

**HARDIN COUNTY, TEXAS**

**ANNUAL FINANCIAL REPORT**

For the year ended September 30, 2024

HARDIN COUNTY, TEXAS  
ANNUAL FINANCIAL REPORT  
For the year ended September 30, 2024

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# HARDIN COUNTY, TEXAS

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HARDIN COUNTY, TEXAS  
LIST OF ELECTED AND APPOINTED OFFICIALS  
September 30, 2024

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COMMISSIONERS' COURT

Wayne McDaniel  
L.W. Cooper, Jr  
Chris Kirkendall  
Amanda Young  
Ernie Koch

County Judge  
Commissioner, Precinct #1  
Commissioner, Precinct #2  
Commissioner, Precinct #3  
Commissioner, Precinct #4

JUDICIAL:

Rebecca Walton  
Dana Hogg

District Attorney  
District Clerk

LEGAL

Matthew Minick

County Attorney

COUNTY COURT

Connie Becton

County Clerk

JUSTICE COURTS

Chris Ingram  
Charles Brewer  
Rod Ousley  
Mark Ames  
Melissa Minton  
Jackie Werner

Justice of Peace, Precinct #1  
Justice of Peace, Precinct #2  
Justice of Peace, Precinct #3  
Justice of Peace, Precinct #4  
Justice of Peace, Precinct #5  
Justice of Peace, Precinct #6

LAW ENFORCEMENT

Mark Davis  
Kenny Davenport  
Ben Hawthorne  
Trey Brothers  
Cory Jeffcoat  
Danny Sullins  
Ross Jordan

County Sheriff  
Constable, Precinct #1  
Constable, Precinct #2  
Constable, Precinct #3  
Constable, Precinct #4  
Constable, Precinct #5  
Constable, Precinct #6

FINANCIAL ADMINISTRATION

Shirley Cook  
Deborah McWilliams  
Angela Gore

Tax Assessor/Collector  
County Treasurer  
County Auditor\*

\*Designated appointed official. All others are elected.

## INDEPENDENT AUDITOR'S 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, 2024, 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, 2024, 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 (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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## ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 judgment, 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 a required part 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 auditor's 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 August 25, 2025 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  
August 25, 2025

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

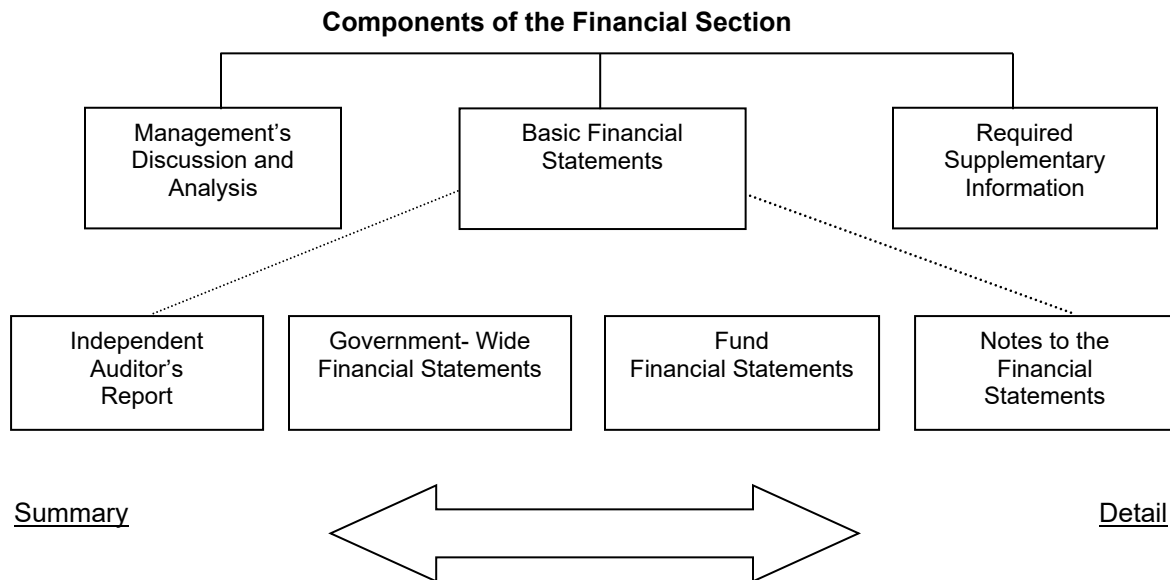


HARDIN COUNTY, TEXAS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the year ended September 30, 2024

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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 the Hardin County, Texas (the "County") for the year ending September 30, 2024. 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.

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(Continued)

HARDIN COUNTY, TEXAS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the year ended September 30, 2024

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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* – Most of 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 fund, the road and bridge fund, and the American Rescue Plan Act fund, which are reported as major funds.

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

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HARDIN COUNTY, TEXAS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the year ended September 30, 2024

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**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 10 fiduciary funds. The County's 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 the basic financial statements, MD&A, and accompanying notes, this report also presents certain Required Supplementary Information (RSI). The RSI includes a budgetary comparison schedule 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 \$54,957,236 as of September 30, 2024. This compares with \$44,330,688 from the prior fiscal year. A portion of the County's net position, 58 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  
For the year ended September 30, 2024

**Statement of Net Position**

The following table reflects the condensed Statement of Net Position:

	Governmental Activities	
	<u>2024</u>	<u>2023</u>
<b>ASSETS</b>		
Current and other assets	\$ 41,150,297	\$ 34,108,029
Noncurrent assets	33,547,252	30,484,559
Total assets	<u>74,697,549</u>	<u>64,592,588</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred outflows - pensions	2,110,359	3,927,322
Deferred outflows - OPEB	165,988	135,129
Total deferred outflows of resources	<u>2,276,347</u>	<u>4,062,451</u>
<b>LIABILITIES</b>		
Long-term liabilities	4,249,780	8,280,709
Other liabilities	16,747,470	15,423,830
Total liabilities	<u>20,997,250</u>	<u>23,704,539</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred inflows - leases	32,796	23,748
Deferred inflows - pensions	767,271	354,583
Deferred inflows - OPEB	219,343	241,481
Total deferred inflows of resources	<u>1,019,410</u>	<u>619,812</u>
<b>NET POSITION</b>		
Net investment in capital assets	31,788,025	28,713,801
Restricted	5,930,590	2,903,182
Unrestricted	<u>17,238,621</u>	<u>12,713,705</u>
Total net position	<u>\$ 54,957,236</u>	<u>\$ 44,330,688</u>

A portion of the County's net position, \$5,930,590 or 11 percent, represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net position, \$17,238,621 or 31 percent, may be used to meet the County's ongoing obligation to citizens and creditors.

The County's total net position increased by \$10,626,548. Current and other assets increased \$7,042,268 due to an increase in cash-related transactions as well as accounts receivable. Accounts receivable increased related to various grants and property taxes. Noncurrent assets increased \$3,062,693 primarily due to an increase in capital additions related to equipment purchases and improvements. The increase in deferred inflows of resources and the decrease in deferred outflows are related to the changes in the net difference between projected and actual investment earning on pension plan assets. Long-term liabilities decreased by \$4,030,929, which is primarily due to the prior year net pension liability becoming a net pension asset in the current year as a result of the investment earnings on the pension plan assets increasing.

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HARDIN COUNTY, TEXAS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the year ended September 30, 2024

**Statement of Activities**

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

	Governmental Activities	
	<u>2024</u>	<u>2023</u>
Revenues		
Program revenues:		
Charges for services	\$ 3,905,695	\$ 3,857,584
Operating grants and contributions	5,631,768	9,445,664
Capital grants and contributions	3,816,423	2,191,738
General revenues:		
Taxes	26,383,687	23,445,703
Investment income	2,132,183	668,958
Other revenues	936,005	578,325
Total revenues	<u>42,805,761</u>	<u>40,187,972</u>
Expenses		
General government	7,729,376	6,087,093
Administration of justice	5,525,123	5,477,360
Public transportation	5,309,358	5,884,955
Public safety	8,978,265	7,908,637
Health and human services	3,494,659	3,194,861
Community enrichment	123,075	105,394
Tax administration	988,454	1,008,163
Interest on long-term debt	30,903	32,994
Total expenses	<u>32,179,213</u>	<u>29,699,457</u>
<b>Change in net position</b>	10,626,548	10,488,515
Net position-beginning of year	<u>44,330,688</u>	<u>33,842,173</u>
<b>Net position-end of year</b>	<u>\$ 54,957,236</u>	<u>\$ 44,330,688</u>

Overall, governmental activities revenue increased by \$2,617,789 primarily as a result of an increase in capital grant revenue, taxes, and investment earnings. The increase in capital grant revenue is primarily related to an increase in Community Development Block Grant (CDBG) capital projects in the current year. Property tax revenue increased largely due to an increase in property tax values. Investment earnings increased primarily due to an increase in interest rates in the current year. The increase in revenue was offset by a decrease in operating grants and contributions of \$3,813,896 due to a decrease in grant related activity in the current year. Total governmental activities expenses increased by \$2,479,756 from prior year, which is mainly due to increased personnel costs.

(Continued)

HARDIN COUNTY, TEXAS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the year ended September 30, 2024

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## 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, unassigned fund balance may serve as a useful measure of the County's net resources available for spending at the end of the year.

The County's governmental funds reflect a combined fund balance of \$19,288,671. Of this, \$13,513,649 is unassigned and available for day-to-day operations of the County, \$651,765 is assigned to improvements and contingencies, \$61,721 is restricted for debt service, \$2,312,406 is restricted for road and bridge projects, \$2,635,529 is restricted for the County's special projects, and \$113,601 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 \$14,394,663. 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 72 percent of total general fund expenditures while total fund balance represents 76 percent of total general fund expenditures.

Fund balance in the general fund experienced an increase of \$3,445,304. General fund revenue increased by \$2,904,304, which was related to increases in property taxes due to the rise of property tax values. Additionally, investment earnings experienced an increase due to an increase in current year interest rates. General fund expenditures also increased by \$1,416,106 as a result of increased costs in several functions, most notably in public safety, general government, and administration of justice. The fund balance in the road and bridge fund increased by \$970,058 in comparison to the prior year as a result of a decrease in public transportation costs related to repair and maintenance and an increase in property tax revenue due to an increase in the tax rate. The American Rescue Plan Act fund, used to record revenue and expenditures related to this grant, recognized grant revenue and expenditures of \$1,262,330, which in turn reduced unearned revenue to \$7,157,164.

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(Continued)

HARDIN COUNTY, TEXAS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the year ended September 30, 2024

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## **GENERAL FUND BUDGETARY HIGHLIGHTS**

Actual final general fund revenues were over budgeted revenues by \$2,106,935 during the year. This positive variance is primarily attributable to the actual amounts for taxes, investment earnings, and fines and fees exceeding the budgeted amounts. General fund expenditures were under the final budget by \$1,627,972. The largest positive expenditure variances were in the Commissioners' court as a result of the County not utilizing funds allocated for capital murder trials, autopsies, retirees' insurance, insurance claims, and case management software. The sheriff's department and sheriff's department operations also experienced a notable variance due to less payroll expenditures than expected as a result of the retirement and resignation of highly compensated personnel and not utilizing funds allocated for equipment purchases.

## **CAPITAL ASSETS**

At the end of fiscal year 2024, the County had invested \$33,518,688 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 \$3,413,605
- Road & Bridge equipment \$743,443
- Sheriff Department vehicles \$631,783
- Emergency Management brush truck \$189,000

More detailed information about the County's capital assets is presented in the notes to the financial statements.

## **LONG-TERM DEBT**

At the end of the year, the County reported total certificates of obligations, notes, leases, and subscriptions of \$1,730,663.

More detailed information about the County's long-term liabilities is presented in the notes 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 4.37% increase in the property ad valorem tax revenue in the 2025 fiscal budget. The consolidated adopted rate for fiscal year 2025 is \$0.502473. The fiscal year 2025 tax rate decreased \$0.038362 in comparison to the 2024 tax rate. Although the tax rate decreased, 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.

## **BASIC FINANCIAL STATEMENTS**



HARDIN COUNTY, TEXAS  
STATEMENT OF NET POSITION  
September 30, 2024

	Governmental Activities
<b>ASSETS</b>	
Current assets:	
Cash and cash equivalents	\$ 31,957,187
Receivables, net	9,015,478
Lease receivables	33,382
Prepaid items	113,601
Due from other units	30,649
	<u>41,150,297</u>
Noncurrent assets:	
Pension asset	28,564
Nondepreciable/amortizable capital assets	8,968,476
Depreciable/amortizable capital assets, net	24,550,212
Total assets	<u>74,697,549</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows - pensions	2,110,359
Deferred outflows - OPEB	165,988
Total deferred outflows of resources	<u>2,276,347</u>
<b>LIABILITIES</b>	
Current liabilities	
Accounts payable and accrued liabilities	4,637,406
Accrued interest payable	6,625
Due to other governments	463,504
Unearned revenue	11,639,935
Total current liabilities	<u>16,747,470</u>
Noncurrent liabilities	
Long-term liabilities due within one year	1,215,833
Long-term liabilities due in more than one year	3,033,947
Total liabilities	<u>20,997,250</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows - leases	32,796
Deferred inflows - pensions	767,271
Deferred inflows - OPEB	219,343
Total deferred inflows of resources	<u>1,019,410</u>
<b>NET POSITION</b>	
Net investment in capital assets	31,788,025
Restricted for:	
Road and bridge	3,000,975
Debt service	130,869
Other purposes	2,770,182
Pension asset	28,564
Unrestricted	17,238,621
Total net position	<u>\$ 54,957,236</u>

See notes to financial statements.

HARDIN COUNTY, TEXAS  
STATEMENT OF ACTIVITIES  
For the year ended September 30, 2024

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities					
General government	\$ 7,729,376	\$ 1,404,527	\$ 57,244	\$ -	\$ (6,267,605)
Administration of justice	5,525,123	262,839	584,171	45,000	(4,633,113)
Public transportation	5,309,358	2,238,329	97,505	58,346	(2,915,178)
Public safety	8,978,265	-	2,444,085	3,713,077	(2,821,103)
Health and human services	3,494,659	-	2,448,763	-	(1,045,896)
Community enrichment	123,075	-	-	-	(123,075)
Tax administration	988,454	-	-	-	(988,454)
Interest and fiscal charges	30,903	-	-	-	(30,903)
Total governmental activities	<u>\$ 32,179,213</u>	<u>\$ 3,905,695</u>	<u>\$ 5,631,768</u>	<u>\$ 3,816,423</u>	<u>(18,825,327)</u>
General revenues					
Taxes					26,383,687
Investment income					2,132,183
Other revenues					936,005
Total general revenues					<u>29,451,875</u>
Change in net position					10,626,548
Beginning net position					<u>44,330,688</u>
Ending net position					<u>\$ 54,957,236</u>

See notes to financial statements.

HARDIN COUNTY, TEXAS  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
September 30, 2024

	<u>General</u>	<u>Road and Bridge</u>	<u>American Rescue Plan Act</u>	<u>Nonmajor Governmental</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>					
Cash and cash equivalents	\$ 15,536,571	\$ 1,551,435	\$ 8,112,737	\$ 6,756,444	\$ 31,957,187
Receivables, net	4,168,424	734,929	-	4,112,125	9,015,478
Lease receivables	-	-	-	33,382	33,382
Prepays	93,019	-	-	20,582	113,601
Due from other funds	664,710	926,250	-	-	1,590,960
Due from other units	30,001	-	-	648	30,649
Total assets	<u>\$ 20,492,725</u>	<u>\$ 3,212,614</u>	<u>\$ 8,112,737</u>	<u>\$ 10,923,181</u>	<u>\$ 42,741,257</u>
<b>LIABILITIES</b>					
Accounts payable	\$ 1,145,670	\$ 93,627	\$ 60,934	\$ 2,560,184	\$ 3,860,415
Accrued wages	517,497	117,934	2,649	138,911	776,991
Due to other funds	-	-	-	1,590,960	1,590,960
Due to other governments	-	-	-	463,504	463,504
Unearned revenue	15,000	78	7,157,164	4,467,693	11,639,935
Total liabilities	<u>1,678,167</u>	<u>211,639</u>	<u>7,220,747</u>	<u>9,221,252</u>	<u>18,331,805</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred inflows - leases	-	-	-	32,796	32,796
Deferred inflows - grants	-	-	-	513,879	513,879
Unavailable revenue - property taxes	<u>3,675,111</u>	<u>688,569</u>	<u>-</u>	<u>210,426</u>	<u>4,574,106</u>
Total deferred inflows of resources	<u>3,675,111</u>	<u>688,569</u>	<u>-</u>	<u>757,101</u>	<u>5,120,781</u>

(Continued)

HARDIN COUNTY, TEXAS  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
September 30, 2024

	<u>General</u>	<u>Road and Bridge</u>	<u>American Rescue Plan Act</u>	<u>Nonmajor Governmental</u>	<u>Total Governmental Funds</u>
<b>FUND BALANCES</b>					
Nonspendable					
Prepays	\$ 93,019	\$ -	\$ -	\$ 20,582	\$ 113,601
Assigned					
Improvements	627,300	-	-	-	627,300
Contingencies	24,465	-	-	-	24,465
Restricted					
Road and bridge	-	2,312,406	-	-	2,312,406
Debt service	-	-	-	61,721	61,721
Special projects	-	-	891,990	1,743,539	2,635,529
Unassigned	14,394,663	-	-	(881,014)	13,513,649
Total fund balances	<u>15,139,447</u>	<u>2,312,406</u>	<u>891,990</u>	<u>944,828</u>	<u>19,288,671</u>
 Total liabilities, deferred inflows or resources, and fund balances	 <u>\$ 20,492,725</u>	 <u>\$ 3,212,614</u>	 <u>\$ 8,112,737</u>	 <u>\$ 10,923,181</u>	 <u>\$ 42,741,257</u>

See notes to financial statements.

HARDIN COUNTY, TEXAS  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO  
THE STATEMENT OF NET POSITION  
September 30, 2024

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Total fund balances for governmental funds	\$ 19,288,671
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Net pension asset and capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds.

Net pension asset	28,564
Capital assets, nondepreciable/nonamortizable	8,968,476
Capital assets, net depreciable/amortizable	24,550,212

Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.

Deferred inflows - grants	513,879
Deferred inflows - property taxes	4,574,106

Deferred outflows and deferred inflows related to pension activity and other postemployment benefits (OPEB) liability are not recognized in the governmental funds.

Deferred outflows - pensions	2,110,359
Deferred inflows - pensions	(767,271)
Deferred outflows - OPEB	165,988
Deferred inflows - OPEB	(219,343)

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds.

Accrued interest payable	(6,625)
Noncurrent liabilities due in one year	(1,215,833)
Noncurrent liabilities due in more than one year	(3,033,947)

Net position of governmental activities	<u>\$ 54,957,236</u>
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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, 2024

			<u>(Formerly Major)</u>			
	<u>General</u>	<u>Road and Bridge</u>	<u>Debt Service</u>	<u>American Rescue Plan Act</u>	<u>Nonmajor Governmental</u>	<u>Total Governmental Funds</u>
<b>Revenues</b>						
Taxes	\$ 20,833,251	\$ 3,867,065		\$ -	\$ 1,178,245	\$ 25,878,561
Intergovernmental	-	-		1,262,330	7,671,982	8,934,312
Fines and fees	1,102,261	387,357		-	261,999	1,751,617
Licenses and permits	303,106	1,850,972		-	-	2,154,078
Investment income	1,219,950	-		895,180	17,053	2,132,183
Other revenues	494,913	182,807		-	258,285	936,005
Total revenues	<u>23,953,481</u>	<u>6,288,201</u>		<u>2,157,510</u>	<u>9,387,564</u>	<u>41,786,756</u>
<b>Expenditures</b>						
Current						
General government	5,365,787	-		141,758	916,335	6,423,880
Administration of justice	4,433,084	-		-	1,425,344	5,858,428
Public transportation	-	4,679,032		-	248,601	4,927,633
Public safety	7,531,395	-		-	1,734,861	9,266,256
Health and human services	690,308	-		578,828	2,441,694	3,710,830
Community enrichment	131,377	-		-	-	131,377
Tax administration	1,074,313	-		-	-	1,074,313
Debt service						
Principal	159,037	391,456		-	357,816	908,309
Interest and fiscal agent fees	7,369	17,261		-	12,311	36,941
Capital outlay	596,602	736,293		544,934	3,795,830	5,673,659
Total expenditures	<u>19,989,272</u>	<u>5,824,042</u>		<u>1,265,520</u>	<u>10,932,792</u>	<u>38,011,626</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>3,964,209</u>	<u>464,159</u>		<u>891,990</u>	<u>(1,545,228)</u>	<u>3,775,130</u>

(Continued)

HARDIN COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS  
For the year ended September 30, 2024

	(Formerly Major)					Total
	<u>General</u>	<u>Road and Bridge</u>	<u>Debt Service</u>	<u>American Rescue Plan Act</u>	<u>Nonmajor Governmental</u>	<u>Governmental Funds</u>
<b>Other financing sources (uses)</b>						
Notes	\$ -	\$ 450,333		\$ -	\$ 50,386	\$ 500,719
Leases	16,532	3,044		-	-	19,576
Subscriptions	205,863	-		-	183,249	389,112
Transfers in	-	74,149		-	706,611	780,760
Transfers (out)	<u>(741,300)</u>	<u>(21,627)</u>		<u>-</u>	<u>(17,833)</u>	<u>(780,760)</u>
Total other financing sources (uses)	<u>(518,905)</u>	<u>505,899</u>		<u>-</u>	<u>922,413</u>	<u>909,407</u>
Net change in fund balance	3,445,304	970,058		891,990	(622,815)	4,684,537
Beginning fund balance	<u>11,694,143</u>	<u>1,342,348</u>	<u>36,663</u>	<u>-</u>	<u>1,530,980</u>	<u>14,604,134</u>
Change to or within financial reporting entity	<u>-</u>	<u>-</u>	<u>(36,663)</u>	<u>-</u>	<u>36,663</u>	<u>-</u>
Beginning fund balance, as adjusted	<u>11,694,143</u>	<u>1,342,348</u>	<u>-</u>	<u>-</u>	<u>1,567,643</u>	<u>14,604,134</u>
Ending fund balance	<u>\$ 15,139,447</u>	<u>\$ 2,312,406</u>	<u>\$ -</u>	<u>\$ 891,990</u>	<u>\$ 944,828</u>	<u>\$ 19,288,671</u>

See notes to financial statements.

HARDIN COUNTY, TEXAS  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES OF THE GOVERNMENTAL FUNDS TO THE  
STATEMENT OF ACTIVITIES  
For the year ended September 30, 2024

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Net changes in fund balances - total governmental funds	\$	4,684,537
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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	5,659,527	
Depreciation/amortization expense	(2,557,952)	
Net effect of capital disposals	(67,446)	

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

Deferred revenue - grants	513,879	
Deferred revenue - property taxes	505,126	

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 asset	4,298,586	
Total OPEB liability	(151,781)	
Deferred outflows - pensions	(1,816,963)	
Deferred inflows - pensions	(412,688)	
Deferred outflows - OPEB	30,859	
Deferred inflows - OPEB	22,138	

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.

Principal payments	949,502	
Notes, leases, and subscriptions	(909,407)	

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 governmental funds. This adjustment reflects the net change on the accrual basis of accounting for accrued interest payable and compensated absences.

Accrued interest payable	6,038	
Compensated absences	(127,407)	

Change in net position of governmental activities	\$	<u>10,626,548</u>
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See notes to financial statements.



HARDIN COUNTY, TEXAS  
STATEMENT OF NET POSITION  
FIDUCIARY FUNDS  
September 30, 2024

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	Total Custodial Funds
<b>ASSETS</b>	
Cash and cash equivalents	\$ 9,297,758
Receivables	78,589
Prepays	<u>3,779</u>
 Total assets	 <u>9,380,126</u>
 <b>LIABILITIES</b>	
Current liabilities	
Accounts payable	\$ 54,384
Accrued wages	81,274
Other payables	25,002
Due to other units	648
Unearned revenue	<u>151,881</u>
Total current liabilities	<u>313,189</u>
 <b>NET POSITION</b>	
Restricted for	
Individuals, organizations, or	
other governments	<u>9,066,937</u>
 Total net position	 <u><u>\$ 9,066,937</u></u>

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See notes to financial statements.

HARDIN COUNTY, TEXAS  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
For the year ended September 30, 2024

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	Total Custodial <u>Funds</u>
<b>Additions</b>	
Intergovernmental	\$ 1,504,654
Contributions from others	111,999,698
Other revenues	823,597
Investment income	<u>55,355</u>
Total additions	<u>114,383,304</u>
<b>Deductions</b>	
Distribution to others	107,903,253
Criminal departments	2,182,095
Disbursement to State	<u>22,772</u>
Total deductions	<u>110,108,120</u>
Change in net position	4,275,184
Beginning net position	<u>4,791,753</u>
Ending net position	<u><u>\$ 9,066,937</u></u>

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See notes to financial statements.

HARDIN COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
For the year ended September 30, 2024

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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.

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.

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.

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.

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(Continued)

HARDIN COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
For the year ended September 30, 2024

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

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 was reported as a major fund in the prior year; however, the debt service fund did not meet the technical criteria to be presented as a major fund in the current year. Beginning fund balance of \$36,663 is reported with nonmajor governmental funds in the current year.

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.

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 a 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 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.

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(Continued)

HARDIN COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
For the year ended September 30, 2024

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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.

Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance:

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".

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(Continued)

HARDIN COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
For the year ended September 30, 2024

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

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.

Restricted Assets: Certain proceeds of bonds, as well as other resources set aside for specific purposes, are classified as restricted assets on the balance sheet because their use is limited by applicable bond covenants or contractual agreements.

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 column 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 three years. 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.

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 primary government 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

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(Continued)

HARDIN COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
For the year ended September 30, 2024

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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, grants, and property taxes. These amounts are deferred and recognized as inflows of resources in the period that the amounts become available.

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.

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(Continued)

HARDIN COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
For the year ended September 30, 2024

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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.

Leases: 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.

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.

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(Continued)



**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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.

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 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.

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(Continued)

HARDIN COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
For the year ended September 30, 2024

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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.

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.

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.

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 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.

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(Continued)

HARDIN COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
For the year ended September 30, 2024

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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.

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.

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).

The County participates in a single-employer, unfunded, defined benefit group-term life insurance plan operated by TCERS 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 TCERS from reports prepared by their consulting actuary.

Revenues and Expenditures/Expenses:

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.

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(Continued)

HARDIN COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
For the year ended September 30, 2024

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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.

**NOTE 2 - 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, County airport fund, alternative dispute resolution fund, language access fund, and court facility fee 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, 2024.

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.

Deficit Fund Equity: As of September 30, 2024, the following funds had a deficit fund equity due to the timing of grant reimbursement payments.

Hurricane Harvey	\$	5,285
Severe Weather	\$	346,011
CDBG DR 4332 Infrastructure	\$	513,879
Rural Law Enforcement	\$	10,147

(Continued)

HARDIN COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
For the year ended September 30, 2024

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**NOTE 3 - DETAILED NOTES ON ALL FUNDS**

Deposits and Investments: As of September 30, 2024, the County had the following investments:

<u>Investment Type</u>	<u>Value</u>	<u>Weighted Average Maturity (Years)</u>
TexPool	<u>\$ 505,013</u>	0.07
Portfolio weighted average maturity		0.07

*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, 2024, 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, 2024, FDIC insurance and market values of pledged securities were \$54,944,037 and uninsured bank balances were \$33,587,844.

**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.

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(Continued)

HARDIN COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
For the year ended September 30, 2024

**NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)**

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, and nonmajor governmental funds including the applicable allowances for uncollectible accounts:

	Governmental Funds			
	<u>General</u>	<u>Road and Bridge</u>	<u>Nonmajor Governmental</u>	<u>Total</u>
Property taxes	\$ 3,864,389	\$ 702,621	\$ 217,162	\$ 4,784,172
Other receivables	497,254	46,360	3,901,699	4,445,313
Allowances for uncollectible	(193,219)	(14,052)	(6,736)	(214,007)
Total	<u>\$ 4,168,424</u>	<u>\$ 734,929</u>	<u>\$ 4,112,125</u>	<u>\$ 9,015,478</u>

Lease Receivable: The County has entered into several lease agreements (the "Agreements") as a lessor for the use of their property. The Agreements' remaining terms at year end range from 11 to 19 years. The County entered into two leases in the current year. As of September 30, 2024, the value of the lease receivable is \$33,382. The lease revenue that was recorded for fiscal year 2024 was \$5,022 which consists of the interest payments on the leases receivable of \$468 and the amortization of the deferred inflow of resources from leases of \$4,554.

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

Fiscal Year Ending September 30,	Lease Receipts			Amortization of Deferred Inflows
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	
2025	\$ 1,466	\$ 834	\$ 2,300	\$ 2,260
2026	1,708	803	2,511	2,260
2027	1,743	768	2,511	2,260
2028	1,832	732	2,564	2,260
2029	2,009	693	2,702	2,260
2030-2034	11,695	2,758	14,453	11,301
2035-2039	7,390	1,502	8,892	6,409
2040-2044	<u>5,539</u>	<u>425</u>	<u>5,964</u>	<u>3,786</u>
Total	<u>\$ 33,382</u>	<u>\$ 8,515</u>	<u>\$ 41,897</u>	<u>\$ 32,796</u>

(Continued)

HARDIN COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
For the year ended September 30, 2024

**NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)**

Capital Assets: The following is a summary of changes in capital assets for governmental activities for the year end:

	Primary Government			
	Beginning Balance	Increases	(Decreases)/ Reclassifications	Ending Balance
<u>Governmental activities</u>				
Capital assets not being depreciated/ amortized				
Land	\$ 5,296,800	\$ -	\$ -	\$ 5,296,800
Construction in progress	4,929,117	3,413,605	(4,671,046)	3,671,676
Total capital assets not being depreciated/amortized	10,225,917	3,413,605	(4,671,046)	8,968,476
Other capital assets				
Machinery and equipment	17,339,322	1,862,267	(589,005)	18,612,584
Buildings	11,284,443	-	-	11,284,443
Improvements	9,719,682	-	(44,982)	9,674,700
Infrastructure	22,135,468	4,606,013	-	26,741,481
Right-to-use assets	331,777	19,576	-	351,353
Subscription assets	444,714	429,112	(56,534)	817,292
Total other capital assets	61,255,406	6,916,968	(690,521)	67,481,853
Less accumulated depreciation/ amortization for				
Machinery and equipment	(12,099,183)	(1,479,336)	567,380	(13,011,139)
Buildings	(6,379,488)	(171,079)	-	(6,550,567)
Improvements	(2,251,400)	(456,497)	38,735	(2,669,162)
Infrastructure	(19,984,818)	(200,752)	-	(20,185,570)
Right-to-use assets	(171,092)	(47,790)	-	(218,882)
Subscription assets	(110,783)	(202,498)	16,960	(296,321)
Total accumulated depreciation/ amortization	(40,996,764)	(2,557,952)	623,075	(42,931,641)
Other capital assets, net	20,258,642	4,359,016	(67,446)	24,550,212
Governmental activities capital assets, net	<u>\$ 30,484,559</u>	<u>\$ 7,772,621</u>	<u>\$ (4,738,492)</u>	<u>33,518,688</u>
			Less associated debt	(1,730,663)
			Net investment in capital assets	<u>\$ 31,788,025</u>

(Continued)

HARDIN COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
For the year ended September 30, 2024

**NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)**

Depreciation/amortization was charged to governmental functions as follows:

General government	\$ 1,441,268
Public transportation	635,340
Public safety	<u>481,344</u>
Total governmental activities depreciation and amortization	<u>\$ 2,557,952</u>

Long-Term Debt: The following is a summary of changes in the County's total long-term liabilities for the year ended September 30, 2024. In general, the County uses the general and road and bridge funds to liquidate governmental long-term liabilities.

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
<u>Governmental activities</u>					
Debt:					
Notes payable	\$ 456,724	\$ 500,719	\$ (391,506)	\$ 565,937	* \$ 122,117
Direct borrowings/ placements:					
Certificates of obligation series 2016	845,000	-	(280,000)	565,000	* 280,000
Leases payable	161,382	19,576	(47,264)	133,694	* 39,736
Subscriptions	307,652	389,112	(230,732)	466,032	* 146,911
Total debt	<u>1,770,758</u>	<u>909,407</u>	<u>(949,502)</u>	<u>1,730,663</u>	<u>588,764</u>
Other liabilities					
Compensated absences	569,336	1,400,275	(1,272,868)	696,743	627,069
Net pension liability	4,270,022	-	(4,270,022)	-	-
Total OPEB liability	<u>1,670,593</u>	<u>151,781</u>	<u>-</u>	<u>1,822,374</u>	<u>-</u>
Total governmental activities	<u>\$ 8,280,709</u>	<u>\$ 2,461,463</u>	<u>\$ (6,492,392)</u>	<u>\$ 4,249,780</u>	<u>\$ 1,215,833</u>
Long-term liabilities due in more than one year				<u>\$ 3,033,947</u>	
*Debt associated with governmental activities capital assets				<u>\$ 1,730,663</u>	

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.

During the year, the County entered into several agreements with Cadence Equipment Finance to finance the purchase of three tractors for a total of \$450,333. The County also entered into an agreement with GM Financial Ford to finance the purchase of a vehicle for a total of \$50,386. The agreements have terms that range between three to five years and an interest rate of 5.96% to 8.59%. The County elected to pay off one of the agreements early in the current year in the amount of \$109,500.

(Continued)



HARDIN COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
For the year ended September 30, 2024

**NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)**

Long term debt as of September 30, 2024 was comprised of the following debt issues:

<u>Description</u>	<u>Interest Rate</u>	<u>Original Amount</u>	<u>Balance</u>
Certificates of obligation			
From direct borrowings/placements:			
Series 2016	1.33%	\$ 1,065,000	\$ 565,000
Total certificates of obligation		<u>1,065,000</u>	<u>565,000</u>
Notes payable			
Bankcorp South Corporation - #019	2.59%	282,140	192,915
Cadence Equipment Finance - #024	5.96%	163,333	163,333
Cadence Equipment Finance - #026	5.96%	177,500	177,500
GM Financial	8.59%	50,386	32,189
Total notes payable		<u>673,359</u>	<u>565,937</u>
Total governmental activities long-term debt		<u>\$ 1,738,359</u>	<u>\$ 1,130,937</u>

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

<u>Fiscal</u> <u>Year Ended</u> <u>September 30,</u>	<u>Governmental Activities</u>	
	<u>Notes Payable</u>	
	<u>Principal</u>	<u>Interest</u>
2025	\$ 122,117	\$ 28,699
2026	128,352	22,463
2027	116,763	15,856
2028	122,203	10,415
2029	76,502	4,686
	<u>\$ 565,937</u>	<u>\$ 82,119</u>

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

<u>Fiscal</u> <u>Year Ended</u> <u>September 30,</u>	<u>Certificates of Obligation</u>	
	<u>Principal</u>	<u>Interest</u>
2025	\$ 280,000	\$ 7,515
2026	285,000	3,791
	<u>\$ 565,000</u>	<u>\$ 11,306</u>

(Continued)

HARDIN COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
For the year ended September 30, 2024

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**NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)**

Leases Payable: The County has entered into 20 various lease agreements for property and copiers. These leases span in length from 24 months to ten years in term. As of September 30, 2024, the value of the lease liability was \$133,694. The value of the right-to-use assets as of the end of the current fiscal year was \$351,353 and had accumulated amortization of \$218,882. The future principal and interest payments related to these leases as of September 30, 2024 are as follows:

Fiscal Year Ended September 30,	Leases Payable	
	Principal	Interest
2025	\$ 39,736	\$ 2,004
2026	25,251	1,462
2027	19,815	987
2028	16,527	635
2029	13,588	376
2030-2031	18,777	222
	<u>\$ 133,694</u>	<u>\$ 5,686</u>

Subscription Liability: The County entered into subscription-based information technology arrangements (SBITAs) to control the right to use software for equipment. The terms of the SBITAs range from one to five years. Principal and interest payments are due annually and the estimated incremental borrowing rate for the SBITAs vary from 2.67% to 3.48%. The value of the subscription liability as of September 30, 2024 was \$466,032. The value of the subscription assets as of the end of the current fiscal year was \$817,292 and had accumulated amortization of \$296,321. The remaining annual requirements to amortize the subscription liability from the SBITAs at year end were as follows:

Fiscal Year Ended September 30,	Subscription Payable	
	Principal	Interest
2025	\$ 146,911	\$ 15,073
2026	144,760	10,532
2027	122,084	5,763
2028	25,696	1,804
2029	26,581	917
	<u>\$ 466,032</u>	<u>\$ 34,089</u>

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(Continued)

HARDIN COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
For the year ended September 30, 2024

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**NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)**

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. The County periodically engages an arbitrage consultant to perform the calculations in accordance with the rules and regulations of the IRS.

Interfund Activity: The composition of interfund balances as of September 30, 2024 were as follows:

<u>Due to</u>	<u>Due from</u>	<u>Amounts</u>
General	Nonmajor governmental	\$ 664,710
Road and bridge	Nonmajor governmental	926,250
		<u>\$ 1,590,960</u>

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>Transfer In</u>	<u>Transfer Out</u>	<u>Amounts</u>
Road and bridge	General	\$ 74,149
Nonmajor governmental	Road and bridge	21,627
Nonmajor governmental	Nonmajor governmental	17,833
Nonmajor governmental	General	667,151
		<u>\$ 780,760</u>

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

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(Continued)

**NOTE 4 - OTHER INFORMATION (Continued)**

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.

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.

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.

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 870 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.

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(Continued)

HARDIN COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
For the year ended September 30, 2024

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**NOTE 4 - OTHER INFORMATION (Continued)**

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.

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, 2023 valuation and measurement date, the following employees were covered by the benefit terms:

	<u>Primary Government</u>
Inactive employees or beneficiaries currently receiving benefits	205
Inactive employees entitled to, but not yet receiving, benefits	261
Active employees	<u>289</u>
Total	<u><u>755</u></u>

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.

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(Continued)

HARDIN COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
For the year ended September 30, 2024

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**NOTE 4 - OTHER INFORMATION** (Continued)

Employees for the County were required to contribute seven percent of their annual gross earnings during the fiscal year. The required contribution rates for the County were 12.02 and 11.61 percent in calendar years 2023 and 2024; however, the County elected to contribute at a higher rate for each year, which was 15.31 percent. The County's contributions to TCDRS for the fiscal year ended September 30, 2024 were \$2,444,922 and was greater than the required contributions.

Net Pension Liability/(Asset): The County's Net Pension Liability/(Asset) NPL/(A) was measured as of December 31, 2023 and the Total Pension Liability (TPL) used to calculate the NPL/(A) was determined by an actuarial valuation as of that date.

Actuarial Assumptions: The actuarial assumptions that determined the TPL as of December 31, 2023 were based on the results of an actuarial experience study for the period January 1, 2017 through December 31, 2020, 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, 2023 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 contributions are reported.
Actuarial cost method	Entry age (level percentage of pay)
Amortization method	Level percentage of payroll, closed
Remaining amortization period	5.1 years (based on contribution rate calculated in 12/31/2023 valuation)
Asset valuation method	5 years smoothed market
Inflation	0.025
Salary increases	Varies by age and service. 4.70% average over career, including inflation
Investment rate of return	7.50%, 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 Retiree Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.

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(Continued)

HARDIN COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
For the year ended September 30, 2024

**NOTE 4 - OTHER INFORMATION** (Continued)

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:

<u>Asset Class</u>	<u>Benchmark</u>	<u>Target Allocation (1)</u>	<u>Long-Term Expected Real Geometric Real Rate of Return (2)</u>
US equities	Dow Jones U.S. Total Stock Market Index	11.50%	4.75%
Global equities	MSCI World (net) Index	2.50%	4.75%
International equities - developed	MSCI World Ex USA (net) Index	5.00%	4.75%
International equities - emerging	MSCI Emerging Markets (net) Index	6.00%	4.75%
Investment - grade bonds	Bloomberg U.S. Aggregate Bond Index	3.00%	2.35%
Strategic credit	FTSE High-Yield Cash-Pay Capped Index	9.00%	3.65%
Direct lending	Morningstar LSTA US Leveraged Loan TR USD Index	16.00%	7.25%
Distressed debt	Cambridge Associates Distressed Securities Index	4.00%	6.90%
REIT equities	67% FTSE NAREIT All Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	4.10%
Master limited partnerships (MLPs)	Alerian MLP Index	2.00%	5.20%
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%	7.75%
Hedge funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	3.25%
Cash equivalents	90-Day U.S Treasury	<u>2.00%</u>	0.60%
Total		<u>100%</u>	

(1) Target asset allocation adopted at the March 2024 TCDRS Board meeting.

(2) Geometric real rates of return equal the expected return for the asset class minus the assumed inflation rate of 2.2% per Cliffwater's 2024 capital market assumptions.

**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.

(Continued)

HARDIN COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
For the year ended September 30, 2024

**NOTE 4 - OTHER INFORMATION** (Continued)

Changes in the NPL/(A)

	Increase (Decrease)		
	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability/ (Asset) (A) - (B)
Changes for the year:			
Service cost	\$ 1,995,269	\$ -	\$ 1,995,269
Interest	5,666,910	-	5,666,910
Difference between expected and actual experience	(988,814)	-	(988,814)
Contributions - employer	-	2,267,689	(2,267,689)
Contributions - employee	-	1,036,824	(1,036,824)
Refund of contributions	(307,881)	(307,881)	-
Net investment income	-	7,720,313	(7,720,313)
Benefit payments	(3,811,319)	(3,811,319)	-
Administrative expense	-	(40,298)	40,298
Other changes	-	(12,576)	12,576
Net Changes	2,554,165	6,852,752	(4,298,587)
Balance at December 31, 2022	74,591,220	70,321,197	4,270,023
Balance at December 31, 2023	<u>\$ 77,145,385</u>	<u>\$ 77,173,949</u>	<u>\$ (28,564)</u>

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%, 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:

	1% Decrease in Discount Rate (6.6%)	Discount Rate (7.6%)	1% Increase in Discount Rate (8.6%)
County's net pension liability/(asset)	<u>\$ 9,665,084</u>	<u>\$ (28,564)</u>	<u>\$ (8,193,000)</u>

Pension Plan Fiduciary Net Position: Detailed information about TCDRS's fiduciary net position is available in the Schedule of Changes in Fiduciary Net Position, by Participating County. That report may be obtained at [www.tcdrs.org](http://www.tcdrs.org).

Pension Expense and Deferred Outflows/Deferred Inflows of Resources Related to Pensions: For the fiscal year ended September 30, 2024, the County recognized pension expense of \$376,313.

(Continued)



HARDIN COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
For the year ended September 30, 2024

**NOTE 4 - OTHER INFORMATION** (Continued)

At September 30, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Primary Government	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ -	\$ 767,271
Changes in assumptions	-	-
Net difference between projected and actual investment earnings	292,292	-
Contributions subsequent to the measurement date	1,818,067	-
Total	<u>\$ 2,110,359</u>	<u>\$ 767,271</u>

\$1,818,067 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as an increase in the NP(A) for the fiscal year ending September 30, 2025. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Fiscal Year</u> ended September 30,	<u>Pension Expense</u>
2025	\$ (945,306)
2026	(580,326)
2027	1,532,307
2028	<u>(481,654)</u>
Total	<u>\$ (474,979)</u>

Other Postemployment Benefits

**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 no longer subsidizes 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.

(Continued)

HARDIN COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
For the year ended September 30, 2024

**NOTE 4 - OTHER INFORMATION** (Continued)

The following provides a summary of the number of participants in the Plan as of September 30, 2024:

	<u>Primary Government</u>
Inactive employees or beneficiaries currently receiving benefits	6
Active employees	251
Total	<u>257</u>

Total OPEB Liability: The County's total OPEB liability of \$1,822,374 was determined by an actuarial valuation as of September 30, 2024.

Actuarial Assumptions and Other Inputs: The total OPEB liability in the September 30, 2024 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*	4.06% (1.56% real rate of return plus 2.50% inflation)
Administrative expenses	N/A
Actuarial cost method	Individual entry age normal cost method - level percentage of projected salary.
Health care cost trend	Level 4.50%
Mortality	RPH-2014 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.

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

	<u>Total OPEB Liability</u>
Changes for the year:	
Service cost	\$ 106,503
Interest	82,526
Difference between expected and actual experience	(46,729)
Change in assumptions	103,481
Benefit payments	(94,000)
Net changes	151,781
Balance at September 30, 2023	1,670,593
Balance at September 30, 2024	<u>\$ 1,822,374</u>

The discount rate decreased to 4.06 percent compared to 4.77 percent in the prior year.

(Continued)

HARDIN COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
For the year ended September 30, 2024

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**NOTE 4 - OTHER INFORMATION** (Continued)

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

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:

	<u>1% Decrease in Discount Rate (3.06%)</u>	<u>Discount Rate (4.06%)</u>	<u>1% Increase in Discount Rate (5.06%)</u>
County's Total OPEB liability	\$ 1,979,731	\$ 1,822,374	\$ 1,678,570

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:

	<u>1% Decrease in Trend Rate (3.50%)</u>	<u>Trend Rate (4.50%)</u>	<u>1% Increase in Trend Rate (5.50%)</u>
County's Total OPEB liability	\$ 1,629,543	\$ 1,822,374	\$ 2,050,961

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB: For the year ended September 30, 2024, the County recognized OPEB expense of \$192,790. The County reported deferred outflows/inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 45,731	\$ 41,181
Change in actuarial assumptions	<u>120,257</u>	<u>178,162</u>
Total	<u>\$ 165,988</u>	<u>\$ 219,343</u>

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(Continued)

HARDIN COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
For the year ended September 30, 2024

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**NOTE 4 - OTHER INFORMATION** (Continued)

Amounts reported as deferred outflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Fiscal Year ended September 30,</u>	<u>OPEB Expense</u> <u>Amount</u>
2025	\$ (5,688)
2026	(32,583)
2027	(34,921)
2028	9,231
2029	9,231
Thereafter	<u>1,375</u>
Total	<u>\$ (53,355)</u>

Hardin County Energy Transportation Reinvestment Zone No. 1: On December 23, 2013 the County established the Hardin County Energy Transportation Reinvestment Zone No. 1 (CETRZ) for the collection of ad valorem tax. The CETRZ was established to promote public safety; facilitate the improvement, development, or redevelopment of properties affected by heavy truck traffic; and enhance the County's ability to sponsor transportation projects with the County. All activity related to the CETRZ is reported within the road and bridge fund. The CETRZ is set to terminate on December 31, 2024.

## **REQUIRED SUPPLEMENTARY INFORMATION**

HARDIN COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
GENERAL FUND  
For the year ended September 30, 2024

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Taxes	\$ 19,530,991	\$ 19,716,728	\$ 20,833,251	\$ 1,116,523
Fines and fees	843,400	843,850	1,102,261	258,411
Licenses and permits	192,700	193,700	303,106	109,406
Investment income	105,000	759,315	1,219,950	460,635
Other revenue	181,600	332,953	494,913	161,960
Total revenues	<u>20,853,691</u>	<u>21,846,546</u>	<u>23,953,481</u>	<u>2,106,935</u>
<b>Expenditures</b>				
General government:				
General services	168,887	186,073	184,902	1,171
Citizens' collection center	54,194	54,963	51,543	3,420
Purchasing	292,495	291,551	285,414	6,137
County judge	270,585	281,572	275,244	6,328
County treasurer	277,793	282,639	273,262	9,377
County auditor	483,863	500,872	497,232	3,640
County clerk	496,825	455,316	408,628	46,688
Commissioners' court	2,594,867	2,545,307	1,874,880	670,427
Building maintenance	986,924	996,121	964,459	31,662
Election expense	139,452	281,805	186,832	94,973
Human resources	150,501	155,057	153,347	1,710
Technology	210,417	214,813	210,044	4,769
Total general government	<u>6,126,803</u>	<u>6,246,089</u>	<u>5,365,787</u>	<u>880,302</u>
Administration of justice:				
Justice of the peace	1,124,630	1,141,110	1,085,560	55,550
County attorney	725,167	730,313	726,615	3,698
District attorney	849,321	875,596	874,135	1,461
356th District judge	273,683	279,416	255,768	23,648
88th District judge	230,001	233,692	222,025	11,667
Juvenile detention	786,304	809,763	727,889	81,874
District clerk	535,078	545,499	541,092	4,407
Total administration of justice	<u>4,524,184</u>	<u>4,615,389</u>	<u>4,433,084</u>	<u>182,305</u>
Public safety:				
Sheriff's department	4,277,900	4,462,684	4,241,002	221,682
Sheriff's department operations	2,746,267	2,828,612	2,671,801	156,811
Constables	530,242	532,060	516,564	15,496
Emergency management	112,318	115,491	102,028	13,463
Total public safety	<u>7,666,727</u>	<u>7,938,847</u>	<u>7,531,395</u>	<u>407,452</u>

(Continued)

HARDIN COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
GENERAL FUND  
For the year ended September 30, 2024

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Health and human services:				
Veterans services	\$ 42,052	\$ 43,423	\$ 39,935	\$ 3,488
Health unit	121,832	132,825	119,095	13,730
Indigent care	508,429	513,327	480,411	32,916
Senior services	47,000	50,867	50,867	-
Total health and human services	<u>719,313</u>	<u>740,442</u>	<u>690,308</u>	<u>50,134</u>
Community enrichment:				
Historical commision	24,798	14,100	7,654	6,446
Culture and recreation	112,689	131,311	123,723	7,588
Total community enrichment	<u>137,487</u>	<u>145,411</u>	<u>131,377</u>	<u>14,034</u>
Tax administration:				
Tax assessor/collector	1,129,598	1,106,760	1,074,313	32,447
Total tax administration	<u>1,129,598</u>	<u>1,106,760</u>	<u>1,074,313</u>	<u>32,447</u>
Debt service				
Principal	-	159,194	159,037	157
Interest and fiscal agent fees	1,985	7,369	7,369	-
Total debt service	<u>1,985</u>	<u>166,563</u>	<u>166,406</u>	<u>157</u>
Capital Outlay	<u>280,919</u>	<u>657,743</u>	<u>596,602</u>	<u>61,141</u>
Total expenditures	<u>20,587,016</u>	<u>21,617,244</u>	<u>19,989,272</u>	<u>1,627,972</u>
Excess (deficiency) of revenues over (under) expenditures	<u>266,675</u>	<u>229,302</u>	<u>3,964,209</u>	<u>3,734,907</u>
<b>Other financing sources (uses)</b>				
Leases	-	16,532	16,532	-
Subscriptions	-	205,864	205,863	(1)
Transfers (out)	(266,675)	(813,085)	(741,300)	71,785
Total other financing (uses)	<u>(266,675)</u>	<u>(590,689)</u>	<u>(518,905)</u>	<u>71,784</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ (361,387)</u>	3,445,304	<u>\$ 3,806,691</u>
Beginning fund balances			<u>11,694,143</u>	
Ending fund balances			<u>\$ 15,139,447</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 REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
ROAD AND BRIDGE FUND  
For the year ended September 30, 2024

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property taxes	\$ 3,635,832	\$ 3,638,217	\$ 3,867,065	\$ 228,848
Fines and fees	350,000	350,000	387,357	37,357
Licenses and permits	1,750,000	1,750,000	1,850,972	100,972
Other revenue	-	180,888	182,807	1,919
Total revenues	<u>5,735,832</u>	<u>5,919,105</u>	<u>6,288,201</u>	<u>369,096</u>
<b>Expenditures</b>				
General government:				
General	586,189	568,574	557,503	11,071
Precinct 1	850,127	956,596	703,212	253,384
Precinct 2	1,774,835	1,641,273	1,458,580	182,693
Precinct 3	1,479,800	1,539,227	1,435,300	103,927
Precinct 4	684,832	781,808	524,437	257,371
Debt service:				
Principal	163,621	391,460	391,456	4
Interest and fiscal agent fees	11,428	17,264	17,261	3
Capital Outlay	<u>185,000</u>	<u>855,086</u>	<u>736,293</u>	<u>118,793</u>
Total expenditures	<u>5,735,832</u>	<u>6,751,288</u>	<u>5,824,042</u>	<u>927,246</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(832,183)</u>	<u>464,159</u>	<u>1,296,342</u>
<b>Other financing sources (uses)</b>				
Notes	-	450,334	450,333	(1)
Leases	-	3,044	3,044	-
Transfers In	-	76,246	74,149	(2,097)
Transfers (out)	-	(21,628)	(21,627)	1
Total other financing sources (uses)	<u>-</u>	<u>507,996</u>	<u>505,899</u>	<u>(2,097)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ (324,187)</u>	<u>970,058</u>	<u>\$ 1,294,245</u>
Beginning fund balances			<u>1,342,348</u>	
Ending fund balances			<u>\$ 2,312,406</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, 2024

	Measurement Year									
	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<b>Total pension liability</b>										
Service cost	\$ 1,995,269	\$ 1,914,165	\$ 1,931,805	\$ 1,638,547	\$ 1,533,760	\$ 1,449,864	\$ 1,488,958	\$ 1,541,341	\$ 1,451,685	\$ 1,439,621
Interest (on the total pension liability)	5,666,910	5,431,172	5,190,612	4,963,660	4,678,076	4,426,227	4,233,429	4,020,508	3,822,589	3,586,023
Changes in benefit terms	-	-	-	-	323,202	-	-	-	(255,140)	-
Difference between expected and actual experience	(988,814)	(324,184)	(124,315)	3,650,816	60,166	76,164	(735,684)	(709,358)	(242,663)	141,350
Change of assumptions	-	-	(160,238)	(174,436)	-	-	341,964	-	583,967	-
Benefit payments, including refunds of employee contributions	(4,119,200)	(3,885,954)	(3,432,282)	(3,274,948)	(3,077,427)	(2,782,116)	(3,031,748)	(2,885,352)	(2,717,397)	(2,121,314)
Net change in total pension liability	<u>2,554,165</u>	<u>3,135,199</u>	<u>3,405,582</u>	<u>6,803,639</u>	<u>3,517,777</u>	<u>3,170,139</u>	<u>2,296,919</u>	<u>1,967,139</u>	<u>2,643,041</u>	<u>3,045,680</u>
Beginning total pension liability	<u>74,591,220</u>	<u>71,456,021</u>	<u>68,050,439</u>	<u>61,246,800</u>	<u>57,729,023</u>	<u>54,558,884</u>	<u>52,261,965</u>	<u>50,294,826</u>	<u>47,651,785</u>	<u>44,606,105</u>
Ending total pension liability	<u>\$77,145,385</u>	<u>\$74,591,220</u>	<u>\$71,456,021</u>	<u>\$68,050,439</u>	<u>\$61,246,800</u>	<u>\$57,729,023</u>	<u>\$54,558,884</u>	<u>\$52,261,965</u>	<u>\$50,294,826</u>	<u>\$47,651,785</u>
<b>Plan fiduciary net position</b>										
Contributions - employer	\$ 2,267,689	\$ 2,196,152	\$ 2,052,137	\$ 1,963,304	\$ 2,004,376	\$ 1,603,247	\$ 1,545,695	\$ 1,500,285	\$ 1,477,162	\$ 1,429,402
Contributions - employee	1,036,824	1,004,118	942,195	931,107	847,774	786,456	766,278	747,470	739,107	715,212
Net investment income	7,720,313	(4,364,278)	13,631,376	5,872,222	8,057,436	(944,165)	6,512,515	3,132,189	(28,615)	2,783,050
Benefit payments, including refunds of employee contributions	(4,119,200)	(3,885,954)	(3,432,282)	(3,274,948)	(3,077,427)	(2,782,116)	(3,031,748)	(2,885,352)	(2,717,397)	(2,121,314)
Administrative expense	(40,298)	(41,210)	(40,817)	(45,578)	(43,322)	(39,408)	(33,548)	(34,131)	(30,680)	(31,943)
Other	(12,577)	(33,448)	4,747	(7,816)	(2,165)	(5,994)	(9,963)	(183,429)	141,657	(24,721)
Net change in plan fiduciary net position	<u>6,852,751</u>	<u>(5,124,620)</u>	<u>13,157,356</u>	<u>5,438,291</u>	<u>7,786,672</u>	<u>(1,381,980)</u>	<u>5,749,229</u>	<u>2,277,032</u>	<u>(418,766)</u>	<u>2,749,686</u>
Beginning plan fiduciary net position	<u>70,321,198</u>	<u>75,445,818</u>	<u>62,288,462</u>	<u>56,850,171</u>	<u>49,063,499</u>	<u>50,445,479</u>	<u>44,696,250</u>	<u>42,419,218</u>	<u>42,837,984</u>	<u>40,088,298</u>
Ending plan fiduciary net position	<u>\$77,173,949</u>	<u>\$70,321,198</u>	<u>\$75,445,818</u>	<u>\$62,288,462</u>	<u>\$56,850,171</u>	<u>\$49,063,499</u>	<u>\$50,445,479</u>	<u>\$44,696,250</u>	<u>\$42,419,218</u>	<u>\$42,837,984</u>
Net pension liability/(asset)	<u>\$ (28,564)</u>	<u>\$ 4,270,022</u>	<u>\$ (3,989,797)</u>	<u>\$ 5,761,977</u>	<u>\$ 4,396,629</u>	<u>\$ 8,665,524</u>	<u>\$ 4,113,405</u>	<u>\$ 7,565,715</u>	<u>\$ 7,875,608</u>	<u>\$ 4,813,801</u>
Plan fiduciary net position as a percentage of total pension liability	100.04%	94.28%	105.58%	91.53%	92.82%	84.99%	92.46%	85.52%	84.34%	89.90%
Covered Payroll	\$14,811,777	\$14,344,537	\$13,401,964	\$13,301,523	\$12,111,052	\$11,235,086	\$10,946,833	\$10,678,138	\$10,558,673	\$10,217,310
Net pension liability/(asset) as a percentage of covered payroll	-0.19%	29.77%	-29.77%	43.32%	36.30%	77.13%	37.58%	70.85%	74.59%	47.11%

HARDIN COUNTY, TEXAS  
SCHEDULE OF CONTRIBUTIONS  
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM  
For the year ended September 30, 2024

	Fiscal Year									
	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Actuarially determined contribution	\$ 1,870,837	\$ 1,820,304	\$ 1,916,981	\$ 1,843,385	\$ 1,803,785	\$ 1,664,723	\$ 1,579,288	\$ 1,536,952	\$ 1,557,017	\$ 1,468,527
Contributions in relation to the actuarially determined contribution	<u>2,444,922</u>	<u>2,245,263</u>	<u>2,160,000</u>	<u>1,993,997</u>	<u>1,858,987</u>	<u>1,697,014</u>	<u>1,579,288</u>	<u>1,536,952</u>	<u>1,557,017</u>	<u>1,468,527</u>
Contribution deficiency (excess)	<u>\$ (574,085)</u>	<u>\$ (424,959)</u>	<u>\$ (243,019)</u>	<u>\$ (150,612)</u>	<u>\$ (55,202)</u>	<u>\$ (32,291)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 15,969,421	\$ 14,667,454	\$ 14,118,148	\$ 13,175,060	\$ 12,690,564	\$ 11,892,157	\$ 11,093,735	\$ 10,879,202	\$ 11,094,321	\$ 10,496,814
Contributions as a percentage of covered payroll	15.31%	15.31%	15.30%	15.13%	14.65%	14.27%	14.24%	14.13%	14.03%	13.99%

**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 (level percentage of pay)
Amortization method	Level percentage of payroll, closed
Remaining amortization period	5.1 years (based on contribution rate calculated in 12/31/2023 valuation)
Asset valuation method	5 year smoothed market
Inflation	2.50%
Salary increases	Varies by age and service. 4.70% average over career including inflation
Investment rate of return	7.50%, net of administrative and investment expenses, including inflation.
Administrative expenses	All administrative expenses are paid through the PTF and accounted for under reporting requirements of GASB Statement No. 68.
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 Retiree 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.

HARDIN COUNTY, TEXAS  
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS -  
RETIREE HEALTHCARE PLAN  
For the year ended September 30, 2024

	Measurement Year*						
	2024	2023	2022	2021	2020	2019	2018
<b>Total OPEB liability</b>							
Service cost	\$ 106,503	\$ 106,503	\$ 138,013	\$ 138,013	\$ 100,817	\$ 100,817	\$ 96,884
Interest (on the total pension liability)	82,526	79,386	43,323	41,954	43,036	59,553	60,334
Difference between expected and actual experience	(46,729)	-	91,461	-	(11,456)	-	-
Change of assumptions	103,481	-	(356,323)	-	169,190	79,948	-
Benefit payments	(94,000)	(146,150)	(146,150)	(92,077)	(92,077)	(86,407)	(137,183)
Net change in total OPEB liability	151,781	39,739	(229,676)	87,890	209,510	153,911	20,035
Beginning total OPEB liability	1,670,593	1,630,854	1,860,530	1,772,640	1,563,130	1,409,219	1,389,184
Ending total OPEB liability	<u>\$ 1,822,374</u>	<u>\$ 1,670,593</u>	<u>\$ 1,630,854</u>	<u>\$ 1,860,530</u>	<u>\$ 1,772,640</u>	<u>\$ 1,563,130</u>	<u>\$ 1,409,219</u>
Covered-employee payroll	\$ 13,381,126	\$ 12,046,535	\$ 12,046,535	\$ 10,840,519	\$ 10,840,519	\$ 9,537,606	\$ 9,537,606
Total OPEB liability as a percentage of covered-employee payroll	13.62%	13.87%	13.54%	17.16%	16.35%	16.39%	14.78%

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

**Notes to Required Supplementary Information:**

1. Significant Methods and Assumptions:

Actuarial cost method	Entry age normal
Discount rate	4.06% (1.56% real rate of return plus 2.50% inflation)
Healthcare cost trend	Level 4.50%
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 S&P Municipal Bond 20-Year High Grade Rate Index.

## **COMBINING STATEMENTS AND SCHEDULES**

HARDIN COUNTY, TEXAS  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
September 30, 2024

	Debt Service	Emergency Management Grant	Hurricane Harvey	District Clerk Preservation Fees	County Clerk Preservation Fees	Law Library
<b>ASSETS</b>						
Cash and cash equivalents	\$ 59,852	\$ -	\$ 648,038	\$ 60,003	\$ 497,360	\$ 61,537
Receivables, net	77,642	-	374,119	-	-	-
Lease receivable	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	6,338	-
Due from other units	-	-	-	-	-	-
Total assets	<u>\$ 137,494</u>	<u>\$ -</u>	<u>\$ 1,022,157</u>	<u>\$ 60,003</u>	<u>\$ 503,698</u>	<u>\$ 61,537</u>
<b>LIABILITIES</b>						
Accounts payable	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ 2,294
Accrued wages	-	-	-	-	3,795	159
Due to other funds	-	-	547,463	-	-	-
Due to other governments	-	-	873	-	-	-
Unearned revenue	-	-	476,106	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>1,027,442</u>	<u>-</u>	<u>3,795</u>	<u>2,453</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Deferred inflows - leases	-	-	-	-	-	-
Deferred inflows - grants	-	-	-	-	-	-
Unavailable revenue - property taxes	75,773	-	-	-	-	-
Total deferred inflows of resource	<u>75,773</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>						
Nonspendable	-	-	-	-	6,338	-
Restricted						
Debt service	61,721	-	-	-	-	-
Special projects	-	-	-	60,003	493,565	59,084
Unassigned	-	-	(5,285)	-	-	-
Total fund balances	<u>61,721</u>	<u>-</u>	<u>(5,285)</u>	<u>60,003</u>	<u>499,903</u>	<u>59,084</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 137,494</u>	<u>\$ -</u>	<u>\$ 1,022,157</u>	<u>\$ 60,003</u>	<u>\$ 503,698</u>	<u>\$ 61,537</u>

(Continued)

HARDIN COUNTY, TEXAS  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
September 30, 2024

	County Attorney Supplement	Constitutional County Judge Supplement	Court Security Fees	Jail Commissary	Jury	Rural Law Enforcement
<b>ASSETS</b>						
Cash and cash equivalents	\$ 840	\$ -	\$ 115,419	\$ 172,647	\$ 264,705	\$ 1,320,803
Receivables, net	-	-	-	6,727	152,899	2,221
Lease receivable	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	8,552	-
Due from other units	-	-	-	-	-	-
Total assets	<u>\$ 840</u>	<u>\$ -</u>	<u>\$ 115,419</u>	<u>\$ 179,374</u>	<u>\$ 426,156</u>	<u>\$ 1,323,024</u>
<b>LIABILITIES</b>						
Accounts payable	\$ 840	\$ -	\$ -	\$ 400	\$ 134,913	\$ 203,831
Accrued wages	-	-	-	1,017	-	28,513
Due to other funds	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	252,245
Unearned revenue	-	-	-	-	-	848,582
Total liabilities	<u>840</u>	<u>-</u>	<u>-</u>	<u>1,417</u>	<u>134,913</u>	<u>1,333,171</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Deferred inflow s - leases	-	-	-	-	-	-
Deferred inflow s - grants	-	-	-	-	-	-
Unavailable revenue - property taxes	-	-	-	-	134,653	-
Total deferred inflow s of resource	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>134,653</u>	<u>-</u>
<b>FUND BALANCES</b>						
Nonspendable	-	-	-	-	8,552	-
Restricted						
Debt service	-	-	-	-	-	-
Special projects	-	-	115,419	177,957	148,038	-
Unassigned	-	-	-	-	-	(10,147)
Total fund balances	<u>-</u>	<u>-</u>	<u>115,419</u>	<u>177,957</u>	<u>156,590</u>	<u>(10,147)</u>
Total liabilities, deferred inflow s of resources, and fund balances	<u>\$ 840</u>	<u>\$ -</u>	<u>\$ 115,419</u>	<u>\$ 179,374</u>	<u>\$ 426,156</u>	<u>\$ 1,323,024</u>

(Continued)

HARDIN COUNTY, TEXAS  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
September 30, 2024

	<u>Dispatchers</u>	<u>Lateral Roads</u>	<u>Justice Court Technology</u>	<u>Dare Program</u>	<u>Election Equipment</u>	<u>Facility Improvement Project</u>
<b>ASSETS</b>						
Cash and cash equivalents	\$ 12,658	\$ 139,787	\$ -	\$ 7,892	\$ 38,287	\$ 13,749
Receivables, net	-	-	-	-	-	822,227
Lease receivable	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-
Due from other units	-	-	-	-	-	-
Total assets	<u>\$ 12,658</u>	<u>\$ 139,787</u>	<u>\$ -</u>	<u>\$ 7,892</u>	<u>\$ 38,287</u>	<u>\$ 835,976</u>
<b>LIABILITIES</b>						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,749
Accrued wages	12,658	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	822,227
Total liabilities	<u>12,658</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>835,976</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Deferred inflow s - leases	-	-	-	-	-	-
Deferred inflow s - grants	-	-	-	-	-	-
Unavailable revenue - property taxes	-	-	-	-	-	-
Total deferred inflow s of resource	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>						
Nonspendable	-	-	-	-	-	-
Restricted						
Debt service	-	-	-	-	-	-
Special projects	-	139,787	-	7,892	38,287	-
Unassigned	-	-	-	-	-	-
Total fund balances	<u>-</u>	<u>139,787</u>	<u>-</u>	<u>7,892</u>	<u>38,287</u>	<u>-</u>
Total liabilities, deferred inflow s of resources, and fund balances	<u>\$ 12,658</u>	<u>\$ 139,787</u>	<u>\$ -</u>	<u>\$ 7,892</u>	<u>\$ 38,287</u>	<u>\$ 835,976</u>

(Continued)

HARDIN COUNTY, TEXAS  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
September 30, 2024

	County Attorney Overdraw n Check	District Attorney Overdraw n Check	LEPC	Hurricane like Disaster Recovery	Health Services Grant	Severe Weather
<b>ASSETS</b>						
Cash and cash equivalents	\$ 936	\$ 889	\$ 3,234	\$ 50,001	\$ 7,251	\$ -
Receivables, net	-	-	-	-	97,096	64,881
Lease receivable	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	998	-
Due from other units	648	-	-	-	-	-
Total assets	<u>\$ 1,584</u>	<u>\$ 889</u>	<u>\$ 3,234</u>	<u>\$ 50,001</u>	<u>\$ 105,345</u>	<u>\$ 64,881</u>
<b>LIABILITIES</b>						
Accounts payable	\$ 212	\$ -	\$ -	\$ 693	\$ 5,105	\$ 10,035
Accrued wages	-	-	-	-	11,435	-
Due to other funds	-	-	-	-	88,805	400,857
Due to other governments	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Total liabilities	<u>212</u>	<u>-</u>	<u>-</u>	<u>693</u>	<u>105,345</u>	<u>410,892</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Deferred inflow s - leases	-	-	-	-	-	-
Deferred inflow s - grants	-	-	-	-	-	-
Unavailable revenue - property taxes	-	-	-	-	-	-
Total deferred inflow s of resource	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>						
Nonspendable	-	-	-	-	998	-
Restricted						
Debt service	-	-	-	-	-	-
Special projects	1,372	889	3,234	49,308	-	-
Unassigned	-	-	-	-	(998)	(346,011)
Total fund balances	<u>1,372</u>	<u>889</u>	<u>3,234</u>	<u>49,308</u>	<u>-</u>	<u>(346,011)</u>
Total liabilities, deferred inflow s of resources, and fund balances	<u>\$ 1,584</u>	<u>\$ 889</u>	<u>\$ 3,234</u>	<u>\$ 50,001</u>	<u>\$ 105,345</u>	<u>\$ 64,881</u>

(Continued)



HARDIN COUNTY, TEXAS  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
September 30, 2024

	<u>CDBG Mitigation</u>	<u>County Attorney Forfeiture</u>	<u>District Attorney Drug Forfeiture</u>	<u>Sheriff Drug Forfeiture</u>	<u>District and County Attorney Longevity Pay</u>	<u>Drug Forfeiture Rehab</u>
<b>ASSETS</b>						
Cash and cash equivalents	\$ -	\$ 1,760	\$ 656	\$ 13,063	\$ -	\$ 4,103
Receivables, net	280,450	-	-	-	-	-
Lease receivable	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-
Due from other units	-	-	-	-	-	-
Total assets	<u>\$ 280,450</u>	<u>\$ 1,760</u>	<u>\$ 656</u>	<u>\$ 13,063</u>	<u>\$ -</u>	<u>\$ 4,103</u>
<b>LIABILITIES</b>						
Accounts payable	\$ 280,450	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued wages	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Total liabilities	<u>280,450</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Deferred inflow s - leases	-	-	-	-	-	-
Deferred inflow s - grants	-	-	-	-	-	-
Unavailable revenue - property taxes	-	-	-	-	-	-
Total deferred inflow s of resource	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Special projects	-	1,760	656	13,063	-	4,103
Unassigned	-	-	-	-	-	-
Total fund balances	<u>-</u>	<u>1,760</u>	<u>656</u>	<u>13,063</u>	<u>-</u>	<u>4,103</u>
Total liabilities, deferred inflow s of resources, and fund balances	<u>\$ 280,450</u>	<u>\$ 1,760</u>	<u>\$ 656</u>	<u>\$ 13,063</u>	<u>\$ -</u>	<u>\$ 4,103</u>

(Continued)

HARDIN COUNTY, TEXAS  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
September 30, 2024

	Opioid Settlement	LEOSE	VOCA Juror Donations	Disaster Incident Fund Cash	VOCA 13660	NACCHO Infectious Disease Outbreak
<b>ASSETS</b>						
Cash and cash equivalents	\$ 85,900	\$ 46,977	\$ 215,892	\$ 595,900	\$ -	\$ 44,466
Receivables, net	-	71	1,381	-	49,847	-
Lease receivable	-	-	-	-	-	-
Prepaid expenses	-	858	-	-	-	-
Due from other units	-	-	-	-	-	-
Total assets	<u>\$ 85,900</u>	<u>\$ 47,906</u>	<u>\$ 217,273</u>	<u>\$ 595,900</u>	<u>\$ 49,847</u>	<u>\$ 44,466</u>
<b>LIABILITIES</b>						
Accounts payable	\$ -	\$ 47,906	\$ 905	\$ -	\$ 567	\$ 16,586
Accrued wages	-	-	-	-	5,826	-
Due to other funds	-	-	-	-	43,454	-
Due to other governments	-	-	-	-	-	-
Unearned revenue	85,900	-	-	595,900	-	27,880
Total liabilities	<u>85,900</u>	<u>47,906</u>	<u>905</u>	<u>595,900</u>	<u>49,847</u>	<u>44,466</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Deferred inflow s - leases	-	-	-	-	-	-
Deferred inflow s - grants	-	-	-	-	-	-
Unavailable revenue - property taxes	-	-	-	-	-	-
Total deferred inflow s of resource	-	-	-	-	-	-
<b>FUND BALANCES</b>						
Nonspendable	-	858	-	-	-	-
Restricted						
Debt service	-	-	-	-	-	-
Special projects	-	-	216,368	-	-	-
Unassigned	-	(858)	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>216,368</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities, deferred inflow s of resources, and fund balances	<u>\$ 85,900</u>	<u>\$ 47,906</u>	<u>\$ 217,273</u>	<u>\$ 595,900</u>	<u>\$ 49,847</u>	<u>\$ 44,466</u>

(Continued)

HARDIN COUNTY, TEXAS  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
September 30, 2024

	NACCHO Infection Prevention	Local Assistance & Tribe Consistency	Department of Justice Programs	Title IV - E	Public Health Infrastructure	Health Department Grant
<b>ASSETS</b>						
Cash and cash equivalents	\$ 48,413	\$ 189,376	\$ -	\$ -	\$ -	\$ -
Receivables, net	-	417	17,833	2,941	39,725	17,152
Lease receivable	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	800
Due from other units	-	-	-	-	-	-
Total assets	<u>\$ 48,413</u>	<u>\$ 189,793</u>	<u>\$ 17,833</u>	<u>\$ 2,941</u>	<u>\$ 39,725</u>	<u>\$ 17,952</u>
<b>LIABILITIES</b>						
Accounts payable	\$ 4,900	\$ -	\$ -	\$ -	\$ -	\$ 219
Accrued wages	-	-	-	-	-	2,751
Due to other funds	-	-	17,833	2,941	39,725	14,982
Due to other governments	-	-	-	-	-	-
Unearned revenue	43,513	189,793	-	-	-	-
Total liabilities	<u>48,413</u>	<u>189,793</u>	<u>17,833</u>	<u>2,941</u>	<u>39,725</u>	<u>17,952</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Deferred inflow s - leases	-	-	-	-	-	-
Deferred inflow s - grants	-	-	-	-	-	-
Unavailable revenue - property taxes	-	-	-	-	-	-
Total deferred inflow s of resource	-	-	-	-	-	-
<b>FUND BALANCES</b>						
Nonspendable	-	-	-	-	-	800
Restricted						
Debt service	-	-	-	-	-	-
Special projects	-	-	-	-	-	-
Unassigned	-	-	-	-	-	(800)
Total fund balances	-	-	-	-	-	-
Total liabilities, deferred inflow s of resources, and fund balances	<u>\$ 48,413</u>	<u>\$ 189,793</u>	<u>\$ 17,833</u>	<u>\$ 2,941</u>	<u>\$ 39,725</u>	<u>\$ 17,952</u>

(Continued)

HARDIN COUNTY, TEXAS  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
September 30, 2024

	ATPA <u>Grant</u>	Public Safety <u>Grant</u>	Crime Victim <u>Grant</u>	COVID-19 Health <u>Disparities</u>	Repetitive Loss Buyout <u>Grant</u>	PHCR <u>COAG</u>
<b>ASSETS</b>						
Cash and cash equivalents	\$ -	\$ -	\$ 4,634	\$ -	\$ 594	\$ -
Receivables, net	3,837	28,781	23,032	92,813	-	-
Lease receivable	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-
Due from other units	-	-	-	-	-	-
Total assets	<u>\$ 3,837</u>	<u>\$ 28,781</u>	<u>\$ 27,666</u>	<u>\$ 92,813</u>	<u>\$ 594</u>	<u>\$ -</u>
<b>LIABILITIES</b>						
Accounts payable	\$ -	\$ -	\$ 378	\$ -	\$ -	\$ -
Accrued wages	-	9,006	4,351	13,689	-	-
Due to other funds	3,837	19,775	20,024	79,124	-	-
Due to other governments	-	-	2,913	-	594	-
Unearned revenue	-	-	-	-	-	-
Total liabilities	<u>3,837</u>	<u>28,781</u>	<u>27,666</u>	<u>92,813</u>	<u>594</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Deferred inflow s - leases	-	-	-	-	-	-
Deferred inflow s - grants	-	-	-	-	-	-
Unavailable revenue - property taxes	-	-	-	-	-	-
Total deferred inflow s of resource	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>						
Nonspendable	-	-	-	-	-	-
Restricted						
Debt service	-	-	-	-	-	-
Special projects	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities, deferred inflow s of resources, and fund balances	<u>\$ 3,837</u>	<u>\$ 28,781</u>	<u>\$ 27,666</u>	<u>\$ 92,813</u>	<u>\$ 594</u>	<u>\$ -</u>

(Continued)

HARDIN COUNTY, TEXAS  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
September 30, 2024

	CDBG DR 4332 Infrastructure	CDBG DR 4332 ACQ-1	Mental Health Liasion Program	HMGP DR4332 Detention Pond	HMGP DR4332 Property Acquisition	DSHS COVID-19
<b>ASSETS</b>						
Cash and cash equivalents	\$ -	\$ -	\$ 2,382	\$ 1,358,690	\$ 64,540	\$ -
Receivables, net	1,370,455	-	36,899	-	128,465	190,167
Lease receivable	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	1,600
Due from other units	-	-	-	-	-	-
Total assets	<u>\$ 1,370,455</u>	<u>\$ -</u>	<u>\$ 39,281</u>	<u>\$ 1,358,690</u>	<u>\$ 193,005</u>	<u>\$ 191,767</u>
<b>LIABILITIES</b>						
Accounts payable	\$ 1,370,455	\$ -	\$ 374	\$ -	\$ -	\$ 14,993
Accrued wages	-	-	3,814	-	-	39,580
Due to other funds	-	-	35,093	-	-	125,479
Due to other governments	-	-	-	-	193,005	-
Unearned revenue	-	-	-	1,358,690	-	11,715
Total liabilities	<u>1,370,455</u>	<u>-</u>	<u>39,281</u>	<u>1,358,690</u>	<u>193,005</u>	<u>191,767</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Deferred inflow s - leases	-	-	-	-	-	-
Deferred inflow s - grants	513,879	-	-	-	-	-
Unavailable revenue - property taxes	-	-	-	-	-	-
Total deferred inflow s of resource	<u>513,879</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>						
Nonspendable	-	-	-	-	-	1,600
Restricted						
Debt service	-	-	-	-	-	-
Special projects	-	-	-	-	-	-
Unassigned	(513,879)	-	-	-	-	(1,600)
Total fund balances	<u>(513,879)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities, deferred inflow s of resources, and fund balances	<u>\$ 1,370,455</u>	<u>\$ -</u>	<u>\$ 39,281</u>	<u>\$ 1,358,690</u>	<u>\$ 193,005</u>	<u>\$ 191,767</u>

(Continued)

HARDIN COUNTY, TEXAS  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
September 30, 2024

	TWDB FMA 2018	VOCA 902	CDC COVID-19 EPI Grant	Court Facility Fee	NEHA-FDA Retail Flex Fund Grant	CA Pre-Trial Diversion
<b>ASSETS</b>						
Cash and cash equivalents	\$ 7,387	\$ -	\$ -	\$ 25,939	\$ -	\$ 75,487
Receivables, net	20,429	12,728	5,492	-	36,455	-
Lease receivable	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	1,436	-
Due from other units	-	-	-	-	-	-
Total assets	<u>\$ 27,816</u>	<u>\$ 12,728</u>	<u>\$ 5,492</u>	<u>\$ 25,939</u>	<u>\$ 37,891</u>	<u>\$ 75,487</u>
<b>LIABILITIES</b>						
Accounts payable	\$ -	\$ 2,563	\$ 40	\$ -	\$ 3,749	\$ -
Accrued wages	-	1,865	-	-	452	-
Due to other funds	20,429	8,300	5,452	-	33,690	-
Due to other governments	-	-	-	-	-	-
Unearned revenue	7,387	-	-	-	-	-
Total liabilities	<u>27,816</u>	<u>12,728</u>	<u>5,492</u>	<u>-</u>	<u>37,891</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Deferred inflow s - leases	-	-	-	-	-	-
Deferred inflow s - grants	-	-	-	-	-	-
Unavailable revenue - property taxes	-	-	-	-	-	-
Total deferred inflow s of resource	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>						
Nonspendable	-	-	-	-	1,436	-
Restricted						
Debt service	-	-	-	-	-	-
Special projects	-	-	-	25,939	-	75,487
Unassigned	-	-	-	-	(1,436)	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,939</u>	<u>-</u>	<u>75,487</u>
Total liabilities, deferred inflow s of resources, and fund balances	<u>\$ 27,816</u>	<u>\$ 12,728</u>	<u>\$ 5,492</u>	<u>\$ 25,939</u>	<u>\$ 37,891</u>	<u>\$ 75,487</u>

(Continued)

HARDIN COUNTY, TEXAS  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
September 30, 2024

	Sewer Improvement Program	CTIF- County Transportation Infrastructure	JAG Program	DA Pre-Trial Diversion	County Airport	Alternative Dispute Resolution
<b>ASSETS</b>						
Cash and cash equivalents	\$ -	\$ 13,874	\$ -	\$ 32,304	\$ 372,397	\$ 58,728
Receivables, net	72,212	24,385	-	-	58,346	-
Lease receivable	-	-	-	-	33,382	-
Prepaid expenses	-	-	-	-	-	-
Due from other units	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 72,212</u>	<u>\$ 38,259</u>	<u>\$ -</u>	<u>\$ 32,304</u>	<u>\$ 464,125</u>	<u>\$ 58,728</u>
<b>LIABILITIES</b>						
Accounts payable	\$ 12,900	\$ -	\$ -	\$ -	\$ 369,399	\$ 58,728
Accrued wages	-	-	-	-	-	-
Due to other funds	59,312	24,385	-	-	-	-
Due to other governments	-	13,874	-	-	-	-
Unearned revenue	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>72,212</u>	<u>38,259</u>	<u>-</u>	<u>-</u>	<u>369,399</u>	<u>58,728</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Deferred inflows - leases	-	-	-	-	32,796	-
Deferred inflows - grants	-	-	-	-	-	-
Unavailable revenue - property taxes	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total deferred inflows of resource	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>32,796</u>	<u>-</u>
<b>FUND BALANCES</b>						
Nonspendable	-	-	-	-	-	-
Restricted						
Debt service	-	-	-	-	-	-
Special projects	-	-	-	32,304	61,930	-
Unassigned	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>32,304</u>	<u>61,930</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 72,212</u>	<u>\$ 38,259</u>	<u>\$ -</u>	<u>\$ 32,304</u>	<u>\$ 464,125</u>	<u>\$ 58,728</u>

(Continued)

HARDIN COUNTY, TEXAS  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
September 30, 2024

	Language <u>Access</u>	Total Nonmajor Governmental <u>Funds</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 17,094	\$ 6,756,444
Receivables, net	-	4,112,125
Lease receivable	-	33,382
Prepaid expenses	-	20,582
Due from other units	-	648
	<u>-</u>	<u>648</u>
 Total assets	 <u>\$ 17,094</u>	 <u>\$10,923,181</u>
<b>LIABILITIES</b>		
Accounts payable	\$ -	\$ 2,560,184
Accrued wages	-	138,911
Due to other funds	-	1,590,960
Due to other governments	-	463,504
Unearned revenue	-	4,467,693
	<u>-</u>	<u>4,467,693</u>
Total liabilities	<u>-</u>	<u>9,221,252</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred inflows - leases	-	32,796
Deferred inflows - grants	-	513,879
Unavailable revenue - property taxes	-	210,426
	<u>-</u>	<u>210,426</u>
Total deferred inflows of resources	<u>-</u>	<u>757,101</u>
<b>FUND BALANCES</b>		
Nonspendable	-	20,582
Restricted		
Debt service	-	61,721
Special projects	17,094	1,743,539
Unassigned	-	(881,014)
	<u>-</u>	<u>(881,014)</u>
Total fund balances	<u>17,094</u>	<u>944,828</u>
 Total liabilities, deferred inflows of resources, and fund balances	 <u>\$ 17,094</u>	 <u>\$10,923,181</u>



HARDIN COUNTY, TEXAS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
For the year ended September 30, 2024

	Debt Service	Emergency Management Grant	Hurricane Harvey	District Clerk Preservation Fees	County Clerk Preservation Fees	Law Library
<b>Revenues</b>						
Taxes	\$ 312,833	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	74,343	-	-	-	-
Fines and fees	-	-	-	30,305	178,791	-
Investment income	3,864	-	-	-	-	-
Other revenue	-	-	-	-	-	37,992
Total revenues	<u>316,697</u>	<u>74,343</u>	<u>-</u>	<u>30,305</u>	<u>178,791</u>	<u>37,992</u>
<b>Expenditures</b>						
Current						
General government	400	-	-	-	-	-
Administration of justice	-	-	-	24,938	252,988	11,792
Public transportation	-	-	-	-	-	-
Public safety	-	74,343	-	-	-	-
Health and human services	-	-	-	-	-	-
Debt service						
Principal	280,000	-	-	-	-	15,775
Interest and fiscal agent fees	11,239	-	-	-	-	740
Capital outlay	-	-	3,000	-	-	32,968
Total expenditures	<u>291,639</u>	<u>74,343</u>	<u>3,000</u>	<u>24,938</u>	<u>252,988</u>	<u>61,275</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>25,058</u>	<u>-</u>	<u>(3,000)</u>	<u>5,367</u>	<u>(74,197)</u>	<u>(23,283)</u>
<b>Other financing sources (uses)</b>						
Notes	-	-	-	-	-	-
Subscriptions	-	-	-	-	-	32,968
Transfers in	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>32,968</u>
Net change in fund balance	25,058	-	(3,000)	5,367	(74,197)	9,685
Beginning fund balance	<u>36,663</u>	<u>-</u>	<u>(2,285)</u>	<u>54,636</u>	<u>574,100</u>	<u>49,399</u>
Ending fund balance	<u>\$ 61,721</u>	<u>\$ -</u>	<u>\$ (5,285)</u>	<u>\$ 60,003</u>	<u>\$ 499,903</u>	<u>\$ 59,084</u>

(Continued)

HARDIN COUNTY, TEXAS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
For the year ended September 30, 2024

	County Attorney Supplement	Constitutional County Judge Supplement	Court Security Fees	Jail Commissary	Jury	Rural Law Enforcement
<b>Revenues</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 865,412	\$ -
Intergovernmental	70,000	25,200	-	-	36,269	740,179
Fines and fees	-	-	24,821	-	28,082	-
Investment income	-	-	-	5,516	-	-
Other revenue	-	-	-	78,562	45,772	-
Total revenues	<u>70,000</u>	<u>25,200</u>	<u>24,821</u>	<u>84,078</u>	<u>975,535</u>	<u>740,179</u>
<b>Expenditures</b>						
Current						
General government	-	-	-	-	-	341,709
Administration of justice	80,873	30,955	-	-	842,841	-
Public transportation	-	-	-	-	-	-
Public safety	-	-	2,824	67,642	-	408,617
Health and human services	-	-	-	-	-	-
Debt service						
Principal	-	-	-	935	721	-
Interest and fiscal agent fees	-	-	-	-	103	-
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>80,873</u>	<u>30,955</u>	<u>2,824</u>	<u>68,577</u>	<u>843,665</u>	<u>750,326</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(10,873)</u>	<u>(5,755)</u>	<u>21,997</u>	<u>15,501</u>	<u>131,870</u>	<u>(10,147)</u>
<b>Other financing sources (uses)</b>						
Notes	-	-	-	-	-	-
Subscriptions	-	-	-	-	-	-
Transfers in	10,873	5,755	-	-	-	-
Transfers (out)	-	-	-	-	-	-
Total other financing sources (uses)	<u>10,873</u>	<u>5,755</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	21,997	15,501	131,870	(10,147)
Beginning fund balance	-	-	93,422	162,456	24,720	-
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 115,419</u>	<u>\$ 177,957</u>	<u>\$ 156,590</u>	<u>\$ (10,147)</u>

(Continued)

HARDIN COUNTY, TEXAS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
For the year ended September 30, 2024

	<u>Dispatchers</u>	<u>Lateral Roads</u>	<u>Justice Court Technology</u>	<u>Dare Program</u>	<u>Election Equipment</u>	<u>Facility Improvement Project</u>
<b>Revenues</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	180,397	32,623	849	-	-	-
Fines and fees	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Other revenue	-	-	-	-	24,715	-
Total revenues	<u>180,397</u>	<u>32,623</u>	<u>849</u>	<u>-</u>	<u>24,715</u>	<u>-</u>
<b>Expenditures</b>						
Current						
General government	-	-	-	-	-	-
Administration of justice	-	-	48,000	-	-	-
Public transportation	-	-	-	-	-	-
Public safety	343,612	-	-	-	-	-
Health and human services	-	-	-	-	-	-
Debt service						
Principal	-	-	25,668	-	-	-
Interest and fiscal agent fees	-	-	-	-	-	-
Capital outlay	-	-	150,281	-	-	13,749
Total expenditures	<u>343,612</u>	<u>-</u>	<u>223,949</u>	<u>-</u>	<u>-</u>	<u>13,749</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(163,215)</u>	<u>32,623</u>	<u>(223,100)</u>	<u>-</u>	<u>24,715</u>	<u>(13,749)</u>
<b>Other financing sources (uses)</b>						
Notes	-	-	-	-	-	-
Subscriptions	-	-	150,281	-	-	-
Transfers in	163,215	-	72,819	-	-	13,749
Transfers (out)	-	-	-	-	-	-
Total other financing sources (uses)	<u>163,215</u>	<u>-</u>	<u>223,100</u>	<u>-</u>	<u>-</u>	<u>13,749</u>
Net change in fund balance	-	32,623	-	-	24,715	-
Beginning fund balance	-	107,164	-	7,892	13,572	-
Ending fund balance	<u>\$ -</u>	<u>\$ 139,787</u>	<u>\$ -</u>	<u>\$ 7,892</u>	<u>\$ 38,287</u>	<u>\$ -</u>

(Continued)

HARDIN COUNTY, TEXAS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
For the year ended September 30, 2024

	County Attorney Overdraw n <u>Check</u>	District Attorney Overdraw n <u>Check</u>	<u>LEPC</u>	Hurricane like Disaster <u>Recovery</u>	Health Services <u>Grant</u>	Severe <u>Weather</u>
<b>Revenues</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	49,308	418,423	64,882
Fines and fees	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Other revenue	<u>262</u>	<u>-</u>	<u>250</u>	<u>-</u>	<u>9,326</u>	<u>-</u>
Total revenues	<u>262</u>	<u>-</u>	<u>250</u>	<u>49,308</u>	<u>427,749</u>	<u>64,882</u>
<b>Expenditures</b>						
Current						
General government	-	-	-	-	-	5,011
Administration of justice	411	-	-	-	-	-
Public transportation	-	-	-	-	-	246,317
Public safety	-	-	-	-	-	181,192
Health and human services	-	-	-	-	427,238	-
Debt service						
Principal	-	-	-	-	511	-
Interest and fiscal agent fees	-	-	-	-	-	-
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>411</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>427,749</u>	<u>432,520</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(149)</u>	<u>-</u>	<u>250</u>	<u>49,308</u>	<u>-</u>	<u>(367,638)</u>
<b>Other financing sources (uses)</b>						
Notes	-	-	-	-	-	-
Subscriptions	-	-	-	-	-	-
Transfers in	-	-	-	-	-	21,627
Transfers (out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>21,627</u>
Net change in fund balance	(149)	-	250	49,308	-	(346,011)
Beginning fund balance	<u>1,521</u>	<u>889</u>	<u>2,984</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending fund balance	<u>\$ 1,372</u>	<u>\$ 889</u>	<u>\$ 3,234</u>	<u>\$ 49,308</u>	<u>\$ -</u>	<u>\$ (346,011)</u>

(Continued)

HARDIN COUNTY, TEXAS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
For the year ended September 30, 2024

	CDBG <u>Mitigation</u>	County Attorney <u>Forfeiture</u>	District Attorney Drug <u>Forfeiture</u>	Sheriff Drug <u>Forfeiture</u>	District and County Attorney <u>Longevity Pay</u>	Drug Forfeiture <u>Rehab</u>
<b>Revenues</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	751,344	-	-	-	13,880	-
Fines and fees	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Other revenue	-	-	569	-	-	-
Total revenues	<u>751,344</u>	<u>-</u>	<u>569</u>	<u>-</u>	<u>13,880</u>	<u>-</u>
<b>Expenditures</b>						
Current						
General government	276,000	-	-	-	-	-
Administration of justice	-	-	1,210	-	17,110	-
Public transportation	-	-	-	-	-	-
Public safety	-	-	-	729	-	-
Health and human services	-	-	-	-	-	-
Debt service						
Principal	-	-	-	-	-	-
Interest and fiscal agent fees	-	-	-	-	-	-
Capital outlay	<u>475,344</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>751,344</u>	<u>-</u>	<u>1,210</u>	<u>729</u>	<u>17,110</u>	<u>-</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>-</u>	<u>-</u>	<u>(641)</u>	<u>(729)</u>	<u>(3,230)</u>	<u>-</u>
<b>Other financing sources (uses)</b>						
Notes	-	-	-	-	-	-
Subscriptions	-	-	-	-	-	-
Transfers in	-	-	-	-	3,230	-
Transfers (out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,230</u>	<u>-</u>
Net change in fund balance	-	-	(641)	(729)	-	-
Beginning fund balance	-	1,760	1,297	13,792	-	4,103
Ending fund balance	<u>\$ -</u>	<u>\$ 1,760</u>	<u>\$ 656</u>	<u>\$ 13,063</u>	<u>\$ -</u>	<u>\$ 4,103</u>

(Continued)

HARDIN COUNTY, TEXAS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
For the year ended September 30, 2024

	Opioid Settlement	LEOSE	VOCA Juror Donations	Disaster Incident Fund Cash	VOCA 13660	NACCHO Infectious Disease Outbreak
<b>Revenues</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	56,522	-	-	-	165,047	30,620
Fines and fees	-	-	-	-	-	-
Investment income	-	-	7,205	-	-	-
Other revenue	-	-	21,732	-	-	-
Total revenues	<u>56,522</u>	<u>-</u>	<u>28,937</u>	<u>-</u>	<u>165,047</u>	<u>30,620</u>
<b>Expenditures</b>						
Current						
General government	-	-	-	-	3,280	-
Administration of justice	-	-	22,718	-	-	-
Public transportation	-	-	-	-	-	-
Public safety	38,689	-	-	-	163,937	-
Health and human services	-	-	-	-	-	30,620
Debt service						
Principal	-	-	-	-	1,106	-
Interest and fiscal agent fees	-	-	-	-	3	-
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>38,689</u>	<u>-</u>	<u>22,718</u>	<u>-</u>	<u>168,326</u>	<u>30,620</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>17,833</u>	<u>-</u>	<u>6,219</u>	<u>-</u>	<u>(3,279)</u>	<u>-</u>
<b>Other financing sources (uses)</b>						
Notes	-	-	-	-	-	-
Subscriptions	-	-	-	-	-	-
Transfers in	-	-	-	-	3,279	-
Transfers (out)	<u>(17,833)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(17,833)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,279</u>	<u>-</u>
Net change in fund balance	-	-	6,219	-	-	-
Beginning fund balance	-	-	210,149	-	-	-
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 216,368</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(Continued)

HARDIN COUNTY, TEXAS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
For the year ended September 30, 2024

	NACCHO Infection Prevention	Local Assistance & Tribe Consistency	Department of Justice Programs	Title IV - E	Public Health Infrastructure	Health Department Grant
<b>Revenues</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	36,487	-	17,833	-	39,725	83,643
Fines and fees	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-
Total revenues	<u>36,487</u>	<u>-</u>	<u>17,833</u>	<u>-</u>	<u>39,725</u>	<u>83,643</u>
<b>Expenditures</b>						
Current						
General government	-	-	-	-	-	-
Administration of justice	-	-	35,666	-	-	-
Public transportation	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and human services	36,487	-	-	-	39,725	83,643
Debt service						
Principal	-	-	-	-	-	-
Interest and fiscal agent fees	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>36,487</u>	<u>-</u>	<u>35,666</u>	<u>-</u>	<u>39,725</u>	<u>83,643</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>-</u>	<u>-</u>	<u>(17,833)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other financing sources (uses)</b>						
Notes	-	-	-	-	-	-
Subscriptions	-	-	-	-	-	-
Transfers in	-	-	17,833	-	-	-
Transfers (out)	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>17,833</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	-	-	-	-
Beginning fund balance	-	-	-	-	-	-
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(Continued)

HARDIN COUNTY, TEXAS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
For the year ended September 30, 2024

	ATPA <u>Grant</u>	Public Safety <u>Grant</u>	Crime Victim <u>Grant</u>	COVID-19 Health <u>Disparities</u>	Repetitive Loss Buyout <u>Grant</u>	PHCR <u>COAG</u>
<b>Revenues</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	15,349	256,978	124,053	227,160	-	454,085
Fines and fees	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-
Total revenues	<u>15,349</u>	<u>256,978</u>	<u>124,053</u>	<u>227,160</u>	<u>-</u>	<u>454,085</u>
<b>Expenditures</b>						
Current						
General government	-	-	-	-	-	-
Administration of justice	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-
Public safety	4,173	256,978	125,909	-	-	-
Health and human services	-	-	-	231,405	-	435,888
Debt service						
Principal	10,992	-	740	-	-	18,197
Interest and fiscal agent fees	184	-	2	-	-	-
Capital outlay	-	-	-	-	-	50,386
Total expenditures	<u>15,349</u>	<u>256,978</u>	<u>126,651</u>	<u>231,405</u>	<u>-</u>	<u>504,471</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>-</u>	<u>-</u>	<u>(2,598)</u>	<u>(4,245)</u>	<u>-</u>	<u>(50,386)</u>
<b>Other financing sources (uses)</b>						
Notes	-	-	-	-	-	50,386
Subscriptions	-	-	-	-	-	-
Transfers in	-	-	2,598	4,245	-	-
Transfers (out)	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>2,598</u>	<u>4,245</u>	<u>-</u>	<u>50,386</u>
Net change in fund balance	-	-	-	-	-	-
Beginning fund balance	-	-	-	-	-	-
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(Continued)



HARDIN COUNTY, TEXAS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
For the year ended September 30, 2024

	CDBG DR 4332 <u>Infrastructure</u>	CDBG DR 4332 <u>ACQ-1</u>	Mental Health Liasion <u>Program</u>	HMGP DR4332 Detention <u>Pond</u>	HMGP DR4332 Property <u>Acquisition</u>	DSHS <u>COVID-19</u>
<b>Revenues</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	2,066,176	100,031	105,384	-	-	1,047,380
Fines and fees	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-
Total revenues	<u>2,066,176</u>	<u>100,031</u>	<u>105,384</u>	<u>-</u>	<u>-</u>	<u>1,047,380</u>
<b>Expenditures</b>						
Current						
General government	63,978	14,250	-	-	-	-
Administration of justice	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and human services	3,850	-	108,669	-	-	1,044,169
Debt service						
Principal	-	-	-	-	-	3,171
Interest and fiscal agent fees	-	-	-	-	-	40
Capital outlay	<u>2,512,227</u>	<u>85,781</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>2,580,055</u>	<u>100,031</u>	<u>108,669</u>	<u>-</u>	<u>-</u>	<u>1,047,380</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(513,879)</u>	<u>-</u>	<u>(3,285)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other financing sources (uses)</b>						
Notes	-	-	-	-	-	-
Subscriptions	-	-	-	-	-	-
Transfers in	-	-	3,285	-	-	-
Transfers (out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>3,285</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(513,879)	-	-	-	-	-
Beginning fund balance	-	-	-	-	-	-
Ending fund balance	<u>\$ (513,879)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(Continued)

HARDIN COUNTY, TEXAS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
For the year ended September 30, 2024

	<u>TWDB</u> <u>FMA 2018</u>	<u>VOCA</u> <u>902</u>	<u>CDC</u> <u>COVID-19</u> <u>EPI Grant</u>	<u>Court</u> <u>Facility Fee</u>	<u>NEHA-FDA</u> <u>Retail Flex</u> <u>Fund Grant</u>	<u>CA Pre-Trial</u> <u>Diversion</u>
<b>Revenues</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	60,578	5,856	21,650	57,244	37,220
Fines and fees	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-
Total revenues	<u>-</u>	<u>60,578</u>	<u>5,856</u>	<u>21,650</u>	<u>57,244</u>	<u>37,220</u>
<b>Expenditures</b>						
Current						
General government	-	-	5,856	32,987	51,606	-
Administration of justice	-	-	-	-	-	38,858
Public transportation	-	-	-	-	-	-
Public safety	-	60,578	-	-	5,638	-
Health and human services	-	-	-	-	-	-
Debt service						
Principal	-	-	-	-	-	-
Interest and fiscal agent fees	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>60,578</u>	<u>5,856</u>	<u>32,987</u>	<u>57,244</u>	<u>38,858</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(11,337)</u>	<u>-</u>	<u>(1,638)</u>
<b>Other financing sources (uses)</b>						
Notes	-	-	-	-	-	-
Subscriptions	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	-	(11,337)	-	(1,638)
Beginning fund balance	-	-	-	37,276	-	77,125
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,939</u>	<u>\$ -</u>	<u>\$ 75,487</u>

(Continued)

HARDIN COUNTY, TEXAS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
For the year ended September 30, 2024

	Sewer Improvement Program	CTIF- County Transportation Infrastructure	JAG Program	DA Pre-Trial Diversion	County Airport	Alternative Dispute Resolution
<b>Revenues</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	72,212	-	45,000	-	58,346	22,637
Fines and fees	-	-	-	-	-	-
Investment income	-	-	-	-	468	-
Other revenue	-	-	-	36,440	2,665	-
Total revenues	<u>72,212</u>	<u>-</u>	<u>45,000</u>	<u>36,440</u>	<u>61,479</u>	<u>22,637</u>
<b>Expenditures</b>						
Current						
General government	-	-	-	-	62,530	58,728
Administration of justice	-	-	6,058	10,009	-	-
Public transportation	-	-	-	-	2,284	-
Public safety	-	-	-	-	-	-
Health and human services	-	-	-	-	-	-
Debt service						
Principal	-	-	-	-	-	-
Interest and fiscal agent fees	-	-	-	-	-	-
Capital outlay	72,212	-	38,942	-	360,940	-
Total expenditures	<u>72,212</u>	<u>-</u>	<u>45,000</u>	<u>10,009</u>	<u>425,754</u>	<u>58,728</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,431</u>	<u>(364,275)</u>	<u>(36,091)</u>
<b>Other financing sources (uses)</b>						
Notes	-	-	-	-	-	-
Subscriptions	-	-	-	-	-	-
Transfers in	-	-	-	-	384,103	-
Transfers (out)	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>384,103</u>	<u>-</u>
Net change in fund balance	-	-	-	26,431	19,828	(36,091)
Beginning fund balance	-	-	-	5,873	42,102	36,091
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 32,304</u>	<u>\$ 61,930</u>	<u>\$ -</u>

(Continued)

HARDIN COUNTY, TEXAS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
For the year ended September 30, 2024

	Language Access	Total Nonmajor Governmental Funds
<b>Revenues</b>		
Taxes	\$ -	\$ 1,178,245
Intergovernmental	7,069	7,671,982
Fines and fees	-	261,999
Investment income	-	17,053
Other revenue	-	258,285
Total revenues	<u>7,069</u>	<u>9,387,564</u>
<b>Expenditures</b>		
Current		
General government	-	916,335
Administration of justice	917	1,425,344
Public transportation	-	248,601
Public safety	-	1,734,861
Health and human services	-	2,441,694
Debt service		
Principal	-	357,816
Interest and fiscal agent fees	-	12,311
Capital outlay	-	3,795,830
Total expenditures	<u>917</u>	<u>10,932,792</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>6,152</u>	<u>(1,545,228)</u>
<b>Other financing sources (uses)</b>		
Notes	-	50,386
Subscriptions	-	183,249
Transfers in	-	706,611
Transfers (out)	-	(17,833)
Total other financing sources (uses)	<u>-</u>	<u>922,413</u>
Net change in fund balance	6,152	(622,815)
Beginning fund balance	<u>10,942</u>	<u>1,567,643</u>
Ending fund balance	<u>\$ 17,094</u>	<u>\$ 944,828</u>

HARDIN COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL  
DEBT SERVICE  
For the year ended September 30, 2024

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Taxes	\$ 290,739	\$ 290,739	\$ 312,833	\$ 22,094
Investment revenue	1,000	1,000	3,864	2,864
Total revenues	<u>291,739</u>	<u>291,739</u>	<u>316,697</u>	<u>24,958</u>
<b>Expenditures</b>				
Current				
General government	500	500	400	100
Debt service				
Principal	280,000	280,000	280,000	-
Interest and fiscal agent fees	<u>11,239</u>	<u>11,239</u>	<u>11,239</u>	<u>-</u>
Total expenditures	<u>291,739</u>	<u>291,739</u>	<u>291,639</u>	<u>100</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	25,058	<u>\$ 25,058</u>
Beginning fund balance			<u>36,663</u>	
Ending fund balance			<u>\$ 61,721</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, 2024

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	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Fines and fees	\$ 31,250	\$ 31,250	\$ 30,305	\$ (945)
Total revenues	<u>31,250</u>	<u>31,250</u>	<u>30,305</u>	<u>(945)</u>
<b>Expenditures</b>				
Current				
Administration of justice	<u>31,250</u>	<u>31,250</u>	<u>24,938</u>	<u>6,312</u>
Total expenditures	<u>31,250</u>	<u>31,250</u>	<u>24,938</u>	<u>6,312</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	5,367	<u>\$ 5,367</u>
Beginning fund balance			<u>54,636</u>	
Ending fund balance			<u>\$ 60,003</u>	

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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, 2024

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	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Fines and fees	\$ 230,000	\$ 230,000	\$ 178,791	\$ (51,209)
Total revenues	<u>230,000</u>	<u>230,000</u>	<u>178,791</u>	<u>(51,209)</u>
<b>Expenditures</b>				
Current				
Administration of justice	<u>246,611</u>	<u>253,125</u>	<u>252,988</u>	<u>137</u>
Total expenditures	<u>246,611</u>	<u>253,125</u>	<u>252,988</u>	<u>137</u>
Net change in fund balance	<u>\$ (16,611)</u>	<u>\$ (23,125)</u>	(74,197)	<u>\$ (51,072)</u>
Beginning fund balance			<u>574,100</u>	
Ending fund balance			<u>\$ 499,903</u>	

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HARDIN COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL  
LAW LIBRARY  
For the year ended September 30, 2024

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Other revenues	\$ 28,663	\$ 28,663	\$ 37,992	\$ 9,329
Total revenues	<u>28,663</u>	<u>28,663</u>	<u>37,992</u>	<u>9,329</u>
<b>Expenditures</b>				
Current				
Administration of justice	28,663	12,145	11,792	353
Capital outlay	-	32,969	32,968	1
Debt Service:				
Principal	-	15,777	15,775	2
Interest	-	741	740	1
Total expenditures	<u>28,663</u>	<u>61,632</u>	<u>61,275</u>	<u>357</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(32,969)</u>	<u>(23,283)</u>	<u>9,686</u>
<b>Other financing sources (uses)</b>				
Subscriptions	-	32,969	32,968	(1)
Total other financing sources	<u>-</u>	<u>32,969</u>	<u>32,968</u>	<u>(1)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	9,685	<u>\$ 9,685</u>
Beginning fund balance			<u>49,399</u>	
Ending fund balance			<u>\$ 59,084</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, 2024

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	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Fines and fees	\$ 26,900	\$ 26,900	\$ 24,821	\$ (2,079)
Total revenues	<u>26,900</u>	<u>26,900</u>	<u>24,821</u>	<u>(2,079)</u>
<b>Expenditures</b>				
Current				
Public safety	<u>26,900</u>	<u>26,900</u>	<u>2,824</u>	<u>24,076</u>
Total expenditures	<u>26,900</u>	<u>26,900</u>	<u>2,824</u>	<u>24,076</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	21,997	<u>\$ 21,997</u>
Beginning fund balance			<u>93,422</u>	
Ending fund balance			<u>\$ 115,419</u>	

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HARDIN COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL  
JURY  
For the year ended September 30, 2024

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Taxes	\$ 815,324	\$ 854,812	\$ 865,412	\$ 10,600
Fines and fees	38,000	38,000	28,082	(9,918)
Intergovernmental	45,000	45,000	36,269	(8,731)
Other revenues	10,000	45,772	45,772	-
Total revenues	<u>908,324</u>	<u>983,584</u>	<u>975,535</u>	<u>(8,049)</u>
<b>Expenditures</b>				
Current				
Administration of justice	908,319	982,760	842,841	139,919
Debt Service:				
Principal	-	721	721	-
Interest	5	103	103	-
Total expenditures	<u>908,324</u>	<u>983,584</u>	<u>843,665</u>	<u>139,919</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	131,870	<u>\$ 131,870</u>
Beginning fund balance			<u>24,720</u>	
Ending fund balance			<u>\$ 156,590</u>	

HARDIN COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL  
DISPATCHERS  
For the year ended September 30, 2024

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$ 180,397	\$ 180,397	\$ 180,397	\$ -
Total revenues	<u>180,397</u>	<u>180,397</u>	<u>180,397</u>	<u>-</u>
<b>Expenditures</b>				
Current				
Public safety	<u>320,397</u>	<u>343,617</u>	<u>343,612</u>	<u>5</u>
Total expenditures	<u>320,397</u>	<u>343,617</u>	<u>343,612</u>	<u>5</u>
(Deficiency) of revenues (under) expenditures	<u>(140,000)</u>	<u>(163,220)</u>	<u>(163,215)</u>	<u>5</u>
<b>Other financing sources (uses)</b>				
Transfers in	<u>140,000</u>	<u>163,220</u>	<u>163,215</u>	<u>(5)</u>
Total other financing sources	<u>140,000</u>	<u>163,220</u>	<u>163,215</u>	<u>(5)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Beginning fund balance			<u>-</u>	
Ending fund balance			<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, 2024

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	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$ 36,502	\$ 36,502	\$ 32,623	\$ (3,879)
Total revenues	<u>36,502</u>	<u>36,502</u>	<u>32,623</u>	<u>(3,879)</u>
<b>Expenditures</b>				
Current				
Public transportation	<u>143,667</u>	<u>143,667</u>	-	<u>143,667</u>
Total expenditures	<u>143,667</u>	<u>143,667</u>	-	<u>143,667</u>
Net change in fund balance	<u>\$ (107,165)</u>	<u>\$ (107,165)</u>	32,623	<u>\$ 139,788</u>
Beginning fund balance			<u>107,164</u>	
Ending fund balance			<u>\$ 139,787</u>	

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HARDIN COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL  
JUSTICE COURT TECHNOLOGY  
For the year ended September 30, 2024

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$ 950	\$ 950	\$ 849	\$ (101)
Total revenues	<u>950</u>	<u>950</u>	<u>849</u>	<u>(101)</u>
<b>Expenditures</b>				
Current				
Administration of justice	78,025	52,358	48,000	4,358
Debt service				
Principal	-	25,668	25,668	-
Capital outlay	-	190,283	150,281	40,002
Total expenditures	<u>78,025</u>	<u>268,309</u>	<u>223,949</u>	<u>44,360</u>
(Deficiency) of revenues (under) expenditures	<u>(77,075)</u>	<u>(267,359)</u>	<u>(223,100)</u>	<u>44,259</u>
<b>Other financing sources (uses)</b>				
Subscriptions	-	190,284	150,281	(40,003)
Transfers in	<u>77,075</u>	<u>77,075</u>	<u>72,819</u>	<u>(4,256)</u>
Total other financing sources	<u>77,075</u>	<u>267,359</u>	<u>223,100</u>	<u>(44,259)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Beginning fund balance			<u>-</u>	
Ending fund balance			<u>\$ -</u>	

HARDIN COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL  
ELECTION EQUIPMENT  
For the year ended September 30, 2024

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	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Other revenues	\$ 8,210	\$ 8,210	\$ 24,715	\$ 16,505
Total revenues	<u>8,210</u>	<u>8,210</u>	<u>24,715</u>	<u>16,505</u>
<b>Expenditures</b>				
Current				
General government	<u>8,210</u>	<u>8,210</u>	<u>-</u>	<u>8,210</u>
Total expenditures	<u>8,210</u>	<u>8,210</u>	<u>-</u>	<u>8,210</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	24,715	<u>\$ 24,715</u>
Beginning fund balance			<u>13,572</u>	
Ending fund balance			<u>\$ 38,287</u>	

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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, 2024

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	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$ 57,411	\$ 57,411	\$ 37,220	\$ (20,191)
Total revenues	<u>57,411</u>	<u>57,411</u>	<u>37,220</u>	<u>(20,191)</u>
<b>Expenditures</b>				
Current				
Administration of justice	<u>57,790</u>	<u>57,790</u>	<u>38,858</u>	<u>18,932</u>
Total expenditures	<u>57,790</u>	<u>57,790</u>	<u>38,858</u>	<u>18,932</u>
Net change in fund balance	<u>\$ (379)</u>	<u>\$ (379)</u>	(1,638)	<u>\$ (1,259)</u>
Beginning fund balance			<u>77,125</u>	
Ending fund balance			<u>\$ 75,487</u>	

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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, 2024

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	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Other revenue	\$ 18,707	\$ 18,707	\$ 36,440	\$ 17,733
Total revenues	<u>18,707</u>	<u>18,707</u>	<u>36,440</u>	<u>17,733</u>
<b>Expenditures</b>				
Current				
Administration of justice	<u>18,707</u>	<u>18,707</u>	<u>10,009</u>	<u>8,698</u>
Total expenditures	<u>18,707</u>	<u>18,707</u>	<u>10,009</u>	<u>8,698</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	26,431	<u>\$ 26,431</u>
Beginning fund balance			<u>5,873</u>	
Ending fund balance			<u>\$ 32,304</u>	

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HARDIN COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL  
COUNTY AIRPORT  
For the Year Ended September 30, 2024

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$ -	\$ 58,345	\$ 58,346	\$ 1
Other revenue	1,900	2,400	2,665	265
Investment revenue	-	468	468	-
Total revenues	<u>1,900</u>	<u>61,213</u>	<u>61,479</u>	<u>266</u>
<b>Expenditures</b>				
Current				
General government	-	62,531	62,530	1
Public Transportation	27,600	27,600	2,284	25,316
Capital outlay	<u>400</u>	<u>395,861</u>	<u>360,940</u>	<u>34,921</u>
Total expenditures	<u>28,000</u>	<u>485,992</u>	<u>425,754</u>	<u>60,238</u>
(Deficiency) of revenues (under) expenditures	<u>(26,100)</u>	<u>(424,779)</u>	<u>(364,275)</u>	<u>60,504</u>
<b>Other financing sources (uses)</b>				
Transfers in	<u>26,100</u>	<u>386,540</u>	<u>384,103</u>	<u>(2,437)</u>
Total other financing sources	<u>26,100</u>	<u>386,540</u>	<u>384,103</u>	<u>(2,437)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ (38,239)</u>	19,828	<u>\$ 58,067</u>
Beginning fund balance			<u>42,102</u>	
Ending fund balance			<u>\$ 61,930</u>	

HARDIN COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL  
ALTERNATIVE DISPUTE RESOLUTION  
For the Year Ended September 30, 2024

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$ 20,000	\$ 22,637	\$ 22,637	\$ -
Total revenues	<u>20,000</u>	<u>22,637</u>	<u>22,637</u>	<u>-</u>
<b>Expenditures</b>				
Current				
General government	20,000	58,728	58,728	-
Total expenditures	<u>20,000</u>	<u>58,728</u>	<u>58,728</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ (36,091)</u>	(36,091)	<u>-</u>
Beginning fund balance			<u>36,091</u>	
Ending fund balance			<u>\$ -</u>	

HARDIN COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL  
LANGUAGE ACCESS  
For the year ended September 30, 2024

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	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$ 4,950	\$ 4,950	\$ 7,069	\$ 2,119
Total revenues	<u>4,950</u>	<u>4,950</u>	<u>7,069</u>	<u>2,119</u>
<b>Expenditures</b>				
Current				
Administration of justice	<u>4,950</u>	<u>4,950</u>	<u>917</u>	<u>4,033</u>
Total expenditures	<u>4,950</u>	<u>4,950</u>	<u>917</u>	<u>4,033</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	6,152	<u>\$ 6,152</u>
Beginning fund balance			<u>10,942</u>	
Ending fund balance			<u>\$ 17,094</u>	

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HARDIN COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL  
COURT FACILITY FEE  
For the year ended September 30, 2024

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	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$ 15,960	\$ 15,960	\$ 21,650	\$ 5,690
Total revenues	<u>15,960</u>	<u>15,960</u>	<u>21,650</u>	<u>5,690</u>
<b>Expenditures</b>				
Current				
General government	15,960	48,947	32,987	15,960
Total expenditures	<u>15,960</u>	<u>48,947</u>	<u>32,987</u>	<u>15,960</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ (32,987)</u>	(11,337)	<u>\$ 21,650</u>
Beginning fund balance			<u>37,276</u>	
Ending fund balance			<u>\$ 25,939</u>	

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HARDIN COUNTY, TEXAS  
COMBINING STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
September 30, 2024

	<u>District Court Restitution</u>	<u>Sheriff Inmate Trust</u>	<u>District Attorney Seizure</u>	<u>District Attorney</u>	<u>Tax Assesor/ Collector</u>	<u>County Attorney</u>
<b>ASSETS</b>						
Current assets						
Cash and cash equivalents	\$ 17,418	\$ 269,619	\$ 108,565	\$ 24,020	\$ 1,023,975	\$ 648
Receivables	-	-	-	-	1,018	-
Prepays	-	-	-	-	-	-
	<u>17,418</u>	<u>269,619</u>	<u>108,565</u>	<u>24,020</u>	<u>1,024,993</u>	<u>648</u>
Total assets	<u>17,418</u>	<u>269,619</u>	<u>108,565</u>	<u>24,020</u>	<u>1,024,993</u>	<u>648</u>
<b>LIABILITIES</b>						
Current liabilities						
Accounts payable	-	-	6,912	-	-	-
Accrued wages	-	-	-	-	-	-
Other payables	-	-	-	-	-	-
Due to other units	-	-	-	-	-	648
Unearned revenue	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>6,912</u>	<u>-</u>	<u>-</u>	<u>648</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>6,912</u>	<u>-</u>	<u>-</u>	<u>648</u>
<b>NET POSITION</b>						
Restricted:						
For individuals, organizations, or other governments	<u>17,418</u>	<u>269,619</u>	<u>101,653</u>	<u>24,020</u>	<u>1,024,993</u>	<u>-</u>

(Continued)

HARDIN COUNTY, TEXAS  
COMBINING STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
September 30, 2024

	<u>County Clerk</u>	<u>District Clerk</u>	<u>Juvenile Probation</u>	<u>Adult Probation</u>	<u>Total Fiduciary Funds</u>
<b>ASSETS</b>					
Current assets					
Cash and cash equivalents	\$ 1,939,568	\$ 5,065,998	\$ 50,072	\$ 797,875	\$ 9,297,758
Receivables	-	-	76,001	1,570	78,589
Prepays	-	-	-	3,779	3,779
	<u>1,939,568</u>	<u>5,065,998</u>	<u>126,073</u>	<u>803,224</u>	<u>9,380,126</u>
Total assets					
<b>LIABILITIES</b>					
Current liabilities					
Accounts payable	-	-	24,902	22,570	54,384
Accrued wages	-	-	23,493	57,781	81,274
Other payables	-	-	1,299	23,703	25,002
Due to other units	-	-	-	-	648
Unearned revenue	-	-	-	151,881	151,881
	<u>-</u>	<u>-</u>	<u>49,694</u>	<u>255,935</u>	<u>313,189</u>
Total liabilities					
<b>NET POSITION</b>					
Restricted:					
For individuals, organizations, or other governments	<u>1,939,568</u>	<u>5,065,998</u>	<u>76,379</u>	<u>547,289</u>	<u>9,066,937</u>
Total net position	<u>\$ 1,939,568</u>	<u>\$ 5,065,998</u>	<u>\$ 76,379</u>	<u>\$ 547,289</u>	<u>\$ 9,066,937</u>

HARDIN COUNTY, TEXAS  
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
For the year ended September 30, 2024

	<u>District Court Restitution</u>	<u>Sheriff Inmate Trust</u>	<u>District Attorney Seizure</u>	<u>District Attorney</u>	<u>Tax Assesor/ Collector</u>	<u>County Attorney</u>
<b>Additions</b>						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions from others	-	302,961	-	34,079	106,222,127	4,069
Other revenues	17,418	-	15,139	-	-	-
Investment income	-	8,270	-	-	12,987	-
Total additions	<u>17,418</u>	<u>311,231</u>	<u>15,139</u>	<u>34,079</u>	<u>106,235,114</u>	<u>4,069</u>
<b>Deductions</b>						
Distributions to others	-	302,516	9,440	3,600	106,357,237	4,069
Criminal departments	-	-	-	-	-	-
Disbursement to State	-	-	-	22,772	-	-
Total deductions	<u>-</u>	<u>302,516</u>	<u>9,440</u>	<u>26,372</u>	<u>106,357,237</u>	<u>4,069</u>
Change in net position	17,418	8,715	5,699	7,707	(122,123)	-
Beginning net position	<u>-</u>	<u>260,904</u>	<u>95,954</u>	<u>16,313</u>	<u>1,147,116</u>	<u>-</u>
Ending net position	<u>\$ 17,418</u>	<u>\$ 269,619</u>	<u>\$ 101,653</u>	<u>\$ 24,020</u>	<u>\$ 1,024,993</u>	<u>\$ -</u>

(Continued)

HARDIN COUNTY, TEXAS  
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
For the year ended September 30, 2024

	County Clerk	District Clerk	Juvenile Probation	Adult Probation	Total Fiduciary Funds
<b>Additions</b>					
Intergovernmental	\$ -	\$ -	\$ 727,370	\$ 777,284	\$ 1,504,654
Contributions from others	1,071,929	4,364,533	-	-	111,999,698
Other revenues	-	-	45,679	745,361	823,597
Investment income	6,086	5,313	-	22,699	55,355
Total additions	<u>1,078,015</u>	<u>4,369,846</u>	<u>773,049</u>	<u>1,545,344</u>	<u>114,383,304</u>
<b>Deductions</b>					
Distributions to others	969,549	256,842	-	-	107,903,253
Criminal departments	-	-	772,003	1,410,092	2,182,095
Disbursement to State	-	-	-	-	22,772
Total deductions	<u>969,549</u>	<u>256,842</u>	<u>772,003</u>	<u>1,410,092</u>	<u>110,108,120</u>
Change in net position	108,466	4,113,004	1,046	135,252	4,275,184
Beginning net position	<u>1,831,102</u>	<u>952,994</u>	<u>75,333</u>	<u>412,037</u>	<u>4,791,753</u>
Ending net position	<u>\$ 1,939,568</u>	<u>\$ 5,065,998</u>	<u>\$ 76,379</u>	<u>\$ 547,289</u>	<u>\$ 9,066,937</u>