County adopts an annual appropriated budget for its general, road and bridge, debt service, and select special revenue funds. Budgetary comparison schedules have been provided for the general, road and bridge, debt service, and select special revenue funds to demonstrate compliance with their budgets.

### **Fiduciary Funds**

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reported in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The County maintains nine fiduciary funds. The County's

**HARDIN COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
**For the Year Ended September 30, 2023**

fiduciary activities are reported in a separate statement of fiduciary net position and statement of changes in fiduciary net position.

**Notes to Financial Statements**

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes are the last section of the basic financial statements.

**Other Information**

In addition to basic financial statements, this MD&A, and accompanying notes, this report also presents certain Required Supplementary Information (RSI). The RSI includes budgetary comparison schedules for the general and road and bridge funds and a schedule of changes in net pension and total other postemployment benefits liabilities and related ratios and schedule of contributions for the Texas County and District Retirement System. RSI can be found after the notes to the basic financial statements.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As noted earlier, net position may serve over time as a useful indicator of the County's financial position. Assets and deferred outflows of resources exceed liabilities and deferred inflows of resources by \$44,330,688 as of September 30, 2023. This compares with \$33,842,173 from the prior fiscal year. A portion of the County's net position, 65 percent, reflects its investments in capital assets (e.g., construction in progress, building, equipment, and infrastructure) less any debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens. Consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the assets themselves cannot be used to liquidate these liabilities.

**HARDIN COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
**For the Year Ended September 30, 2023**

**Statement of Net Position**

The following table reflects the condensed Statement of Net Position:

	<b>Governmental Activities</b>	
	<b>2023</b>	<b>2022</b>
Current and other assets	\$ 34,108,029	\$ 31,123,885
Noncurrent assets	30,484,559	27,620,865
<b>Total Assets</b>	<b>64,592,588</b>	<b>58,744,750</b>
Deferred charge on refunding	-	4,943
Deferred outflows - pensions	3,927,322	3,431,847
Deferred outflows - OPEB	135,129	190,926
<b>Total Deferred Outflows of Resources</b>	<b>4,062,451</b>	<b>3,627,716</b>
Long-term liabilities	8,280,709	4,490,973
Other liabilities	15,423,830	14,895,629
<b>Total Liabilities</b>	<b>23,704,539</b>	<b>19,386,602</b>
Deferred inflows - leases	23,748	26,114
Deferred inflows - pensions	354,583	8,814,828
Deferred inflows - OPEB	241,481	302,749
<b>Total Deferred Inflows of Resources</b>	<b>619,812</b>	<b>9,143,691</b>
<b>Net Position:</b>		
Net investment in capital assets	28,713,801	21,274,931
Restricted	2,903,182	3,040,621
Unrestricted	12,713,705	9,526,621
<b>Total Net Position</b>	<b>\$ 44,330,688</b>	<b>\$ 33,842,173</b>

A portion of the County's net position, \$2,903,182 or 7 percent, represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net position, \$12,713,705 or 28 percent, may be used to meet the County's ongoing obligation to citizens and creditors.

The overall net position increased by \$10,488,515. Current and other assets increased \$2,984,144 due to an increase in cash related transactions as well as accounts receivable. Accounts receivable increased related to various grants and property taxes. Capital assets increased \$2,863,694, primarily due to equipment purchases, improvements and acquisition of property. There was a decrease in deferred inflows of resources, related to the changes in the net difference between projected and actual investment earning on pension plan assets. Long-term liabilities increased by \$3,789,736, which is primarily due to the prior year net pension asset becoming a net pension liability in the current year due to investment earnings on the pension plan assets decreasing.

**HARDIN COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
**For the Year Ended September 30, 2023**

**Statement of Activities**

The following table provides a summary of the County's changes in net position:

	<b>Governmental Activities</b>	
	<b>2023</b>	<b>2022</b>
<b>Revenues</b>		
Program revenues:		
Charges for services	\$ 3,857,584	\$ 3,764,259
Operating grants and contributions	9,445,664	4,243,186
Capital grants and contributions	2,191,738	1,601,396
General revenues:		
Taxes	23,445,703	22,214,125
Investment income	668,958	53,350
Other revenues	578,325	685,356
<b>Total Revenues</b>	<b>40,187,972</b>	<b>32,561,672</b>
<b>Expenses</b>		
General government	6,087,093	4,816,590
Administration of justice	5,477,360	4,734,509
Roads and bridges	5,884,955	5,382,370
Public safety	7,908,637	7,662,713
Health and human services	3,194,861	3,468,606
Community enrichment	105,394	87,261
Tax administration	1,008,163	857,722
Interest on long-term debt	32,994	43,264
<b>Total Expenses</b>	<b>29,699,457</b>	<b>27,053,035</b>
<b>Change in Net Position</b>	<b>10,488,515</b>	<b>5,508,637</b>
Beginning net position	33,842,173	28,333,536
<b>Ending Net Position</b>	<b>\$ 44,330,688</b>	<b>\$ 33,842,173</b>

Overall, governmental activities revenue increased by \$7,626,300 primarily as a result of an increase in both operating and capital grant revenue. The increase in grant revenue is primarily related to the Texas Department of State Health Services (DSHS) COVID-19 grant project of \$1,184,180, the American Rescue Plan Act (ARPA) of \$2,163,306, and both Community Development Block (CDBG) projects 4332 and 4320 for \$1,772,493 and \$3,565,483, respectively. Total governmental activities expenses increased by \$2,646,422 from prior year, which is mainly due to increased costs of personnel and fuel.

**FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS**

As noted earlier, fund accounting is used to demonstrate and ensure compliance with finance-related legal requirements.

**Governmental Funds** – The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, the unassigned fund balance may serve as a useful measure of the County's net resources available for spending at the end of the year.

**HARDIN COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
**For the Year Ended September 30, 2023**

The County's governmental funds reflect a combined fund balance of \$14,604,134. Of this, \$11,239,912 is unassigned and available for day-to-day operations of the County, \$36,663 is restricted for debt service, \$1,342,348 is restricted for road and bridge projects, \$1,524,171 is restricted for the County's special projects, and \$461,040 is considered nonspendable for prepaids.

The general fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the general fund was \$11,242,197. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 61 percent of total general fund expenditures while total fund balance represents 63 percent of total general fund expenditures.

Fund balance in the general fund experienced an increase of \$2,258,034. General fund revenue increased by \$1,848,390, which was related to increases in property taxes due to the rise of property tax values. Additionally, investment earnings experienced an increase of \$608,990, due to the County's change to a higher yielding bank account, as well as an increase in cash on hand. General fund expenditures also increased by \$1,231,058 as a result of increased costs in all functions, most notably in public safety, general government and administration of justice. The fund balance in the road and bridge fund decreased in comparison to the prior year as a result of an increase in public transportation costs related to repair and maintenance as well as a decrease in other financing sources. The fund balance in the debt service fund experienced a slight increase of \$2,471 due to property tax collections and investment earnings in excess of debt service payments. The American Rescue Plan Act fund, used to record revenue and expenditures related to this grant, recognized revenue and expenditures of \$2,163,306, which in turn reduced unearned revenue to \$8,868,747. The CDBG DR4332 Infrastructure fund is used to record revenue and expenditures related to infrastructure improvement within the County, such as drainage, road improvements and sewer projects. The fund recognized revenue and expenditures of \$3,565,483, related to this grant.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

Actual final general fund revenues were over budgeted revenues by \$1,013,651 during the year. This net positive variance is primarily attributable to the actual amounts for taxes and fines and fees exceeding the budgeted amounts. General fund expenditures were under the final budget by \$1,671,271. The largest positive expenditure variances were in the Commissioners' court as a result of the County not purchasing case management software or having any emergency expenditures during the fiscal year. The indigent health care department also experienced a notable variance related to lower expenditures in provided health services to the community.

**CAPITAL ASSETS**

At the end of fiscal year 2023, the County had invested \$30,484,559 in a variety of capital assets and infrastructure (net of accumulated depreciation). Major capital asset events during the current year include the following:

- Construction in progress, net \$3,548,429
- Sheriff Department radios \$516,808
- 5 Sheriff Department vehicles \$260,929
- Emergency Management radios \$439,165
- Property acquisitions \$1,855,641

More detailed information on the County's capital assets can be found in note III.D. to the financial statements.

**HARDIN COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
**For the Year Ended September 30, 2023**

**LONG-TERM DEBT**

At the end of the year, the County reported total certificates of obligations, notes, leases, and subscriptions of \$1,770,758.

More detailed information on the County's long-term liabilities can be found in note III.E. to the financial statements.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET**

The County experienced an increase in ad valorem tax revenue during the current year and is projected to have a 5.144% increase in the property ad valorem tax revenue in the 2024 fiscal budget. The consolidated adopted rate for fiscal year 2024 is \$0.540835. The fiscal year 2024 tax rate is the same as the fiscal year 2023 tax rate. Although the tax rate remained the same, the ad valorem tax revenue is expected to increase due to an increase in new property added in the County and the increase in property tax values.

**CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT**

This financial report is designed to provide a general overview of the finances of the County. Questions concerning this report or requests for additional financial information should be directed to Hardin County Auditor, Hardin County, 300 W. Monroe, P.O. Box 2996, Hardin County, Texas, 77625; telephone 409-246-5130.

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***BASIC FINANCIAL STATEMENTS***

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# HARDIN COUNTY, TEXAS

## STATEMENT OF NET POSITION

September 30, 2023

	<u>Primary Government Governmental Activities</u>
<b><u>Assets</u></b>	
Current assets:	
Cash and cash equivalents	\$ 24,676,430
Investments	478,846
Receivables, net	8,444,975
Prepays	468,941
Due from other units	38,837
<b>Total Current Assets</b>	<b>34,108,029</b>
Noncurrent assets:	
Nondepreciable/nonamortizable capital assets	10,225,917
Net depreciable/amortizable capital assets	20,258,642
<b>Total Noncurrent Assets</b>	<b>30,484,559</b>
<b>Total Assets</b>	<b>64,592,588</b>
<b><u>Deferred Outflows of Resources</u></b>	
Deferred outflows - pensions	3,927,322
Deferred outflows - OPEB	135,129
<b>Total Deferred Outflows of Resources</b>	<b>4,062,451</b>
<b><u>Liabilities</u></b>	
Current liabilities:	
Accounts payable and accrued liabilities	4,487,205
Accrued interest payable	12,663
Due to other governments	468,275
Unearned revenue	10,455,687
<b>Total Current Liabilities</b>	<b>15,423,830</b>
Noncurrent liabilities:	
Long-term liabilities due within one year	1,121,240
Long-term liabilities due in more than one year	7,159,469
<b>Total Noncurrent Liabilities</b>	<b>8,280,709</b>
<b>Total Liabilities</b>	<b>23,704,539</b>
<b><u>Deferred Inflows of Resources</u></b>	
Deferred inflows - leases	23,748
Deferred inflows - pensions	354,583
Deferred inflows - OPEB	241,481
<b>Total Deferred Inflows of Resources</b>	<b>619,812</b>
<b><u>Net Position</u></b>	
Net investment in capital assets	28,713,801
Restricted for:	
Road and bridge	1,342,348
Debt service	36,663
Other purposes	1,524,171
Unrestricted	12,713,705
<b>Total Net Position</b>	<b>\$ 44,330,688</b>

See Notes to Financial Statements.

# HARDIN COUNTY, TEXAS

## STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2023

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Governmental Activities:</b>				
General government	\$ 6,087,093	\$ 1,360,104	\$ 2,436,324	\$ -
Administration of justice	5,477,360	318,216	238,259	-
Roads and bridges	5,884,955	2,179,264	38,946	-
Public safety	7,908,637	-	4,794,920	2,191,738
Health and human services	3,194,861	-	1,937,215	-
Community enrichment	105,394	-	-	-
Tax administration	1,008,163	-	-	-
Interest and fiscal charges	32,994	-	-	-
<b>Total Governmental Activities</b>	<b>\$ 29,699,457</b>	<b>\$ 3,857,584</b>	<b>\$ 9,445,664</b>	<b>\$ 2,191,738</b>

**General Revenues:**

Taxes  
Investment income  
Other revenues

**Total General Revenues**

**Change in Net Position**

Beginning net position

**Ending Net Position**

See Notes to Financial Statements.

**Net (Expense)  
Revenue and  
Changes in Net  
Position**

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\$ (2,290,665)  
(4,920,885)  
(3,666,745)  
(921,979)  
(1,257,646)  
(105,394)  
(1,008,163)  
(32,994)  

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(14,204,471)  

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23,445,703  
668,958  
578,325  

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24,692,986  

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10,488,515

33,842,173  

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\$ 44,330,688

# HARDIN COUNTY, TEXAS

## BALANCE SHEET

### GOVERNMENTAL FUNDS

September 30, 2023

	General	Road and Bridge	Debt Service	American Rescue Plan Act
<b><u>Assets</u></b>				
Cash and cash equivalents	\$ 10,990,124	\$ 1,023,663	\$ 36,607	\$ 9,019,381
Investments	332,322	-	-	146,524
Receivables, net	3,558,674	645,942	72,629	1,491
Prepays	451,946	-	-	-
Due from other funds	849,162	547,463	-	46,000
Due from other units	38,189	-	-	-
<b>Total Assets</b>	<b>\$ 16,220,417</b>	<b>\$ 2,217,068</b>	<b>\$ 109,236</b>	<b>\$ 9,213,396</b>
<b><u>Liabilities</u></b>				
Accounts payable	\$ 795,687	\$ 135,715	\$ -	\$ 342,545
Accrued wages	450,858	-	-	2,104
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	1,800	133,050	-	8,868,747
<b>Total Liabilities</b>	<b>1,248,345</b>	<b>268,765</b>	<b>-</b>	<b>9,213,396</b>
<b><u>Deferred Inflows of Resources</u></b>				
Deferred inflows - leases	-	-	-	-
Unavailable revenue - property taxes	3,277,929	605,955	72,573	-
<b>Total Deferred Inflows of Resources</b>	<b>3,277,929</b>	<b>605,955</b>	<b>72,573</b>	<b>-</b>
<b><u>Fund Balances</u></b>				
Nonspendable:				
Prepays	451,946	-	-	-
Restricted:				
Road and bridge	-	1,342,348	-	-
Debt service	-	-	36,663	-
Special projects	-	-	-	-
Unassigned	11,242,197	-	-	-
<b>Total Fund Balances</b>	<b>11,694,143</b>	<b>1,342,348</b>	<b>36,663</b>	<b>-</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 16,220,417</b>	<b>\$ 2,217,068</b>	<b>\$ 109,236</b>	<b>\$ 9,213,396</b>

See Notes to Financial Statements.

<b>CDBG DR4332 Infrastructure</b>	<b>Nonmajor Governmental</b>	<b>Total Governmental Funds</b>
-	\$ 3,606,655	\$ 24,676,430
-	-	478,846
2,414,235	1,752,004	8,444,975
-	16,995	468,941
-	-	1,442,625
-	648	38,837
<u>2,414,235</u>	<u>\$ 5,376,302</u>	<u>\$ 35,550,654</u>
2,414,235	\$ 266,902	\$ 3,955,084
-	79,159	532,121
-	1,442,625	1,442,625
-	468,275	468,275
-	1,452,090	10,455,687
<u>2,414,235</u>	<u>3,709,051</u>	<u>16,853,792</u>
-	23,748	23,748
-	112,523	4,068,980
<u>-</u>	<u>136,271</u>	<u>4,092,728</u>
-	9,094	461,040
-	-	1,342,348
-	-	36,663
-	1,524,171	1,524,171
-	(2,285)	11,239,912
<u>-</u>	<u>1,530,980</u>	<u>14,604,134</u>
<u>2,414,235</u>	<u>\$ 5,376,302</u>	<u>\$ 35,550,654</u>

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**HARDIN COUNTY, TEXAS**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO**  
**THE STATEMENT OF NET POSITION**  
**September 30, 2023**

Fund balances - total governmental funds	\$	14,604,134
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not current financial resources and, therefore, not reported in the governmental funds.		
Nondepreciable/nonamortizable capital assets		10,225,917
Depreciable/amortizable capital assets, net		20,258,642
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the governmental funds.		
Deferred inflows - property taxes		4,068,980
Deferred outflows and deferred inflows related to pension activity and other postemployment benefits (OPEB) are not current financial resources and, therefore, not reported in the governmental funds.		
Deferred outflows - pensions		3,927,322
Deferred inflows - pensions		(354,583)
Deferred outflows - OPEB		135,129
Deferred inflows - OPEB		(241,481)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds.		
Accrued interest payable		(12,663)
Long-term liabilities due within one year		(1,121,240)
Long-term liabilities due in more than one year		(7,159,469)
<b>Net Position of Governmental Activities</b>	<b>\$</b>	<b><u>44,330,688</u></b>

See Notes to Financial Statements.

**HARDIN COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**For the Year Ended September 30, 2023**

	<u>General</u>	<u>Road and Bridge</u>	<u>Debt Service</u>	<u>American Rescue Plan Act</u>
<b><u>Revenues</u></b>				
Taxes	\$ 18,856,380	\$ 3,312,342	\$ 349,685	\$ -
Intergovernmental	-	-	-	2,163,306
Fines and fees	1,175,207	360,468	-	-
Licenses and permits	184,897	1,818,796	-	-
Investment income	662,047	-	1,447	-
Other revenues	170,646	10,001	-	-
<b>Total Revenues</b>	<u>21,049,177</u>	<u>5,501,607</u>	<u>351,132</u>	<u>2,163,306</u>
<b><u>Expenditures</u></b>				
<b>Current:</b>				
General government	4,756,836	-	800	53,237
Administration of justice	4,055,073	-	-	152,650
Public transportation	-	5,120,319	-	-
Public safety	7,075,903	-	-	-
Health and human services	646,515	-	-	164,141
Community enrichment	108,569	-	-	-
Tax administration	1,036,480	-	-	-
<b>Debt service:</b>				
Principal	187,507	227,965	330,000	-
Interest	7,920	16,892	17,861	-
<b>Capital outlay</b>	698,363	650,070	-	1,793,278
<b>Total Expenditures</b>	<u>18,573,166</u>	<u>6,015,246</u>	<u>348,661</u>	<u>2,163,306</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	2,476,011	(513,639)	2,471	-
<b><u>Other Financing Sources (Uses)</u></b>				
Notes	20,842	74,045	-	-
Leases	32,010	-	-	-
Subscriptions	81,923	118,665	-	-
Transfers in	15,392	-	-	-
Transfers (out)	(368,144)	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>(217,977)</u>	<u>311,375</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	2,258,034	(202,264)	2,471	-
Beginning fund balances	9,436,109	1,544,612	34,192	-
<b>Ending Fund Balances</b>	<u>\$ 11,694,143</u>	<u>\$ 1,342,348</u>	<u>\$ 36,663</u>	<u>\$ -</u>

See Notes to Financial Statements.

<b>CDBG DR4320 Infrastructure</b>	<b>Nonmajor Governmental</b>	<b>Total Governmental Funds</b>
\$ -	\$ 620,868	\$ 23,139,275
3,565,483	5,908,613	11,637,402
-	318,216	1,853,891
-	-	2,003,693
-	5,464	668,958
-	397,678	578,325
<u>3,565,483</u>	<u>7,250,839</u>	<u>39,881,544</u>
83,330	280,337	5,174,540
-	1,383,503	5,591,226
-	39,046	5,159,365
-	1,011,482	8,087,385
31,150	2,424,577	3,266,383
-	-	108,569
-	-	1,036,480
-	103,514	848,986
-	2,952	45,625
3,451,003	2,300,100	8,892,814
<u>3,565,483</u>	<u>7,545,511</u>	<u>38,211,373</u>
-	(294,672)	1,670,171
-	-	94,887
-	3,767	35,777
-	25,065	225,653
-	368,186	383,578
-	(15,434)	(383,578)
-	381,584	474,982
-	86,912	2,145,153
-	1,444,068	12,458,981
<u>\$ -</u>	<u>\$ 1,530,980</u>	<u>\$ 14,604,134</u>

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**HARDIN COUNTY, TEXAS**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE**  
**STATEMENT OF ACTIVITIES**  
**For the Year Ended September 30, 2023**

Net changes in fund balances – total governmental funds \$ 2,145,153

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation/amortization expense.

Capital outlay	9,319,051
Depreciation/amortization expense	(2,442,050)
Net effect of capital disposals	(23,510)

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.

Deferred revenue - property taxes	306,428
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Net pension and total other postemployment benefits (OPEB) liability/asset and deferred outflows and deferred inflows related to the net pension and OPEB liability/asset are not reported in the governmental funds.

Net pension liability	(8,259,819)
Total OPEB liability	(39,739)
Deferred outflows - pensions	495,475
Deferred inflows - pensions	8,460,245
Deferred outflows - OPEB	(55,797)
Deferred inflows - OPEB	61,268

The issuance of long-term debt (e.g., bonds, leases, certificates of obligation) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when it is first issued; whereas, these amounts are deferred and amortized in the Statement of Activities.

Principal payments	1,054,458
Notes, lease, and subscription	(474,982)
Changes to bond premiums	10,846
Amortization of deferred charges	(4,943)

Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds. This adjustment reflects the net change on the accrual basis of accounting for accrued interest payable and compensated absences.

Accrued interest payable	6,728
Compensated absences	(70,297)

<b>Change in Net Position of Governmental Activities</b>	<b>\$ 10,488,515</b>
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See Notes to Financial Statements.

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**HARDIN COUNTY, TEXAS**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**September 30, 2023**

		<u>Total Custodial Funds</u>
<b><u>Assets</u></b>		
Cash and cash equivalents	\$	4,981,241
Receivables		73,279
Prepays		1,812
		<u>1,812</u>
<b>Total Assets</b>		<u><u>5,056,332</u></u>
 <b><u>Liabilities</u></b>		
Accounts payable		40,767
Accrued wages		63,036
Other payables		25,160
Due to other units		648
Unearned revenue		134,968
		<u>134,968</u>
<b>Total Liabilities</b>		<u><u>264,579</u></u>
 <b><u>Net Position</u></b>		
Restricted for:		
Individuals, organizations, or other governments		4,791,753
		<u>4,791,753</u>
<b>Total Net Position</b>	<b>\$</b>	<u><u>4,791,753</u></u>

See Notes to Financial Statements.

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**HARDIN COUNTY, TEXAS**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**For the Year Ended September 30, 2023**

	<u>Total Custodial Funds</u>
<b><u>Additions</u></b>	
Intergovernmental	\$ 1,116,334
Contributions from others	112,828,937
Other revenue	734,559
Investment income	390,311
<b>Total Additions</b>	<u>115,070,141</u>
 <b><u>Deductions</u></b>	
Distributions to others	113,179,598
Criminal departments	1,937,167
Disbursement to State	25,703
<b>Total Deductions</b>	<u>115,142,468</u>
<b>Change in Net Position</b>	(72,327)
Beginning net position	4,864,080
<b>Ending Net Position</b>	<u><u>\$ 4,791,753</u></u>

See Notes to Financial Statements.

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# **HARDIN COUNTY, TEXAS**

## **NOTES TO FINANCIAL STATEMENTS**

**For the Year Ended September 30, 2023**

### **I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

#### **A. Reporting Entity**

Hardin County, Texas (the “County”) is an independent government entity created in 1858 from Jefferson and Liberty Counties by an act of the Texas Legislature. The County is governed by Commissioners’ Court, composed of four County Commissioners and the County Judge, all of whom are elected officials.

The County’s financial statements include the accounts of all County operations. The County provides a vast array of services including administration of general government, justice, road and bridges, public safety, health and human services, community enrichment, and tax administration.

Considerations regarding the potential for inclusion of other entities, organizations, or functions in the County’s financial reporting entity are based on criteria prescribed by generally accepted accounting principles. These same criteria are evaluated in considering whether the County is a part of any other governmental or other type of reporting entity. The overriding elements associated with prescribed criteria considered in determining that the County’s financial reporting entity status is that of a primary government are that it has a separately elected governing body, it is legally separate, and it is fiscally independent of other state and local governments. Additionally, prescribed criteria under generally accepted accounting principles include considerations pertaining to organizations for which the primary government is financially accountable and considerations pertaining to organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity’s financial statements to be misleading or incomplete.

The County’s basic financial statements include the primary government only. The County has no oversight responsibility for any other entities since they are not considered financially accountable to the County. Financial accountability is determined on the basis of budget adoption, taxing authority, funding, and appointment of the respective governing body.

#### **B. Government-Wide Financial Statements**

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government. All fiduciary activities are reported only in the fund financial statements. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support. The County has no business-type activities.

#### **C. Basis of Presentation – Government-Wide Financial Statements**

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds. Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments in lieu of taxes where the amounts are reasonably equivalent in value to the interfund services provided. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

**HARDIN COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2023**

**D. Basis of Presentation – Fund Financial Statements**

The fund financial statements provide information about the County's funds, including its fiduciary funds. Separate statements for each fund category – governmental and fiduciary – are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

The County reports the following governmental funds:

The *general fund* is used to account for and report all financial transactions not accounted for and reported in another fund. The principal sources of receipts include local property taxes, fees, fines and forfeitures, and charges for services. Disbursements include general government, administration of justice, public safety, health and human services, community enrichment, and tax administration. The general fund is always considered a major fund for reporting purposes.

The *debt service fund* is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. The primary source of revenue for debt service is local property taxes. The debt service fund did not meet the technical criteria to be presented as a major fund; however, due to its significance, the County has elected to present it as major.

The *special revenue funds* are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. The following special revenue funds are considered major funds for reporting purposes:

*Road and bridge fund* – This fund is used to account for receipts of property taxes levied and vehicle registration fees. Uses of funds are restricted for the maintenance of roads, bridges, and the operations of related facilities. All precinct operations, as well as permanent road monies, are accounted for in this fund.

*American Rescue Plan Act fund* – This fund is used to account for revenues and expenditures related with American Rescue Plan Act grant funds. The primary source of revenue is grants. Uses of funds are restricted to grant related expenditures.

*CDBG DR 4332 Infrastructure fund* – This fund is used to account for revenues and expenditures related with CDBG DR 4332 Infrastructure grant funds. The primary source of revenue is grants. Uses of funds are restricted to grant related expenditures.

The remaining special revenue funds are considered nonmajor funds for reporting purposes.

Additionally, the County reports the following fund type:

*Fiduciary funds* are used to account for and report resources held for the benefit of parties outside the County. The County maintains one type of fiduciary fund, custodial funds. The custodial funds are custodial in nature and do not present results of operations or have a measurement focus. Custodial funds are accounted for using the accrual basis of accounting. These funds are used to account for assets that the County holds for others in an custodial capacity.

During the course of operations, the County has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the

**HARDIN COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2023**

preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements, these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column.

**E. Measurement Focus and Basis of Accounting**

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide and fiduciary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under leases are reported as other financing sources.

Property taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). All other revenue items are considered to be measurable and available only when cash is received by the County.

**HARDIN COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2023**

**F. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance**

**1. Cash and Cash Equivalents**

The County's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

The County maintains a pooled cash account. Each fund whose monies are deposited in the pooled cash account has equity therein, and interest earned on the investment of these monies is allocated based upon relative equity at the previous month end. Amounts on deposit in interest bearing accounts and other investments are displayed on the combined balance sheet as "cash and cash equivalents".

**2. Investments**

Investments, except for certain investment pools, commercial paper, money market funds, and investment contracts, are reported at fair value. The investment pools operate in accordance with appropriate state laws and regulations and are reported at amortized cost. Money market funds, which are short-term highly liquid debt instruments that may include U.S. Treasury and agency obligations and commercial paper that have a remaining maturity of one year or less upon acquisition, are reported at amortized cost. Investments in nonparticipating interest earning contracts, such as certificates of deposit, are reported at cost.

The County has adopted a written investment policy regarding the investment of its funds as defined in the Public Funds Investment Act, Chapter 2256, Texas Government Code. In summary, the County is authorized to invest in the following:

- Direct obligations of the U.S. Government or U.S. Government agencies
- Fully collateralized certificates of deposit
- Money market mutual funds that meet certain criteria
- Bankers' acceptances
- Statewide investment pools

**3. Prepaid Items**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

**4. Capital Assets**

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental activities columns in the government-wide financial statements. In accordance with GASB Statement No. 34, infrastructure has been capitalized retroactively. Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

**HARDIN COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2023**

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Property, plant, and equipment of the County are depreciated using the straight-line method over the following estimated useful years:

<u>Asset Description</u>	<u>Estimated Useful Life</u>
Machinery and equipment	3 to 30 years
Buildings	20 to 50 years
Improvements	5 to 40 years
Infrastructure	5 to 40 years

**5. Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Deferred outflows/inflows of resources are amortized as follows:

- Deferred outflows/inflows from pension/other postemployment benefits (OPEB) activities are amortized over the average of the expected service lives of pension/OPEB plan members, except for the net differences between the projected and actual investment earnings on the pension/OPEB plan assets, which are amortized over a period of five years.
- For employer pension/OPEB plan contributions that were made subsequent to the measurement date through the end of the County's fiscal year, the amount is deferred and recognized as a reduction to the net pension/OPEB liability during the measurement period in which the contributions were made.
- A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.
- Deferred inflows related to leases are amortized over the terms of the leases.

At the fund level, the County has only one type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from leases and property taxes. These amounts are deferred and recognized as inflows of resources in the period that the amounts become available.

**HARDIN COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2023**

**6. Compensated Employee Absences**

The vacation, compensatory time, and holiday time policy of the County provides for the accumulation of various specified days earned, depending on tenure with the County, with such leave being fully vested when earned. Although employees are encouraged to take vacation in the year earned, payment of accrued vacation time is eligible to employees who separate from the County. For the County's government-wide statements, an expense and a liability for compensated absences and the salary-related payments are recorded as the leave is earned. The County has assumed a first-in, first-out method of using accumulated compensated time. The portion of that time that is estimated to be used in the next fiscal year has been designated as a current liability in the government-wide financial statements.

The County's sick leave policy provides for a specified accumulation of earned sick leave. Accumulated sick leave is not compensated upon resignation, retirement, or dismissal. Since the County does not have any obligation of accumulated sick leave until it is taken, no accruals for sick leave have been made.

**7. Long-Term Obligations**

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method, if material. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

The property tax rate is allocated each year between the general, road and bridge, jury, and debt service funds. The full amount estimated to be required for debt service on general obligation debt is provided by the tax along with the interest earned in the debt service fund.

**8. Leases**

**Lessee**

The County is a lessee for noncancellable leases of equipment. The County recognizes a lease liability and an intangible, right-to-use lease asset (the "lease asset") in the government-wide financial statements. The County recognizes lease liabilities with an initial, individual value of \$5,000 or more.

At the commencement of a lease, the County initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over the term of the lease.



**HARDIN COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2023**

Key estimates and judgments related to leases include how the County determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The County uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the County generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease.
- Lease payments included in the measurement of the lease liability are composed of fixed payments and the purchase option price that the County is reasonably certain to exercise.

The County monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the Statement of Net Position.

**Lessor**

The County is a lessor for noncancellable leases. The County recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements.

At the commencement of a lease, the County initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the County determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The County uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease.
- Lease receipts included in the measurement of the lease receivable are composed of fixed payments from the lessee.

The County monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease receivable and deferred inflow of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

**9. Subscription-Based Information Technology Arrangements**

The County has noncancellable subscription-based information technology arrangements (SBITAs) to finance the use of information technology software. The County recognizes a liability (the “subscription liability”) and an intangible, right-to-use subscription asset (the “subscription asset”) in the government-wide financial statements.

At the commencement of the SBITAs, the County initially measures the subscription liability at the present value of subscription payments expected to be made during the subscription term. Future subscription payments are discounted using either the implicit rate or the County’s incremental

**HARDIN COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2023**

borrowing rate if the interest rate is not readily determinable. The subscription liability is reduced by the principal portion of the subscription payments made. The subscription asset is initially measured as the initial amount of the subscription liability, plus payments made before the commencement of the subscription term and capitalizable implementation costs. The subscription asset is reduced for any vendor incentives received. The subscription asset is amortized on a straight-line basis over the subscription term.

Key estimates and judgments related to the SBITAs include how the County determines (1) the discount rate it uses to discount the expected subscription payments to present value, (2) term of the subscription arrangements, and (3) subscription payments.

- The County uses the interest rate charged on the SBITAs as the discount rate. When the interest rate charged on the SBITAs is not provided, the County uses its estimated incremental borrowing rate as the discount rate.
- The term includes the noncancellable period of the SBITAs plus option periods, in which one party may exercise, and that the County is reasonably certain will be exercised.
- The subscription payments included in the measurement of the subscription liability are composed of fixed or fixed in substance payments and other payments associated with the SBITA that the County is reasonably certain to make based on an assessment of all relevant factors.

The County monitors changes in circumstances that would require a remeasurement of its subscription arrangements and will remeasure the subscription liability and asset if certain changes occur that are expected to significantly affect the amount of the subscription liability. The subscription liabilities are reported with long-term debt and the subscription assets are reported with other capital assets on the Statement of Net Position.

**10. Net Position Flow Assumption**

Sometimes the County will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

**11. Fund Balance Flow Assumptions**

Sometimes the County will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

**12. Fund Balance Policies**

Fund balances of governmental funds are reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The County itself can establish

**HARDIN COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2023**

limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

Amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact are classified as nonspendable fund balance. Amounts that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions are classified as restricted.

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the County's highest level of decision-making authority. The Commissioners' Court is the highest level of decision-making authority for the County that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as committed. The County Judge may also assign fund balance as is done when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

**13. Estimates**

The preparation of financial statements, in conformity with generally accepted accounting principles, requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

**14. Pensions**

For the purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Texas County and District Retirement System (TCDRS) and additions to/deductions from TCERS's fiduciary net position have been determined on the same basis as they are reported by TCERS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**15. Other Postemployment Benefits**

The County administers a single-employer, defined benefit OPEB plan. The County plan provides certain healthcare benefits for retired employees. Substantially all of the County's employees become eligible for the health benefits if they reach normal retirement age while working for the County. The County is currently following a pay-as-you go approach, paying an amount each year equal to the claims paid. This means no assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (GASB 75).

**HARDIN COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2023**

The County participates in a single-employer, unfunded, defined benefit group-term life insurance plan operated by TCDRS known as the Group Term Life Fund (GTLF). This is a voluntary program in which participating member counties may elect, by ordinance, to provide group-term life insurance coverage for their active members, including or not including retirees. The funding policy for the GTLF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year. The intent is not to pre-fund retiree term life insurance during employees' entire careers. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB 75. Benefit payments are treated as being equal to the employer's yearly contributions for retirees. Benefit payments and refunds are due and payable in accordance with the benefit terms. Information about the County's OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense is provided by TCDRS from reports prepared by their consulting actuary.

**G. Revenues and Expenditures/Expenses**

**1. Program Revenues**

Amounts reported as *program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

**2. Property Taxes**

General property taxes are recorded as receipts when levied for the current year and due, payable, and collected in the current year.

The property tax calendar dates are:

Levy date and due date – October 1  
Collection dates – October 1 through January 31  
Lien date – July 1

The County bills and collects its own taxes and those for certain government entities within the County. Collections of the property taxes and subsequent remittances to the proper entities are accounted for in the tax assessor/collector custodial fund. Tax collections deposited for the County are distributed on a periodic basis to the general, road and bridge, jury, and debt service funds of the County. This distribution is based upon the tax rate established for each fund by order of the Commissioners' Court for the tax year for which the collections are made.

The appraisal of property within the County is the responsibility of the County-wide appraisal district, which is required under the Property Tax Code to assess all property within the appraisal district on the basis of 100 percent of its appraised value and is prohibited from applying any assessment ratios. The appraisal district must review the value of the property within the County every three years unless the County, at its own discretion, requires more frequent reviews. The County may challenge the appraised values through various appeals and, if necessary, legal action. Under this legislation, the County sets tax rates on County property.

**HARDIN COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended September 30, 2023

**II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

The original budget is adopted by the Commissioners’ Court prior to the beginning of the year. The legal level of control is the department level as defined by State statute. Management is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total disbursements of any fund must be approved by the Commissioners’ Court.

Budgets are adopted for the general fund, road and bridge fund, debt service fund, district clerk preservation fees fund, county clerk preservation fees fund, law library fund, court security fees fund, jury fund, dispatchers fund, lateral roads fund, justice court technology fund, election equipment fund, CA pre-trial diversion fund, DA pre-trial diversion fund, and County airport fund. All funds that adopted a budget did so in accordance with generally accepted accounting principles. Several supplemental budget appropriations were made for the fiscal year ended September 30, 2023.

Encumbrances represent the estimated amount of expenditures ultimately to result when unperformed contracts (in progress at year end) are completed. Such encumbrances do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent year.

**A. Deficit Fund Equity**

As of September 30, 2023, the Hurricane Harvey fund reported a deficit fund balance of \$2,285 as a result of costs incurred in the aftermath of Hurricane Harvey. The County has applied for assistance from the Federal Emergency Management Agency and approval is pending.

**III. DETAILED NOTES ON ALL FUNDS**

**A. Deposits and Investments**

As of September 30, 2023, the County had the following investments:

<u>Investment Type</u>	<u>Value</u>	<u>Weighted Average Maturity (Years)</u>
TexPool	\$ 478,846	0.08
Portfolio weighted average maturity		0.08

*Interest rate risk.* In accordance with its investment policy, the County manages its exposure to declines in fair market values by limiting the stated maturity of its investment portfolio to no more than 12 months.

*Credit risk.* State law limits investments to obligations of states, agencies, counties, cities, and other political subdivisions of any state rated as to investment quality by a nationally recognized investment rating firm not less than “A” or its equivalent. Further, commercial paper must be rated not less than “A-1” or “P-1” or an equivalent rating by at least two nationally recognized credit rating agencies. As of September 30, 2023, the County’s investments in TexPool were rated “AAAm” by Standard & Poor’s.

*Custodial credit risk – deposits.* In the case of deposits, this is the risk that in the event of a bank failure, the County’s deposits may not be returned to it. The County’s investment policy requires funds on deposit at the depository bank to be collateralized by securities and FDIC insurance. As of September 30, 2023, FDIC insurance and market values of pledged securities exceeded bank balances.

**HARDIN COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2023**

**TexPool**

TexPool was established as a trust company with the Treasurer of the State of Texas (the “State”) as trustee, segregated from all other trustees, investments, and activities of the trust company. The State Comptroller of Public Accounts exercises oversight responsibility over TexPool. Oversight includes the ability to significantly influence operations, designation of management, and accountability for fiscal matters. Additionally, the State Comptroller has established an advisory board composed of both participants in TexPool and other persons who do not have a business relationship with TexPool. The advisory board members review the investment policy and management fee structure. Finally, Standard & Poor’s rates TexPool “AAAm”. As a requirement to maintain the rating, weekly portfolio information must be submitted to Standard & Poor’s, as well as to the office of the Comptroller of Public Accounts for review.

TexPool is an external investment pool measured at amortized cost. In order to meet the criteria to be recorded at amortized cost, TexPool must transact at a stable net asset value per share and maintain certain maturity, quality, liquidity, and diversification requirements within TexPool. TexPool transacts at a net asset value of \$1.00 per share, has weighted average maturities of 60 days or less, and weighted average lives of 120 days or less. Investments held are highly rated by nationally recognized statistical rating organizations, have no more than five percent of portfolio with one issuer (excluding U.S. government securities), and can meet reasonably foreseeable redemptions. TexPool has a redemption notice period of one day and may redeem daily. TexPool may only impose restrictions on redemptions in the event of a general suspension of trading on major national markets, general banking moratorium, or a national state of emergency that affects TexPool’s liquidity.

**B. Receivables**

Amounts are aggregated into a single accounts receivable line (net of allowance for uncollectibles) for certain funds. Below is the detail of receivables for the general, road and bridge, debt service, American Rescue Plan Act, CDBG DR 4332 Infrastructure fund, and nonmajor governmental funds including the applicable allowances for uncollectible accounts:

	<b>General</b>	<b>Road and Bridge</b>	<b>Debt Service</b>	<b>American Rescue Plan Act</b>	<b>CDBG DR 4332 Infrastructure</b>	<b>Nonmajor Governmental</b>	<b>Total</b>
Property taxes	\$ 3,446,303	\$ 618,321	\$ 76,393	\$ -	\$ -	\$ 114,819	\$ 4,255,836
Other receivables	284,686	39,987	56	1,491	2,414,235	1,639,481	4,379,936
Allowance for uncollectible	(172,315)	(12,366)	(3,820)	-	-	(2,296)	(190,797)
	<u>\$ 3,558,674</u>	<u>\$ 645,942</u>	<u>\$ 72,629</u>	<u>\$ 1,491</u>	<u>\$ 2,414,235</u>	<u>\$ 1,752,004</u>	<u>\$ 8,444,975</u>

**HARDIN COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2023**

**C. Leases Receivable**

The County has entered into several leases (the “Agreements”) as a lessor for the use of their property. The Agreements range from 14 to 20 years. The County terminated three leases and entered into two leases in the current year. As of September 30, 2023, the value of the lease receivables is \$24,145. The lease revenue that was recorded for fiscal year 2023 was \$2,152 which consists of the interest payments on the leases receivable of \$324 and the amortization of the deferred inflow of resources from leases of \$1,829.

A summary of the County’s lease receivable is as follows:

<b>Fiscal Year Ending Sept. 30</b>	<b>Lease Receipts</b>			<b>Deferred Inflows</b>
	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Amortization</b>
2024	\$ 3,644	\$ 468	\$ 4,112	\$ 4,044
2025	1,134	447	1,581	1,580
2026	1,365	426	1,791	1,580
2027	1,390	401	1,791	1,580
2028	1,469	376	1,845	1,580
2029-2033	8,471	1,435	9,906	7,900
2034-2038	4,926	623	5,549	4,313
2039-2043	1,746	174	1,920	1,171
<b>Totals</b>	<b>\$ 24,145</b>	<b>\$ 4,350</b>	<b>\$ 28,495</b>	<b>\$ 23,748</b>

**HARDIN COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended September 30, 2023

**D. Capital Assets**

A summary of changes in capital assets for the year end is as follows:

	<u>Beginning*</u> <u>Balance</u>	<u>Increases</u>	<u>(Decreases)</u>	<u>Ending</u> <u>Balance</u>
<b>Governmental Activities</b>				
Capital assets not being depreciated/amortized:				
Land	\$ 3,441,159	\$ 1,855,641	\$ -	\$ 5,296,800
Construction in progress	1,380,988	5,130,012	(1,581,883)	4,929,117
Total capital assets not being depreciated/amortized	<u>4,822,147</u>	<u>6,985,653</u>	<u>(1,581,883)</u>	<u>10,225,917</u>
Other capital assets:				
Machinery and equipment	14,060,844	3,638,243	(359,765)	17,339,322
Buildings	11,284,443	-	-	11,284,443
Improvements	9,679,010	40,672	-	9,719,682
Infrastructure	22,135,468	-	-	22,135,468
Right-to-use assets	296,000	35,777	-	331,777
Subscription assets	244,125	200,589	-	444,714
Total other capital assets	<u>57,699,890</u>	<u>3,915,281</u>	<u>(359,765)</u>	<u>61,255,406</u>
Less accumulated depreciation/amortization for:				
Machinery and equipment	(10,904,357)	(1,531,081)	336,255	(12,099,183)
Buildings	(6,208,409)	(171,079)	-	(6,379,488)
Improvements	(1,791,904)	(459,496)	-	(2,251,400)
Infrastructure	(19,899,216)	(85,602)	-	(19,984,818)
Right-to-use assets	(87,083)	(84,009)	-	(171,092)
Subscription assets	-	(110,783)	-	(110,783)
Total accumulated depreciation	<u>(38,890,969)</u>	<u>(2,442,050)</u>	<u>336,255</u>	<u>(40,996,764)</u>
Other capital assets, net	<u>18,808,921</u>	<u>1,473,231</u>	<u>(23,510)</u>	<u>20,258,642</u>
<b>Governmental Activities Capital Assets, Net</b>	<u>\$ 23,631,068</u>	<u>\$ 8,458,884</u>	<u>\$ (1,605,393)</u>	<u>30,484,559</u>
			Less associated debt	<u>(1,770,758)</u>
			<b>Net Investment in Capital Assets</b>	<u>\$ 28,713,801</u>

\*Beginning balances have been restated for GASB 96.

Depreciation was charged to governmental functions as follows:

General government	\$ 1,114,755
Roads and bridges	672,085
Public safety	655,210
<b>Total Governmental Activities Depreciation/Amortization Expense</b>	<u>\$ 2,442,050</u>



**HARDIN COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2023**

**E. Long-Term Debt**

The following is a summary of changes in the County's total long-term liabilities for the year ended September 30, 2023. In general, the County uses the general and road and bridge funds to liquidate governmental long-term liabilities.

	<u>Beginning**</u> <u>Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending</u> <u>Balance</u>	<u>Due Within</u> <u>One Year</u>
<b>Governmental Activities:</b>					
Bonds and capital leases:					
General obligation series 2014	\$ 290,000	\$ -	\$ (290,000)	\$ -	\$ -
Notes payable	721,765	238,617	(503,658)	456,724	163,619
Direct borrowings/placements:					
Certificates of obligation series 2016	885,000	-	(40,000)	845,000	280,000
Less deferred amounts:					
Premium	10,846	-	(10,846)	-	-
Leases payable	209,344	35,777	(83,739)	161,382	45,594
Subscriptions	244,125	200,588	(137,061)	307,652	119,625
	<u>2,361,080</u>	<u>474,982</u>	<u>(1,065,304)</u>	<u>1,770,758</u>	<u>* 608,838</u>
Other:					
Compensated absences	499,039	1,237,086	(1,166,789)	569,336	512,402
Net pension liability	-	4,270,022	-	4,270,022	-
Total OPEB liability	1,630,854	39,739	-	1,670,593	-
	<u>2,129,893</u>	<u>5,546,847</u>	<u>(1,166,789)</u>	<u>6,509,951</u>	<u>512,402</u>
<b>Total Governmental Activities</b>	<u>\$ 4,490,973</u>	<u>\$ 6,021,829</u>	<u>\$ (2,232,093)</u>	<u>\$ 8,280,709</u>	<u>\$ 1,121,240</u>
				<u>\$ 7,159,469</u>	
				<u>\$ 1,770,758</u>	

\*\*Beginning balances have been restated for GASB 96

Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period and, accordingly, are not reported as fund liabilities in the governmental funds. The governmental activities compensated absences and net pension and total OPEB liability are generally liquidated by the general fund. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due.

**HARDIN COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2023**

Long term debt as of September 30, 2023 was comprised of the following debt issues:

	<b>Interest Rate</b>	<b>Original Amount</b>	<b>Balance</b>
<b>Certificates of Obligation</b>			
From direct borrowings/placements:			
Series 2016	1.33%	\$ 1,065,000	845,000
		1,065,000	845,000
<b>Notes Payable</b>			
Bankcorp South Corporation - #014	2.34%	157,911	80,801
Bankcorp South Corporation - #017	2.29%	106,514	27,796
Bankcorp South Corporation - #015	2.29%	143,430	31,859
Bankcorp South Corporation - #019	2.59%	282,140	238,104
Bankcorp South Corporation - #016	2.39%	146,566	78,164
		836,561	456,724
<b>Total</b>		\$ 1,901,561	\$ 1,301,724

A summary of the County's debt service requirements, including interest, is as follows:

<b>Fiscal Year Ending Sept. 30</b>	<b>Governmental Activities</b>	
	<b>Notes Payable</b>	
	<b>Principal</b>	<b>Interest</b>
2024	\$ 163,619	\$ 11,420
2025	106,549	7,456
2026	67,358	4,808
2027	69,083	3,083
2028	50,115	1,313
<b>Total</b>	\$ 456,724	\$ 28,080

The annual requirements to amortize debt issues outstanding for the direct borrowings/placements at year end are as follows:

<b>Fiscal Year Ending Sept. 30</b>	<b>Direct Placement</b>	
	<b>Certificates of Obligation</b>	
	<b>Principal</b>	<b>Interest</b>
2024	\$ 280,000	\$ 11,239
2025	280,000	7,515
2026	285,000	3,790
<b>Total</b>	\$ 845,000	\$ 22,544

**HARDIN COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2023**

**Leases Payable**

The County has entered into 34 various lease agreements for property and copiers. These leases span in length from 24 months to ten years in term. As of September 30, 2023, the value of the lease liability was \$161,382. The value of the right-to-use assets as of the end of the current fiscal year was \$331,777 and had accumulation amortization of \$171,092. The future principal and interest payments related to these leases as of September 30, 2023 are as follows:

Fiscal Year Ending Sept. 30	Leases Payable	
	Principal	Interest
2024	\$ 45,594	\$ 2,043
2025	35,767	1,560
2026	21,172	1,128
2027	15,622	766
2028	12,805	528
2029-2031	30,422	577
<b>Totals</b>	<b>\$ 161,382</b>	<b>\$ 6,602</b>

**Subscription Liability**

During the fiscal year, the County entered into subscription-based information technology arrangements (SBITAs) to control the right to use software for equipment. The SBITAs commenced or were in effect at the beginning of fiscal year 2023, and terms range from one to five years. Principal and interest payments are due annually and the estimated incremental borrowing rate for the SBITA vary from 2.67% to 3.48%. The initial liability and subscription assets at commencement of the arrangement was \$244,125. The value of the subscription liability as of September 30, 2023 was \$307,652. The amortization of the subscription assets at September 30, 2023 was \$110,783. The remaining annual requirements to amortize the subscription liability from the SBITAs at year end were as follows:

Fiscal Year Ending Sept. 30	Subscriptions	
	Principal	Interest
2024	\$ 119,625	\$ 9,099
2025	78,048	5,507
2026	58,183	3,211
2027	51,796	1,604
<b>Totals</b>	<b>\$ 307,652</b>	<b>\$ 19,421</b>

**Federal Arbitrage**

The Tax Reform Act of 1986 instituted certain arbitrage restrictions consisting of complex regulations with respect to issuance of tax-exempt bonds after August 31, 1986. Arbitrage regulations deal with the investment of tax-exempt bond proceeds at an interest yield greater than the interest yield paid to bondholders. Generally, all interest paid to bondholders can be retroactively rendered taxable if applicable rebates are not reported and paid to the Internal Revenue Service (IRS) at least every five years for applicable bond issues. Accordingly, there is the risk that if such calculations are not performed, or are not performed correctly, a substantial liability to the County could result. Although the County does not anticipate that it will have any arbitrage liability, it periodically engages an arbitrage consultant to perform the calculations in accordance with the rules and regulations of the IRS.

**HARDIN COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended September 30, 2023

**F. Interfund Receivables, Payables, and Transfers**

The composition of interfund balances as of September 30, 2023 is as follows:

<u>Due to</u>	<u>Due from</u>	<u>Amounts</u>
General fund	Nonmajor governmental funds	\$ 849,162
Road and bridge funds	Nonmajor governmental funds	547,463
American Rescue Plan Act	Nonmajor governmental funds	46,000
	<b>Total</b>	<b><u>\$ 1,442,625</u></b>

Amounts recorded as due to/from are considered to be temporary loans and will be repaid during the following year.

Operating transfers between the governmental funds during the year were as follows:

<u>Transfers in</u>	<u>Transfers out</u>	<u>Amounts</u>
Nonmajor governmental funds	General fund	\$ 368,144
Nonmajor governmental funds	Nonmajor governmental funds	42
General fund	Nonmajor governmental funds	15,392
	<b>Total</b>	<b><u>\$ 383,578</u></b>

Amounts transferred between funds relate to amounts collected by general and special revenue funds for various governmental disbursements.

**G. Restatement**

Beginning assets and long-term liabilities for governmental activities were restated for the recognition of subscription liabilities and subscription assets related to implementation of GASB 96 which has no impact on net position.

	<u>Governmental Activities</u>
Beginning fund balance/net position as reported in prior year	\$ 33,842,173
Subscription assets	244,125
Subscription liability	(244,125)
Beginning fund balance/net position - restated	<b><u>\$ 33,842,173</u></b>

**IV. OTHER INFORMATION**

**A. Risk Management**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the County carries commercial insurance. In addition, the County participates along with 400 other entities in the Texas Association of Counties' (TAC) Workers' Compensation Self-Insurance Fund (the "Pool"). The TAC created this Pool in 1974 to insure the County for workers' compensation related claims. The County also provides its employees benefits, including medical and life insurance, which the County obtains through the TAC's Insurance Trust Fund.

**HARDIN COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2023**

This Pool purchases commercial insurance at group rates for participants in the Pool. The County has no additional risk or responsibility to the Pool in which it participates, outside of payment of insurance premiums. The County has not significantly reduced insurance coverage or had settlements that exceeded coverage amounts for the past three fiscal years.

**B. Contingent Liabilities**

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the County expects such amounts, if any, to be immaterial.

The County is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the County's counsel that resolution of these matters will not have a material adverse effect on the financial condition of the County.

The County reports liabilities when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency, and amount of payouts, and other economic and social factors. No claim liabilities are reported at year end.

**C. Pension Plan**

**Texas County and District Retirement System**

**Plan Description**

TCDRS is a statewide, agent multiple-employer, public-employee retirement system. The system serves nearly 850 participating counties and districts throughout Texas. Each employer maintains its own customized plan of benefits. Plan provisions are adopted by the governing body of each employer, within the options available in the TCDRS Act. Employers have the flexibility and local control to adjust benefits annually and pay for those benefits based on their needs and budgets. Each employer has a defined benefit plan that functions similarly to a cash balance plan.

The assets of the plans are pooled for investment purposes, but each employer's plan assets may be used only for the payment of benefits to the members of that employer's plan. In accordance with Texas law, it is intended that the pension plan be construed and administered in a manner that the retirement system will be considered qualified under Section 401(a) of the Internal Revenue Code. All employees (except temporary staff) of a participating employer must be enrolled in the plan.

**Benefits Provided**

TCDRS provides retirement, disability, and death benefits. The benefit provisions are adopted by the Commissioners' Court within the options available in Texas state statutes governing TCDRS. Members can retire at age 60 and above with eight or more years 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 eight years of service, but must leave their accumulated contributions in the plan to receive any County-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by the County.

**HARDIN COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2023**

Benefit amounts are determined by the sum of the employee’s contribution to TCDRS, with interest, and County-financed monetary credits. The level of these monetary credits adopted by the Commissioners’ Court within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the County’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 County-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

Employees Covered by Benefit Terms

At the December 31, 2022 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	203
Inactive employees entitled to, but not yet receiving, benefits	245
Active employees	283
<b>Total</b>	<b>731</b>

Contributions

A combination of three elements funds each employer’s plan: employee deposits, employer contributions, and investment income.

- The deposit rate for employees is four percent, five percent, six percent, or seven percent of compensation, as adopted by the employer’s governing body.
- Participating employers are required, by law, to contribute at actuarially determined rates, which are determined annually by the actuary, using the Entry Age Normal actuarial cost method.
- Investment income funds a large part of the benefits employees earn.

Employers have the option of paying more than the required contribution rate each year. Extra contributions can help employers “prefund” benefit increases, such as a cost-of-living adjustment to retirees, and they can be used to help offset or mitigate future increases in the required rate due to negative plan experience. There are two approaches for making extra contributions:

- (a) paying an elected contribution rate higher than the required rate and
- (b) making an extra lump-sum contribution to the employer account.

Employees for the County were required to contribute seven percent of their annual gross earnings during the fiscal year. The contribution rates for the County were 13.47 and 15.31 percent in calendar years 2022 and 2023, respectively. The County’s contributions to TCDRS for the fiscal year ended September 30, 2023 were \$2,245,263 and were more than the required contributions.

Net Pension Liability/(Asset)

The County’s Net Pension Liability/Asset NPL/(A) was measured as of December 31, 2022 and the Total Pension Liability (TPL) used to calculate the NPL/(A) was determined by an actuarial valuation as of that date.

**HARDIN COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2023**

Actuarial Assumptions

The actuarial assumptions that determined the TPL as of December 31, 2022 were based on the results of an actuarial experience study for the period January 1, 2014 through December 31, 2017, except where required to be different by GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* (GASB 68).

Following are the key assumptions and methods used in the December 31, 2022 actuarial valuation:

Valuation Timing	Actuarially determined contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in the which the contributions are reported.
Actuarial Cost Method	Entry age normal
Amortization Method	Straight-line amortization over expected working life
Asset Valuation Method	5 years smoothed market
Inflation	2.5%
Salary Increases	Varies by age and service. 4.7% average over career, including inflation
Investment Rate of Return	7.6%
Cost-of-Living Adjustments	Cost-of-living adjustments for the County are not considered to be substantively automatic under GASB 68. Therefore, an assumption for future cost-of-living adjustments is included in the GASB calculations. No assumption for future cost-of-living adjustments is included in the funding valuation.

The long-term expected rate of return of TCDRS assets is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The target allocation and best estimate of geometric real rate of return for each major asset class are summarized in the following table:

Asset Class	Benchmark	Target Allocation	Geometric Real Rate of Return (Expected minus Inflation)
US Equities	Dow Jones U.S. Total Stock Market Index	11.50%	4.95%
Global Equities	MSCI World (net) Index	2.50%	4.95%
International Equities - Developed	MSCI World Ex USA (net)	5.00%	4.95%
International Equities - Emerging	MSCI Emerging Markets (net) Index	6.00%	4.95%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	2.40%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	9.00%	3.39%
Direct Lending	S&P/LSTA Leveraged Loan Index	16.00%	6.95%
Distressed Debt	Cambridge Associates Distressed Securities Index	4.00%	7.60%
REIT Equities	67% FTSE NAREIT All Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	4.15%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	5.30%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index	6.00%	5.70%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index	25.00%	7.95%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	2.90%
Cash Equivalents	90-Day U.S Treasury	2.00%	0.20%

**HARDIN COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended September 30, 2023

Discount Rate

The discount rate used to measure the TPL was 7.6 percent. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, TCDRS's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on TCDRS investments was applied to all periods of projected benefit payments to determine the TPL.

Changes in the NPL/(A)

	<b>Increase (Decrease)</b>		
	<b>Total Pension</b>	<b>Plan Fiduciary</b>	<b>Net Pension</b>
	<b>Liability</b>	<b>Net Position</b>	<b>Liability/(Asset)</b>
	<b>(A)</b>	<b>(B)</b>	<b>(A) - (B)</b>
Changes for the year:			
Service cost	\$ 1,914,167	\$ -	\$ 1,914,167
Interest	5,431,172	-	5,431,172
Changes in benefit terms	-	-	-
Difference between expected and actual experience	(324,184)	-	(324,184)
Changes in assumptions	-	-	-
Contributions - employer	-	2,196,152	(2,196,152)
Contributions - employee	-	1,004,118	(1,004,118)
Refund of contributions	(280,050)	(280,050)	-
Net investment income	-	(4,364,278)	4,364,278
Benefit payments, including refunds of employee contributions	(3,605,905)	(3,605,905)	-
Administrative expense	-	(41,210)	41,210
Other changes	-	(33,446)	33,446
Net changes	3,135,200	(5,124,619)	8,259,819
Balance at December 31, 2021	71,456,021	75,445,818	(3,989,797)
<b>Balance at December 31, 2022</b>	<b>\$ 74,591,221</b>	<b>\$ 70,321,199</b>	<b>\$ 4,270,022</b>

Sensitivity of the NPL/(A) to Changes in the Discount Rate

The following presents the NPL/(A) of the County, calculated using the discount rate of 7.6 percent, as well as what the County's NPL/(A) would be if it were calculated using a discount rate that is one percentage point lower (6.6%) or one percentage point higher (8.6%) than the current rate:

	<b>1% Decrease in</b>	<b>1% Increase in</b>	
	<b>Discount Rate</b>	<b>Discount Rate</b>	<b>Discount Rate</b>
	<b>(6.6%)</b>	<b>(7.6%)</b>	<b>(8.6%)</b>
County's Net Pension Liability/(Asset)	\$ 13,560,010	\$ 4,270,022	\$ (3,563,616)

Pension Plan Fiduciary Net Position

Detailed information about the TCDRS's fiduciary net position is available in a separately-issued TCDRS financial report. That report may be obtained at [www.tcdrs.org](http://www.tcdrs.org).



**HARDIN COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2023**

Pension Income and Deferred Outflows/Inflows of Resources Related to Pensions

For the fiscal year ended September 30, 2023, the County recognized pension expense of \$1,549,357.

At September 30, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual economic experience	\$ -	\$ 301,170
Changes in actuarial assumptions	912,704	53,413
Difference between projected and actual investment earnings	1,374,110	-
Contributions subsequent to the measurement date	1,640,508	-
<b>Total</b>	<b>\$ 3,927,322</b>	<b>\$ 354,583</b>

\$1,640,508 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the NPL for the fiscal year ending September 30, 2024. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

<b>Fiscal Year Ended September 30:</b>	<b>Pension Expense</b>
2024	\$ (178,612)
2025	(134,048)
2026	230,931
2027	2,013,960
<b>Total</b>	<b>\$ 1,932,231</b>

**D. Other Postemployment Benefits**

**1. Healthcare Plan**

Plan Description

The County administers a single-employer defined benefit OPEB plan (the “Plan”). The Plan provides medical benefits to eligible retirees on a cost-sharing basis. The County pays 50 percent (75 percent for eligible retirees with at least 30 years of service) of the monthly premium for individual and dependent medical coverage for retirees meeting certain eligibility requirements. Dependent medical coverage is not subsidized by the County if the retiree was hired on or after December 1, 2004. All other benefits are paid entirely by the retiree, including dental and life insurance. Effective January 1, 2019, the County will no longer subsidize dependent coverage for those retiring after that date. All active employees who retire directly from the County and meet the eligibility criteria may participate. Eligibility requirements are met for County employees that retire after age 60 with 8 years of service or with 30 years of service or the sum of age plus service equals 75. The retiree must be receiving a retirement annuity payment or qualified to receive a retirement annuity payment under TCDRS.

**HARDIN COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2023**

The following provides a summary of the number of participants in the Plan as of September 30, 2023:

Inactive employees or beneficiaries currently receiving benefits	11	
Active employees	241	
<b>Total</b>	<u>252</u>	

Total OPEB Liability

The County's total OPEB liability of \$1,670,593 was determined by an actuarial valuation as of September 30, 2023.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the September 30, 2023 actuarial valuation, was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount rate*	4.77%	
Administrative expenses	N/A	
Actuarial cost method	Individual entry age normal	
Mortality	RPH-2014 Total Table with Projection MP-2021	

\*The discount rate was based on 20 Year High Grade Rate Index.

Funding Policy

The County has elected to finance the Plan on a pay-as-you-go basis, paying an amount each year equal to the claims paid.

Changes in the Total OPEB Liability

	<b>Total OPEB Liability</b>
Changes for the year:	
Service cost	\$ 106,503
Interest	79,386
Benefit payments	<u>(146,150)</u>
<b>Net Changes</b>	39,739
Beginning balance	<u>1,630,854</u>
<b>Ending Balance</b>	<u><u>\$ 1,670,593</u></u>

There were no changes of assumptions or other inputs that affected measurement of the total OPEB liability during the measurement period.

There were no changes of benefit terms that affected measurement of the total OPEB liability during the measurement period.

**HARDIN COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended September 30, 2023

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current discount rate:

	<b>1% Decrease in Discount Rate (3.77%)</b>	<b>Discount Rate (4.77%)</b>	<b>1% Increase in Discount Rate (5.77%)</b>
County's Total OPEB Liability	\$ 1,806,829	1,670,593	\$ 1,546,724

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate

The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a healthcare cost trend rate that is one percentage point lower or one percentage point higher than the current healthcare cost trend rate:

	<b>1% Decrease in Trend Rate (3.5%)</b>	<b>Healthcare Cost Trend Rate (4.5%)</b>	<b>1% Increase in Trend Rate (5.5%)</b>
County's Total OPEB Liability	\$ 1,508,782	\$ 1,670,593	\$ 1,862,193

OPEB Expense and Deferred Outflows of Resources Related to OPEB

For the year ended September 30, 2023, the County recognized OPEB expense of \$180,419. The County reported deferred outflows of resources to OPEB from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Changes in actuarial assumptions	\$ 74,155	\$ 237,549
Differences between expected and actual economic experience	60,974	3,932
<b>Total</b>	<b>\$ 135,129</b>	<b>\$ 241,481</b>

Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

<b>Year Ended September 30</b>	<b>OPEB Expense Amount</b>
2024	\$ (5,470)
2025	(14,919)
2026	(41,814)
2027	(44,149)
<b>Total</b>	<b>\$ (106,352)</b>

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***REQUIRED SUPPLEMENTARY INFORMATION***

**HARDIN COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 1 of 2)**  
**GENERAL FUND**

For the Year Ended September 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Taxes	\$ 18,762,731	\$ 18,762,731	\$ 18,856,380	\$ 93,649
Fines and fees	789,900	871,760	1,175,207	303,447
Licenses and permits	178,700	178,700	184,897	6,197
Investment income	15,000	69,708	662,047	592,339
Other revenues	111,600	152,627	170,646	18,019
<b>Total Revenues</b>	<b>19,857,931</b>	<b>20,035,526</b>	<b>21,049,177</b>	<b>1,013,651</b>
<b>Expenditures</b>				
<b>General Government:</b>				
General services	155,492	154,770	153,196	1,574
Citizens' collection center	74,037	74,037	42,571	31,466
Purchasing	282,928	279,004	249,225	29,779
County judge	255,861	268,754	266,227	2,527
County treasurer	240,856	246,782	245,697	1,085
County auditor	453,275	459,713	444,606	15,107
County clerk	466,266	467,824	418,163	49,661
Commissioners' court	2,491,647	2,404,362	1,608,609	795,753
Building maintenance	976,069	983,722	903,543	80,179
Election expense	101,677	101,677	90,911	10,766
Human resources	134,732	143,942	142,279	1,663
Technology	192,877	193,077	191,809	1,268
	<b>5,825,717</b>	<b>5,777,664</b>	<b>4,756,836</b>	<b>1,020,828</b>
<b>Administration of Justice:</b>				
Justice of the peace	1,072,299	1,087,247	1,029,125	58,122
County attorney	678,194	664,224	636,948	27,276
District attorney	754,080	736,818	727,666	9,152
356th District judge	263,264	267,404	242,863	24,541
88th District judge	226,124	226,524	212,799	13,725
Juvenile detention	768,621	768,621	744,284	24,337
District clerk	480,521	483,311	461,388	21,923
	<b>4,243,103</b>	<b>4,234,149</b>	<b>4,055,073</b>	<b>179,076</b>
<b>Public Safety:</b>				
Department of public safety	100	100	-	100
Sheriff's department	3,922,988	3,995,351	3,984,569	10,782
Sheriff's department operations	2,543,053	2,551,024	2,451,817	99,207
Constables	540,220	559,720	540,937	18,783
Emergency management	96,392	104,092	98,580	5,512
	<b>7,102,753</b>	<b>7,210,287</b>	<b>7,075,903</b>	<b>134,384</b>
<b>Health and Human Services:</b>				
Veterans services	40,902	40,518	36,284	4,234
Health unit	114,842	123,101	92,507	30,594
Indigent care	697,870	699,889	466,975	232,914
Senior services	47,000	50,750	50,749	1
	<b>900,614</b>	<b>914,258</b>	<b>646,515</b>	<b>267,743</b>

**HARDIN COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 2 of 2)**  
**GENERAL FUND**

For the Year Ended September 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Expenditures (continued)</u></b>				
<b>Community Enrichment:</b>				
Historical commission	\$ 14,500	\$ 14,499	\$ 10,201	\$ 4,298
Culture and recreation	110,515	105,523	98,368	7,155
	<u>125,015</u>	<u>120,022</u>	<u>108,569</u>	<u>11,453</u>
<b>Tax Administration:</b>				
Tax assessor/collector	1,047,856	1,058,737	1,036,480	22,257
	<u>1,047,856</u>	<u>1,058,737</u>	<u>1,036,480</u>	<u>22,257</u>
<b>Debt Service:</b>				
Principal	123,136	208,349	187,507	20,842
Interest and fiscal charges	2,968	7,961	7,920	41
	<u>126,104</u>	<u>216,310</u>	<u>195,427</u>	<u>20,883</u>
<b>Capital Outlay</b>	<u>230,919</u>	<u>713,010</u>	<u>698,363</u>	<u>14,647</u>
<b>Total Expenditures</b>	<u>19,602,081</u>	<u>20,244,437</u>	<u>18,573,166</u>	<u>1,671,271</u>
<b>Excess of (Deficiency)</b>				
<b>Revenues Over (Under) Expenditures</b>	<u>255,850</u>	<u>(208,911)</u>	<u>2,476,011</u>	<u>2,684,922</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Note	-	-	20,842	20,842
Leases	-	45,907	32,010	(13,897)
Subscriptions	-	56,859	81,923	25,064
Transfers in	-	15,393	15,392	(1)
Transfers (out)	(255,850)	(420,134)	(368,144)	51,990
<b>Total Other Financing (Uses)</b>	<u>(255,850)</u>	<u>(404,741)</u>	<u>(217,977)</u>	<u>83,998</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ (613,652)</u>	<u>2,258,034</u>	<u>\$ 2,768,920</u>
Beginning fund balance			<u>9,436,109</u>	
<b>Ending Fund Balance</b>			<u>\$ 11,694,143</u>	

**Notes to Required Supplementary Information:**

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

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**HARDIN COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**ROAD AND BRIDGE FUND**  
**For the Year Ended September 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Property taxes	\$ 3,313,919	\$ 3,313,919	\$ 3,312,342	\$ (1,577)
Fines and fees	403,500	403,500	360,468	(43,032)
Licenses and permits	1,720,000	1,720,000	1,818,796	98,796
Other revenues	-	141,800	10,001	(131,799)
<b>Total Revenues</b>	<u>5,437,419</u>	<u>5,579,219</u>	<u>5,501,607</u>	<u>(77,612)</u>
<b><u>Expenditures</u></b>				
General	615,848	607,986	561,017	46,969
Precinct 1	807,753	972,330	764,901	207,429
Precinct 2	1,587,185	1,773,819	1,742,533	31,286
Precinct 3	1,367,254	1,611,497	1,458,478	153,019
Precinct 4	657,110	804,338	593,390	210,948
<b>Debt Service:</b>				
Principal	203,502	228,078	227,965	113
Interest	13,767	16,894	16,892	2
<b>Capital Outlay</b>	185,000	706,299	650,070	56,229
<b>Total Expenditures</b>	<u>5,437,419</u>	<u>6,721,241</u>	<u>6,015,246</u>	<u>705,995</u>
<b>(Deficiency) of Revenues</b>				
<b>(Under) Expenditures</b>	<u>-</u>	<u>(1,142,022)</u>	<u>(513,639)</u>	<u>628,383</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Note	-	192,710	74,045	(118,665)
Subscriptions	-	118,666	118,665	(1)
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>311,376</u>	<u>311,375</u>	<u>(1)</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ (830,646)</u>	<u>(202,264)</u>	<u>\$ 628,382</u>
Beginning fund balance			<u>1,544,612</u>	
<b>Ending Fund Balance</b>			<u>\$ 1,342,348</u>	

**Notes to Required Supplementary Information:**

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

**HARDIN COUNTY, TEXAS**  
**SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS**  
**TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM**  
**For the Year Ended September 30, 2023**

	Measurement Year*			
	2014	2015	2016	2017
<b>Total Pension Liability</b>				
Service cost	\$ 1,439,621	\$ 1,451,685	\$ 1,541,341	\$ 1,488,958
Interest (on the total pension liability)	3,586,023	3,822,589	4,020,508	4,233,429
Changes in benefit terms	-	(255,140)	-	-
Difference between expected and actual experience	141,350	(242,663)	(709,358)	(735,684)
Changes in assumptions	-	583,967	-	341,964
Benefit payments, including refunds of employee contributions	(2,121,314)	(2,717,397)	(2,885,352)	(3,031,748)
<b>Net Change in Total Pension Liability</b>	<u>3,045,680</u>	<u>2,643,041</u>	<u>1,967,139</u>	<u>2,296,919</u>
Beginning total pension liability	<u>44,606,105</u>	<u>47,651,785</u>	<u>50,294,826</u>	<u>52,261,965</u>
<b>Ending Total Pension Liability</b>	<u>\$ 47,651,785</u>	<u>\$ 50,294,826</u>	<u>\$ 52,261,965</u>	<u>\$ 54,558,884</u>
<b>Plan Fiduciary Net Position</b>				
Contributions - employer	\$ 1,429,402	\$ 1,477,162	\$ 1,500,285	\$ 1,545,695
Contributions - employee	715,212	739,107	747,470	766,278
Net investment income	2,783,050	(28,615)	3,132,189	6,512,515
Benefit payments, including refunds of employee contributions	(2,121,314)	(2,717,397)	(2,885,352)	(3,031,748)
Administrative expense	(31,943)	(30,680)	(34,131)	(33,548)
Other	(24,721)	141,657	(183,430)	(9,963)
<b>Net Change in Plan Fiduciary Net Position</b>	<u>2,749,686</u>	<u>(418,766)</u>	<u>2,277,032</u>	<u>5,749,229</u>
Beginning plan fiduciary net position	<u>40,088,298</u>	<u>42,837,984</u>	<u>42,419,218</u>	<u>44,696,250</u>
<b>Ending Plan Fiduciary Net Position</b>	<u>\$ 42,837,984</u>	<u>\$ 42,419,218</u>	<u>\$ 44,696,250</u>	<u>\$ 50,445,479</u>
<b>Net Pension Liability/Asset</b>	<u>\$ 4,813,801</u>	<u>\$ 7,875,608</u>	<u>\$ 7,565,715</u>	<u>\$ 4,113,405</u>
<b>Plan Fiduciary Net Position as a Percentage of Total Pension Liability</b>	89.90%	84.34%	85.52%	92.46%
<b>Covered Payroll</b>	\$ 10,217,310	\$ 10,558,673	\$ 10,678,138	\$ 10,946,833
<b>Net Pension Liability/Asset as a Percentage of Covered Payroll</b>	47.11%	74.59%	70.85%	37.58%

\*Only nine years of information is currently available. The County will build this schedule over the next one-year period.

<b>Measurement Year*</b>					
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
\$	1,449,864	\$ 1,533,760	\$ 1,638,547	\$ 1,931,805	\$ 1,914,165
	4,426,227	4,678,076	4,963,660	5,190,612	5,431,172
	-	323,202	-	-	-
	76,164	60,166	3,650,816	(124,315)	(324,184)
	-	-	(174,436)	(160,238)	-
	(2,782,116)	(3,077,427)	(3,274,948)	(3,432,282)	(3,885,954)
	<u>3,170,139</u>	<u>3,517,777</u>	<u>6,803,639</u>	<u>3,405,582</u>	<u>3,135,199</u>
	54,558,884	57,729,023	61,246,800	68,050,439	71,456,021
\$	<u>57,729,023</u>	<u>61,246,800</u>	<u>68,050,439</u>	<u>71,456,021</u>	<u>74,591,220</u>
\$	1,603,247	\$ 2,004,376	\$ 1,963,304	\$ 2,052,137	\$ 2,196,152
	786,456	847,774	931,107	942,195	1,004,118
	(944,165)	8,057,436	5,872,222	13,631,376	(4,364,278)
	(2,782,116)	(3,077,427)	(3,274,948)	(3,432,282)	(3,885,954)
	(39,408)	(43,322)	(45,578)	(40,817)	(41,210)
	(5,994)	(2,165)	(7,816)	4,747	(33,448)
	<u>(1,381,980)</u>	<u>7,786,672</u>	<u>5,438,291</u>	<u>13,157,356</u>	<u>(5,124,620)</u>
	50,445,479	49,063,499	56,850,171	62,288,462	75,445,818
\$	<u>49,063,499</u>	<u>56,850,171</u>	<u>62,288,462</u>	<u>75,445,818</u>	<u>70,321,198</u>
\$	<u>8,665,524</u>	<u>4,396,629</u>	<u>5,761,977</u>	<u>(3,989,797)</u>	<u>4,270,022</u>
	84.99%	92.82%	91.53%	105.58%	94.28%
\$	11,235,086	\$ 12,111,052	\$ 13,301,523	\$ 13,401,964	\$ 14,344,537
	77.13%	36.30%	43.32%	-29.77%	29.77%

**HARDIN COUNTY, TEXAS**  
**SCHEDULE OF CONTRIBUTIONS**  
**TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM**  
**For the Year Ended September 30, 2023**

	Fiscal Year*			
	2015	2016	2017	2018
Actuarially determined contribution	\$ 1,468,527	\$ 1,557,017	\$ 1,536,952	\$ 1,579,288
Contributions in relation to the actuarially determined contribution	1,468,527	1,557,017	1,536,952	1,579,288
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
 Covered payroll	 \$ 10,496,814	 \$ 11,094,321	 \$ 10,879,202	 \$ 11,093,735
 Contributions as a percentage of covered payroll	 13.99%	 14.03%	 14.13%	 14.24%

\*Only nine years of information is currently available. The County will build this schedule over the next one-year period.

**Notes to Required Supplementary Information:**

1. Valuation Date:

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

2. Methods and Assumptions Used to Determine Contribution Rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	7.5 years
Asset valuation method	5 year smoothed market
Inflation	2.5%
Salary increases	Varies by age and service. 4.7% average over career including inflation
Investment rate of return	7.5%, net of administrative and 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.

3. Other Information:

There were no benefit changes during the year.

<b>Fiscal Year*</b>				
<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
\$ 1,664,723	\$ 1,803,785	\$ 1,843,385	\$ 1,916,981	\$ 2,172,906
1,697,014	1,858,987	1,993,997	2,160,000	2,245,263
<u>\$ (32,291)</u>	<u>\$ (55,202)</u>	<u>\$ (150,612)</u>	<u>\$ (243,019)</u>	<u>\$ (72,357)</u>
\$ 11,892,158	\$ 12,690,564	\$ 13,175,060	\$ 14,118,148	\$ 14,667,454
14.27%	14.65%	15.13%	15.30%	15.31%

**HARDIN COUNTY, TEXAS**  
**SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS**  
**RETIREE HEALTHCARE PLAN**  
**For the Year Ended September 30, 2023**

	Measurement Year*			
	2017	2018	2019	2020
<b>Total OPEB Liability</b>				
Service cost	\$ 96,884	\$ 100,817	\$ 100,817	\$ 138,013
Interest (on the total OPEB liability)	60,334	59,553	43,036	41,954
Experience (gain)/loss	-	-	(11,456)	-
Changes of assumptions	-	79,948	169,190	-
Benefit payments	(137,183)	(86,407)	(92,077)	(92,077)
<b>Net Change in Total OPEB Liability</b>	<b>20,035</b>	<b>153,911</b>	<b>209,510</b>	<b>87,890</b>
Beginning total OPEB liability	1,389,184	1,409,219	1,563,130	1,772,640
<b>Ending Total OPEB Liability</b>	<b>\$ 1,409,219</b>	<b>\$ 1,563,130</b>	<b>\$ 1,772,640</b>	<b>\$ 1,860,530</b>
<b>Covered Employee Payroll</b>	<b>\$ 9,537,606</b>	<b>\$ 9,537,606</b>	<b>\$ 10,840,519</b>	<b>\$ 10,840,519</b>
<b>Total OPEB Liability as a Percentage of Covered Employee Payroll</b>	<b>14.78%</b>	<b>16.39%</b>	<b>16.35%</b>	<b>17.16%</b>

\*Only six years of information is currently available. The County will build this schedule over the next four-year period.

**Notes to Required Supplementary Information:**

1. Significant Methods and Assumptions:

Actuarial cost method	Entry age normal
Discount rate	4.77%
Healthcare cost trend	Level 4.5%
Mortality	RPH-2014 total table with projection MP-2021
Coverage	100% of all retirees who currently have healthcare coverage will continue with the same coverage.  50% of all actives who currently have individual or family healthcare coverage will continue with individual only coverage upon retirement.

2. Other Information:

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB 75 to pay related benefits.  
The discount rate was based on the Bond Buyer GO Bond 20 Index

<b>Measurement Year*</b>	
<b>2021</b>	<b>2022</b>
\$ 138,013	\$ 106,503
43,323	79,386
91,461	-
(356,323)	-
(146,150)	(146,150)
<u>(229,676)</u>	<u>39,739</u>
<u>1,860,530</u>	<u>1,630,854</u>
<u>\$ 1,630,854</u>	<u>\$ 1,670,593</u>
\$ 12,046,535	\$ 12,046,535
13.54%	13.87%

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***COMBINING STATEMENTS  
AND SCHEDULES***

**HARDIN COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS (page 1 of 7)**  
**September 30, 2023**

**Special Revenue Funds**

	<b>Emergency Management Grant</b>	<b>Hurricane Harvey</b>	<b>District Clerk Preservation Fees</b>	<b>County Clerk Preservation Fees</b>
<b>Assets</b>				
Cash and cash equivalents	\$ -	\$ 644,540	\$ 52,132	\$ 571,277
Receivables, net	15,000	377,617	-	-
Prepaid expenses	-	-	2,504	6,338
Due from other units	-	-	-	-
<b>Total Assets</b>	<b>\$ 15,000</b>	<b>\$ 1,022,157</b>	<b>\$ 54,636</b>	<b>\$ 577,615</b>
<b>Liabilities</b>				
Accounts payable	\$ 15,000	\$ -	\$ -	\$ -
Accrued wages	-	-	-	3,515
Due to other funds	-	547,463	-	-
Due to other governments	-	873	-	-
Unearned revenue	-	476,106	-	-
<b>Total Liabilities</b>	<b>15,000</b>	<b>1,024,442</b>	<b>-</b>	<b>3,515</b>
<b>Deferred Inflows of Resources</b>				
Deferred inflows - leases	-	-	-	-
Unavailable revenue - property taxes	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances</b>				
Nonspendable	-	-	2,504	6,338
Restricted:				
Special revenue funds	-	-	52,132	567,762
Unassigned	-	(2,285)	-	-
<b>Total Fund Balances</b>	<b>-</b>	<b>(2,285)</b>	<b>54,636</b>	<b>574,100</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 15,000</b>	<b>\$ 1,022,157</b>	<b>\$ 54,636</b>	<b>\$ 577,615</b>

**Special Revenue Funds**

<b>Law Library</b>	<b>County Attorney Supplement</b>	<b>Constitutional County Judge Supplement</b>	<b>Court Security Fees</b>	<b>Jail Commissary</b>	<b>Jury</b>
\$ 51,528	\$ 70,000	\$ -	\$ 94,529	\$ 157,903	\$ 52,551
-	-	-	-	5,450	131,264
-	-	-	-	-	252
-	-	-	-	-	-
<u>\$ 51,528</u>	<u>\$ 70,000</u>	<u>\$ -</u>	<u>\$ 94,529</u>	<u>\$ 163,353</u>	<u>\$ 184,067</u>
\$ 1,988	\$ -	\$ -	\$ 1,107	\$ -	\$ 46,824
141	-	-	-	897	-
-	-	-	-	-	-
-	-	-	-	-	-
-	70,000	-	-	-	-
<u>2,129</u>	<u>70,000</u>	<u>-</u>	<u>1,107</u>	<u>897</u>	<u>46,824</u>
-	-	-	-	-	-
-	-	-	-	-	112,523
-	-	-	-	-	<u>112,523</u>
-	-	-	-	-	252
49,399	-	-	93,422	162,456	24,468
-	-	-	-	-	-
<u>49,399</u>	<u>-</u>	<u>-</u>	<u>93,422</u>	<u>162,456</u>	<u>24,720</u>
<u>\$ 51,528</u>	<u>\$ 70,000</u>	<u>\$ -</u>	<u>\$ 94,529</u>	<u>\$ 163,353</u>	<u>\$ 184,067</u>

**HARDIN COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS (page 2 of 7)**  
**September 30, 2023**

	Special Revenue Funds			
	Dispatchers	Lateral Roads	Justice Court Technology	Dare Program
<b><u>Assets</u></b>				
Cash and cash equivalents	\$ 10,127	\$ 107,164	\$ -	\$ 7,892
Receivables, net	-	-	-	-
Prepaid expenses	-	-	5,500	-
Due from other units	-	-	-	-
<b>Total Assets</b>	<b>\$ 10,127</b>	<b>\$ 107,164</b>	<b>\$ 5,500</b>	<b>\$ 7,892</b>
 <b><u>Liabilities</u></b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued wages	10,127	# -	-	-
Due to other funds	-	-	5,500	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
<b>Total Liabilities</b>	<b>10,127</b>	<b>-</b>	<b>5,500</b>	<b>-</b>
 <b><u>Deferred Inflows of Resources</u></b>				
Deferred inflows - leases	-	-	-	-
Unavailable revenue - property taxes	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
 <b><u>Fund Balances</u></b>				
Nonspendable	-	-	-	-
Restricted:				
Special revenue funds	-	107,164	-	7,892
Unassigned	-	-	-	-
<b>Total Fund Balances</b>	<b>-</b>	<b>107,164</b>	<b>-</b>	<b>7,892</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 10,127</b>	<b>\$ 107,164</b>	<b>\$ 5,500</b>	<b>\$ 7,892</b>

**Special Revenue Funds**

<b>Election Equipment</b>	<b>County Attorney Overdrawn Check</b>	<b>District Attorney Overdrawn Check</b>	<b>LEPC</b>	<b>Hurricane Ike Disaster Recovery</b>	<b>Health Services Grant</b>
\$ 13,572	\$ 1,085	\$ 889	\$ 2,984	\$ -	\$ -
-	-	-	-	693	95,394
-	-	-	-	-	470
-	648	-	-	-	-
<u>\$ 13,572</u>	<u>\$ 1,733</u>	<u>\$ 889</u>	<u>\$ 2,984</u>	<u>\$ 693</u>	<u>\$ 95,864</u>
\$ -	\$ 212	\$ -	\$ -	\$ 693	\$ 11,976
-	-	-	-	-	-
-	-	-	-	-	83,888
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>212</u>	<u>-</u>	<u>-</u>	<u>693</u>	<u>95,864</u>
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
13,572	1,521	889	2,984	-	-
-	-	-	-	-	-
<u>13,572</u>	<u>1,521</u>	<u>889</u>	<u>2,984</u>	<u>-</u>	<u>-</u>
<u>\$ 13,572</u>	<u>\$ 1,733</u>	<u>\$ 889</u>	<u>\$ 2,984</u>	<u>\$ 693</u>	<u>\$ 95,864</u>

**HARDIN COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS (page 3 of 7)**  
**September 30, 2023**

	<u>Special Revenue Funds</u>			
	<u>Drug Forfeiture Rehab</u>	<u>County Attorney Forfeiture</u>	<u>District Attorney Drug Forfeiture</u>	<u>Sheriff Drug Forfeiture</u>
<b><u>Assets</u></b>				
Cash and cash equivalents	\$ 4,103	\$ 1,760	\$ 1,297	\$ 9,689
Receivables, net	-	-	-	4,103
Prepaid expenses	-	-	-	-
Due from other units	-	-	-	-
<b>Total Assets</b>	<b>\$ 4,103</b>	<b>\$ 1,760</b>	<b>\$ 1,297</b>	<b>\$ 13,792</b>
<b><u>Liabilities</u></b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued wages	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>Deferred Inflows of Resources</u></b>				
Deferred inflows - leases	-	-	-	-
Unavailable revenue - property taxes	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>Fund Balances</u></b>				
Nonspendable	-	-	-	-
Restricted:				
Special revenue funds	4,103	1,760	1,297	13,792
Unassigned	-	-	-	-
<b>Total Fund Balances</b>	<b>4,103</b>	<b>1,760</b>	<b>1,297</b>	<b>13,792</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 4,103</b>	<b>\$ 1,760</b>	<b>\$ 1,297</b>	<b>\$ 13,792</b>

**Special Revenue Funds**

<b>District and County Attorney Longevity Pay</b>	<b>Opioid Settlement</b>	<b>LEOSE</b>	<b>VOCA Juror Donations</b>	<b>Disaster Incident Fund Cash</b>	<b>VOCA 13660</b>
\$ -	\$ 119,227	\$ 40,195	\$ 208,778	\$ 595,900	\$ -
-	-	71	1,371	-	132,933
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 119,227</u>	<u>\$ 40,266</u>	<u>\$ 210,149</u>	<u>\$ 595,900</u>	<u>\$ 132,933</u>
\$ -	\$ -	\$ 40,266	\$ -	\$ -	\$ 196
-	-	-	-	-	3,162
-	-	-	-	-	129,575
-	-	-	-	-	-
-	119,227	-	-	595,900	-
<u>-</u>	<u>119,227</u>	<u>40,266</u>	<u>-</u>	<u>595,900</u>	<u>132,933</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	210,149	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>210,149</u>	<u>-</u>	<u>-</u>
<u>\$ -</u>	<u>\$ 119,227</u>	<u>\$ 40,266</u>	<u>\$ 210,149</u>	<u>\$ 595,900</u>	<u>\$ 132,933</u>

**HARDIN COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS (page 4 of 7)**  
September 30, 2023

	Special Revenue Funds			
	Local Assistance & Tribe Consistency	Southeast Texas Regional Planning	US Food and Drug Administration	District Attorney VAWA Grant
<b>Assets</b>				
Cash and cash equivalents	\$ 182,926	\$ -	\$ -	\$ -
Receivables, net	544	25,000	-	16,340
Prepaid expenses	-	-	-	-
Due from other units	-	-	-	-
<b>Total Assets</b>	<b>\$ 183,470</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ 16,340</b>
<b>Liabilities</b>				
Accounts payable	\$ -	\$ 25,000	\$ -	\$ -
Accrued wages	-	-	-	-
Due to other funds	-	-	-	16,340
Due to other governments	-	-	-	-
Unearned revenue	183,470	-	-	-
<b>Total Liabilities</b>	<b>183,470</b>	<b>25,000</b>	<b>-</b>	<b>16,340</b>
<b>Deferred Inflows of Resources</b>				
Deferred inflows - leases	-	-	-	-
Unavailable revenue - property taxes	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances</b>				
Nonspendable	-	-	-	-
Restricted:				
Special revenue funds	-	-	-	-
Unassigned	-	-	-	-
<b>Total Fund Balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 183,470</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ 16,340</b>



**Special Revenue Funds**

<b>Title IV - E</b>	<b>ATPA Grant</b>	<b>Public Safety Grant</b>	<b>Crime Victim Grant</b>	<b>Health Department Grant</b>	<b>HMGP DR4332</b>
\$ -	\$ -	\$ -	\$ 2,913	\$ -	\$ 17,944
2,941	33,134	43,886	33,916	44,195	4,785
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 2,941</u>	<u>\$ 33,134</u>	<u>\$ 43,886</u>	<u>\$ 36,829</u>	<u>\$ 44,195</u>	<u>\$ 22,729</u>
\$ -	\$ -	\$ 7,914	\$ 147	\$ 41	\$ -
-	-	-	4,183	2,626	-
2,941	33,134	35,972	29,586	41,528	22,729
-	-	-	2,913	-	-
-	-	-	-	-	-
<u>2,941</u>	<u>33,134</u>	<u>43,886</u>	<u>36,829</u>	<u>44,195</u>	<u>22,729</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 2,941</u>	<u>\$ 33,134</u>	<u>\$ 43,886</u>	<u>\$ 36,829</u>	<u>\$ 44,195</u>	<u>\$ 22,729</u>

**HARDIN COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS (page 5 of 7)**  
**September 30, 2023**

	Special Revenue Funds			
	Repetitive Loss Buyout Grant	PHCR COAG	Mental Health Liaison Prog.	COVID-19 Health Disparities
<b><u>Assets</u></b>				
Cash and cash equivalents	\$ 247,997	\$ -	\$ -	\$ -
Receivables, net	815	76,054	38,866	9,842
Prepaid expenses	-	801	-	-
Due from other units	-	-	-	-
<b>Total Assets</b>	<b>\$ 248,812</b>	<b>\$ 76,855</b>	<b>\$ 38,866</b>	<b>\$ 9,842</b>
 <b><u>Liabilities</u></b>				
Accounts payable	\$ -	\$ 485	\$ 488	\$ -
Accrued wages	-	11,627	3,285	4,620
Due to other funds	-	64,743	35,093	5,222
Due to other governments	248,812	-	-	-
Unearned revenue	-	-	-	-
<b>Total Liabilities</b>	<b>248,812</b>	<b>76,855</b>	<b>38,866</b>	<b>9,842</b>
 <b><u>Deferred Inflows of Resources</u></b>				
Deferred inflows - leases	-	-	-	-
Unavailable revenue - property taxes	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
 <b><u>Fund Balances</u></b>				
Nonspendable	-	-	-	-
Restricted:				
Special revenue funds	-	-	-	-
Unassigned	-	-	-	-
<b>Total Fund Balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 248,812</b>	<b>\$ 76,855</b>	<b>\$ 38,866</b>	<b>\$ 9,842</b>

**Special Revenue Funds**

<b>OOG- Criminal Justice Division Program</b>	<b>VOCA 902</b>	<b>CA Pre-Trial Diversion</b>	<b>DSHS COVID-19</b>	<b>HMGP DR4332 Property Acquisition</b>	<b>CDBG DR 4332 ACQ-1</b>
\$ -	\$ -	\$ 78,401	\$ -	\$ 64,540	\$ -
14,745	20,363	-	225,262	137,263	74,000
-	-	-	1,130	-	-
-	-	-	-	-	-
<u>\$ 14,745</u>	<u>\$ 20,363</u>	<u>\$ 78,401</u>	<u>\$ 226,392</u>	<u>\$ 201,803</u>	<u>\$ 74,000</u>
\$ -	\$ 1,988	\$ -	\$ 7,591	\$ -	\$ 74,000
-	1,649	1,276	31,688	-	-
14,745	16,726	-	187,113	-	-
-	-	-	-	201,803	-
-	-	-	-	-	-
<u>14,745</u>	<u>20,363</u>	<u>1,276</u>	<u>226,392</u>	<u>201,803</u>	<u>74,000</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	77,125	-	-	-
-	-	-	-	-	-
-	-	<u>77,125</u>	-	-	-
<u>\$ 14,745</u>	<u>\$ 20,363</u>	<u>\$ 78,401</u>	<u>\$ 226,392</u>	<u>\$ 201,803</u>	<u>\$ 74,000</u>

**HARDIN COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS (page 6 of 7)**  
**September 30, 2023**

Special Revenue Funds				
	TWDB FMA 2018	COVID-19 Grant Award	CDC COVID-19 EPI Grant	Court Facility Fee
<b><u>Assets</u></b>				
Cash and cash equivalents	\$ 16,830	\$ -	\$ -	\$ 37,276
Receivables, net	20,429	1,414	2,322	-
Prepaid expenses	-	-	-	-
Due from other units	-	-	-	-
<b>Total Assets</b>	<b>\$ 37,259</b>	<b>\$ 1,414</b>	<b>\$ 2,322</b>	<b>\$ 37,276</b>
 <b><u>Liabilities</u></b>				
Accounts payable	\$ 9,443	\$ -	\$ -	\$ -
Accrued wages	-	-	-	-
Due to other funds	20,429	1,414	2,322	-
Due to other governments	-	-	-	-
Unearned revenue	7,387	-	-	-
<b>Total Liabilities</b>	<b>37,259</b>	<b>1,414</b>	<b>2,322</b>	<b>-</b>
 <b><u>Deferred Inflows of Resources</u></b>				
Deferred inflows - leases	-	-	-	-
Unavailable revenue - property taxes	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
 <b><u>Fund Balances</u></b>				
Nonspendable	-	-	-	-
Restricted:				
Special revenue funds	-	-	-	37,276
Unassigned	-	-	-	-
<b>Total Fund Balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>37,276</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 37,259</b>	<b>\$ 1,414</b>	<b>\$ 2,322</b>	<b>\$ 37,276</b>

**Special Revenue Funds**

<b>NEHA-FDA Retail Flex Fund Grant</b>	<b>HMGP DR4332 Detention Pond</b>	<b>Sewer Improvement Program</b>	<b>CTIF- County Transportation Infrastructure</b>	<b>JAG Program</b>	<b>Winter Storm 2021</b>
\$ -	\$ -	\$ 750	\$ 13,874	\$ -	\$ -
36,591	15,393	-	24,385	31,943	12,421
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 36,591</u>	<u>\$ 15,393</u>	<u>\$ 750</u>	<u>\$ 38,259</u>	<u>\$ 31,943</u>	<u>\$ 12,421</u>
\$ 4,998	\$ -	\$ 750	\$ -	\$ 15,210	\$ -
363	-	-	-	-	-
31,230	15,393	-	24,385	16,733	12,421
-	-	-	13,874	-	-
-	-	-	-	-	-
<u>36,591</u>	<u>15,393</u>	<u>750</u>	<u>38,259</u>	<u>31,943</u>	<u>12,421</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 36,591</u>	<u>\$ 15,393</u>	<u>\$ 750</u>	<u>\$ 38,259</u>	<u>\$ 31,943</u>	<u>\$ 12,421</u>

**HARDIN COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS (page 7 of 7)**  
September 30, 2023

	<u>Special Revenue Funds</u>			
	<u>County Airport</u>	<u>HAVA Election Security</u>	<u>DA Pre-Trial Diversion</u>	<u>Alternative Dispute Resolution</u>
<b><u>Assets</u></b>				
Cash and cash equivalents	\$ 70,591	\$ -	\$ 5,873	\$ 36,091
Receivables, net	41,259	-	-	-
Prepaid expenses	-	-	-	-
Due from other units	-	-	-	-
<b>Total Assets</b>	<b>\$ 111,850</b>	<b>\$ -</b>	<b>\$ 5,873</b>	<b>\$ 36,091</b>
<b><u>Liabilities</u></b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued wages	-	-	-	-
Due to other funds	46,000	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
<b>Total Liabilities</b>	<b>46,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>Deferred Inflows of Resources</u></b>				
Deferred inflows - leases	23,748	-	-	-
Unavailable revenue - property taxes	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>23,748</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>Fund Balances</u></b>				
Nonspendable	-	-	-	-
Restricted:				
Special revenue funds	42,102	-	5,873	36,091
Unassigned	-	-	-	-
<b>Total Fund Balances</b>	<b>42,102</b>	<b>-</b>	<b>5,873</b>	<b>36,091</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 111,850</b>	<b>\$ -</b>	<b>\$ 5,873</b>	<b>\$ 36,091</b>

<u>Special Revenue Funds</u>	<u>Total Nonmajor Governmental Funds</u>
<u>Language Access</u>	
\$ 11,527	\$ 3,606,655
-	1,752,004
-	16,995
-	648
<u>\$ 11,527</u>	<u>\$ 5,376,302</u>
\$ 585	\$ 266,902
-	79,159
-	1,442,625
-	468,275
-	1,452,090
<u>585</u>	<u>3,709,051</u>
-	23,748
-	112,523
<u>-</u>	<u>136,271</u>
-	9,094
10,942	1,524,171
-	(2,285)
<u>10,942</u>	<u>1,530,980</u>
<u>\$ 11,527</u>	<u>\$ 5,376,302</u>

**HARDIN COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS (page 1 of 7)**  
**For the Year Ended September 30, 2023**

<b>Special Revenue Funds</b>				
	<b>Emergency Management Grant</b>	<b>Hurricane Harvey</b>	<b>District Clerk Preservation Fees</b>	<b>County Clerk Preservation Fees</b>
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	112,526	46,456	-	-
Fines and fees	-	-	29,976	183,457
Investment income	-	-	-	-
Other revenues	-	-	-	-
<b>Total Revenues</b>	<b>112,526</b>	<b>46,456</b>	<b>29,976</b>	<b>183,457</b>
<b>Expenditures</b>				
General government	-	15,912	-	-
Administration of justice	-	-	30,048	230,190
Public transportation	-	-	-	-
Public safety	15,000	-	-	-
Health and human services	-	-	-	-
<b>Debt service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Capital outlay</b>	<b>97,526</b>	<b>11,250</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>112,526</b>	<b>27,162</b>	<b>30,048</b>	<b>230,190</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>19,294</b>	<b>(72)</b>	<b>(46,733)</b>
<b>Other Financing Sources (Uses)</b>				
Leases	-	-	-	-
Subscriptions	-	-	-	-
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>-</b>	<b>19,294</b>	<b>(72)</b>	<b>(46,733)</b>
Beginning fund balances	-	(21,579)	54,708	620,833
<b>Ending Fund Balances</b>	<b>\$ -</b>	<b>\$ (2,285)</b>	<b>\$ 54,636</b>	<b>\$ 574,100</b>



**Special Revenue Funds**

	<b>County Attorney Supplement</b>	<b>Constitutional County Judge Supplement</b>	<b>Court Security Fees</b>	<b>Jail Commissary</b>	<b>Jury</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 620,868
-	77,864	30,937	-	-	-
-	-	-	31,554	-	73,229
-	-	-	-	2,172	-
37,375	-	-	-	83,807	19,924
<u>37,375</u>	<u>77,864</u>	<u>30,937</u>	<u>31,554</u>	<u>85,979</u>	<u>714,021</u>
-	-	-	-	-	-
12,147	77,864	30,937	-	-	740,082
-	-	-	-	-	-
-	-	-	28,324	54,545	-
-	-	-	-	-	-
14,434	-	-	-	5,881	456
582	-	-	-	152	80
20,466	-	-	8,900	2,159	3,767
<u>47,629</u>	<u>77,864</u>	<u>30,937</u>	<u>37,224</u>	<u>62,737</u>	<u>744,385</u>
(10,254)	-	-	(5,670)	23,242	(30,364)
-	-	-	-	-	3,767
20,466	-	-	-	2,159	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>20,466</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,159</u>	<u>3,767</u>
10,212	-	-	(5,670)	25,401	(26,597)
39,187	-	-	99,092	137,055	51,317
<u>\$ 49,399</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 93,422</u>	<u>\$ 162,456</u>	<u>\$ 24,720</u>

**HARDIN COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS (page 2 of 7)**  
**For the Year Ended September 30, 2023**

	<u>Special Revenue Funds</u>			
	<u>Dispatchers</u>	<u>Lateral Roads</u>	<u>Justice Court Technology</u>	<u>Dare Program</u>
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	165,632	36,502	344	-
Fines and fees	-	-	-	-
Investment income	-	-	-	-
Other revenues	-	-	-	-
<b>Total Revenues</b>	<u>165,632</u>	<u>36,502</u>	<u>344</u>	<u>-</u>
<b>Expenditures</b>				
General government	-	-	-	-
Administration of justice	-	-	13,150	-
Public transportation	-	30,810	-	-
Public safety	320,110	-	-	-
Health and human services	-	-	-	-
<b>Debt service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Capital outlay</b>				
	-	-	-	-
<b>Total Expenditures</b>	<u>320,110</u>	<u>30,810</u>	<u>13,150</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(154,478)</u>	<u>5,692</u>	<u>(12,806)</u>	<u>-</u>
<b>Other Financing Sources (Uses)</b>				
Leases	-	-	-	-
Subscriptions	-	-	-	-
Transfers in	154,478	-	12,806	-
Transfers (out)	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>154,478</u>	<u>-</u>	<u>12,806</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	-	5,692	-	-
Beginning fund balances	-	101,472	-	7,892
<b>Ending Fund Balances</b>	<u>\$ -</u>	<u>\$ 107,164</u>	<u>\$ -</u>	<u>\$ 7,892</u>

**Special Revenue Funds**

<b>Election Equipment</b>	<b>County Attorney Overdrawn Check</b>	<b>District Attorney Overdrawn Check</b>	<b>LEPC</b>	<b>Hurricane Ike Disaster Recovery</b>	<b>Health Services Grant</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	327,638
-	-	-	-	-	-
-	-	-	-	-	-
10,948	105	-	-	-	159,000
<u>10,948</u>	<u>105</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>486,638</u>
3,016	-	-	-	-	-
-	240	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	464,239
-	-	-	-	-	21,599
-	-	-	-	-	800
-	-	-	-	-	-
<u>3,016</u>	<u>240</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>486,638</u>
<u>7,932</u>	<u>(135)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>(41)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(41)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7,891	(135)	-	-	-	-
<u>5,681</u>	<u>1,656</u>	<u>889</u>	<u>2,984</u>	<u>-</u>	<u>-</u>
<u>\$ 13,572</u>	<u>\$ 1,521</u>	<u>\$ 889</u>	<u>\$ 2,984</u>	<u>\$ -</u>	<u>\$ -</u>

**HARDIN COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS (page 3 of 7)**  
**For the Year Ended September 30, 2023**

	<b>Special Revenue Funds</b>			
	<b>Drug Forfeiture Rehab</b>	<b>County Attorney Forfeiture</b>	<b>District Attorney Drug Forfeiture</b>	<b>Sheriff Drug Forfeiture</b>
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Fines and fees	-	-	-	-
Investment income	-	-	-	76
Other revenues	-	-	1,197	11,165
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>1,197</b>	<b>11,241</b>
<b>Expenditures</b>				
General government	-	-	-	-
Administration of justice	-	-	-	-
Public transportation	-	-	-	-
Public safety	-	-	-	5,223
Health and human services	-	-	-	-
<b>Debt service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Capital outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,195</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,418</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>-</b>	<b>1,197</b>	<b>3,823</b>
<b>Other Financing Sources (Uses)</b>				
Leases	-	-	-	-
Subscriptions	-	-	-	-
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>-</b>	<b>-</b>	<b>1,197</b>	<b>3,823</b>
Beginning fund balances	4,103	1,760	100	9,969
<b>Ending Fund Balances</b>	<b>\$ 4,103</b>	<b>\$ 1,760</b>	<b>\$ 1,297</b>	<b>\$ 13,792</b>

**Special Revenue Funds**

<b>District and County Attorney Longevity Pay</b>	<b>Opioid Settlement</b>	<b>LEOSE</b>	<b>VOCA Juror Donations</b>	<b>Disaster Incident Fund Cash</b>	<b>VOCA 13660</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15,751	-	-	-	-	148,380
-	-	-	-	-	-
-	-	-	2,892	-	-
-	-	-	43,095	-	-
<u>15,751</u>	<u>-</u>	<u>-</u>	<u>45,987</u>	<u>-</u>	<u>148,380</u>
-	-	-	-	-	-
15,751	-	-	7,286	-	-
-	-	-	-	-	-
-	-	-	-	-	147,783
-	-	-	-	-	-
-	-	-	-	-	593
-	-	-	-	-	4
-	-	-	-	-	-
<u>15,751</u>	<u>-</u>	<u>-</u>	<u>7,286</u>	<u>-</u>	<u>148,380</u>
-	-	-	38,701	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	38,701	-	-
-	-	-	171,448	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 210,149</u>	<u>\$ -</u>	<u>\$ -</u>

**HARDIN COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS (page 4 of 7)**  
**For the Year Ended September 30, 2023**

	<b>Special Revenue Funds</b>			
	<b>Local Assistance &amp; Tribe Consistency</b>	<b>Southeast Texas Regional Planning</b>	<b>US Food and Drug Administration</b>	<b>District Attorney VAWA Grant</b>
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	25,000	1,047	53,176
Fines and fees	-	-	-	-
Investment income	-	-	-	-
Other revenues	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>25,000</b>	<b>1,047</b>	<b>53,176</b>
<b>Expenditures</b>				
General government	-	-	-	-
Administration of justice	-	-	-	128,535
Public transportation	-	-	-	-
Public safety	-	-	-	-
Health and human services	-	-	1,047	-
<b>Debt service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Capital outlay</b>	<b>-</b>	<b>25,000</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>25,000</b>	<b>1,047</b>	<b>128,535</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(75,359)</b>
<b>Other Financing Sources (Uses)</b>				
Leases	-	-	-	-
Subscriptions	-	-	-	-
Transfers in	-	-	-	75,359
Transfers (out)	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>75,359</b>
<b>Net Change in Fund Balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Beginning fund balances	-	-	-	-
<b>Ending Fund Balances</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Special Revenue Funds**

<b>Title IV - E</b>	<b>ATPA Grant</b>	<b>Public Safety Grant</b>	<b>Crime Victim Grant</b>	<b>Health Department Grant</b>	<b>HMGP DR4332</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2,941	40,810	143,798	132,479	201,177	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,941</u>	<u>40,810</u>	<u>143,798</u>	<u>132,479</u>	<u>201,177</u>	<u>-</u>
-	-	-	-	-	-
2,941	-	-	-	-	-
-	-	-	-	-	-
-	40,293	143,798	132,479	-	-
-	-	-	-	201,177	-
-	14,305	-	-	-	-
-	597	-	-	-	-
-	-	-	-	-	-
<u>2,941</u>	<u>55,195</u>	<u>143,798</u>	<u>132,479</u>	<u>201,177</u>	<u>-</u>
-	(14,385)	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	14,385	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>14,385</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**HARDIN COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS (page 5 of 7)**  
**For the Year Ended September 30, 2023**

Special Revenue Funds				
	Repetitive Loss Buyout Grant	PHCR COAG	Mental Health Liaison Prog.	COVID-19 Health Disparities
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	397,993	101,831	78,161
Fines and fees	-	-	-	-
Investment income	-	-	-	-
Other revenues	-	-	-	-
<b>Total Revenues</b>	-	397,993	101,831	78,161
<b>Expenditures</b>				
General government	-	-	-	-
Administration of justice	-	-	-	-
Public transportation	-	-	-	-
Public safety	-	-	-	-
Health and human services	-	389,839	101,831	78,161
<b>Debt service:</b>				
Principal	-	8,021	-	-
Interest	-	133	-	-
<b>Capital outlay</b>				
	-	-	-	-
<b>Total Expenditures</b>	-	397,993	101,831	78,161
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	-	-	-	-
<b>Other Financing Sources (Uses)</b>				
Leases	-	-	-	-
Subscriptions	-	-	-	-
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	-	-	-	-
<b>Net Change in Fund Balances</b>	-	-	-	-
Beginning fund balances	-	-	-	-
<b>Ending Fund Balances</b>	\$ -	\$ -	\$ -	\$ -



**Special Revenue Funds**

<b>OOG- Criminal Justice Division Program</b>	<b>VOCA 902</b>	<b>CA Pre-Trial Diversion</b>	<b>DSHS COVID-19</b>	<b>HMGP DR4332 Property Acquisition</b>	<b>CDBG DR 4332 ACQ-1</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14,745	48,155	50,600	1,184,180	99,277	1,772,493
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>14,745</u>	<u>48,155</u>	<u>50,600</u>	<u>1,184,180</u>	<u>99,277</u>	<u>1,772,493</u>
-	-	-	-	-	172,000
-	-	58,584	-	-	-
-	-	-	-	-	-
-	48,155	-	-	-	-
14,745	-	-	1,145,351	-	-
-	-	-	38,225	-	-
-	-	-	604	-	-
-	-	-	2,440	99,277	1,600,493
<u>14,745</u>	<u>48,155</u>	<u>58,584</u>	<u>1,186,620</u>	<u>99,277</u>	<u>1,772,493</u>
-	-	(7,984)	(2,440)	-	-
-	-	-	-	-	-
-	-	-	2,440	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	2,440	-	-
-	-	(7,984)	-	-	-
-	-	85,109	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 77,125</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**HARDIN COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS (page 6 of 7)**  
**For the Year Ended September 30, 2023**

Special Revenue Funds				
	TWDB FMA 2018	COVID-19 Grant Award	CDC COVID-19 EPI Grant	Court Facility Fee
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	197,442	-	12,574	21,358
Fines and fees	-	-	-	-
Investment income	-	-	-	-
Other revenues	-	-	-	-
<b>Total Revenues</b>	197,442	-	12,574	21,358
<b>Expenditures</b>				
General government	-	-	12,574	-
Administration of justice	-	-	-	-
Public transportation	-	-	-	-
Public safety	-	-	-	-
Health and human services	-	-	-	-
<b>Debt service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Capital outlay</b>	197,442	-	-	-
<b>Total Expenditures</b>	197,442	-	12,574	-
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	-	-	-	21,358
<b>Other Financing Sources (Uses)</b>				
Leases	-	-	-	-
Subscriptions	-	-	-	-
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	-	-	-	-
<b>Net Change in Fund Balances</b>	-	-	-	21,358
Beginning fund balances	-	-	-	15,918
<b>Ending Fund Balances</b>	\$ -	\$ -	\$ -	\$ 37,276

**Special Revenue Funds**

<b>NEHA-FDA Retail Flex Fund Grant</b>	<b>HMGP DR4332 Detention Pond</b>	<b>Sewer Improvement Program</b>	<b>CTIF- County Transportation Infrastructure</b>	<b>JAG Program</b>	<b>Winter Storm 2021</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70,282	43,580	176,847	-	31,943	13,802
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>70,282</u>	<u>43,580</u>	<u>176,847</u>	<u>-</u>	<u>31,943</u>	<u>13,802</u>
61,920	-	-	-	-	-
-	-	-	-	16,705	-
-	-	-	-	-	-
8,362	-	8,900	-	-	58,510
-	28,187	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	167,947	-	15,238	-
<u>70,282</u>	<u>28,187</u>	<u>176,847</u>	<u>-</u>	<u>31,943</u>	<u>58,510</u>
-	15,393	-	-	-	(44,708)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	44,708
-	(15,393)	-	-	-	-
-	(15,393)	-	-	-	44,708
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**HARDIN COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS (page 7 of 7)**  
**For the Year Ended September 30, 2023**

	<b>Special Revenue Funds</b>			
	<b>County Airport</b>	<b>HAVA Election Security</b>	<b>DA Pre-Trial Diversion</b>	<b>Alternative Dispute Resolution</b>
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	2,444	204	-	21,653
Fines and fees	-	-	-	-
Investment income	324	-	-	-
Other revenues	17,062	-	14,000	-
<b>Total Revenues</b>	<b>19,830</b>	<b>204</b>	<b>14,000</b>	<b>21,653</b>
<b>Expenditures</b>				
General government	14,670	245	-	-
Administration of justice	-	-	18,458	-
Public transportation	8,236	-	-	-
Public safety	-	-	-	-
Health and human services	-	-	-	-
<b>Debt service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Capital outlay</b>	<b>46,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>68,906</b>	<b>245</b>	<b>18,458</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(49,076)</b>	<b>(41)</b>	<b>(4,458)</b>	<b>21,653</b>
<b>Other Financing Sources (Uses)</b>				
Leases	-	-	-	-
Subscriptions	-	-	-	-
Transfers in	66,409	41	-	-
Transfers (out)	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>66,409</b>	<b>41</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>17,333</b>	<b>-</b>	<b>(4,458)</b>	<b>21,653</b>
Beginning fund balances	24,769	-	10,331	14,438
<b>Ending Fund Balances</b>	<b>\$ 42,102</b>	<b>\$ -</b>	<b>\$ 5,873</b>	<b>\$ 36,091</b>

<u>Special Revenue Funds</u>	<u>Total Nonmajor Governmental Funds</u>
<u>Language Access</u>	
\$ -	\$ 620,868
6,591	5,908,613
-	318,216
-	5,464
-	397,678
6,591	7,250,839
-	280,337
585	1,383,503
-	39,046
-	1,011,482
-	2,424,577
-	103,514
-	2,952
-	2,300,100
585	7,545,511
6,006	(294,672)
-	3,767
-	25,065
-	368,186
-	(15,434)
-	381,584
6,006	86,912
4,936	1,444,068
\$ 10,942	\$ 1,530,980

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**HARDIN COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**DEBT SERVICE**

For the Year Ended September 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Taxes	\$ 348,761	\$ 348,761	\$ 349,685	\$ 924
Investment income	100	100	1,447	1,347
<b>Total Revenues</b>	<u>348,861</u>	<u>348,861</u>	<u>351,132</u>	<u>2,271</u>
<b><u>Expenditures</u></b>				
General government	1,000	1,000	800	200
<b>Debt service:</b>				
Principal	330,000	330,000	330,000	-
Interest	17,861	17,861	17,861	-
<b>Total Expenditures</b>	<u>348,861</u>	<u>348,861</u>	<u>348,661</u>	<u>200</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	2,471	<u>\$ 2,471</u>
Beginning fund balance			<u>34,192</u>	
<b>Ending Fund Balance</b>			<u>\$ 36,663</u>	

**HARDIN COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**DISTRICT CLERK PRESERVATION FEES**  
For the Year Ended September 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Fines and fees	\$ 31,250	\$ 33,224	\$ 29,976	\$ (3,248)
<b>Total Revenues</b>	<u>31,250</u>	<u>33,224</u>	<u>29,976</u>	<u>(3,248)</u>
<b><u>Expenditures</u></b>				
Administration of justice	31,250	31,250	30,048	1,202
<b>Total Expenditures</b>	<u>31,250</u>	<u>31,250</u>	<u>30,048</u>	<u>1,202</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ 1,974</u>	(72)	<u>\$ (2,046)</u>
Beginning fund balance			<u>54,708</u>	
<b>Ending Fund Balance</b>			<u>\$ 54,636</u>	



**HARDIN COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**COUNTY CLERK PRESERVATION FEES**  
For the Year Ended September 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Fines and fees	\$ 230,000	\$ 230,000	\$ 183,457	\$ (46,543)
<b>Total Revenues</b>	<u>230,000</u>	<u>230,000</u>	<u>183,457</u>	<u>(46,543)</u>
<b><u>Expenditures</u></b>				
Administration of justice	230,000	242,273	230,190	12,083
<b>Total Expenditures</b>	<u>230,000</u>	<u>242,273</u>	<u>230,190</u>	<u>12,083</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ (12,273)</u>	(46,733)	<u>\$ (34,460)</u>
Beginning fund balance			<u>620,833</u>	
<b>Ending Fund Balance</b>			<u>\$ 574,100</u>	

**HARDIN COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**LAW LIBRARY**

For the Year Ended September 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Other revenues	\$ 25,230	\$ 27,330	\$ 37,375	\$ 10,045
<b>Total Revenues</b>	<u>25,230</u>	<u>27,330</u>	<u>37,375</u>	<u>10,045</u>
<b><u>Expenditures</u></b>				
Administration of justice	25,230	12,312	12,147	165
Capital outlay	-	20,466	20,466	-
<b>Debt service:</b>				
Principal	-	14,435	14,434	1
Interest	-	583	582	1
<b>Total Expenditures</b>	<u>25,230</u>	<u>47,796</u>	<u>47,629</u>	<u>167</u>
<b>Excess (Deficiency) of</b> <b>Revenues Over (Under) Expenditures</b>	<u>-</u>	<u>(20,466)</u>	<u>(10,254)</u>	<u>10,212</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Subscriptions	-	20,466	20,466	-
<b>Total Other Financing Sources</b>	<u>-</u>	<u>20,466</u>	<u>20,466</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	10,212	<u>\$ 10,212</u>
Beginning fund balance			<u>39,187</u>	
<b>Ending Fund Balance</b>			<u>\$ 49,399</u>	

**HARDIN COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**COURT SECURITY FEES**  
**For the Year Ended September 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Fines and fees	\$ 23,100	\$ 23,100	\$ 31,554	\$ 8,454
<b>Total Revenues</b>	<u>23,100</u>	<u>23,100</u>	<u>31,554</u>	<u>8,454</u>
<b><u>Expenditures</u></b>				
Public safety	23,100	29,879	28,324	1,555
<b>Capital outlay</b>	-	8,900	8,900	-
<b>Total Expenditures</b>	<u>23,100</u>	<u>38,779</u>	<u>37,224</u>	<u>1,555</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ (15,679)</u>	(5,670)	<u>\$ 10,009</u>
Beginning fund balance			<u>99,092</u>	
<b>Ending Fund Balance</b>			<u>\$ 93,422</u>	

**HARDIN COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**JURY**

For the Year Ended September 30, 2023

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b><u>Revenues</u></b>				
Taxes	\$ 621,744	\$ 621,744	\$ 620,868	\$ (876)
Fines and fees	107,500	107,500	73,229	(34,271)
Other revenues	6,000	6,000	19,924	13,924
<b>Total Revenues</b>	<b>735,244</b>	<b>735,244</b>	<b>714,021</b>	<b>(21,223)</b>
<b><u>Expenditures</u></b>				
Administration of justice	735,244	761,891	740,082	21,809
<b>Capital outlay</b>	-	-	3,767	(3,767)
<b>Debt service:</b>				
Principal	-	456	456	-
Interest	-	80	80	-
<b>Total Expenditures</b>	<b>735,244</b>	<b>762,427</b>	<b>744,385</b>	<b>18,042</b>
<b>(Deficiency) of Revenues</b>				
<b>(Under) Expenditures</b>	-	(27,183)	(30,364)	(3,181)
<b><u>Other Financing Sources (Uses)</u></b>				
Leases	-	-	3,767	3,767
<b>Total Other Financing (Uses)</b>	-	-	3,767	3,767
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ (27,183)</b>	<b>(26,597)</b>	<b>\$ 586</b>
Beginning fund balance			51,317	
<b>Ending Fund Balance</b>			<b>\$ 24,720</b>	

**HARDIN COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**DISPATCHERS**

For the Year Ended September 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$ 165,632	\$ 165,632	\$ 165,632	\$ -
<b>Total Revenues</b>	<u>165,632</u>	<u>165,632</u>	<u>165,632</u>	<u>-</u>
<b>Expenditures</b>				
Public safety	289,107	320,114	320,110	4
<b>Total Expenditures</b>	<u>289,107</u>	<u>320,114</u>	<u>320,110</u>	<u>4</u>
<b>(Deficiency) of Revenues (Under) Expenditures</b>	<u>(123,475)</u>	<u>(154,482)</u>	<u>(154,478)</u>	<u>4</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	123,475	154,482	154,478	(4)
<b>Total Other Financing Sources</b>	<u>123,475</u>	<u>154,482</u>	<u>154,478</u>	<u>(4)</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Beginning fund balance			<u>-</u>	
<b>Ending Fund Balance</b>			<u>\$ -</u>	

**HARDIN COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**LATERAL ROADS**

For the Year Ended September 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Intergovernmental	\$ 36,543	\$ 36,543	\$ 36,502	\$ (41)
<b>Total Revenues</b>	<u>36,543</u>	<u>36,543</u>	<u>36,502</u>	<u>(41)</u>
<b><u>Expenditures</u></b>				
Public transportation	149,569	149,569	30,810	118,759
<b>Total Expenditures</b>	<u>149,569</u>	<u>149,569</u>	<u>30,810</u>	<u>118,759</u>
<b>Net Change in Fund Balance</b>	<u>\$ (113,026)</u>	<u>\$ (113,026)</u>	5,692	<u>\$ 118,718</u>
Beginning fund balance			<u>101,472</u>	
<b>Ending Fund Balance</b>			<u>\$ 107,164</u>	

**HARDIN COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**JUSTICE COURT TECHNOLOGY**  
For the Year Ended September 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b><u>Revenues</u></b>				
Intergovernmental	\$ 950	\$ 950	\$ 344	\$ (606)
<b>Total Revenues</b>	950	950	344	(606)
<b><u>Expenditures</u></b>				
Administration of justice	13,150	13,150	13,150	-
<b>Total Expenditures</b>	13,150	13,150	13,150	-
<b>(Deficiency) of Revenues (Under) Expenditures</b>	(12,200)	(12,200)	(12,806)	(606)
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers in	12,200	12,200	12,806	606
<b>Total Other Financing Sources</b>	12,200	12,200	12,806	606
<b>Net Change in Fund Balance</b>	\$ -	\$ -	-	\$ -
Beginning fund balance			-	
<b>Ending Fund Balance</b>			\$ -	

**HARDIN COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**ELECTION EQUIPMENT**  
For the Year Ended September 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Other revenue	\$ 7,260	\$ 7,260	\$ 10,948	\$ 3,688
<b>Total Revenues</b>	<u>7,260</u>	<u>7,260</u>	<u>10,948</u>	<u>3,688</u>
<b><u>Expenditures</u></b>				
General government	7,260	7,219	3,016	4,203
<b>Total Expenditures</b>	<u>7,260</u>	<u>7,219</u>	<u>3,016</u>	<u>4,203</u>
<b>Excess of Revenues</b>				
<b>Over Expenditures</b>	<u>-</u>	<u>41</u>	<u>7,932</u>	<u>7,891</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers (out)	-	(41)	(41)	-
<b>Total Other Financing (Uses)</b>	<u>-</u>	<u>(41)</u>	<u>(41)</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>7,891</u>	<u>\$ 7,891</u>
Beginning fund balance			<u>5,681</u>	
<b>Ending Fund Balance</b>			<u>\$ 13,572</u>	



**HARDIN COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**CA PRE-TRIAL DIVERSION**  
**For the Year Ended September 30, 2023**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b><u>Revenues</u></b>				
Intergovernmental	\$ 55,751	\$ 55,751	\$ 50,600	\$ (5,151)
<b>Total Revenues</b>	<b>55,751</b>	<b>55,751</b>	<b>50,600</b>	<b>(5,151)</b>
<b><u>Expenditures</u></b>				
Administration of justice	55,751	64,751	58,584	6,167
<b>Total Expenditures</b>	<b>55,751</b>	<b>64,751</b>	<b>58,584</b>	<b>6,167</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ (9,000)</b>	<b>(7,984)</b>	<b>\$ 1,016</b>
Beginning fund balance			85,109	
<b>Ending Fund Balance</b>			<b>\$ 77,125</b>	

**HARDIN COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**DA PRE-TRIAL DIVERSION**  
**For the Year Ended September 30, 2023**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b><u>Revenues</u></b>				
Other revenue	\$ 18,707	\$ 18,707	\$ 14,000	\$ (4,707)
<b>Total Revenues</b>	18,707	18,707	14,000	(4,707)
<b><u>Expenditures</u></b>				
Administration of justice	18,707	18,707	18,458	249
<b>Total Expenditures</b>	18,707	18,707	18,458	249
<b>Net Change in Fund Balance</b>	\$ -	\$ -	(4,458)	\$ (4,458)
Beginning fund balance			10,331	
<b>Ending Fund Balance</b>			\$ 5,873	

**HARDIN COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**COUNTY AIRPORT**

For the Year Ended September 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$ -	\$ 2,445	\$ 2,444	\$ (1)
Other revenue	1,900	\$ 17,071	17,062	\$ (9)
Investment income	-	-	324	324
<b>Total Revenues</b>	<u>1,900</u>	<u>19,516</u>	<u>19,830</u>	<u>314</u>
<b>Expenditures</b>				
General government	-	14,671	14,670	1
Public Transportation	28,000	28,000	8,236	19,764
Capital outlay	-	46,000	46,000	-
<b>Total Expenditures</b>	<u>28,000</u>	<u>88,671</u>	<u>68,906</u>	<u>19,765</u>
<b>(Deficiency) of Revenues (Under) Expenditures</b>	<u>(26,100)</u>	<u>(69,155)</u>	<u>(49,076)</u>	<u>20,079</u>
<b>Other Financing Sources</b>				
Transfers in	-	-	66,409	66,409
<b>Total Other Financing Sources</b>	<u>-</u>	<u>-</u>	<u>66,409</u>	<u>66,409</u>
<b>Net Change in Fund Balance</b>	<u>\$ (26,100)</u>	<u>\$ (69,155)</u>	17,333	<u>\$ 86,488</u>
Beginning fund balance			<u>24,769</u>	
<b>Ending Fund Balance</b>			<u>\$ 42,102</u>	

**HARDIN COUNTY, TEXAS**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**September 30, 2023**

	Custodial Funds			
	Sheriff Inmate Trust	District Attorney Seizure	District Attorney	Tax Assessor/ Collector
<b><u>Assets</u></b>				
Cash and cash equivalents	\$ 260,904	\$ 104,057	\$ 16,313	\$ 1,145,850
Receivables	-	-	-	1,266
Prepays	-	-	-	-
<b>Total Assets</b>	260,904	104,057	16,313	1,147,116
<b><u>Liabilities</u></b>				
Accounts payable	-	8,103	-	-
Accrued wages	-	-	-	-
Other payables	-	-	-	-
Due to other units	-	-	-	-
Unearned revenue	-	-	-	-
<b>Total Liabilities</b>	-	8,103	-	-
<b><u>Net Position</u></b>				
Restricted:				
For individuals, organizations, or other governments	260,904	95,954	16,313	1,147,116
<b>Total Net Position</b>	\$ 260,904	\$ 95,954	\$ 16,313	\$ 1,147,116

**Custodial Funds**

<u>County Attorney</u>	<u>County Clerk</u>	<u>District Clerk</u>	<u>Juvenile Probation</u>	<u>Adult Probation</u>	<u>Total Fiduciary Funds</u>
\$ 648	\$ 1,831,102	\$ 952,994	\$ 34,270	\$ 635,103	\$ 4,981,241
-	-	-	69,839	2,174	73,279
-	-	-	-	1,812	1,812
<u>648</u>	<u>1,831,102</u>	<u>952,994</u>	<u>104,109</u>	<u>639,089</u>	<u>5,056,332</u>
-	-	-	9,510	23,154	40,767
-	-	-	17,967	45,069	63,036
-	-	-	1,299	23,861	25,160
648	-	-	-	-	648
-	-	-	-	134,968	134,968
<u>648</u>	<u>-</u>	<u>-</u>	<u>28,776</u>	<u>227,052</u>	<u>264,579</u>
-	1,831,102	952,994	75,333	412,037	4,791,753
<u>\$ -</u>	<u>\$ 1,831,102</u>	<u>\$ 952,994</u>	<u>\$ 75,333</u>	<u>\$ 412,037</u>	<u>\$ 4,791,753</u>

**HARDIN COUNTY, TEXAS**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**For the Year Ended September 30, 2023**

	<b>Custodial Funds</b>			
	<b>Sheriff Inmate Trust</b>	<b>District Attorney Seizure</b>	<b>District Attorney</b>	<b>Tax Assessor/ Collector</b>
<b><u>Additions</u></b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Contributions from others	600,349	-	21,713	111,408,676
Other revenue	-	11,640	-	-
Investment income	1,604	-	-	7,897
<b>Total Additions</b>	<b>601,953</b>	<b>11,640</b>	<b>21,713</b>	<b>111,416,573</b>
<b><u>Deductions</u></b>				
Distributions to others	573,229	15,334	56	111,984,612
Criminal departments	-	-	-	-
Disbursement to State	-	-	25,703	-
<b>Total Deductions</b>	<b>573,229</b>	<b>15,334</b>	<b>25,759</b>	<b>111,984,612</b>
<b>Change in Net Position</b>	<b>28,724</b>	<b>(3,694)</b>	<b>(4,046)</b>	<b>(568,039)</b>
Beginning net position	232,180	99,648	20,359	1,715,155
<b>Ending Net Position</b>	<b>\$ 260,904</b>	<b>\$ 95,954</b>	<b>\$ 16,313</b>	<b>\$ 1,147,116</b>

**Custodial Funds**

<u>County Attorney</u>	<u>County Clerk</u>	<u>District Clerk</u>	<u>Juvenile Probation</u>	<u>Adult Probation</u>	<u>Total Fiduciary Funds</u>
\$ -	\$ -	\$ -	\$ 546,763	\$ 569,571	\$ 1,116,334
3,535	608,513	186,151	-	-	112,828,937
-	-	-	16,999	705,920	734,559
-	363,243	5,833	-	11,734	390,311
<u>3,535</u>	<u>971,756</u>	<u>191,984</u>	<u>563,762</u>	<u>1,287,225</u>	<u>115,070,141</u>
3,535	448,999	153,833	-	-	113,179,598
-	-	-	560,255	1,376,912	1,937,167
-	-	-	-	-	25,703
<u>3,535</u>	<u>448,999</u>	<u>153,833</u>	<u>560,255</u>	<u>1,376,912</u>	<u>115,142,468</u>
-	522,757	38,151	3,507	(89,687)	(72,327)
-	1,308,345	914,843	71,826	501,724	4,864,080
<u>\$ -</u>	<u>\$ 1,831,102</u>	<u>\$ 952,994</u>	<u>\$ 75,333</u>	<u>\$ 412,037</u>	<u>\$ 4,791,753</u>

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