

*ANNUAL FINANCIAL REPORT*

of

**HARDIN COUNTY, TEXAS**

For the Year Ended  
September 30, 2020

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# HARDIN COUNTY, TEXAS

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## ***INTRODUCTORY SECTION***

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**HARDIN COUNTY, TEXAS**  
**LIST OF ELECTED AND APPOINTED OFFICIALS**  
September 30, 2020

**COMMISSIONERS' COURT:**

|                  |                           |
|------------------|---------------------------|
| Wayne McDaniel   | County Judge              |
| L.W. Cooper, Jr  | Commissioner, Precinct #1 |
| Chris Kirkendall | Commissioner, Precinct #2 |
| Ken Pelt         | Commissioner, Precinct #3 |
| Alvin Roberts    | Commissioner, Precinct #4 |

**JUDICIAL:**

|                 |                   |
|-----------------|-------------------|
| David Sheffield | District Attorney |
| Dana Hogg       | District Clerk    |

**LEGAL:**

|                |                 |
|----------------|-----------------|
| Rebecca Walton | County Attorney |
|----------------|-----------------|

**COUNTY COURT:**

|               |              |
|---------------|--------------|
| Glenda Alston | County Clerk |
|---------------|--------------|

**JUSTICE COURTS:**

|                   |                               |
|-------------------|-------------------------------|
| Chris Ingram      | Justice of Peace, Precinct #1 |
| Charles Brewer    | Justice of Peace, Precinct #2 |
| Tommy "T.J." Hall | Justice of Peace, Precinct #3 |
| Mark Ames         | Justice of Peace, Precinct #4 |
| Melissa Minton    | Justice of Peace, Precinct #5 |
| Jackie Werner     | Justice of Peace, Precinct #6 |

**LAW ENFORCEMENT:**

|                 |                        |
|-----------------|------------------------|
| Mark Davis      | County Sheriff         |
| Carlos Montalvo | Constable, Precinct #1 |
| Ben Hawthorne   | Constable, Precinct #2 |
| Bill Overstreet | Constable, Precinct #3 |
| Cory Jeffcoat   | Constable, Precinct #4 |
| Danny Sullins   | Constable, Precinct #5 |
| Ross Jordan     | Constable, Precinct #6 |

**FINANCIAL ADMINISTRATION:**

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

\*Designated appointed official. All others are elected.

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***FINANCIAL SECTION***

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## ***INDEPENDENT AUDITORS' REPORT***

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

### **Report on the Financial Statements**

We have audited the accompanying 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, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

### **Auditors' Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## **Opinions**

In our opinion, the 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, 2020, 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.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, budgetary comparison information, schedule of changes in net pension and total other postemployment benefits liabilities 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, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the Required Supplementary Information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section and combining statements and schedules are presented for purposes of additional analysis and are not required parts of the basic financial statements.

The combining statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining statements and schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated July 30, 2021 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 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.

*B*ELT *H*ARRIS *P*ECHACEK, LLLP

Belt Harris Pechacek, LLLP  
*Certified Public Accountants*  
Houston, Texas  
July 30, 2021

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

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**HARDIN COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
**For the Year Ended September 30, 2020**

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

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

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

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

### **FUND FINANCIAL STATEMENTS**

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

#### **Governmental Funds**

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund 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 60 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general and road and bridge funds, which are considered to be major funds for reporting purposes. The debt service fund did not meet the technical criteria to be reported as a major fund, however the County has elected to present it as major due to its significance.

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

#### **Fiduciary Funds**

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

**HARDIN COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
**For the Year Ended September 30, 2020**

**Notes to Financial Statements**

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

**Other Information**

In addition to basic financial statements, this MD&A, and accompanying notes, this report also presents certain Required Supplementary Information (RSI). The RSI includes budgetary comparison schedules for the general and road and bridge funds and a schedule of changes in net pension and total other postemployment benefits (OPEB) 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 \$22,069,723 as of September 30, 2020. This compares with \$19,867,131 from the prior fiscal year. A portion of the County's net position, 68 percent, reflects its investments in capital assets (e.g., construction in progress, building, equipment, and infrastructure) less any debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens. Consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the assets themselves cannot be used to liquidate these liabilities.

**HARDIN COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
**For the Year Ended September 30, 2020**

**Statement of Net Position**

The following table reflects the condensed Statement of Net Position:

|   | <u>Governmental Activities</u> |                      |
|---|--------------------------------|----------------------|
|   | <u>2020</u>                    | <u>2019</u>          |
| Current and other assets                        | \$ 17,653,794                  | \$ 13,902,721        |
| Capital assets, net                             | 17,360,919                     | 17,708,610           |
| <b>Total Assets</b>                             | <u>35,014,713</u>              | <u>31,611,331</u>    |
| Deferred charge on refunding                    | 14,827                         | 19,769               |
| Deferred outflows - pensions                    | 1,615,874                      | 4,612,036            |
| Deferred outflows - OPEB                        | 195,814                        | 67,177               |
| <b>Total Deferred Outflows<br/>of Resources</b> | <u>1,826,515</u>               | <u>4,698,982</u>     |
| Long-term liabilities                           | 9,249,467                      | 13,755,176           |
| Other liabilities                               | 3,946,012                      | 2,142,825            |
| <b>Total Liabilities</b>                        | <u>13,195,479</u>              | <u>15,898,001</u>    |
| Deferred inflows - pensions                     | 1,566,451                      | 545,181              |
| Deferred inflows - OPEB                         | 9,575                          | -                    |
| <b>Total Deferred Inflows<br/>of Resources</b>  | <u>1,576,026</u>               | <u>545,181</u>       |
| <b>Net Position:</b>                            |                                |                      |
| Net investment in capital assets                | 14,980,410                     | 14,783,115           |
| Restricted                                      | 3,299,495                      | 3,280,707            |
| Unrestricted                                    | 3,789,818                      | 1,803,309            |
| <b>Total Net Position</b>                       | <u>\$ 22,069,723</u>           | <u>\$ 19,867,131</u> |

A portion of the County's net position, \$3,299,495 or 15 percent, represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net position, \$3,789,818 or 17 percent, may be used to meet the County's ongoing obligation to citizens and creditors.

The overall net position increased by \$2,202,592. Current and other assets increased \$3,751,073 due to increases in cash related to an operating surplus and unearned revenues. Accounts receivable increased related to various grants. Capital assets decreased \$347,691 primarily due to the sale of assets and depreciation during the fiscal year. The deferred outflows of resources decreased, while deferred inflows of resources increased, primarily due to investment earnings on pension plan assets. Total liabilities decreased by \$2,702,522 mainly due to the decrease in the net pension liabilities.

**HARDIN COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
For the Year Ended September 30, 2020

**Statement of Activities**

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

|                                    | <b>Governmental Activities</b> |                      |
|------------------------------------|--------------------------------|----------------------|
|                                    | <b>2020</b>                    | <b>2019</b>          |
| <b>Revenues</b>                    |                                |                      |
| Program revenues:                  |                                |                      |
| Charges for services               | \$ 3,629,457                   | \$ 4,049,712         |
| Operating grants and contributions | 3,442,994                      | 4,406,889            |
| General revenues:                  |                                |                      |
| Taxes                              | 20,065,286                     | 18,221,246           |
| Investment income                  | 255,630                        | 247,981              |
| Other revenues                     | 858,242                        | 506,976              |
| <b>Total Revenues</b>              | <b>28,251,609</b>              | <b>27,432,804</b>    |
| <b>Expenses</b>                    |                                |                      |
| General government                 | 6,614,727                      | 5,448,950            |
| Administration of justice          | 4,478,058                      | 4,587,438            |
| Roads and bridges                  | 5,466,035                      | 5,382,205            |
| Public safety                      | 7,539,600                      | 7,567,383            |
| Health and human services          | 872,866                        | 985,235              |
| Community enrichment               | 133,845                        | 119,780              |
| Tax administration                 | 894,478                        | 900,685              |
| Interest on long-term debt         | 49,408                         | 53,445               |
| <b>Total Expenses</b>              | <b>26,049,017</b>              | <b>25,045,121</b>    |
| <b>Change in Net Position</b>      | <b>2,202,592</b>               | <b>2,387,683</b>     |
| Beginning net position             | 19,867,131                     | 17,479,448           |
| <b>Ending Net Position</b>         | <b>\$ 22,069,723</b>           | <b>\$ 19,867,131</b> |

Overall, governmental activities revenue increased \$818,805 primarily as a result of an increase in tax revenue due an increase in property taxes levied. Total governmental activities expenses also increased from the prior year by \$1,003,896. This increase can be attributed to an increase in expenses related to elections, road and bridge repairs, compensated absences, OPEB expense, depreciation expense, and personnel costs.

**HARDIN COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
**For the Year Ended September 30, 2020**

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

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

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

The County's governmental funds reflect a combined fund balance of \$10,194,016. Of this, \$6,601,997 is unassigned and available for day-to-day operations of the County, \$21,209 is restricted for debt service, \$1,927,756 is restricted for road and bridge projects, \$1,350,530 is restricted within the County's special revenue funds, and \$292,524 is considered as 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 \$7,101,706. 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 44 percent of total general fund expenditures while total fund balance represents 46 percent of total general fund expenditures.

Fund balance in the general fund experienced an increase of \$1,225,607 due to increases in property taxes from an increase in the assessed values of properties in the County. The fund balance in the road and bridge fund experienced a decrease of \$27,322 due to decreases in fine and fees revenue for the County. The fund balance in the debt service fund experienced an increase of \$4,066 due to an increase in interest revenue during the year and a decrease in debt service expenditures.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

Actual final general fund revenues were over budgeted revenues by \$155,394 during the year. This net positive variance is primarily attributable to the actual amounts for other revenues exceeding the budgeted amounts. General fund disbursements were under the final budget by \$1,690,689. The largest positive expenditure variances were in the Sheriff's department, Commissioners' court, Sheriff's department operations, Indigent care, Building maintenance, and Justice of the peace.

**CAPITAL ASSETS**

At the end of fiscal year 2020, the County had invested \$17,360,919 in a variety of capital assets and infrastructure (net of accumulated depreciation). Major capital asset events during the current year include the following:

- Sheriff's department vehicles \$252,420
- Sheriff's department dispatch console \$207,942
- Road and bridge equipment \$464,124
- Health and welfare equipment \$195,416

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

**HARDIN COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
**For the Year Ended September 30, 2020**

**LONG-TERM DEBT**

At the end of the year, the County reported total general obligation bonds, certificates of obligation, and capital leases of \$2,395,336.

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

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

The County experienced an increase in ad valorem revenue during the current year and is projected to have a 4.697% increase in the property ad valorem revenue in the 2021 fiscal budget. The consolidated adopted rate for fiscal year 2021 is \$0.580. Although the fiscal year 2021 tax rate is the same rate as the fiscal year 2020 tax rate, this expected increase is primarily due to an increase in new property added in the County.

The County continues to face budgetary pressures on the expenditure side related to the economic conditions in the County and the COVID-19 pandemic. Although continued growth and stability are anticipated in fiscal year 2021 and beyond, there can be no assurances that the County's economic stability will not be negatively affected near-term by the pandemic that is still affecting the County.

**CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT**

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

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***BASIC FINANCIAL STATEMENTS***

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# HARDIN COUNTY, TEXAS

## STATEMENT OF NET POSITION

September 30, 2020

|   | <b>Primary<br/>Government<br/>Governmental<br/>Activities</b> |
|---|---|
| <b>Assets</b>                                   |   |
| Cash and cash equivalents                       | \$ 11,639,098   |
| Receivables, net                                | 5,700,071   |
| Prepays   | 294,290   |
| Due from other units                            | 20,335  |
| <b>Total Current Assets</b>                     | <b>17,653,794</b>   |
| Capital assets:                                 |   |
| Nondepreciable                                  | 1,274,364   |
| Net depreciable capital assets                  | 16,086,555  |
| <b>Total Noncurrent Assets</b>                  | <b>17,360,919</b>   |
| <b>Total Assets</b>                             | <b>35,014,713</b>   |
| <b>Deferred Outflows of Resources</b>           |   |
| Deferred charge on refunding                    | 14,827  |
| Deferred outflows - pensions                    | 1,615,874   |
| Deferred outflows - OPEB                        | 195,814   |
| <b>Total Deferred Outflows of Resources</b>     | <b>1,826,515</b>  |
| <b>Liabilities</b>                              |   |
| Current liabilities:                            |   |
| Accounts payable and accrued liabilities        | 1,894,557   |
| Accrued interest payable                        | 19,043  |
| Due to other governments                        | 37,296  |
| Unearned revenue                                | 1,995,116   |
| <b>Total Current Liabilities</b>                | <b>3,946,012</b>  |
| Noncurrent liabilities:                         |   |
| Long-term liabilities due within one year       | 1,100,497   |
| Long-term liabilities due in more than one year | 8,148,970   |
| <b>Total Noncurrent Liabilities</b>             | <b>9,249,467</b>  |
| <b>Total Liabilities</b>                        | <b>13,195,479</b>   |
| <b>Deferred Inflows of Resources</b>            |   |
| Deferred inflows - pensions                     | 1,566,451   |
| Deferred inflows - OPEB                         | 9,575   |
| <b>Total Deferred Inflows of Resources</b>      | <b>1,576,026</b>  |
| <b>Net Position</b>                             |   |
| Net investment in capital assets                | 14,980,410  |
| Restricted for:                                 |   |
| Road and bridge                                 | 1,927,756   |
| Debt service                                    | 21,209  |
| Other purposes                                  | 1,350,530   |
| Unrestricted                                    | 3,789,818   |
| <b>Total Net Position</b>                       | <b>\$ 22,069,723</b>  |

See Notes to Financial Statements.

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# HARDIN COUNTY, TEXAS

## STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2020

| Functions/Programs                   | Expenses             | Program Revenues        |  | Net (Expense)<br>Revenue and<br>Changes in Net<br>Position |
|--------------------------------------|----------------------|-------------------------|--|--|
|                                      |                      | Charges for<br>Services | Operating<br>Grants and<br>Contributions |  |
| <b>Governmental Activities:</b>      |                      |                         |  |  |
| General government                   | \$ 6,614,727         | \$ 1,089,487            | \$ 1,008,239                             | \$ (4,517,001)   |
| Administration of justice            | 4,478,058            | 350,253                 | 764,210                                  | (3,363,595)  |
| Roads and bridges                    | 5,466,035            | 2,189,717               | 294,837                                  | (2,981,481)  |
| Public safety                        | 7,539,600            | -                       | 1,375,708                                | (6,163,892)  |
| Health and human services            | 872,866              | -                       | -  | (872,866)  |
| Community enrichment                 | 133,845              | -                       | -  | (133,845)  |
| Tax administration                   | 894,478              | -                       | -  | (894,478)  |
| Interest and fiscal charges          | 49,408               | -                       | -  | (49,408)   |
| <b>Total Governmental Activities</b> | <b>\$ 26,049,017</b> | <b>\$ 3,629,457</b>     | <b>\$ 3,442,994</b>                      | <b>(18,976,566)</b>  |
| <b>General Revenues:</b>             |                      |                         |  |  |
|                                      |                      |                         |  | 20,065,286   |
|                                      |                      |                         |  | 255,630  |
|                                      |                      |                         |  | 858,242  |
|                                      |                      |                         | <b>Total General Revenues</b>            | <b>21,179,158</b>  |
|                                      |                      |                         | <b>Change in Net Position</b>            | <b>2,202,592</b>   |
|                                      |                      |                         | Beginning net position                   | 19,867,131   |
|                                      |                      |                         | <b>Ending Net Position</b>               | <b>\$ 22,069,723</b>                                       |

See Notes to Financial Statements.

# HARDIN COUNTY, TEXAS

## BALANCE SHEET

### GOVERNMENTAL FUNDS

September 30, 2020

|  | General              | Road and<br>Bridge  | Debt<br>Service  | Nonmajor<br>Governmental |
|--|----------------------|---------------------|------------------|--------------------------|
| <b><u>Assets</u></b>   |                      |                     |                  |                          |
| Cash and cash equivalents  | \$ 6,454,083         | \$ 1,832,078        | \$ 20,218        | \$ 3,332,719             |
| Receivables, net   | 3,101,833            | 532,928             | 66,022           | 1,999,288                |
| Prepays  | 288,657              | 1,213               | -                | 4,420                    |
| Due from other funds   | 1,250,482            | 547,463             | -                | -                        |
| Due from other units   | 19,687               | -                   | -                | 648                      |
| <b>Total Assets</b>  | <b>\$ 11,114,742</b> | <b>\$ 2,913,682</b> | <b>\$ 86,240</b> | <b>\$ 5,337,075</b>      |
| <b><u>Liabilities</u></b>  |                      |                     |                  |                          |
| Accounts payable   | \$ 661,633           | \$ 403,843          | \$ -             | \$ 439,525               |
| Accrued wages  | 313,756              | 75,800              | -                | -                        |
| Due to other funds   | -                    | -                   | -                | 1,797,945                |
| Due to other governments   | -                    | -                   | -                | 37,296                   |
| Unearned revenue   | -                    | -                   | -                | 1,995,116                |
| <b>Total Liabilities</b>   | <b>975,389</b>       | <b>479,643</b>      | <b>-</b>         | <b>4,269,882</b>         |
| <b><u>Deferred Inflows of Resources</u></b>                                    |                      |                     |                  |                          |
| Unavailable revenue - grant  | -                    | -                   | -                | 110,950                  |
| Unavailable revenue - property taxes   | 2,748,990            | 505,070             | 65,031           | 102,768                  |
| <b>Total Deferred Inflows of Resources</b>                                     | <b>2,748,990</b>     | <b>505,070</b>      | <b>65,031</b>    | <b>213,718</b>           |
| <b><u>Fund Balances</u></b>  |                      |                     |                  |                          |
| Nonspendable:  |                      |                     |                  |                          |
| Prepays  | 288,657              | 1,213               | -                | 2,654                    |
| Restricted:  |                      |                     |                  |                          |
| Road and bridge  | -                    | 1,927,756           | -                | -                        |
| Debt service   | -                    | -                   | 21,209           | -                        |
| Special revenue funds  | -                    | -                   | -                | 1,350,530                |
| Unassigned   | 7,101,706            | -                   | -                | (499,709)                |
| <b>Total Fund Balances</b>   | <b>7,390,363</b>     | <b>1,928,969</b>    | <b>21,209</b>    | <b>853,475</b>           |
| <b>Total Liabilities, Deferred Inflows<br/>of Resources, and Fund Balances</b> | <b>\$ 11,114,742</b> | <b>\$ 2,913,682</b> | <b>\$ 86,240</b> | <b>\$ 5,337,075</b>      |

See Notes to Financial Statements.

**Total  
Governmental  
Funds**

\$ 11,639,098  
5,700,071  
294,290  
1,797,945  
20,335  
\$ 19,451,739

\$ 1,505,001  
389,556  
1,797,945  
37,296  
1,995,116  
5,724,914

110,950  
3,421,859  
3,532,809

292,524  
1,927,756  
21,209  
1,350,530  
6,601,997  
10,194,016  
\$ 19,451,739

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**HARDIN COUNTY, TEXAS**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO**  
**THE STATEMENT OF NET POSITION**  
**September 30, 2020**

Fund balances - total governmental funds \$ 10,194,016

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

Capital assets used in governmental activities are not current financial resources and, therefore, not reported in the governmental funds.

|                                 |            |
|---------------------------------|------------|
| Nondepreciable capital assets   | 1,274,364  |
| Depreciable capital assets, net | 16,086,555 |

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

|                                   |           |
|-----------------------------------|-----------|
| Deferred inflows - property taxes | 3,421,859 |
| Deferred inflows - grant          | 110,950   |

Deferred outflows and deferred inflows related to pension activity and other postemployment benefits (OPEB) are not current financial resources and, therefore, not reported in the governmental funds.

|                              |             |
|------------------------------|-------------|
| Deferred outflows - pensions | 1,615,874   |
| Deferred inflows - pensions  | (1,566,451) |
| Deferred outflows - OPEB     | 195,814     |
| Deferred inflows - OPEB      | (9,575)     |

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

|   |             |
|---|-------------|
| Accrued interest payable                        | (19,043)    |
| Deferred charge on refunding                    | 14,827      |
| Long-term liabilities due within one year       | (1,100,497) |
| Long-term liabilities due in more than one year | (8,148,970) |

|  |                             |
|--|-----------------------------|
| <b>Net Position of Governmental Activities</b> | <b>\$ <u>22,069,723</u></b> |
|--|-----------------------------|

See Notes to Financial Statements.

**HARDIN COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**For the Year Ended September 30, 2020**

|  | <u>General</u>      | <u>Road and<br/>Bridge</u> | <u>Debt<br/>Service</u> | <u>Nonmajor<br/>Governmental</u> |
|--|---------------------|----------------------------|-------------------------|----------------------------------|
| <b><u>Revenues</u></b>   |                     |                            |                         |                                  |
| Taxes  | \$ 16,037,973       | \$ 2,697,965               | \$ 338,784              | \$ 475,643                       |
| Intergovernmental  | -                   | -                          | -                       | 3,416,044                        |
| Auto registration  | 903,551             | -                          | -                       | -                                |
| Fines and fees   | -                   | 453,480                    | -                       | 350,253                          |
| Licenses and permits   | 185,936             | 1,736,237                  | -                       | -                                |
| Investment income  | 251,061             | -                          | 1,773                   | 2,796                            |
| Other revenues   | 312,529             | -                          | -                       | 545,713                          |
| <b>Total Revenues</b>  | <u>17,691,050</u>   | <u>4,887,682</u>           | <u>340,557</u>          | <u>4,790,449</u>                 |
| <b><u>Expenditures</u></b>   |                     |                            |                         |                                  |
| General government   | 4,725,347           | -                          | 800                     | 1,721,465                        |
| Administration of justice  | 3,591,710           | -                          | -                       | 931,787                          |
| Public transportation  | -                   | 4,796,953                  | -                       | 434,991                          |
| Public safety  | 5,925,956           | -                          | -                       | 1,565,256                        |
| Health and human services  | 753,079             | -                          | -                       | 126,422                          |
| Community enrichment   | 134,359             | -                          | -                       | -                                |
| Tax administration   | 909,674             | -                          | -                       | -                                |
| <b>Debt service:</b>   |                     |                            |                         |                                  |
| Principal  | 124,150             | 108,323                    | 300,000                 | 6,607                            |
| Interest   | 5,977               | 9,728                      | 35,691                  | 457                              |
| <b>Capital outlay</b>  | -                   | -                          | -                       | 97,436                           |
| <b>Total Expenditures</b>  | <u>16,170,252</u>   | <u>4,915,004</u>           | <u>336,491</u>          | <u>4,884,421</u>                 |
| <b>Excess (Deficiency) of Revenues<br/>Over (Under) Expenditures</b> | 1,520,798           | (27,322)                   | 4,066                   | (93,972)                         |
| <b><u>Other Financing Sources (Uses)</u></b>                         |                     |                            |                         |                                  |
| Transfers in   | 25,790              | -                          | -                       | 320,981                          |
| Transfers (out)  | (320,981)           | -                          | -                       | (25,790)                         |
| <b>Total Other Financing Sources (Uses)</b>                          | <u>(295,191)</u>    | <u>-</u>                   | <u>-</u>                | <u>295,191</u>                   |
| <b>Net Change in Fund Balances</b>                                   | 1,225,607           | (27,322)                   | 4,066                   | 201,219                          |
| Beginning fund balances  | 6,164,756           | 1,956,291                  | 17,143                  | 652,256                          |
| <b>Ending Fund Balances</b>  | <u>\$ 7,390,363</u> | <u>\$ 1,928,969</u>        | <u>\$ 21,209</u>        | <u>\$ 853,475</u>                |

See Notes to Financial Statements.

**Total  
Governmental  
Funds**

\$ 19,550,365  
3,416,044  
903,551  
803,733  
1,922,173  
255,630  
858,242  
27,709,738

6,447,612  
4,523,497  
5,231,944  
7,491,212  
879,501  
134,359  
909,674

539,080  
51,853  
97,436  
26,306,168

1,403,570

346,771  
(346,771)  
-

1,403,570

8,790,446

\$ 10,194,016

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**HARDIN COUNTY, TEXAS**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE**  
**STATEMENT OF ACTIVITIES**  
**For the Year Ended September 30, 2020**

Net changes in fund balances – total governmental funds \$ 1,403,570

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 expense.

|                                 |             |
|---------------------------------|-------------|
| Capital outlay                  | 1,377,071   |
| Depreciation expense            | (1,648,611) |
| Net effect of capital disposals | (76,151)    |

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

|                                   |         |
|-----------------------------------|---------|
| Deferred revenue - property taxes | 514,921 |
| Deferred revenue - grant          | 26,950  |

Net pension and total other postemployment benefits (OPEB) liability and deferred outflows and deferred inflows related to the net pension liability and OPEB are not reported in the governmental funds.

|                              |             |
|------------------------------|-------------|
| Net pension liability        | 4,268,896   |
| Total OPEB liability         | (209,510)   |
| Deferred outflows - pensions | (2,996,162) |
| Deferred inflows - pensions  | (1,021,270) |
| Deferred outflows - OPEB     | 128,637     |
| Deferred inflows - OPEB      | (9,575)     |

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

|                                  |         |
|----------------------------------|---------|
| Principal payments               | 539,080 |
| Changes to bond premiums         | 10,848  |
| Amortization of deferred charges | (4,942) |

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

|                          |           |
|--------------------------|-----------|
| Accrued interest payable | 2,445     |
| Compensated absences     | (103,605) |

|  |                     |
|--|---------------------|
| <b>Change in Net Position of Governmental Activities</b> | <b>\$ 2,202,592</b> |
|--|---------------------|

See Notes to Financial Statements.

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**HARDIN COUNTY, TEXAS**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**AGENCY FUNDS**  
**September 30, 2020**

|                               |           | <u><b>Total Agency<br/>Funds</b></u> |
|-------------------------------|-----------|--------------------------------------|
| <b><u>Assets</u></b>          |           |                                      |
| Cash and cash equivalents     | \$        | 3,787,228                            |
| Receivables                   |           | 13,072                               |
| Prepays                       |           | 9,677                                |
| <b>Total Assets</b>           | <b>\$</b> | <b><u><u>3,809,977</u></u></b>       |
| <br><b><u>Liabilities</u></b> |           |                                      |
| Accounts payable              | \$        | 47,029                               |
| Due to other governments      |           | 9,791                                |
| Due to other units            |           | 3,753,157                            |
| <b>Total Liabilities</b>      | <b>\$</b> | <b><u><u>3,809,977</u></u></b>       |

See Notes to Financial Statements.

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**HARDIN COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
For the Year Ended September 30, 2020

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Reporting Entity**

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

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

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

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

**B. Government-Wide Financial Statements**

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

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

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

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

**HARDIN COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

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

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

The County reports the following governmental funds:

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

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

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

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

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, agency funds. The agency funds are custodial in nature and do not present results of operations or have a measurement focus. Agency funds are accounted for using the accrual basis of accounting. These funds are used to account for assets that the County holds for others in an agency 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.

**HARDIN COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

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

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

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

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

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

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

**1. Cash and Cash Equivalents**

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

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

**HARDIN COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

**2. Investments**

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

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

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

**3. Prepaid Items**

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

**4. Capital Assets**

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

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

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

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

| <u>Asset Description</u> | <u>Estimated Useful Life</u> |
|--------------------------|------------------------------|
| Machinery and equipment  | 3 to 30 years                |
| Buildings                | 20 to 50 years               |
| Improvements             | 15 to 20 years               |
| Infrastructure           | 5 to 40 years                |

**HARDIN COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

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

In addition to assets, the statement of financial 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 financial 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.

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

**6. Compensated Employee Absences**

The vacation, compensatory time, and holiday time policy of the County provides for the accumulation of various specified days earned, depending on tenure with the County, with such leave being fully vested when earned. Although employees are encouraged to take vacation in the year earned, payment of accrued vacation time is eligible to employees who separated 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.

**HARDIN COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

**7. Long-Term Obligations**

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

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

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

Assets acquired under the terms of a capital lease are recorded as liabilities and capitalized in the government-wide financial statements at the present value of net minimum lease payments at inception of the lease. In the year of acquisition, capital lease transactions are recorded as other financing sources and as capital outlay expenditures in the applicable fund. Lease payments representing both principal and interest are recorded as expenditures in the general and road and bridge funds upon payment with an appropriate reduction of principal recorded in the government-wide financial statements.

**8. 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.

**9. 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.

**10. Fund Balance Policies**

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

**HARDIN COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

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.

**11. 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.

**12. 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.

**13. Other Postemployment Benefits**

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

**HARDIN COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

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

**G. Revenues and Expenditures/Expenses**

**1. Program Revenues**

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

**2. Property Taxes**

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

The property tax calendar dates are:

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

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

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



**HARDIN COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

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

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

Budgets are adopted for the general fund, road and bridge fund, interest and sinking 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, and the CA pre-trial diversion 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, 2020.

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

**A. Deficit Fund Equity**

As of September 30, 2020, the Hurricane Harvey fund reported a deficit fund balance of \$499,709 as a result of costs incurred in the aftermath of Hurricane Harvey. The County has applied for assistance from FEMA and approval is pending.

**III. DETAILED NOTES ON ALL FUNDS**

**A. Deposits and Investments**

As of September 30, 2020, the County had the following investments:

| <u>Investment Type</u>              | <u>Value</u> | <u>Weighted Average Maturity (Years)</u> |
|-------------------------------------|--------------|--|
| TexPool                             | \$ 321       | 0.10                                     |
| Portfolio weighted average maturity |              | 0.10                                     |

*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, 2020, 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, 2020, FDIC insurance and market values of pledged securities exceeded bank balances.

**HARDIN COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

**TexPool**

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

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

**B. Receivables**

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

|                             | <b>General</b>      | <b>Road and<br/>Bridge</b> | <b>Debt<br/>Service</b> | <b>Nonmajor<br/>Governmental</b> | <b>Total</b>        |
|-----------------------------|---------------------|----------------------------|-------------------------|----------------------------------|---------------------|
| Property taxes              | \$ 2,888,447        | \$ 515,377                 | \$ 68,454               | \$ 161,831                       | \$ 3,634,109        |
| Other receivables           | 357,808             | 27,859                     | 991                     | 1,904,356                        | 2,291,014           |
| Allowance for uncollectible | (144,422)           | (10,308)                   | (3,423)                 | (66,899)                         | (225,052)           |
|                             | <u>\$ 3,101,833</u> | <u>\$ 532,928</u>          | <u>\$ 66,022</u>        | <u>\$ 1,999,288</u>              | <u>\$ 5,700,071</u> |

**HARDIN COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended September 30, 2020

**C. Capital Assets**

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

|  | <b>Beginning<br/>Balance</b> | <b>Increases</b>    | <b>(Decreases)</b>                      | <b>Ending<br/>Balance</b> |
|--|------------------------------|---------------------|---|---------------------------|
| <b>Governmental Activities</b>                     |                              |                     |   |                           |
| Capital assets not being depreciated:              |                              |                     |   |                           |
| Land   | \$ 1,267,864                 | \$ -                | \$ -                                    | \$ 1,267,864              |
| Construction in progress                           | 63,403                       | 42,753              | (99,656)                                | 6,500                     |
| Total capital assets not<br>being depreciated      | 1,331,267                    | 42,753              | (99,656)                                | 1,274,364                 |
| Other capital assets:                              |                              |                     |   |                           |
| Machinery and equipment                            | 11,980,188                   | 1,280,182           | (497,866)                               | 12,762,504                |
| Buildings  | 10,693,974                   | 10,600              | -                                       | 10,704,574                |
| Improvements                                       | 6,013,063                    | 143,192             | -                                       | 6,156,255                 |
| Infrastructure                                     | 22,135,468                   | -                   | -                                       | 22,135,468                |
| Total other capital assets                         | 50,822,693                   | 1,433,974           | (497,866)                               | 51,758,801                |
| Less accumulated depreciation for:                 |                              |                     |   |                           |
| Machinery and equipment                            | (8,344,402)                  | (1,204,254)         | 421,715                                 | (9,126,941)               |
| Buildings  | (5,711,844)                  | (155,376)           | -                                       | (5,867,220)               |
| Improvements                                       | (746,694)                    | (203,379)           | -                                       | (950,073)                 |
| Infrastructure                                     | (19,642,410)                 | (85,602)            | -                                       | (19,728,012)              |
| Total accumulated depreciation                     | (34,445,350)                 | (1,648,611)         | 421,715                                 | (35,672,246)              |
| Other capital assets, net                          | 16,377,343                   | (214,637)           | (76,151)                                | 16,086,555                |
| <b>Governmental Activities Capital Assets, Net</b> | <b>\$ 17,708,610</b>         | <b>\$ (171,884)</b> | <b>\$ (175,807)</b>                     | <b>17,360,919</b>         |
|  |                              |                     | Less associated debt                    | (2,395,336)               |
|  |                              |                     | Less deferred charge on refunding       | 14,827                    |
|  |                              |                     | <b>Net Investment in Capital Assets</b> | <b>\$ 14,980,410</b>      |

Depreciation was charged to governmental functions as follows:

|   |                     |
|---|---------------------|
| General government  | \$ 341,527          |
| Roads and bridges   | 707,935             |
| Public safety   | 599,149             |
| <b>Total Governmental Activities Depreciation Expense</b> | <b>\$ 1,648,611</b> |

**HARDIN COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

**D. Long-Term Debt**

The following is a summary of changes in the County's total long-term liabilities for the year ended September 30, 2020. In general, the County uses the general and road and bridge funds to liquidate governmental long-term liabilities.

|  | <u>Beginning<br/>Balance</u> | <u>Additions</u>    | <u>Reductions</u>     | <u>Ending<br/>Balance</u>                       | <u>Due Within<br/>One Year</u> |
|--|------------------------------|---------------------|-----------------------|---|--------------------------------|
| <b>Governmental Activities:</b>        |                              |                     |                       |   |                                |
| Bonds and capital leases:              |                              |                     |                       |   |                                |
| General obligation series 2014         | \$ 1,115,000                 | \$ -                | \$ (270,000)          | \$ 845,000                                      | \$ 275,000                     |
| Obligations under capital lease        | 801,874                      | -                   | (239,080)             | 562,794   | 174,121                        |
| Direct borrowings/placements:          |                              |                     |                       |   |                                |
| Certificates of obligation series 2016 | 985,000                      | -                   | (30,000)              | 955,000   | 35,000                         |
| Less deferred amounts:                 |                              |                     |                       |   |                                |
| Premium                                | 43,390                       | -                   | (10,848)              | 32,542  | -                              |
|  | <u>2,945,264</u>             | <u>-</u>            | <u>(549,928)</u>      | <u>2,395,336</u>                                | <u>* 484,121</u>               |
| Other:                                 |                              |                     |                       |   |                                |
| Compensated absences                   | 581,257                      | 1,044,863           | (941,258)             | 684,862   | 616,376                        |
| Net pension liability                  | 8,665,525                    | -                   | (4,268,896)           | 4,396,629                                       | -                              |
| Total OPEB liability                   | <u>1,563,130</u>             | <u>209,510</u>      | <u>-</u>              | <u>1,772,640</u>                                | <u>-</u>                       |
|  | <u>10,809,912</u>            | <u>1,254,373</u>    | <u>(5,210,154)</u>    | <u>6,854,131</u>                                | <u>616,376</u>                 |
| <b>Total Governmental Activities</b>   | <u>\$ 13,755,176</u>         | <u>\$ 1,254,373</u> | <u>\$ (5,760,082)</u> | <u>\$ 9,249,467</u>                             | <u>\$ 1,100,497</u>            |
|  |                              |                     |                       | <u>Long-term debt due in more than one year</u> | <u>\$ 8,148,970</u>            |
|  |                              |                     |                       | * Debt associated with capital assets           | <u>\$ 2,395,336</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.

**HARDIN COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

Long term debt as of September 30, 2020 was comprised of the following debt issues:

|                                    | <u>Interest<br/>Rate</u> | <u>Original<br/>Amount</u> | <u>Balance</u>      |
|------------------------------------|--------------------------|----------------------------|---------------------|
| <b>General Obligation</b>          |                          |                            |                     |
| Refunding Bonds, Series 2014       | 2.00-3.00%               | \$ 2,390,000               | \$ 845,000          |
| <b>Certificates of Obligation</b>  |                          |                            |                     |
| From direct borrowings/placements: |                          |                            |                     |
| Series 2016                        | 1.33%                    | 1,065,000                  | 955,000             |
| <b>Capital Leases</b>              |                          |                            |                     |
| Bankcorp South Corporation - #012  | 2.39%                    | 111,245                    | 68,015              |
| Bankcorp South Corporation - #009  | 2.39%                    | 236,440                    | 101,957             |
| Government Capital Group - #243    | 4.15%                    | 44,393                     | 11,999              |
| Government Capital Group - #733    | 4.13%                    | 278,782                    | 206,706             |
| Government Capital Group - #915    | 3.35%                    | 265,521                    | 174,117             |
|                                    |                          | <u>936,381</u>             | <u>562,794</u>      |
| <b>Total</b>                       |                          | <u>\$ 4,391,381</u>        | <u>\$ 2,362,794</u> |

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

| Year<br>Ending<br>Sept. 30 | <u>Governmental Activities</u> |                  |                       |                  |
|----------------------------|--------------------------------|------------------|-----------------------|------------------|
|                            | <u>General Obligation</u>      |                  | <u>Capital Leases</u> |                  |
|                            | <u>Principal</u>               | <u>Interest</u>  | <u>Principal</u>      | <u>Interest</u>  |
| 2021                       | \$ 275,000                     | \$ 17,190        | \$ 174,121            | \$ 19,043        |
| 2022                       | 280,000                        | 11,690           | 167,474               | 12,561           |
| 2023                       | 290,000                        | 6,090            | 148,093               | 6,655            |
| 2024                       | -                              | -                | 35,951                | 2,449            |
| 2025                       | -                              | -                | 37,155                | 1,245            |
| <b>Total</b>               | <u>\$ 845,000</u>              | <u>\$ 34,970</u> | <u>\$ 562,794</u>     | <u>\$ 41,953</u> |

Machinery and equipment acquired under current capital lease obligations totaled \$1,480,020 and accumulated depreciation totaled \$929,982.

**HARDIN COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

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

| <b>Fiscal<br/>Year<br/>Ending<br/>Sept. 30</b> | <b>Direct Placement</b>           |                  |
|--|-----------------------------------|------------------|
|  | <b>Certificates of Obligation</b> |                  |
|  | <b>Principal</b>                  | <b>Interest</b>  |
| 2021   | \$ 35,000                         | \$ 12,701        |
| 2022   | 35,000                            | 12,236           |
| 2023   | 40,000                            | 11,771           |
| 2024   | 280,000                           | 11,239           |
| 2025   | 280,000                           | 7,515            |
| 2026-2030                                      | 285,000                           | 3,790            |
| <b>Total</b>                                   | <b>\$ 955,000</b>                 | <b>\$ 59,252</b> |

**Federal Arbitrage**

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

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

The composition of interfund balances as of September 30, 2020 is as follows:

| <b>Due to</b>        | <b>Due from</b>             | <b>Amounts</b>      |
|----------------------|-----------------------------|---------------------|
| General fund         | Nonmajor governmental funds | \$ 1,250,482        |
| Road and bridge fund | Nonmajor governmental funds | 547,463             |
|                      | <b>Total</b>                | <b>\$ 1,797,945</b> |

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

| <b>Transfers in</b>         | <b>Transfers out</b>        | <b>Amounts</b>    |
|-----------------------------|-----------------------------|-------------------|
| General fund                | Nonmajor governmental funds | \$ 25,790         |
| Nonmajor governmental funds | General fund                | 320,981           |
|                             | <b>Total</b>                | <b>\$ 346,771</b> |

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

**HARDIN COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

**IV. OTHER INFORMATION**

**A. Risk Management**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the County carries commercial insurance. In addition, the County participates along with 254 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.

**B. Contingent Liabilities**

Amounts received or receivable from granting 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 amounts of expenditures that may be disallowed by the grantor cannot be determined at this time, although the County expects such amounts, if any, to be immaterial.

Liabilities are reported 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 claims are reported at year end.

The continued spread of the COVID-19 pandemic has given rise in uncertainties that may have a significant negative impact on the operating activities and results of the County. The occurrence and extent of such impact will depend on future developments, including (i) the duration and spread of the virus, (ii) government quarantine measures, (iii) the effects on the financial markets, and (iv) the effects on the economy overall, all of which are uncertain.

**C. Pension Plan**

**Texas County and District Retirement System**

**Plan Description**

TCDRS is a statewide, agent multiple-employer, public-employee retirement system. TCDRS serves 780 actively 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. Because of that, the County has the flexibility and local control to select benefits and pay for those benefits based on its 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

**HARDIN COUNTY, TEXAS**  
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pension plan be construed and administered in a manner that the retirement system will be considered a tax-qualified plan under Section 401(a) of the Internal Revenue Code. TCDRS issues a publicly available comprehensive annual financial report that can be obtained at [www.tcdrs.org](http://www.tcdrs.org).

All eligible employees (except temporary staff) of the County must be enrolled in TCDRS.

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 the plan, with interest, and County-financed monetary credits. The level of these monetary credits is 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.

The Commissioners' Court adopted the rate of seven percent as the contributed rate payable by the employee members for calendar year 2020. The Commissioners' Court may change the employee contribution rate and the County contribution rate within the options available in the TCDRS Act.

Employees Covered by Benefit Terms

At the December 31, **2019** valuation and measurement date, the following employees were covered by the benefit terms:

|  |            |
|--|------------|
| Inactive employees or beneficiaries currently receiving benefits | 192        |
| Inactive employees entitled to, but not yet receiving, benefits  | 190        |
| Active employees   | 274        |
| <b>Total</b>   | <b>656</b> |

Contributions

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

- The deposit rate for employees is four percent, five percent, six percent, or seven percent of compensation, as adopted by the employer's governing body.
- Participating employers are required, by law, to contribute at actuarially determined rates, which are determined annually by the actuary, using the Entry Age Normal (EAN) 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



**HARDIN COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

retirees, and they can be used to help offset or mitigate future increases in the required rate due to negative plan experience. There are two approaches for making extra contributions:

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

Employees for the County were required to contribute seven percent of their annual gross earnings during the fiscal year. The contribution rates for the County was 13.92 and 14.30 percent in calendar years 2019 and 2020, respectively. The County’s contributions to TCDRS for the fiscal year ended September 30, 2020 were \$1,858,987 and were more than the required contributions.

Net Pension Liability

The County’s Net Pension Liability (NPL) was measured as of December 31, **2019** and the Total Pension Liability (TPL) used to calculate the NPL was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The actuarial assumptions that determined the TPL as of December 31, **2019** were based on the results of an actuarial experience study for the period January 1, 2014 through December 31, 2017, except where required to be different by GASB Standard No. 68, *Accounting and Financial Reporting for Pensions* (GASB 68).

Following are the key assumptions and methods used in the December 31, **2019** actuarial valuation:

|                            |  |
|----------------------------|--|
| Valuation Timing           | Actuarially determined contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in the which the contributions are reported.   |
| Actuarial Cost Method      | Entry age normal   |
| Amortization Method        | Straight-line amortization over expected working life  |
| Asset Valuation Method     | 5 years smoothed market  |
| Inflation                  | 2.75%  |
| Salary Increases           | Varies by age and service. 4.9% average over career, including inflation   |
| Investment Rate of Return  | 8.10%  |
| Cost-of-Living Adjustments | Cost-of-living adjustments for the County are not considered to be substantively automatic under GASB 68. Therefore, an assumption for future cost-of-living adjustments is included in the GASB calculations. No assumption for future cost-of-living adjustments is included in the funding valuation. |

**HARDIN COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

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

| Asset Class                        | Benchmark  | Target Allocation | Geometric Real Rate of Return (Expected minus Inflation) |
|------------------------------------|--|-------------------|--|
| US Equities                        | Dow Jones U.S. Total Stock Market Index                                  | 14.50%            | 5.20%  |
| Private Equity                     | Cambridge Associates Global Private Equity & Venture Capital Index       | 20.00%            | 8.20%  |
| Global Equities                    | MSCI World (net) Index   | 2.50%             | 5.50%  |
| International Equities - Developed | MSCI World Ex USA (net)  | 7.00%             | 5.20%  |
| International Equities - Emerging  | MSCI World Ex USA (net)  | 7.00%             | 5.70%  |
| Investment-Grade Bonds             | Barclays Capital Aggregate Bond Index                                    | 3.00%             | -0.20%   |
| Strategic Credit                   | FTSE High-Yield Cash-Pay Capped Index                                    | 12.00%            | 3.14%  |
| Direct Lending                     | S&P/LSTA Leveraged Loan Index  | 11.00%            | 7.16%  |
| Distressed Debt                    | Cambridge Associates Distressed Securities Index (4)                     | 4.00%             | 6.90%  |
| REIT Equities                      | 67% FTSE NAREIT All Equity REITs Index + 33% S&P Global REIT (net) Index | 3.00%             | 4.50%  |
| Master Limited Partnerships (MLPs) | Alerian MLP Index  | 2.00%             | 8.40%  |
| Private Real Estate Partnerships   | Cambridge Associates Real Estate Index                                   | 6.00%             | 5.50%  |
| Hedge Funds                        | Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index           | 8.00%             | 2.30%  |

Discount Rate

The discount rate used to measure the TPL was 8.1 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.

**HARDIN COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended September 30, 2020

Changes in the NPL

|   | <b>Increase (Decrease)</b>     |                                    |                              |
|---|--------------------------------|------------------------------------|------------------------------|
|   | <b>Total Pension Liability</b> | <b>Plan Fiduciary Net Position</b> | <b>Net Pension Liability</b> |
|   | <b>(A)</b>                     | <b>(B)</b>                         | <b>(A) - (B)</b>             |
| Changes for the year:   |                                |                                    |                              |
| Service cost  | \$ 1,533,760                   | \$ -                               | \$ 1,533,760                 |
| Interest  | 4,678,076                      | -                                  | 4,678,076                    |
| Changes in benefit terms                                      | 323,202                        | -                                  | 323,202                      |
| Difference between expected and actual experience             | 60,166                         | -                                  | 60,166                       |
| Changes in assumptions  | -                              | -                                  | -                            |
| Contributions - employer                                      | -                              | 2,004,376                          | (2,004,376)                  |
| Contributions - employee                                      | -                              | 847,774                            | (847,774)                    |
| Refund of contributions                                       | (91,443)                       | (91,443)                           |                              |
| Net investment income   | -                              | 8,057,436                          | (8,057,436)                  |
| Benefit payments, including refunds of employee contributions | (2,985,984)                    | (2,985,984)                        | -                            |
| Administrative expense  | -                              | (43,322)                           | 43,322                       |
| Other changes   | -                              | (2,165)                            | 2,165                        |
| Net changes   | <u>3,517,776</u>               | <u>7,786,671</u>                   | <u>(4,268,895)</u>           |
| Balance at December 31, 2018                                  | <u>57,729,023</u>              | <u>49,063,499</u>                  | <u>8,665,524</u>             |
| <b>Balance at December 31, 2019</b>                           | <b><u>\$ 61,246,799</u></b>    | <b><u>\$ 56,850,170</u></b>        | <b><u>\$ 4,396,629</u></b>   |

Sensitivity of the NPL to Changes in the Discount Rate

The following presents the NPL of the County, calculated using the discount rate of 8.1 percent, as well as what the County's NPL would be if it were calculated using a discount rate that is one percentage point lower (7.1%) or one percentage point higher (9.1%) than the current rate:

|                                | <b>1% Decrease in Discount Rate (7.1%)</b> | <b>Discount Rate (8.1%)</b> | <b>1% Increase in Discount Rate (9.1%)</b> |
|--------------------------------|--|-----------------------------|--|
| County's Net Pension Liability | <u>\$ 11,631,032</u>                       | <u>\$ 4,396,629</u>         | <u>\$ (1,751,656)</u>                      |

Pension Plan Fiduciary Net Position

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

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

For the fiscal year ended September 30, 2020, the County recognized pension expense of \$1,883,647.

**HARDIN COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

At September 30, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|   | <b>Deferred<br/>Outflows of<br/>Resources</b> | <b>Deferred<br/>Inflows of<br/>Resources</b> |
|---|---|--|
| Differences between expected and actual economic experience | \$ 83,206                                     | \$ 183,921                                   |
| Changes in actuarial assumptions                            | 85,491  | -  |
| Difference between projected and actual investment earnings | -   | 1,382,530                                    |
| Contributions subsequent to the measurement date            | 1,447,177                                     | -  |
| <b>Total</b>  | <b>\$ 1,615,874</b>                           | <b>\$ 1,566,451</b>                          |

\$1,447,177 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the NPL for the fiscal year ending September 30, 2021. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

| <b>Fiscal Year<br/>Ended<br/>September 30:</b> | <b>Pension<br/>Expense</b> |
|--|----------------------------|
| 2021   | \$ (411,108)               |
| 2022   | (366,639)                  |
| 2023   | 198,802                    |
| 2024   | (818,809)                  |
| 2025   | -                          |
| Thereafter                                     | -                          |
| <b>Total</b>                                   | <b>\$ (1,397,754)</b>      |

**D. Other Postemployment Benefits**

**1. Healthcare Plan**

Plan Description

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

**HARDIN COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

The following provides a summary of the number of participants in the Plan as of September 30, 2020:

|  |     |              |
|--|-----|--------------|
| Inactive employees or beneficiaries currently receiving benefits | 10  |              |
| Active employees   | 235 |              |
|  | 245 | <b>Total</b> |
|  | 245 |              |

Total OPEB Liability

The County's total OPEB liability of \$1,772,640 was measured as of September 30, 2020 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the September 30, 2020 was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

|                         |   |  |
|-------------------------|---|--|
| Discount rate*          | 2.25%   |  |
| Administrative expenses | N/A   |  |
| Actuarial cost method   | Individual entry-age normal                   |  |
| Mortality               | RPH-2014 Total Table with Projection MP-2019. |  |

\*The discount rate was based on 20 Year Bond GO Index.

Funding Policy

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

Changes in the Total OPEB Liability

|                        |           | <b>Total OPEB<br/>Liability</b> |
|------------------------|-----------|---------------------------------|
| Changes for the year:  |           |                                 |
| Service cost           | \$        | 100,817                         |
| Interest               |           | 43,036                          |
| Experience (gain)/loss |           | (11,456)                        |
| Changes of assumptions |           | 169,190                         |
| Benefit payments       |           | (92,077)                        |
| <b>Net Changes</b>     |           | <b>209,510</b>                  |
| Beginning balance      |           | 1,563,130                       |
| <b>Ending Balance</b>  | <b>\$</b> | <b>1,772,640</b>                |

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

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

**HARDIN COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended September 30, 2020

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

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

|                               | <b>1% Decrease in<br/>Discount Rate<br/>(1.25%)</b> | <b>Discount Rate<br/>(2.25%)</b> | <b>1% Increase in<br/>Discount Rate<br/>(3.25%)</b> |
|-------------------------------|---|----------------------------------|---|
| County's Total OPEB Liability | \$ 1,921,666  | \$ 1,772,640                     | \$ 1,635,064  |

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

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

|                               | <b>1% Decrease in<br/>Trend Rate<br/>(3.5%)</b> | <b>Healthcare Cost<br/>Trend Rate<br/>(4.5%)</b> | <b>1% Increase in<br/>Trend Rate<br/>(5.5%)</b> |
|-------------------------------|---|--|---|
| County's Total OPEB Liability | \$ 1,577,809                                    | \$ 1,772,640                                     | \$ 2,006,013                                    |

OPEB Expense and Deferred Outflows of Resources Related to OPEB

For the year ended September 30, 2020, the County recognized OPEB expense of \$182,525. The County reported deferred outflows of resources to OPEB from the following sources:

|                                  | <b>Deferred<br/>Outflows of<br/>Resources</b> | <b>Deferred<br/>Inflows of<br/>Resources</b> |
|----------------------------------|---|--|
| Changes in actuarial assumptions | \$ 195,814                                    | \$ 9,575                                     |
| <b>Total</b>                     | <b>\$ 195,814</b>                             | <b>\$ 9,575</b>                              |

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

| <b>Fiscal<br/>Year Ended<br/>September 30</b> | <b>OPEB Expense<br/>Amount</b> |
|---|--------------------------------|
| 2021  | \$ 38,672                      |
| 2022  | 38,672                         |
| 2023  | 38,672                         |
| 2024  | 38,672                         |
| 2025  | 29,223                         |
| Thereafter                                    | 2,328                          |
| <b>Total</b>                                  | <b>\$ 186,239</b>              |

**HARDIN COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

**2. Life Insurance Plan**

Plan Description

The County participates in a cost-sharing multiple-employer defined-benefit group-term life insurance plan operated by the TCDRS. This plan is referred to as the GTLF. The County elected to participate in the “Active-Only” plan which provides group term life insurance coverage to current eligible employees.

The GTLF is a separate trust administered by the TCDRS Board of Trustees. TCDRS issues a publicly available comprehensive annual financial report (CAFR) that includes financial statements and RSI for the GTLF. This report is available at [www.tcdrs.org](http://www.tcdrs.org). TCDRS’ CAFR may also be obtained by writing to the Texas County and District Retirement System, P.O. Box 2034, Austin, TX 78768-2034 or by calling 800-823-7782.

Funding Policy

Each participating employer contributes to the GTLF at a contractually required rate. An annual actuarial valuation is performed and the contractual rate is determined using the unit credit method for providing one-year term life insurance. The County’s contributions to the GTLF for the years ended September 30, 2020, 2019, 2018, and 2017 were \$30,169, \$27,352, \$25,010, and \$24,617, respectively, which equaled the contractually required contributions each year.

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***REQUIRED SUPPLEMENTARY INFORMATION***

**HARDIN COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 1 of 2)**  
**GENERAL FUND**  
**For the Year Ended September 30, 2020**

|                                   | <u>Budgeted Amounts</u> |                   | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget</u> |
|-----------------------------------|-------------------------|-------------------|---------------------------|---------------------------------------|
|                                   | <u>Original</u>         | <u>Final</u>      |                           | <u>Positive<br/>(Negative)</u>        |
| <b><u>Revenues</u></b>            |                         |                   |                           |                                       |
| Taxes                             | \$ 16,029,217           | \$ 16,029,217     | \$ 16,037,973             | \$ 8,756                              |
| Fines and fees                    | 1,022,850               | 1,022,850         | 903,551                   | (119,299)                             |
| Licenses and permits              | 191,600                 | 191,600           | 185,936                   | (5,664)                               |
| Investment income                 | 87,065                  | 179,130           | 251,061                   | 71,931                                |
| Other revenues                    | 138,350                 | 112,859           | 312,529                   | 199,670                               |
| <b>Total Revenues</b>             | <u>17,469,082</u>       | <u>17,535,656</u> | <u>17,691,050</u>         | <u>155,394</u>                        |
| <b><u>Expenditures</u></b>        |                         |                   |                           |                                       |
| <b>General Government:</b>        |                         |                   |                           |                                       |
| General services                  | 155,788                 | 158,999           | 149,191                   | 9,808                                 |
| Citizens' collection center       | 70,206                  | 70,657            | 36,831                    | 33,826                                |
| Purchasing                        | 258,632                 | 263,120           | 246,463                   | 16,657                                |
| County judge                      | 226,951                 | 232,430           | 217,455                   | 14,975                                |
| County treasurer                  | 218,269                 | 223,863           | 217,514                   | 6,349                                 |
| County auditor                    | 402,773                 | 413,309           | 390,087                   | 23,222                                |
| County clerk                      | 439,300                 | 448,666           | 420,230                   | 28,436                                |
| Commissioners' court              | 1,746,628               | 2,057,523         | 1,866,943                 | 190,580                               |
| Building maintenance              | 941,965                 | 948,968           | 810,295                   | 138,673                               |
| Election expense                  | 125,909                 | 85,497            | 76,717                    | 8,780                                 |
| Human resources                   | 126,199                 | 129,403           | 125,706                   | 3,697                                 |
| Technology                        | 182,155                 | 184,890           | 167,915                   | 16,975                                |
|                                   | <u>4,894,775</u>        | <u>5,217,325</u>  | <u>4,725,347</u>          | <u>491,978</u>                        |
| <b>Administration of Justice:</b> |                         |                   |                           |                                       |
| Justice of the peace              | 997,355                 | 1,019,329         | 898,708                   | 120,621                               |
| County attorney                   | 630,760                 | 645,978           | 592,677                   | 53,301                                |
| District attorney                 | 658,026                 | 674,843           | 652,672                   | 22,171                                |
| 356th District judge              | 248,449                 | 253,974           | 232,145                   | 21,829                                |
| 88th District judge               | 276,417                 | 249,497           | 231,367                   | 18,130                                |
| Juvenile detention                | 674,499                 | 689,592           | 593,771                   | 95,821                                |
| District clerk                    | 430,354                 | 440,767           | 390,370                   | 50,397                                |
|                                   | <u>3,915,860</u>        | <u>3,973,980</u>  | <u>3,591,710</u>          | <u>382,270</u>                        |
| <b>Public Safety:</b>             |                         |                   |                           |                                       |
| Department of public safety       | 100                     | 100               | -                         | 100                                   |
| Sheriff's department              | 3,604,050               | 3,723,263         | 3,401,726                 | 321,537                               |
| Sheriff's department operations   | 2,253,191               | 2,297,586         | 2,089,493                 | 208,093                               |
| Constables                        | 427,119                 | 444,561           | 434,737                   | 9,824                                 |
|                                   | <u>6,284,460</u>        | <u>6,465,510</u>  | <u>5,925,956</u>          | <u>539,554</u>                        |
| <b>Health and Human Services:</b> |                         |                   |                           |                                       |
| Veterans services                 | 37,431                  | 38,317            | 23,746                    | 14,571                                |
| Health unit                       | 106,068                 | 117,195           | 88,492                    | 28,703                                |
| Indigent care                     | 748,837                 | 753,549           | 598,246                   | 155,303                               |
| Senior services                   | 47,000                  | 47,000            | 42,595                    | 4,405                                 |
|                                   | <u>939,336</u>          | <u>956,061</u>    | <u>753,079</u>            | <u>202,982</u>                        |

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

For the Year Ended September 30, 2020

|  | <u>Budgeted Amounts</u> |                     | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|-------------------------|---------------------|---------------------------|---|
|  | <u>Original</u>         | <u>Final</u>        |                           |   |
| <b><u>Expenditures (continued)</u></b>                               |                         |                     |                           |   |
| <b>Community Enrichment</b>  |                         |                     |                           |   |
| Historical commission  | \$ 26,500               | \$ 31,000           | \$ 30,337                 | \$ 663  |
| Culture and recreation   | 126,552                 | 123,933             | 104,022                   | 19,911  |
|  | <u>153,052</u>          | <u>154,933</u>      | <u>134,359</u>            | <u>20,574</u>   |
| <b>Tax Administration</b>  |                         |                     |                           |   |
| Tax assessor/collector   | 937,002                 | 963,005             | 909,674                   | 53,331  |
| <b>Debt Service</b>  |                         |                     |                           |   |
| Principal  | 52,076                  | 124,150             | 124,150                   | -   |
| Interest and fiscal charges  | 3,390                   | 5,977               | 5,977                     | -   |
|  | <u>55,466</u>           | <u>130,127</u>      | <u>130,127</u>            | <u>-</u>  |
| <b>Total Expenditures</b>  | <u>17,179,951</u>       | <u>17,860,941</u>   | <u>16,170,252</u>         | <u>1,690,689</u>  |
| <b>Excess (Deficiency) of<br/>Revenues Over (Under) Expenditures</b> | <u>289,131</u>          | <u>(325,285)</u>    | <u>1,520,798</u>          | <u>1,846,083</u>  |
| <b><u>Other Financing Sources (Uses)</u></b>                         |                         |                     |                           |   |
| Transfers in   | -                       | 25,791              | 25,790                    | (1)   |
| Transfers (out)  | (689,131)               | (414,513)           | (320,981)                 | 93,532  |
| <b>Total Other Financing Sources (Uses)</b>                          | <u>(689,131)</u>        | <u>(388,722)</u>    | <u>(295,191)</u>          | <u>93,531</u>   |
| <b>Net Change in Fund Balance</b>                                    | <u>\$ (400,000)</u>     | <u>\$ (714,007)</u> | 1,225,607                 | <u>\$ 1,939,614</u>   |
| Beginning fund balance   |                         |                     | <u>6,164,756</u>          |   |
| <b>Ending Fund Balance</b>   |                         |                     | <u>\$ 7,390,363</u>       |   |

**Notes to Required Supplementary Information:**

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

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**HARDIN COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**ROAD AND BRIDGE FUND**  
**For the Year Ended September 30, 2020**

|                                   | <u>Budgeted Amounts</u> |                     | <u>Actual</u><br><u>Amounts</u> | <u>Variance with</u><br><u>Final Budget</u><br><u>Positive</u><br><u>(Negative)</u> |
|-----------------------------------|-------------------------|---------------------|---------------------------------|---|
|                                   | <u>Original</u>         | <u>Final</u>        |                                 |   |
| <b>Revenues</b>                   |                         |                     |                                 |   |
| Property taxes                    | \$ 2,703,503            | \$ 2,703,503        | \$ 2,697,965                    | \$ (5,538)  |
| Fines and fees                    | 485,000                 | 485,000             | 453,480                         | (31,520)  |
| Licenses and permits              | 1,900,000               | 1,900,000           | 1,736,237                       | (163,763)   |
| <b>Total Revenues</b>             | <u>5,088,503</u>        | <u>5,088,503</u>    | <u>4,887,682</u>                | <u>(200,821)</u>  |
| <b>Expenditures</b>               |                         |                     |                                 |   |
| General                           | 542,972                 | 556,520             | 538,992                         | 17,528  |
| Precinct 1                        | 789,226                 | 972,230             | 776,512                         | 195,718   |
| Precinct 2                        | 1,595,340               | 1,698,864           | 1,625,677                       | 73,187  |
| Precinct 3                        | 1,331,873               | 1,349,513           | 1,229,309                       | 120,204   |
| Precinct 4                        | 773,934                 | 896,104             | 626,463                         | 269,641   |
| <b>Debt Service:</b>              |                         |                     |                                 |   |
| Principal                         | 45,920                  | 108,323             | 108,323                         | -   |
| Interest                          | 9,238                   | 9,730               | 9,728                           | 2   |
| <b>Total Expenditures</b>         | <u>5,088,503</u>        | <u>5,591,284</u>    | <u>4,915,004</u>                | <u>676,280</u>  |
| <b>Net Change in Fund Balance</b> | <u>\$ -</u>             | <u>\$ (502,781)</u> | <u>(27,322)</u>                 | <u>\$ 475,459</u>   |
| Beginning fund balance            |                         |                     | <u>1,956,291</u>                |   |
| <b>Ending Fund Balance</b>        |                         |                     | <u>\$ 1,928,969</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, 2020

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

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

| <b>Measurement Year*</b> |                      |
|--------------------------|----------------------|
| <b>2018</b>              | <b>2019</b>          |
| \$ 1,449,864             | \$ 1,533,760         |
| 4,426,227                | 4,678,076            |
| -                        | 323,202              |
| 76,164                   | 60,166               |
| -                        | -                    |
| (2,782,116)              | (3,077,427)          |
| <u>3,170,139</u>         | <u>3,517,777</u>     |
| <u>54,558,884</u>        | <u>57,729,023</u>    |
| <u>\$ 57,729,023</u>     | <u>\$ 61,246,800</u> |
| <br>                     |                      |
| \$ 1,603,247             | \$ 2,004,376         |
| 786,456                  | 847,774              |
| (944,165)                | 8,057,436            |
| (2,782,116)              | (3,077,427)          |
| (39,408)                 | (43,322)             |
| (5,994)                  | (2,165)              |
| <u>(1,381,980)</u>       | <u>7,786,672</u>     |
| <u>50,445,479</u>        | <u>49,063,499</u>    |
| <u>\$ 49,063,499</u>     | <u>\$ 56,850,171</u> |
| <u>\$ 8,665,524</u>      | <u>\$ 4,396,629</u>  |
| <br>                     |                      |
| 84.99%                   | 92.82%               |
| <br>                     |                      |
| \$ 11,235,086            | \$ 12,111,052        |
| <br>                     |                      |
| 77.13%                   | 36.30%               |

**HARDIN COUNTY, TEXAS**  
**SCHEDULE OF CONTRIBUTIONS**  
**TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM**  
**For the Year Ended September 30, 2020**

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

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

**Notes to Required Supplementary Information:**

1. Valuation Date:

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

2. Methods and Assumptions Used to Determine Contribution Rates:

|                               |   |
|-------------------------------|---|
| Actuarial cost method         | Entry age normal  |
| Amortization method           | Level percentage of payroll, closed   |
| Remaining amortization period | 8.8 years   |
| Asset valuation method        | 5 year smoothed market  |
| Inflation                     | 2.75%   |
| Salary increases              | Varies by age and service. 4.9% average over career including inflation   |
| Investment rate of return     | 8.1%  |
| Retirement age                | Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.                         |
| Mortality                     | 130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014. |

3. Other Information:

There were no benefit changes during the year.



| <b>Fiscal Year*</b> |                    |
|---------------------|--------------------|
| <b>2019</b>         | <b>2020</b>        |
| \$ 1,664,723        | \$ 1,803,785       |
| 1,697,014           | 1,858,987          |
| <u>\$ (32,291)</u>  | <u>\$ (55,202)</u> |
| \$ 11,892,158       | \$ 12,690,564      |
| 14.27%              | 14.65%             |

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**HARDIN COUNTY, TEXAS**  
**SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS**  
**TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM**  
**For the Year Ended September 30, 2020**

|  | Measurement Year*          |                            |                            |
|--|----------------------------|----------------------------|----------------------------|
|  | 2018                       | 2019                       | 2020                       |
| <b>Total OPEB Liability</b>                                    |                            |                            |                            |
| Service cost   | \$ 96,884                  | \$ 100,817                 | \$ 100,817                 |
| Interest (on the total OPEB liability)                         | 60,334                     | 59,553                     | 43,036                     |
| Experience (gain)/loss   | -                          | -                          | (11,456)                   |
| Changes of assumptions   | -                          | 79,948                     | 169,190                    |
| Benefit payments   | (137,183)                  | (86,407)                   | (92,077)                   |
| <b>Net Change in Total OPEB Liability</b>                      | <u>20,035</u>              | <u>153,911</u>             | <u>209,510</u>             |
| Beginning total OPEB liability                                 | <u>1,389,184</u>           | <u>1,409,219</u>           | <u>1,563,130</u>           |
| <b>Ending Total OPEB Liability</b>                             | <u><u>\$ 1,409,219</u></u> | <u><u>\$ 1,563,130</u></u> | <u><u>\$ 1,772,640</u></u> |
| <b>Covered Payroll</b>   | \$ 9,537,606               | \$ 9,534,606               | \$ 10,840,519              |
| <b>Total OPEB Liability as a Percentage of Covered Payroll</b> | 14.78%                     | 16.39%                     | 16.35%                     |

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

**Notes to Required Supplementary Information:**

1. Significant Methods and Assumptions:

|                       |  |
|-----------------------|--|
| Actuarial cost method | Entry age normal   |
| Discount rate         | 2.25%  |
| Healthcare cost trend | Level 5.00%  |
| Mortality             | RPH-2014 total table with projection MP-2019   |
| Coverage              | 100% of all retirees who currently have healthcare coverage will continue with the same coverage.<br>50% of all actives who currently have individual or family healthcare coverage will continue with individual only coverage upon retirement. |

2. Other Information:

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB 75 to pay related benefits.

The discount rate was based on the Bond Buyer GO Bond 20 Index

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***COMBINING STATEMENTS  
AND SCHEDULES***

**HARDIN COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS (page 1 of 6)**  
September 30, 2020

**Special Revenue Funds**

|  | <b>Emergency<br/>Management<br/>Services</b> | <b>Hurricane<br/>Harvey</b> | <b>District Clerk<br/>Preservation<br/>Fees</b> | <b>County Clerk<br/>Preservation<br/>Fees</b> |
|--|--|-----------------------------|---|---|
| <b>Assets</b>  |  |                             |   |   |
| Cash and cash equivalents  | \$ -   | \$ 283,224                  | \$ 70,153                                       | \$ 575,790                                    |
| Prepaid expenses   | 1,766  | -                           | 2,654   | -   |
| Receivables, net   | 31,847                                       | 118,692                     | -   | -   |
| Due from other units   | -  | -                           | -   | -   |
| <b>Total Assets</b>  | <b>\$ 33,613</b>                             | <b>\$ 401,916</b>           | <b>\$ 72,807</b>                                | <b>\$ 575,790</b>                             |
| <b>Liabilities</b>   |  |                             |   |   |
| Accounts payable   | \$ 359                                       | \$ 22,454                   | \$ -  | \$ 8,762                                      |
| Due to other funds   | 33,254                                       | 552,999                     | -   | -   |
| Due to other governments   | -  | 873                         | -   | -   |
| Unearned revenue   | -  | 214,349                     | -   | -   |
| <b>Total Liabilities</b>   | <b>33,613</b>                                | <b>790,675</b>              | <b>-</b>  | <b>8,762</b>                                  |
| <b>Deferred Inflows of Resources</b>   |  |                             |   |   |
| Unavailable revenue - grant  | -  | 110,950                     | -   | -   |
| Unavailable revenue - property taxes   | -  | -                           | -   | -   |
| <b>Total Deferred Inflows of Resources</b>                                     | <b>-</b>                                     | <b>110,950</b>              | <b>-</b>  | <b>-</b>                                      |
| <b>Fund Balances</b>   |  |                             |   |   |
| Nonspendable   | -  | -                           | 2,654   | -   |
| Restricted:  |  |                             |   |   |
| Special revenue funds  | -  | -                           | 70,153  | 567,028                                       |
| Unassigned   | -  | (499,709)                   | -   | -   |
| <b>Total Fund Balances</b>   | <b>-</b>                                     | <b>(499,709)</b>            | <b>72,807</b>                                   | <b>567,028</b>                                |
| <b>Total Liabilities, Deferred Inflows<br/>of Resources, and Fund Balances</b> | <b>\$ 33,613</b>                             | <b>\$ 401,916</b>           | <b>\$ 72,807</b>                                | <b>\$ 575,790</b>                             |

**Special Revenue Funds**

| <b>Law<br/>Library</b> | <b>County<br/>Attorney<br/>Supplement</b> | <b>Constitutional<br/>County<br/>Judge<br/>Supplement</b> | <b>Court<br/>Security<br/>Fees</b> | <b>Jail<br/>Commissary</b> | <b>Jury</b>       |
|------------------------|---|---|------------------------------------|----------------------------|-------------------|
| \$ 32,960              | \$ -                                      | \$ -  | \$ 72,774                          | \$ 67,402                  | \$ 110,260        |
| -                      | -   | -   | -                                  | -                          | -                 |
| -                      | -   | -   | -                                  | 2,310                      | 105,850           |
| -                      | -   | -   | -                                  | -                          | -                 |
| <u>\$ 32,960</u>       | <u>\$ -</u>                               | <u>\$ -</u>   | <u>\$ 72,774</u>                   | <u>\$ 69,712</u>           | <u>\$ 216,110</u> |
| <br>                   |   |   |                                    |                            |                   |
| \$ 2,058               | \$ -                                      | \$ -  | \$ -                               | \$ 2,500                   | \$ 66,880         |
| -                      | -   | -   | -                                  | -                          | -                 |
| -                      | -   | -   | -                                  | -                          | -                 |
| -                      | -   | -   | -                                  | -                          | -                 |
| <u>2,058</u>           | <u>-</u>                                  | <u>-</u>  | <u>-</u>                           | <u>2,500</u>               | <u>66,880</u>     |
| <br>                   |   |   |                                    |                            |                   |
| -                      | -   | -   | -                                  | -                          | -                 |
| -                      | -   | -   | -                                  | -                          | 91,510            |
| -                      | -   | -   | -                                  | -                          | <u>91,510</u>     |
| <br>                   |   |   |                                    |                            |                   |
| -                      | -   | -   | -                                  | -                          | -                 |
| 30,902                 | -   | -   | 72,774                             | 67,212                     | 57,720            |
| -                      | -   | -   | -                                  | -                          | -                 |
| <u>30,902</u>          | <u>-</u>                                  | <u>-</u>  | <u>72,774</u>                      | <u>67,212</u>              | <u>57,720</u>     |
| <br>                   |   |   |                                    |                            |                   |
| <u>\$ 32,960</u>       | <u>\$ -</u>                               | <u>\$ -</u>   | <u>\$ 72,774</u>                   | <u>\$ 69,712</u>           | <u>\$ 216,110</u> |

**HARDIN COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS (page 2 of 6)**  
September 30, 2020

|  | <u>Special Revenue Funds</u> |                          |   |                         |
|--|------------------------------|--------------------------|---|-------------------------|
|  | <u>Dispatchers</u>           | <u>Lateral<br/>Roads</u> | <u>Justice<br/>Court<br/>Technology</u> | <u>Dare<br/>Program</u> |
| <b><u>Assets</u></b>   |                              |                          |   |                         |
| Cash and cash equivalents  | \$ -                         | \$ 200,622               | \$ -                                    | \$ 7,892                |
| Prepaid expenses   | -                            | -                        | -                                       | -                       |
| Receivables, net   | 20,100                       | -                        | -                                       | -                       |
| Due from other units   | -                            | -                        | -                                       | -                       |
| <b>Total Assets</b>  | <b>\$ 20,100</b>             | <b>\$ 200,622</b>        | <b>\$ -</b>                             | <b>\$ 7,892</b>         |
| <b><u>Liabilities</u></b>  |                              |                          |   |                         |
| Accounts payable   | \$ -                         | \$ -                     | \$ -                                    | \$ -                    |
| Due to other funds   | 8,842                        | -                        | -                                       | -                       |
| Due to other governments   | -                            | -                        | -                                       | -                       |
| Unearned revenue   | -                            | -                        | -                                       | -                       |
| <b>Total Liabilities</b>   | <b>8,842</b>                 | <b>-</b>                 | <b>-</b>                                | <b>-</b>                |
| <b><u>Deferred Inflows of Resources</u></b>                                    |                              |                          |   |                         |
| Unavailable revenue - grant  | -                            | -                        | -                                       | -                       |
| Unavailable revenue - property taxes   | 11,258                       | -                        | -                                       | -                       |
| <b>Total Deferred Inflows of Resources</b>                                     | <b>11,258</b>                | <b>-</b>                 | <b>-</b>                                | <b>-</b>                |
| <b><u>Fund Balances</u></b>  |                              |                          |   |                         |
| Nonspendable   | -                            | -                        | -                                       | -                       |
| Restricted:  |                              |                          |   |                         |
| Special revenue funds  | -                            | 200,622                  | -                                       | 7,892                   |
| Unassigned   | -                            | -                        | -                                       | -                       |
| <b>Total Fund Balances</b>   | <b>-</b>                     | <b>200,622</b>           | <b>-</b>                                | <b>7,892</b>            |
| <b>Total Liabilities, Deferred Inflows<br/>of Resources, and Fund Balances</b> | <b>\$ 20,100</b>             | <b>\$ 200,622</b>        | <b>\$ -</b>                             | <b>\$ 7,892</b>         |



**Special Revenue Funds**

| <b>Election<br/>Equipment</b> | <b>County<br/>Attorney<br/>Overdrawn<br/>Check</b> | <b>District<br/>Attorney<br/>Overdrawn<br/>Check</b> | <b>LEPC</b>     | <b>Hurricane<br/>Ike Disaster<br/>Recovery</b> | <b>Health<br/>Services<br/>Grant</b> |
|-------------------------------|--|--|-----------------|--|--------------------------------------|
| \$ 25,147                     | \$ 1,854   | \$ 889   | \$ 3,980        | \$ -   | \$ -                                 |
| -                             | -  | -  | -               | -  | -                                    |
| -                             | -  | -  | -               | 693  | 191,652                              |
| -                             | 648  | -  | -               | -  | -                                    |
| <u>\$ 25,147</u>              | <u>\$ 2,502</u>                                    | <u>\$ 889</u>  | <u>\$ 3,980</u> | <u>\$ 693</u>                                  | <u>\$ 191,652</u>                    |
| <br>                          |  |  |                 |  |                                      |
| \$ -                          | \$ 212   | \$ -   | \$ -            | \$ 693   | \$ 35,118                            |
| -                             | -  | -  | -               | -  | 156,534                              |
| -                             | -  | -  | -               | -  | -                                    |
| -                             | -  | -  | -               | -  | -                                    |
| -                             | 212  | -  | -               | 693  | 191,652                              |
| <br>                          |  |  |                 |  |                                      |
| -                             | -  | -  | -               | -  | -                                    |
| -                             | -  | -  | -               | -  | -                                    |
| -                             | -  | -  | -               | -  | -                                    |
| <br>                          |  |  |                 |  |                                      |
| -                             | -  | -  | -               | -  | -                                    |
| 25,147                        | 2,290  | 889  | 3,980           | -  | -                                    |
| -                             | -  | -  | -               | -  | -                                    |
| <u>25,147</u>                 | <u>2,290</u>                                       | <u>889</u>   | <u>3,980</u>    | <u>-</u>                                       | <u>-</u>                             |
| <br>                          |  |  |                 |  |                                      |
| <u>\$ 25,147</u>              | <u>\$ 2,502</u>                                    | <u>\$ 889</u>  | <u>\$ 3,980</u> | <u>\$ 693</u>                                  | <u>\$ 191,652</u>                    |

**HARDIN COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS (page 3 of 6)**  
**September 30, 2020**

**Special Revenue Funds**

|  | <b>Drug<br/>Forfeiture<br/>Rehab</b> | <b>County<br/>Attorney<br/>Forfeiture</b> | <b>District<br/>Attorney<br/>Drug<br/>Forfeiture</b> | <b>Sheriff<br/>Drug<br/>Forfeiture</b> |
|--|--------------------------------------|---|--|--|
| <b>Assets</b>  |                                      |   |  |  |
| Cash and cash equivalents  | \$ 4,103                             | \$ 1,760                                  | \$ 9,532   | \$ 9,934                               |
| Prepaid expenses   | -                                    | -   | -  | -                                      |
| Receivables, net   | -                                    | -   | -  | -                                      |
| Due from other units   | -                                    | -   | -  | -                                      |
| <b>Total Assets</b>  | <b>\$ 4,103</b>                      | <b>\$ 1,760</b>                           | <b>\$ 9,532</b>                                      | <b>\$ 9,934</b>                        |
| <b>Liabilities</b>   |                                      |   |  |  |
| Accounts payable   | \$ -                                 | \$ -                                      | \$ -   | \$ -                                   |
| Due to other funds   | -                                    | -   | -  | -                                      |
| Due to other governments   | -                                    | -   | -  | -                                      |
| Unearned revenue   | -                                    | -   | -  | -                                      |
| <b>Total Liabilities</b>   | <b>-</b>                             | <b>-</b>                                  | <b>-</b>   | <b>-</b>                               |
| <b>Deferred Inflows of Resources</b>   |                                      |   |  |  |
| Unavailable revenue - grant  | -                                    | -   | -  | -                                      |
| Unavailable revenue - property taxes   | -                                    | -   | -  | -                                      |
| <b>Total Deferred Inflows of Resources</b>                                     | <b>-</b>                             | <b>-</b>                                  | <b>-</b>   | <b>-</b>                               |
| <b>Fund Balances</b>   |                                      |   |  |  |
| Nonspendable   | -                                    | -   | -  | -                                      |
| Restricted:  |                                      |   |  |  |
| Special revenue funds  | 4,103                                | 1,760                                     | 9,532  | 9,934                                  |
| Unassigned   | -                                    | -   | -  | -                                      |
| <b>Total Fund Balances</b>   | <b>4,103</b>                         | <b>1,760</b>                              | <b>9,532</b>   | <b>9,934</b>                           |
| <b>Total Liabilities, Deferred Inflows<br/>of Resources, and Fund Balances</b> | <b>\$ 4,103</b>                      | <b>\$ 1,760</b>                           | <b>\$ 9,532</b>                                      | <b>\$ 9,934</b>                        |

**Special Revenue Funds**

| <b>District and<br/>County Attorney<br/>Longevity<br/>Pay</b> | <b>Sheriff<br/>Federal<br/>Equitable<br/>Sharing</b> | <b>LEOSE</b>     | <b>VOCA<br/>Juror<br/>Donations</b> | <b>Disaster<br/>Incident<br/>Fund<br/>Cash</b> | <b>VOCA 13660</b> |
|---|--|------------------|-------------------------------------|--|-------------------|
| \$ -  | \$ 20,736  | \$ 40,273        | \$ 136,896                          | \$ 595,900                                     | \$ -              |
| -   | -  | -                | -                                   | -  | -                 |
| -   | -  | 18               | 280                                 | -  | 59,393            |
| -   | -  | -                | -                                   | -  | -                 |
| <u>\$ -</u>   | <u>\$ 20,736</u>                                     | <u>\$ 40,291</u> | <u>\$ 137,176</u>                   | <u>\$ 595,900</u>                              | <u>\$ 59,393</u>  |
| <br>  |  |                  |                                     |  |                   |
| \$ -  | \$ -   | \$ 40,291        | \$ 172                              | \$ -   | \$ 5,505          |
| -   | -  | -                | -                                   | -  | 53,888            |
| -   | -  | -                | -                                   | -  | -                 |
| -   | -  | -                | -                                   | 595,900  | -                 |
| -   | -  | 40,291           | 172                                 | 595,900  | 59,393            |
| <br>  |  |                  |                                     |  |                   |
| -   | -  | -                | -                                   | -  | -                 |
| -   | -  | -                | -                                   | -  | -                 |
| -   | -  | -                | -                                   | -  | -                 |
| <br>  |  |                  |                                     |  |                   |
| -   | -  | -                | -                                   | -  | -                 |
| -   | 20,736   | -                | 137,004                             | -  | -                 |
| -   | -  | -                | -                                   | -  | -                 |
| -   | 20,736   | -                | 137,004                             | -  | -                 |
| <br>  |  |                  |                                     |  |                   |
| <u>\$ -</u>   | <u>\$ 20,736</u>                                     | <u>\$ 40,291</u> | <u>\$ 137,176</u>                   | <u>\$ 595,900</u>                              | <u>\$ 59,393</u>  |

**HARDIN COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS (page 4 of 6)**  
**September 30, 2020**

|  | <b>Special Revenue Funds</b>                  |   |  |   |
|--|---|---|--|---|
|  | <b>DR 4223<br/>Severe<br/>Storms<br/>2015</b> | <b>DR 4272<br/>Severe<br/>Storms<br/>2016</b> | <b>US<br/>Food and Drug<br/>Administration</b> | <b>District<br/>Attorney<br/>VAWA<br/>Grant</b> |
| <b><u>Assets</u></b>   |   |   |  |   |
| Cash and cash equivalents  | \$ -  | \$ 33,510                                     | \$ -   | \$ 37   |
| Prepaid expenses   | -   | -   | -  | -   |
| Receivables, net   | 10,837  | -   | 3,218  | 30,816  |
| Due from other units   | -   | -   | -  | -   |
| <b>Total Assets</b>  | <b>\$ 10,837</b>                              | <b>\$ 33,510</b>                              | <b>\$ 3,218</b>                                | <b>\$ 30,853</b>                                |
| <b><u>Liabilities</u></b>  |   |   |  |   |
| Accounts payable   | \$ -  | \$ -  | \$ -   | \$ -  |
| Due to other funds   | 10,837  | -   | 3,218  | 30,853  |
| Due to other governments   | -   | 33,510  | -  | -   |
| Unearned revenue   | -   | -   | -  | -   |
| <b>Total Liabilities</b>   | <b>10,837</b>                                 | <b>33,510</b>                                 | <b>3,218</b>                                   | <b>30,853</b>                                   |
| <b><u>Deferred Inflows of Resources</u></b>                                    |   |   |  |   |
| Unavailable revenue - grant  | -   | -   | -  | -   |
| Unavailable revenue - property taxes   | -   | -   | -  | -   |
| <b>Total Deferred Inflows of Resources</b>                                     | <b>-</b>                                      | <b>-</b>                                      | <b>-</b>                                       | <b>-</b>  |
| <b><u>Fund Balances</u></b>  |   |   |  |   |
| Nonspendable   | -   | -   | -  | -   |
| Restricted:  |   |   |  |   |
| Special revenue funds  | -   | -   | -  | -   |
| Unassigned   | -   | -   | -  | -   |
| <b>Total Fund Balances</b>   | <b>-</b>                                      | <b>-</b>                                      | <b>-</b>                                       | <b>-</b>  |
| <b>Total Liabilities, Deferred Inflows<br/>of Resources, and Fund Balances</b> | <b>\$ 10,837</b>                              | <b>\$ 33,510</b>                              | <b>\$ 3,218</b>                                | <b>\$ 30,853</b>                                |

**Special Revenue Funds**

| <b>Title IV - E</b> | <b>ATPA Grant</b> | <b>Public Safety Grant</b> | <b>Crime Victim Grant</b> | <b>Health Department Grant</b> | <b>Tropical Storm Imelda</b> |
|---------------------|-------------------|----------------------------|---------------------------|--------------------------------|------------------------------|
| \$ -                | \$ -              | \$ -                       | \$ -                      | \$ -                           | \$ -                         |
| -                   | -                 | -                          | -                         | -                              | -                            |
| 5,246               | 56,885            | 28,117                     | 26,206                    | 63,524                         | -                            |
| -                   | -                 | -                          | -                         | -                              | -                            |
| <u>\$ 5,246</u>     | <u>\$ 56,885</u>  | <u>\$ 28,117</u>           | <u>\$ 26,206</u>          | <u>\$ 63,524</u>               | <u>\$ -</u>                  |
| <br>                |                   |                            |                           |                                |                              |
| \$ -                | \$ 102            | \$ -                       | \$ 152                    | \$ 229                         | \$ -                         |
| 5,246               | 56,783            | 28,117                     | 23,141                    | 63,295                         | -                            |
| -                   | -                 | -                          | 2,913                     | -                              | -                            |
| -                   | -                 | -                          | -                         | -                              | -                            |
| <u>5,246</u>        | <u>56,885</u>     | <u>28,117</u>              | <u>26,206</u>             | <u>63,524</u>                  | <u>-</u>                     |
| <br>                |                   |                            |                           |                                |                              |
| -                   | -                 | -                          | -                         | -                              | -                            |
| <u>-</u>            | <u>-</u>          | <u>-</u>                   | <u>-</u>                  | <u>-</u>                       | <u>-</u>                     |
| <br>                |                   |                            |                           |                                |                              |
| -                   | -                 | -                          | -                         | -                              | -                            |
| -                   | -                 | -                          | -                         | -                              | -                            |
| <u>-</u>            | <u>-</u>          | <u>-</u>                   | <u>-</u>                  | <u>-</u>                       | <u>-</u>                     |
| <br>                |                   |                            |                           |                                |                              |
| <u>\$ 5,246</u>     | <u>\$ 56,885</u>  | <u>\$ 28,117</u>           | <u>\$ 26,206</u>          | <u>\$ 63,524</u>               | <u>\$ -</u>                  |

**HARDIN COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS (page 5 of 6)**  
September 30, 2020

|  | Special Revenue Funds           |                        |                                |                                  |
|--|---------------------------------|------------------------|--------------------------------|----------------------------------|
|  | Repetitive Loss<br>Buyout Grant | PHCR-Coop<br>Agreement | Mental Health<br>Liaison Prog. | Emergency<br>Management<br>Grant |
| <b><u>Assets</u></b>   |                                 |                        |                                |                                  |
| Cash and cash equivalents  | \$ 665,779                      | \$ -                   | \$ -                           | \$ -                             |
| Prepaid expenses   | -                               | -                      | -                              | -                                |
| Receivables, net   | 11                              | 104,577                | 90,866                         | 164,741                          |
| Due from other units   | -                               | -                      | -                              | -                                |
| <b>Total Assets</b>  | <b>\$ 665,790</b>               | <b>\$ 104,577</b>      | <b>\$ 90,866</b>               | <b>\$ 164,741</b>                |
| <b><u>Liabilities</u></b>  |                                 |                        |                                |                                  |
| Accounts payable   | \$ 25,525                       | \$ 600                 | \$ 367                         | \$ -                             |
| Due to other funds   | -                               | 103,977                | 90,499                         | 164,741                          |
| Due to other governments   | -                               | -                      | -                              | -                                |
| Unearned revenue   | 640,265                         | -                      | -                              | -                                |
| <b>Total Liabilities</b>   | <b>665,790</b>                  | <b>104,577</b>         | <b>90,866</b>                  | <b>164,741</b>                   |
| <b><u>Deferred Inflows of Resources</u></b>                                    |                                 |                        |                                |                                  |
| Unavailable revenue - grant  | -                               | -                      | -                              | -                                |
| Unavailable revenue - property taxes   | -                               | -                      | -                              | -                                |
| <b>Total Deferred Inflows of Resources</b>                                     | <b>-</b>                        | <b>-</b>               | <b>-</b>                       | <b>-</b>                         |
| <b><u>Fund Balances</u></b>  |                                 |                        |                                |                                  |
| Nonspendable   | -                               | -                      | -                              | -                                |
| Restricted:  |                                 |                        |                                |                                  |
| Special revenue funds  | -                               | -                      | -                              | -                                |
| Unassigned   | -                               | -                      | -                              | -                                |
| <b>Total Fund Balances</b>   | <b>-</b>                        | <b>-</b>               | <b>-</b>                       | <b>-</b>                         |
| <b>Total Liabilities, Deferred Inflows<br/>of Resources, and Fund Balances</b> | <b>\$ 665,790</b>               | <b>\$ 104,577</b>      | <b>\$ 90,866</b>               | <b>\$ 164,741</b>                |

**Special Revenue Funds**

| <b>Sheriff Office<br/>Dispatch Center</b> | <b>VOCA<br/>902</b> | <b>CA Pre-Trial<br/>Diversion</b> | <b>Hurricane<br/>Laura</b> | <b>HMGP<br/>DR4332<br/>Property<br/>Acquisition</b> | <b>CDBG<br/>DR 4332<br/>ACQ-1</b> |
|---|---------------------|-----------------------------------|----------------------------|---|-----------------------------------|
| \$ -                                      | \$ -                | \$ 62,198                         | \$ -                       | \$ 218,266  | \$ -                              |
| -   | -                   | -                                 | -                          | -   | -                                 |
| 12,130                                    | 12,617              | -                                 | 65,862                     | -   | 48,838                            |
| -   | -                   | -                                 | -                          | -   | -                                 |
| <u>\$ 12,130</u>                          | <u>\$ 12,617</u>    | <u>\$ 62,198</u>                  | <u>\$ 65,862</u>           | <u>\$ 218,266</u>                                   | <u>\$ 48,838</u>                  |
| \$ 12,130                                 | \$ 1,033            | \$ 1,346                          | \$ 225                     | \$ 47,487   | \$ 45,450                         |
| -   | 11,584              | -                                 | 65,637                     | -   | 3,388                             |
| -   | -                   | -                                 | -                          | -   | -                                 |
| -   | -                   | -                                 | -                          | 170,779   | -                                 |
| <u>12,130</u>                             | <u>12,617</u>       | <u>1,346</u>                      | <u>65,862</u>              | <u>218,266</u>                                      | <u>48,838</u>                     |
| -   | -                   | -                                 | -                          | -   | -                                 |
| -   | -                   | -                                 | -                          | -   | -                                 |
| -   | -                   | -                                 | -                          | -   | -                                 |
| -   | -                   | -                                 | -                          | -   | -                                 |
| -   | -                   | 60,852                            | -                          | -   | -                                 |
| -   | -                   | -                                 | -                          | -   | -                                 |
| -   | -                   | <u>60,852</u>                     | -                          | -   | -                                 |
| <u>\$ 12,130</u>                          | <u>\$ 12,617</u>    | <u>\$ 62,198</u>                  | <u>\$ 65,862</u>           | <u>\$ 218,266</u>                                   | <u>\$ 48,838</u>                  |

**HARDIN COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS (page 6 of 6)**  
**September 30, 2020**

**Special Revenue Funds**

|  | <b>CDBG<br/>DR4332<br/>Infrastructure</b> | <b>COVID-19<br/>Grant Award</b> | <b>CDC<br/>COVID-19<br/>EPI Grant</b> | <b>Combat<br/>COVID-19<br/>CESF</b> |
|--|---|---------------------------------|---------------------------------------|-------------------------------------|
| <b><u>Assets</u></b>   |   |                                 |                                       |                                     |
| Cash and cash equivalents  | \$ -                                      | \$ -                            | \$ -                                  | \$ -                                |
| Prepaid expenses   | -   | -                               | -                                     | -                                   |
| Receivables, net   | 36,135                                    | 251,044                         | 3,237                                 | 53,340                              |
| Due from other units   | -   | -                               | -                                     | -                                   |
| <b>Total Assets</b>  | <b>\$ 36,135</b>                          | <b>\$ 251,044</b>               | <b>\$ 3,237</b>                       | <b>\$ 53,340</b>                    |
| <b><u>Liabilities</u></b>  |   |                                 |                                       |                                     |
| Accounts payable   | \$ -                                      | \$ 12,162                       | \$ 482                                | \$ -                                |
| Due to other funds   | 36,135                                    | 238,882                         | 2,755                                 | 53,340                              |
| Due to other governments   | -   | -                               | -                                     | -                                   |
| Unearned revenue   | -   | -                               | -                                     | -                                   |
| <b>Total Liabilities</b>   | <b>36,135</b>                             | <b>251,044</b>                  | <b>3,237</b>                          | <b>53,340</b>                       |
| <b><u>Deferred Inflows of Resources</u></b>                                    |   |                                 |                                       |                                     |
| Unavailable revenue - grant  | -   | -                               | -                                     | -                                   |
| Unavailable revenue - property taxes   | -   | -                               | -                                     | -                                   |
| <b>Total Deferred Inflows of Resources</b>                                     | <b>-</b>                                  | <b>-</b>                        | <b>-</b>                              | <b>-</b>                            |
| <b><u>Fund Balances</u></b>  |   |                                 |                                       |                                     |
| Nonspendable   | -   | -                               | -                                     | -                                   |
| Restricted:  |   |                                 |                                       |                                     |
| Special revenue funds  | -   | -                               | -                                     | -                                   |
| Unassigned   | -   | -                               | -                                     | -                                   |
| <b>Total Fund Balances</b>   | <b>-</b>                                  | <b>-</b>                        | <b>-</b>                              | <b>-</b>                            |
| <b>Total Liabilities, Deferred Inflows<br/>of Resources, and Fund Balances</b> | <b>\$ 36,135</b>                          | <b>\$ 251,044</b>               | <b>\$ 3,237</b>                       | <b>\$ 53,340</b>                    |



**Special Revenue Funds**

| <b>COVID-19<br/>CARES Act</b> | <b>HMGP<br/>DR4332<br/>Detention<br/>Pond</b> | <b>HAVA<br/>Grant</b> | <b>Total<br/>Nonmajor<br/>Governmental<br/>Funds</b> |
|-------------------------------|---|-----------------------|--|
| \$ 30,727                     | \$ -  | \$ 50,121             | \$ 3,332,719   |
| -                             | -   | -                     | 4,420  |
| 338,836                       | 61,370  | -                     | 1,999,288  |
| -                             | -   | -                     | 648  |
| <u>\$ 369,563</u>             | <u>\$ 61,370</u>                              | <u>\$ 50,121</u>      | <u>\$ 5,337,075</u>                                  |
| <br>                          |   |                       |  |
| \$ 45,162                     | \$ 61,370                                     | \$ 699                | \$ 439,525   |
| -                             | -   | -                     | 1,797,945  |
| -                             | -   | -                     | 37,296   |
| 324,401                       | -   | 49,422                | 1,995,116  |
| <u>369,563</u>                | <u>61,370</u>                                 | <u>50,121</u>         | <u>4,269,882</u>                                     |
| <br>                          |   |                       |  |
| -                             | -   | -                     | 110,950  |
| -                             | -   | -                     | 102,768  |
| -                             | -   | -                     | 213,718  |
| <br>                          |   |                       |  |
| -                             | -   | -                     | 2,654  |
| -                             | -   | -                     | 1,350,530  |
| -                             | -   | -                     | (499,709)  |
| -                             | -   | -                     | 853,475  |
| <u>\$ 369,563</u>             | <u>\$ 61,370</u>                              | <u>\$ 50,121</u>      | <u>\$ 5,337,075</u>                                  |

**HARDIN COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS (page 1 of 6)**  
**For the Year Ended September 30, 2020**

|  | <b>Special Revenue Funds</b>                 |                             |   |   |
|--|--|-----------------------------|---|---|
|  | <b>Emergency<br/>Management<br/>Services</b> | <b>Hurricane<br/>Harvey</b> | <b>District Clerk<br/>Preservation<br/>Fees</b> | <b>County Clerk<br/>Preservation<br/>Fees</b> |
| <b>Revenues</b>  |  |                             |   |   |
| Taxes  | \$ -   | \$ -                        | \$ -  | \$ -  |
| Intergovernmental  | 31,847                                       | 539,365                     | -   | -   |
| Fines and fees   | -  | -                           | 28,344  | 200,478                                       |
| Investment income  | -  | -                           | -   | -   |
| Other revenues   | -  | 32,548                      | -   | -   |
| <b>Total Revenues</b>  | <b>31,847</b>                                | <b>571,913</b>              | <b>28,344</b>                                   | <b>200,478</b>                                |
| <b>Expenditures</b>  |  |                             |   |   |
| General government   | 156,015                                      | 410,354                     | -   | 175,284                                       |
| Administration of justice  | -  | -                           | 61,229  | -   |
| Public transportation  | -  | -                           | -   | -   |
| Public safety  | -  | -                           | -   | -   |
| Health and human services  | -  | -                           | -   | -   |
| <b>Debt service:</b>   |  |                             |   |   |
| Principal  | 6,607  | -                           | -   | -   |
| Interest   | 457  | -                           | -   | -   |
| <b>Capital outlay</b>  | <b>-</b>                                     | <b>-</b>                    | <b>-</b>  | <b>-</b>                                      |
| <b>Total Expenditures</b>  | <b>163,079</b>                               | <b>410,354</b>              | <b>61,229</b>                                   | <b>175,284</b>                                |
| <b>Excess (Deficiency) of<br/>Revenues Over (Under) Expenditures</b> | <b>(131,232)</b>                             | <b>161,559</b>              | <b>(32,885)</b>                                 | <b>25,194</b>                                 |
| <b>Other Financing Sources (Uses)</b>                                |  |                             |   |   |
| Transfers in   | 131,232                                      | -                           | -   | -   |
| Transfers (out)  | -  | -                           | -   | -   |
| <b>Total Other Financing<br/>Sources (Uses)</b>                      | <b>131,232</b>                               | <b>-</b>                    | <b>-</b>  | <b>-</b>                                      |
| <b>Net Change in Fund Balances</b>                                   | <b>-</b>                                     | <b>161,559</b>              | <b>(32,885)</b>                                 | <b>25,194</b>                                 |
| Beginning fund balances  | -  | (661,268)                   | 105,692   | 541,834                                       |
| <b>Ending Fund Balances</b>  | <b>\$ -</b>                                  | <b>\$ (499,709)</b>         | <b>\$ 72,807</b>                                | <b>\$ 567,028</b>                             |

**Special Revenue Funds**

|                        | <b>Constitutional</b>                     |  |                                    |                            |                |  |
|------------------------|---|--|------------------------------------|----------------------------|----------------|--|
| <b>Law<br/>Library</b> | <b>County<br/>Attorney<br/>Supplement</b> | <b>County<br/>Judge<br/>Supplement</b> | <b>Court<br/>Security<br/>Fees</b> | <b>Jail<br/>Commissary</b> | <b>Jury</b>    |  |
| \$ -                   | \$ -                                      | \$ -                                   | \$ -                               | \$ -                       | \$ 475,643     |  |
| -                      | 96,826                                    | 30,841                                 | -                                  | -                          | -              |  |
| -                      | -   | -                                      | 20,029                             | -                          | 89,443         |  |
| -                      | -   | -                                      | -                                  | 962                        | -              |  |
| 25,924                 | -   | -                                      | -                                  | 47,808                     | 2,039          |  |
| <u>25,924</u>          | <u>96,826</u>                             | <u>30,841</u>                          | <u>20,029</u>                      | <u>48,770</u>              | <u>567,125</u> |  |
| -                      | -   | -                                      | -                                  | -                          | -              |  |
| 23,026                 | 96,826                                    | 30,841                                 | -                                  | -                          | 565,012        |  |
| -                      | -   | -                                      | -                                  | -                          | -              |  |
| -                      | -   | -                                      | 5,394                              | 66,717                     | -              |  |
| -                      | -   | -                                      | -                                  | -                          | -              |  |
| -                      | -   | -                                      | -                                  | -                          | -              |  |
| -                      | -   | -                                      | -                                  | -                          | -              |  |
| <u>23,026</u>          | <u>96,826</u>                             | <u>30,841</u>                          | <u>5,394</u>                       | <u>66,717</u>              | <u>565,012</u> |  |
| 2,898                  | -   | -                                      | 14,635                             | (17,947)                   | 2,113          |  |
| -                      | -   | -                                      | -                                  | -                          | -              |  |
| <u>-</u>               | <u>-</u>                                  | <u>-</u>                               | <u>-</u>                           | <u>-</u>                   | <u>-</u>       |  |
| -                      | -   | -                                      | -                                  | -                          | -              |  |
| 2,898                  | -   | -                                      | 14,635                             | (17,947)                   | 2,113          |  |
| 28,004                 | -   | -                                      | 58,139                             | 85,159                     | 55,607         |  |
| <u>30,902</u>          | <u>-</u>                                  | <u>-</u>                               | <u>72,774</u>                      | <u>67,212</u>              | <u>57,720</u>  |  |

**HARDIN COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS (page 2 of 6)**  
**For the Year Ended September 30, 2020**

| <b>Special Revenue Funds</b>   |                    |                          |   |                         |
|--|--------------------|--------------------------|---|-------------------------|
|  | <b>Dispatchers</b> | <b>Lateral<br/>Roads</b> | <b>Justice<br/>Court<br/>Technology</b> | <b>Dare<br/>Program</b> |
| <b>Revenues</b>  |                    |                          |   |                         |
| Taxes  | \$ -               | \$ -                     | \$ -                                    | \$ -                    |
| Intergovernmental  | 112,285            | 36,563                   | 3,712                                   | -                       |
| Fines and fees   | -                  | -                        | -                                       | -                       |
| Investment income  | -                  | -                        | -                                       | -                       |
| Other revenues   | -                  | -                        | -                                       | -                       |
| <b>Total Revenues</b>  | <b>112,285</b>     | <b>36,563</b>            | <b>3,712</b>                            | <b>-</b>                |
| <b>Expenditures</b>  |                    |                          |   |                         |
| General government   | -                  | -                        | -                                       | -                       |
| Administration of justice  | -                  | -                        | 13,150                                  | -                       |
| Public transportation  | -                  | -                        | -                                       | -                       |
| Public safety  | 200,153            | -                        | -                                       | -                       |
| Health and human services  | -                  | -                        | -                                       | -                       |
| <b>Debt service:</b>   |                    |                          |   |                         |
| Principal  | -                  | -                        | -                                       | -                       |
| Interest   | -                  | -                        | -                                       | -                       |
| <b>Capital outlay</b>  |                    |                          |   |                         |
|  | -                  | -                        | -                                       | -                       |
| <b>Total Expenditures</b>  | <b>200,153</b>     | <b>-</b>                 | <b>13,150</b>                           | <b>-</b>                |
| <b>Excess (Deficiency) of<br/>Revenues Over (Under) Expenditures</b> | <b>(87,868)</b>    | <b>36,563</b>            | <b>(9,438)</b>                          | <b>-</b>                |
| <b>Other Financing Sources (Uses)</b>                                |                    |                          |   |                         |
| Transfers in   | 87,868             | -                        | 9,438                                   | -                       |
| Transfers (out)  | -                  | -                        | -                                       | -                       |
| <b>Total Other Financing<br/>Sources (Uses)</b>                      | <b>87,868</b>      | <b>-</b>                 | <b>9,438</b>                            | <b>-</b>                |
| <b>Net Change in Fund Balances</b>                                   | <b>-</b>           | <b>36,563</b>            | <b>-</b>                                | <b>-</b>                |
| Beginning fund balances  | -                  | 164,059                  | -                                       | 7,892                   |
| <b>Ending Fund Balances</b>  | <b>\$ -</b>        | <b>\$ 200,622</b>        | <b>\$ -</b>                             | <b>\$ 7,892</b>         |

**Special Revenue Funds**

| <b>Election<br/>Equipment</b> | <b>County<br/>Attorney<br/>Overdrawn<br/>Check</b> | <b>District<br/>Attorney<br/>Overdrawn<br/>Check</b> | <b>LEPC</b> | <b>Hurricane<br/>Ike Disaster<br/>Recovery</b> | <b>Health<br/>Services<br/>Grant</b> |
|-------------------------------|--|--|-------------|--|--------------------------------------|
| \$ -                          | \$ -   | \$ -   | \$ -        | \$ -   | \$ -                                 |
| -                             | -  | -  | -           | -  | 258,274                              |
| -                             | -  | -  | -           | -  | -                                    |
| -                             | -  | -  | -           | -  | -                                    |
| -                             | 275  | -  | -           | -  | 176,717                              |
| -                             | 275  | -  | -           | -  | 434,991                              |
| -                             | -  | -  | -           | -  | -                                    |
| -                             | 261  | -  | -           | -  | -                                    |
| -                             | -  | -  | -           | -  | 434,991                              |
| -                             | -  | -  | -           | -  | -                                    |
| -                             | -  | -  | -           | -  | -                                    |
| -                             | -  | -  | -           | -  | -                                    |
| -                             | 261  | -  | -           | -  | 434,991                              |
| -                             | 14   | -  | -           | -  | -                                    |
| -                             | -  | -  | -           | -  | -                                    |
| -                             | -  | -  | -           | -  | -                                    |
| -                             | -  | -  | -           | -  | -                                    |
| -                             | 14   | -  | -           | -  | -                                    |
| 25,147                        | 2,276  | 889  | 3,980       | -  | -                                    |
| \$ 25,147                     | \$ 2,290   | \$ 889   | \$ 3,980    | \$ -   | \$ -                                 |

**HARDIN COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS (page 3 of 6)**  
**For the Year Ended September 30, 2020**

|  | <u>Special Revenue Funds</u>         |   |  |  |
|--|--------------------------------------|---|--|--|
|  | <u>Drug<br/>Forfeiture<br/>Rehab</u> | <u>County<br/>Attorney<br/>Forfeiture</u> | <u>District<br/>Attorney<br/>Drug<br/>Forfeiture</u> | <u>Sheriff<br/>Drug<br/>Forfeiture</u> |
| <b>Revenues</b>  |                                      |   |  |  |
| Taxes  | \$ -                                 | \$ -                                      | \$ -   | \$ -                                   |
| Intergovernmental  | -                                    | -   | -  | -                                      |
| Fines and fees   | -                                    | -   | -  | -                                      |
| Investment income  | -                                    | -   | -  | -                                      |
| Other revenues   | -                                    | -   | -  | -                                      |
| <b>Total Revenues</b>  | <b>-</b>                             | <b>-</b>                                  | <b>-</b>   | <b>-</b>                               |
| <b>Expenditures</b>  |                                      |   |  |  |
| General government   | -                                    | -   | -  | -                                      |
| Administration of justice  | -                                    | -   | -  | -                                      |
| Public transportation  | -                                    | -   | -  | -                                      |
| Public safety  | -                                    | -   | -  | -                                      |
| Health and human services  | -                                    | -   | -  | -                                      |
| <b>Debt service:</b>   |                                      |   |  |  |
| Principal  | -                                    | -   | -  | -                                      |
| Interest   | -                                    | -   | -  | -                                      |
| <b>Capital outlay</b>  | <b>-</b>                             | <b>-</b>                                  | <b>-</b>   | <b>-</b>                               |
| <b>Total Expenditures</b>  | <b>-</b>                             | <b>-</b>                                  | <b>-</b>   | <b>-</b>                               |
| <b>Excess (Deficiency) of<br/>Revenues Over (Under) Expenditures</b> | <b>-</b>                             | <b>-</b>                                  | <b>-</b>   | <b>-</b>                               |
| <b>Other Financing Sources (Uses)</b>                                |                                      |   |  |  |
| Transfers in   | -                                    | -   | -  | -                                      |
| Transfers (out)  | -                                    | -   | -  | -                                      |
| <b>Total Other Financing<br/>Sources (Uses)</b>                      | <b>-</b>                             | <b>-</b>                                  | <b>-</b>   | <b>-</b>                               |
| <b>Net Change in Fund Balances</b>                                   | <b>-</b>                             | <b>-</b>                                  | <b>-</b>   | <b>-</b>                               |
| Beginning fund balances  | 4,103                                | 1,760                                     | 9,532  | 9,934                                  |
| <b>Ending Fund Balances</b>  | <b>\$ 4,103</b>                      | <b>\$ 1,760</b>                           | <b>\$ 9,532</b>                                      | <b>\$ 9,934</b>                        |

**Special Revenue Funds**

| <b>District and<br/>County Attorney<br/>Longevity<br/>Pay</b> | <b>Sheriff<br/>Federal<br/>Equitable<br/>Sharing</b> | <b>LEOSE</b> | <b>VOCA<br/>Juror<br/>Donations</b> | <b>Disaster<br/>Incident<br/>Fund<br/>Cash</b> | <b>VOCA 13660</b> |
|---|--|--------------|-------------------------------------|--|-------------------|
| \$ -  | \$ -   | \$ -         | \$ -                                | \$ -   | \$ -              |
| 17,745  | -  | -            | -                                   | -  | 260,431           |
| -   | -  | -            | 11,959                              | -  | -                 |
| -   | 14   | -            | 1,809                               | -  | -                 |
| -   | -  | -            | -                                   | -  | -                 |
| <u>17,745</u>   | <u>14</u>  | <u>-</u>     | <u>13,768</u>                       | <u>-</u>                                       | <u>260,431</u>    |
| -   | -  | -            | -                                   | -  | -                 |
| 17,745  | -  | -            | 4,154                               | -  | -                 |
| -   | -  | -            | -                                   | -  | -                 |
| -   | 7,669  | -            | -                                   | -  | 263,035           |
| -   | -  | -            | -                                   | -  | -                 |
| -   | -  | -            | -                                   | -  | -                 |
| -   | -  | -            | -                                   | -  | -                 |
| <u>17,745</u>   | <u>7,669</u>   | <u>-</u>     | <u>4,154</u>                        | <u>-</u>                                       | <u>263,035</u>    |
| -   | (7,655)  | -            | 9,614                               | -  | (2,604)           |
| -   | -  | -            | -                                   | -  | 2,604             |
| -   | -  | -            | -                                   | -  | -                 |
| -   | -  | -            | -                                   | -  | 2,604             |
| -   | (7,655)  | -            | 9,614                               | -  | -                 |
| -   | 28,391   | -            | 127,390                             | -  | -                 |
| <u>\$ -</u>   | <u>\$ 20,736</u>                                     | <u>\$ -</u>  | <u>\$ 137,004</u>                   | <u>\$ -</u>                                    | <u>\$ -</u>       |

**HARDIN COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS (page 4 of 6)**  
**For the Year Ended September 30, 2020**

|  | <b>Special Revenue Funds</b>                  |   |  |   |
|--|---|---|--|---|
|  | <b>DR 4223<br/>Severe<br/>Storms<br/>2015</b> | <b>DR 4272<br/>Severe<br/>Storms<br/>2016</b> | <b>US<br/>Food and Drug<br/>Administration</b> | <b>District<br/>Attorney<br/>VAWA<br/>Grant</b> |
| <b>Revenues</b>  |   |   |  |   |
| Taxes  | \$ -  | \$ -  | \$ -   | \$ -  |
| Intergovernmental  | -   | -   | 4,753  | 75,721  |
| Fines and fees   | -   | -   | -  | -   |
| Investment income  | -   | -   | -  | -   |
| Other revenues   | -   | -   | -  | -   |
| <b>Total Revenues</b>  | <b>-</b>                                      | <b>-</b>                                      | <b>4,753</b>                                   | <b>75,721</b>                                   |
| <b>Expenditures</b>  |   |   |  |   |
| General government   | -   | -   | -  | -   |
| Administration of justice  | -   | -   | -  | 119,543   |
| Public transportation  | -   | -   | -  | -   |
| Public safety  | -   | -   | 4,753  | -   |
| Health and human services  | -   | -   | -  | -   |
| <b>Debt service:</b>   |   |   |  |   |
| Principal  | -   | -   | -  | -   |
| Interest   | -   | -   | -  | -   |
| <b>Capital outlay</b>  | <b>-</b>                                      | <b>-</b>                                      | <b>-</b>                                       | <b>-</b>  |
| <b>Total Expenditures</b>  | <b>-</b>                                      | <b>-</b>                                      | <b>4,753</b>                                   | <b>119,543</b>                                  |
| <b>Excess (Deficiency) of<br/>Revenues Over (Under) Expenditures</b> | <b>-</b>                                      | <b>-</b>                                      | <b>-</b>                                       | <b>(43,822)</b>                                 |
| <b>Other Financing Sources (Uses)</b>                                |   |   |  |   |
| Transfers in   | -   | -   | -  | 43,755  |
| Transfers (out)  | -   | -   | -  | -   |
| <b>Total Other Financing<br/>Sources (Uses)</b>                      | <b>-</b>                                      | <b>-</b>                                      | <b>-</b>                                       | <b>43,755</b>                                   |
| <b>Net Change in Fund Balances</b>                                   | <b>-</b>                                      | <b>-</b>                                      | <b>-</b>                                       | <b>(67)</b>                                     |
| Beginning fund balances  | -   | -   | -  | 67  |
| <b>Ending Fund Balances</b>  | <b>\$ -</b>                                   | <b>\$ -</b>                                   | <b>\$ -</b>                                    | <b>\$ -</b>                                     |



**Special Revenue Funds**

| <b>Title IV - E</b> | <b>ATPA Grant</b> | <b>Public Safety Grant</b> | <b>Crime Victim Grant</b> | <b>Health Department Grant</b> | <b>Tropical Storm Imelda</b> |
|---------------------|-------------------|----------------------------|---------------------------|--------------------------------|------------------------------|
| \$ -                | \$ -              | \$ -                       | \$ -                      | \$ -                           | \$ -                         |
| 5,246               | 73,713            | 75,767                     | 95,907                    | 195,674                        | -                            |
| -                   | -                 | -                          | -                         | -                              | -                            |
| -                   | -                 | -                          | -                         | -                              | -                            |
| -                   | -                 | -                          | -                         | -                              | -                            |
| <u>5,246</u>        | <u>73,713</u>     | <u>75,767</u>              | <u>95,907</u>             | <u>195,674</u>                 | <u>-</u>                     |
| 5,246               | 100,813           | -                          | -                         | -                              | -                            |
| -                   | -                 | -                          | -                         | -                              | -                            |
| -                   | -                 | -                          | -                         | -                              | -                            |
| -                   | -                 | 75,767                     | 95,907                    | 195,674                        | 18,984                       |
| -                   | -                 | -                          | -                         | -                              | -                            |
| -                   | -                 | -                          | -                         | -                              | -                            |
| -                   | -                 | -                          | -                         | -                              | -                            |
| <u>5,246</u>        | <u>100,813</u>    | <u>75,767</u>              | <u>95,907</u>             | <u>195,674</u>                 | <u>18,984</u>                |
| -                   | (27,100)          | -                          | -                         | -                              | (18,984)                     |
| -                   | 27,100            | -                          | -                         | -                              | 18,984                       |
| -                   | -                 | -                          | -                         | -                              | -                            |
| -                   | 27,100            | -                          | -                         | -                              | 18,984                       |
| -                   | -                 | -                          | -                         | -                              | -                            |
| -                   | -                 | -                          | -                         | -                              | -                            |
| <u>\$ -</u>         | <u>\$ -</u>       | <u>\$ -</u>                | <u>\$ -</u>               | <u>\$ -</u>                    | <u>\$ -</u>                  |

**HARDIN COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS (page 5 of 6)**  
**For the Year Ended September 30, 2020**

| <u>Special Revenue Funds</u>   |   |                                |  |   |
|--|---|--------------------------------|--|---|
|  | <u>Repetitive Loss<br/>Buyout Grant</u> | <u>PHCR-Coop<br/>Agreement</u> | <u>Mental Health<br/>Liaison Prog.</u> | <u>Emergency<br/>Management<br/>Grant</u> |
| <b>Revenues</b>  |   |                                |  |   |
| Taxes  | \$ -                                    | \$ -                           | \$ -                                   | \$ -                                      |
| Intergovernmental  | 96,542                                  | -                              | 85,648                                 | 164,741                                   |
| Fines and fees   | -                                       | -                              | -                                      | -   |
| Investment income  | 11                                      | -                              | -                                      | -   |
| Other revenues   | -                                       | 248,272                        | -                                      | -   |
| <b>Total Revenues</b>  | <u>96,553</u>                           | <u>248,272</u>                 | <u>85,648</u>                          | <u>164,741</u>                            |
| <b>Expenditures</b>  |   |                                |  |   |
| General government   | 96,553                                  | -                              | -                                      | -   |
| Administration of justice  | -                                       | -                              | -                                      | -   |
| Public transportation  | -                                       | -                              | -                                      | -   |
| Public safety  | -                                       | 248,272                        | 85,648                                 | 67,305                                    |
| Health and human services  | -                                       | -                              | -                                      | -   |
| <b>Debt service:</b>   |   |                                |  |   |
| Principal  | -                                       | -                              | -                                      | -   |
| Interest   | -                                       | -                              | -                                      | -   |
| <b>Capital outlay</b>  | -                                       | -                              | -                                      | 97,436                                    |
| <b>Total Expenditures</b>  | <u>96,553</u>                           | <u>248,272</u>                 | <u>85,648</u>                          | <u>164,741</u>                            |
| <b>Excess (Deficiency) of<br/>Revenues Over (Under) Expenditures</b> | <u>-</u>                                | <u>-</u>                       | <u>-</u>                               | <u>-</u>                                  |
| <b>Other Financing Sources (Uses)</b>                                |   |                                |  |   |
| Transfers in   | -                                       | -                              | -                                      | -   |
| Transfers (out)  | -                                       | -                              | -                                      | -   |
| <b>Total Other Financing<br/>Sources (Uses)</b>                      | <u>-</u>                                | <u>-</u>                       | <u>-</u>                               | <u>-</u>                                  |
| <b>Net Change in Fund Balances</b>                                   | <u>-</u>                                | <u>-</u>                       | <u>-</u>                               | <u>-</u>                                  |
| Beginning fund balances  | -                                       | -                              | -                                      | -   |
| <b>Ending Fund Balances</b>  | <u>\$ -</u>                             | <u>\$ -</u>                    | <u>\$ -</u>                            | <u>\$ -</u>                               |

**Special Revenue Funds**

| <b>Sheriff Office<br/>Dispatch Center</b> | <b>VOCA<br/>902</b> | <b>CA Pre-Trial<br/>Diversion</b> | <b>Hurricane<br/>Laura</b> | <b>HMGP<br/>DR4332<br/>Property<br/>Acquisition</b> | <b>CDBG<br/>DR 4332<br/>ACQ-1</b> |
|---|---------------------|-----------------------------------|----------------------------|---|-----------------------------------|
| \$ -                                      | \$ -                | \$ -                              | \$ -                       | \$ -  | \$ -                              |
| -   | 61,174              | 50,020                            | 87,817                     | 95,302  | 48,838                            |
| -   | -                   | -                                 | -                          | -   | -                                 |
| -   | -                   | -                                 | -                          | -   | -                                 |
| 12,130                                    | -                   | -                                 | -                          | -   | -                                 |
| <u>12,130</u>                             | <u>61,174</u>       | <u>50,020</u>                     | <u>87,817</u>              | <u>95,302</u>                                       | <u>48,838</u>                     |
| -   | -                   | 42,837                            | 50,667                     | 95,302  | 45,450                            |
| -   | -                   | -                                 | -                          | -   | -                                 |
| -   | -                   | -                                 | -                          | -   | -                                 |
| 12,130                                    | 61,174              | -                                 | 37,150                     | -   | -                                 |
| -   | -                   | -                                 | -                          | -   | -                                 |
| -   | -                   | -                                 | -                          | -   | -                                 |
| -   | -                   | -                                 | -                          | -   | -                                 |
| <u>12,130</u>                             | <u>61,174</u>       | <u>42,837</u>                     | <u>87,817</u>              | <u>95,302</u>                                       | <u>45,450</u>                     |
| -   | -                   | 7,183                             | -                          | -   | 3,388                             |
| -   | -                   | -                                 | -                          | -   | -                                 |
| -   | -                   | -                                 | -                          | -   | (3,388)                           |
| -   | -                   | -                                 | -                          | -   | (3,388)                           |
| -   | -                   | 7,183                             | -                          | -   | -                                 |
| -   | -                   | 53,669                            | -                          | -   | -                                 |
| <u>\$ -</u>                               | <u>\$ -</u>         | <u>\$ 60,852</u>                  | <u>\$ -</u>                | <u>\$ -</u>   | <u>\$ -</u>                       |

**HARDIN COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS (page 6 of 6)**  
**For the Year Ended September 30, 2020**

|  | <b>Special Revenue Funds</b>              |                                 |                                       |                                     |
|--|---|---------------------------------|---------------------------------------|-------------------------------------|
|  | <b>CDBG<br/>DR4332<br/>Infrastructure</b> | <b>COVID-19<br/>Grant Award</b> | <b>CDC<br/>COVID-19<br/>EPI Grant</b> | <b>Combat<br/>COVID-19<br/>CESF</b> |
| <b>Revenues</b>  |   |                                 |                                       |                                     |
| Taxes  | \$ -                                      | \$ -                            | \$ -                                  | \$ -                                |
| Intergovernmental  | 36,135                                    | 251,044                         | 3,237                                 | 53,340                              |
| Fines and fees   | -   | -                               | -                                     | -                                   |
| Investment income  | -   | -                               | -                                     | -                                   |
| Other revenues   | -   | -                               | -                                     | -                                   |
| <b>Total Revenues</b>  | <b>36,135</b>                             | <b>251,044</b>                  | <b>3,237</b>                          | <b>53,340</b>                       |
| <b>Expenditures</b>  |   |                                 |                                       |                                     |
| General government   | 13,733                                    | 251,044                         | 3,237                                 | 53,340                              |
| Administration of justice  | -   | -                               | -                                     | -                                   |
| Public transportation  | -   | -                               | -                                     | -                                   |
| Public safety  | -   | -                               | -                                     | -                                   |
| Health and human services  | -   | -                               | -                                     | -                                   |
| <b>Debt service:</b>   |   |                                 |                                       |                                     |
| Principal  | -   | -                               | -                                     | -                                   |
| Interest   | -   | -                               | -                                     | -                                   |
| <b>Capital outlay</b>  | -   | -                               | -                                     | -                                   |
| <b>Total Expenditures</b>  | <b>13,733</b>                             | <b>251,044</b>                  | <b>3,237</b>                          | <b>53,340</b>                       |
| <b>Excess (Deficiency) of<br/>Revenues Over (Under) Expenditures</b> | <b>22,402</b>                             | <b>-</b>                        | <b>-</b>                              | <b>-</b>                            |
| <b>Other Financing Sources (Uses)</b>                                |   |                                 |                                       |                                     |
| Transfers in   | -   | -                               | -                                     | -                                   |
| Transfers (out)  | (22,402)                                  | -                               | -                                     | -                                   |
| <b>Total Other Financing<br/>Sources (Uses)</b>                      | <b>(22,402)</b>                           | <b>-</b>                        | <b>-</b>                              | <b>-</b>                            |
| <b>Net Change in Fund Balances</b>                                   | <b>-</b>                                  | <b>-</b>                        | <b>-</b>                              | <b>-</b>                            |
| Beginning fund balances  | -   | -                               | -                                     | -                                   |
| <b>Ending Fund Balances</b>  | <b>\$ -</b>                               | <b>\$ -</b>                     | <b>\$ -</b>                           | <b>\$ -</b>                         |

**Special Revenue Funds**

| <b>COVID-19<br/>CARES Act</b> | <b>HMGP<br/>DR4332<br/>Detention<br/>Pond</b> | <b>HAVA<br/>Grant</b> | <b>Total<br/>Nonmajor<br/>Governmental<br/>Funds</b> |
|-------------------------------|---|-----------------------|--|
| \$ -                          | \$ -  | \$ -                  | \$ 475,643   |
| 382,583                       | 61,370  | 23,583                | 3,416,044  |
| -                             | -   | -                     | 350,253  |
| -                             | -   | -                     | 2,796  |
| -                             | -   | -                     | 545,713  |
| <u>382,583</u>                | <u>61,370</u>                                 | <u>23,583</u>         | <u>4,790,449</u>                                     |
| 136,637                       | 61,370  | 23,583                | 1,721,465  |
| -                             | -   | -                     | 931,787  |
| -                             | -   | -                     | 434,991  |
| 119,524                       | -   | -                     | 1,565,256  |
| 126,422                       | -   | -                     | 126,422  |
| -                             | -   | -                     | 6,607  |
| -                             | -   | -                     | 457  |
| -                             | -   | -                     | 97,436   |
| <u>382,583</u>                | <u>61,370</u>                                 | <u>23,583</u>         | <u>4,884,421</u>                                     |
| -                             | -   | -                     | (93,972)   |
| -                             | -   | -                     | 320,981  |
| -                             | -   | -                     | (25,790)   |
| -                             | -   | -                     | 295,191  |
| -                             | -   | -                     | 201,219  |
| -                             | -   | -                     | 652,256  |
| <u>\$ -</u>                   | <u>\$ -</u>                                   | <u>\$ -</u>           | <u>\$ 853,475</u>                                    |

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

For the Year Ended September 30, 2020

|                                   | <u>Budgeted Amounts</u> |                | <u>Actual</u><br><u>Amounts</u> | <u>Variance with</u><br><u>Final Budget</u><br><u>Positive</u><br><u>(Negative)</u> |
|-----------------------------------|-------------------------|----------------|---------------------------------|---|
|                                   | <u>Original</u>         | <u>Final</u>   |                                 |   |
| <b><u>Revenues</u></b>            |                         |                |                                 |   |
| Taxes                             | \$ 336,539              | \$ 336,539     | \$ 338,784                      | \$ 2,245  |
| Investment income                 | 152                     | 152            | 1,773                           | 1,621   |
| <b>Total Revenues</b>             | <u>336,691</u>          | <u>336,691</u> | <u>340,557</u>                  | <u>3,866</u>  |
| <b><u>Expenditures</u></b>        |                         |                |                                 |   |
| General government                | 1,000                   | 1,000          | 800                             | 200   |
| <b>Debt service:</b>              |                         |                |                                 |   |
| Principal                         | 300,000                 | 300,000        | 300,000                         | -   |
| Interest                          | 35,691                  | 35,691         | 35,691                          | -   |
| <b>Total Expenditures</b>         | <u>336,691</u>          | <u>336,691</u> | <u>336,491</u>                  | <u>200</u>  |
| <b>Net Change in Fund Balance</b> | <u>\$ -</u>             | <u>\$ -</u>    | 4,066                           | <u>\$ 4,066</u>   |
| Beginning fund balance            |                         |                | <u>17,143</u>                   |   |
| <b>Ending Fund Balance</b>        |                         |                | <u>\$ 21,209</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, 2020

|                                   | <u>Budgeted Amounts</u> |                  | <u>Actual</u><br><u>Amounts</u> | <u>Variance with</u><br><u>Final Budget</u><br><u>Positive</u><br><u>(Negative)</u> |
|-----------------------------------|-------------------------|------------------|---------------------------------|---|
|                                   | <u>Original</u>         | <u>Final</u>     |                                 |   |
| <b><u>Revenues</u></b>            |                         |                  |                                 |   |
| Fines and fees                    | \$ 33,300               | \$ 33,300        | \$ 28,344                       | \$ (4,956)  |
| <b>Total Revenues</b>             | <u>33,300</u>           | <u>33,300</u>    | <u>28,344</u>                   | <u>(4,956)</u>  |
| <b><u>Expenditures</u></b>        |                         |                  |                                 |   |
| Administration of justice         | 33,300                  | 65,238           | 61,229                          | 4,009   |
| <b>Total Expenditures</b>         | <u>33,300</u>           | <u>65,238</u>    | <u>61,229</u>                   | <u>4,009</u>  |
| <b>Net Change in Fund Balance</b> | <u>\$ -</u>             | <u>\$ 31,938</u> | (32,885)                        | <u>\$ (64,823)</u>  |
| Beginning fund balance            |                         |                  | <u>105,692</u>                  |   |
| <b>Ending Fund Balance</b>        |                         |                  | <u>\$ 72,807</u>                |   |



**HARDIN COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**COUNTY CLERK PRESERVATION FEES**  
For the Year Ended September 30, 2020

|                                   | Budgeted Amounts |                 | Actual<br>Amounts | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|-----------------------------------|------------------|-----------------|-------------------|---|
|                                   | Original         | Final           |                   |   |
| <b><u>Revenues</u></b>            |                  |                 |                   |   |
| Fines and fees                    | \$ 180,000       | \$ 180,000      | \$ 200,478        | \$ 20,478   |
| <b>Total Revenues</b>             | <u>180,000</u>   | <u>180,000</u>  | <u>200,478</u>    | <u>20,478</u>   |
| <b><u>Expenditures</u></b>        |                  |                 |                   |   |
| General government                | 180,000          | 182,424         | 175,284           | 7,140   |
| <b>Total Expenditures</b>         | <u>180,000</u>   | <u>182,424</u>  | <u>175,284</u>    | <u>7,140</u>  |
| <b>Net Change in Fund Balance</b> | <u>\$ -</u>      | <u>\$ 2,424</u> | 25,194            | <u>\$ 22,770</u>  |
| Beginning fund balance            |                  |                 | <u>541,834</u>    |   |
| <b>Ending Fund Balance</b>        |                  |                 | <u>\$ 567,028</u> |   |

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

For the Year Ended September 30, 2020

|                                   | Budgeted Amounts |                 | Actual<br>Amounts | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|-----------------------------------|------------------|-----------------|-------------------|---|
|                                   | Original         | Final           |                   |   |
| <b><u>Revenues</u></b>            |                  |                 |                   |   |
| Other revenues                    | \$ 25,000        | \$ 25,000       | \$ 25,924         | \$ 924  |
| <b>Total Revenues</b>             | <u>25,000</u>    | <u>25,000</u>   | <u>25,924</u>     | <u>924</u>  |
| <b><u>Expenditures</u></b>        |                  |                 |                   |   |
| Administration of justice         | 25,000           | 25,101          | 23,026            | 2,075   |
| <b>Total Expenditures</b>         | <u>25,000</u>    | <u>25,101</u>   | <u>23,026</u>     | <u>2,075</u>  |
| <b>Net Change in Fund Balance</b> | <u>\$ -</u>      | <u>\$ (101)</u> | 2,898             | <u>\$ 2,999</u>   |
| Beginning fund balance            |                  |                 | <u>28,004</u>     |   |
| <b>Ending Fund Balance</b>        |                  |                 | <u>\$ 30,902</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, 2020**

|                                   | <u>Budgeted Amounts</u> |               | <u>Actual</u><br><u>Amounts</u> | <b>Variance with</b><br><b>Final Budget</b><br><b>Positive</b><br><b>(Negative)</b> |
|-----------------------------------|-------------------------|---------------|---------------------------------|---|
|                                   | <u>Original</u>         | <u>Final</u>  |                                 |   |
| <b><u>Revenues</u></b>            |                         |               |                                 |   |
| Fines and fees                    | \$ 26,050               | \$ 26,050     | \$ 20,029                       | \$ (6,021)  |
| <b>Total Revenues</b>             | <u>26,050</u>           | <u>26,050</u> | <u>20,029</u>                   | <u>(6,021)</u>  |
| <b><u>Expenditures</u></b>        |                         |               |                                 |   |
| Public safety                     | 26,050                  | 26,050        | 5,394                           | 20,656  |
| <b>Total Expenditures</b>         | <u>26,050</u>           | <u>26,050</u> | <u>5,394</u>                    | <u>20,656</u>   |
| <b>Net Change in Fund Balance</b> | <u>\$ -</u>             | <u>\$ -</u>   | 14,635                          | <u>\$ 14,635</u>  |
| Beginning fund balance            |                         |               | <u>58,139</u>                   |   |
| <b>Ending Fund Balance</b>        |                         |               | <u>\$ 72,774</u>                |   |

**HARDIN COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**JURY**  
**For the Year Ended September 30, 2020**

|  | <u>Budgeted Amounts</u> |                     | <u>Actual</u><br><u>Amounts</u> | <u>Variance with</u><br><u>Final Budget</u><br><u>Positive</u><br><u>(Negative)</u> |
|--|-------------------------|---------------------|---------------------------------|---|
|  | <u>Original</u>         | <u>Final</u>        |                                 |   |
| <b><u>Revenues</u></b>                       |                         |                     |                                 |   |
| Taxes  | \$ 474,333              | \$ 474,333          | \$ 475,643                      | \$ 1,310  |
| Fines and fees                               | 101,800                 | 101,800             | 89,443                          | (12,357)  |
| Other revenues                               | 12,000                  | 12,000              | 2,039                           | (9,961)   |
| <b>Total Revenues</b>                        | <u>588,133</u>          | <u>588,133</u>      | <u>567,125</u>                  | <u>(21,008)</u>   |
| <b><u>Expenditures</u></b>                   |                         |                     |                                 |   |
| Administration of justice                    | 588,133                 | 588,621             | 565,012                         | 23,609  |
| <b>Total Expenditures</b>                    | <u>588,133</u>          | <u>588,621</u>      | <u>565,012</u>                  | <u>23,609</u>   |
| <b>Excess/(Deficiency) of Revenues</b>       |                         |                     |                                 |   |
| <b>Over/(Under) Expenditures</b>             | <u>-</u>                | <u>(488)</u>        | <u>2,113</u>                    | <u>2,601</u>  |
| <b><u>Other Financing Sources (Uses)</u></b> |                         |                     |                                 |   |
| Transfers (out)                              | -                       | (304,101)           | -                               | 304,101   |
| <b>Total Other Financing (Uses)</b>          | <u>-</u>                | <u>(304,101)</u>    | <u>-</u>                        | <u>304,101</u>  |
| <b>Net Change in Fund Balance</b>            | <u>\$ -</u>             | <u>\$ (303,613)</u> | <u>2,113</u>                    | <u>\$ 305,726</u>   |
| Beginning fund balance                       |                         |                     | <u>55,607</u>                   |   |
| <b>Ending Fund Balance</b>                   |                         |                     | <u>\$ 57,720</u>                |   |

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

For the Year Ended September 30, 2020

|  | <u>Budgeted Amounts</u> |                 | <u>Actual</u><br><u>Amounts</u> | <u>Variance with</u><br><u>Final Budget</u><br><u>Positive</u><br><u>(Negative)</u> |
|--|-------------------------|-----------------|---------------------------------|---|
|  | <u>Original</u>         | <u>Final</u>    |                                 |   |
| <b><u>Revenues</u></b>                       |                         |                 |                                 |   |
| Intergovernmental                            | \$ 112,285              | \$ 112,285      | \$ 112,285                      | \$ -  |
| <b>Total Revenues</b>                        | <u>112,285</u>          | <u>112,285</u>  | <u>112,285</u>                  | <u>-</u>  |
| <b><u>Expenditures</u></b>                   |                         |                 |                                 |   |
| Public safety                                | 195,989                 | 200,154         | 200,153                         | 1   |
| <b>Total Expenditures</b>                    | <u>195,989</u>          | <u>200,154</u>  | <u>200,153</u>                  | <u>1</u>  |
| <b>(Deficiency) of Revenues</b>              |                         |                 |                                 |   |
| <b>(Under) Expenditures</b>                  | <u>(83,704)</u>         | <u>(87,869)</u> | <u>(87,868)</u>                 | <u>1</u>  |
| <b><u>Other Financing Sources (Uses)</u></b> |                         |                 |                                 |   |
| Transfers in                                 | 83,704                  | 87,869          | 87,868                          | (1)   |
| <b>Total Other Financing Sources</b>         | <u>83,704</u>           | <u>87,869</u>   | <u>87,868</u>                   | <u>(1)</u>  |
| <b>Net Change in Fund Balance</b>            | <u>\$ -</u>             | <u>\$ -</u>     | <u>-</u>                        | <u>\$ -</u>   |
| Beginning fund balance                       |                         |                 | <u>-</u>                        |   |
| <b>Ending Fund Balance</b>                   |                         |                 | <u>\$ -</u>                     |   |

**HARDIN COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**LATERAL ROADS**  
**For the Year Ended September 30, 2020**

|                                   | <u>Budgeted Amounts</u> |                     | <u>Actual</u><br><u>Amounts</u> | <u>Variance with</u><br><u>Final Budget</u><br><u>Positive</u><br><u>(Negative)</u> |
|-----------------------------------|-------------------------|---------------------|---------------------------------|---|
|                                   | <u>Original</u>         | <u>Final</u>        |                                 |   |
| <b><u>Revenues</u></b>            |                         |                     |                                 |   |
| Intergovernmental                 | \$ 36,580               | \$ 36,580           | \$ 36,563                       | \$ (17)   |
| <b>Total Revenues</b>             | <u>36,580</u>           | <u>36,580</u>       | <u>36,563</u>                   | <u>(17)</u>   |
| <b><u>Expenditures</u></b>        |                         |                     |                                 |   |
| Public transportation             | 200,639                 | 200,639             | -                               | 200,639   |
| <b>Total Expenditures</b>         | <u>200,639</u>          | <u>200,639</u>      | <u>-</u>                        | <u>200,639</u>  |
| <b>Net Change in Fund Balance</b> | <u>\$ (164,059)</u>     | <u>\$ (164,059)</u> | 36,563                          | <u>\$ 200,622</u>   |
| Beginning fund balance            |                         |                     | <u>164,059</u>                  |   |
| <b>Ending Fund Balance</b>        |                         |                     | <u>\$ 200,622</u>               |   |

**HARDIN COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**JUSTICE COURT TECHNOLOGY**  
**For the Year Ended September 30, 2020**

|  | <u>Budgeted Amounts</u> |                | <u>Actual</u><br><u>Amounts</u> | <u>Variance with</u><br><u>Final Budget</u><br><u>Positive</u><br><u>(Negative)</u> |
|--|-------------------------|----------------|---------------------------------|---|
|  | <u>Original</u>         | <u>Final</u>   |                                 |   |
| <b><u>Revenues</u></b>                       |                         |                |                                 |   |
| Intergovernmental                            | \$ 5,600                | \$ 5,600       | \$ 3,712                        | \$ (1,888)  |
| <b>Total Revenues</b>                        | <u>5,600</u>            | <u>5,600</u>   | <u>3,712</u>                    | <u>(1,888)</u>  |
| <b><u>Expenditures</u></b>                   |                         |                |                                 |   |
| Administration of justice                    | 14,600                  | 14,600         | 13,150                          | 1,450   |
| <b>Total Expenditures</b>                    | <u>14,600</u>           | <u>14,600</u>  | <u>13,150</u>                   | <u>1,450</u>  |
| <b>(Deficiency) of Revenues</b>              |                         |                |                                 |   |
| <b>(Under) Expenditures</b>                  | <u>(9,000)</u>          | <u>(9,000)</u> | <u>(9,438)</u>                  | <u>(438)</u>  |
| <b><u>Other Financing Sources (Uses)</u></b> |                         |                |                                 |   |
| Transfers in                                 | 9,000                   | 9,000          | 9,438                           | 438   |
| <b>Total Other Financing Sources</b>         | <u>9,000</u>            | <u>9,000</u>   | <u>9,438</u>                    | <u>438</u>  |
| <b>Net Change in Fund Balance</b>            | <u>\$ -</u>             | <u>\$ -</u>    | <u>-</u>                        | <u>\$ -</u>   |
| Beginning fund balance                       |                         |                | <u>-</u>                        |   |
| <b>Ending Fund Balance</b>                   |                         |                | <u>\$ -</u>                     |   |

**HARDIN COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**ELECTION EQUIPMENT**  
**For the Year Ended September 30, 2020**

|                                   | <u>Budgeted Amounts</u> |                   | <u>Actual</u><br><u>Amounts</u> | <u>Variance with</u><br><u>Final Budget</u><br><u>Positive</u><br><u>(Negative)</u> |
|-----------------------------------|-------------------------|-------------------|---------------------------------|---|
|                                   | <u>Original</u>         | <u>Final</u>      |                                 |   |
| <b><u>Revenues</u></b>            |                         |                   |                                 |   |
| Other revenue                     | \$ 3,000                | \$ 3,000          | \$ -                            | \$ (3,000)  |
| <b>Total Revenues</b>             | <u>3,000</u>            | <u>3,000</u>      | <u>-</u>                        | <u>(3,000)</u>  |
| <b><u>Expenditures</u></b>        |                         |                   |                                 |   |
| General government                | 3,000                   | 7,260             | -                               | 7,260   |
| <b>Total Expenditures</b>         | <u>3,000</u>            | <u>7,260</u>      | <u>-</u>                        | <u>7,260</u>  |
| <b>Net Change in Fund Balance</b> | <u>\$ -</u>             | <u>\$ (4,260)</u> | <u>-</u>                        | <u>\$ 4,260</u>   |
| Beginning fund balance            |                         |                   | <u>25,147</u>                   |   |
| <b>Ending Fund Balance</b>        |                         |                   | <u>\$ 25,147</u>                |   |



**HARDIN COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**CA PRE-TRIAL DIVERSION**  
**For the Year Ended September 30, 2020**

|                                   | <u>Budgeted Amounts</u> |                   | <u>Actual</u><br><u>Amounts</u> | <u>Variance with</u><br><u>Final Budget</u><br><u>Positive</u><br><u>(Negative)</u> |
|-----------------------------------|-------------------------|-------------------|---------------------------------|---|
|                                   | <u>Original</u>         | <u>Final</u>      |                                 |   |
| <b><u>Revenues</u></b>            |                         |                   |                                 |   |
| Intergovernmental                 | \$ 42,155               | \$ 44,357         | \$ 50,020                       | \$ 5,663  |
| <b>Total Revenues</b>             | <u>42,155</u>           | <u>44,357</u>     | <u>50,020</u>                   | <u>5,663</u>  |
| <b><u>Expenditures</u></b>        |                         |                   |                                 |   |
| General government                | 42,155                  | 45,703            | 42,837                          | 2,866   |
| <b>Total Expenditures</b>         | <u>42,155</u>           | <u>45,703</u>     | <u>42,837</u>                   | <u>2,866</u>  |
| <b>Net Change in Fund Balance</b> | <u>\$ -</u>             | <u>\$ (1,346)</u> | 7,183                           | <u>\$ 8,529</u>   |
| Beginning fund balance            |                         |                   | <u>53,669</u>                   |   |
| <b>Ending Fund Balance</b>        |                         |                   | <u>\$ 60,852</u>                |   |

**HARDIN COUNTY, TEXAS**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**AGENCY FUNDS**  
**September 30, 2020**

|                           | <u>Elected Officials</u>   | <u>District<br/>Attorney<br/>Seizure</u> | <u>Juvenile<br/>Probation</u> | <u>Adult Probation</u>   |
|---------------------------|----------------------------|--|-------------------------------|--------------------------|
| <b><u>Assets</u></b>      |                            |  |                               |                          |
| Cash and cash equivalents | \$ 2,903,104               | \$ 132,329                               | \$ 101,604                    | \$ 650,191               |
| Receivables               | -                          | -  | 12,247                        | 825                      |
| Prepays                   | -                          | -  | -                             | 9,677                    |
| <b>Total Assets</b>       | <b><u>\$ 2,903,104</u></b> | <b><u>\$ 132,329</u></b>                 | <b><u>\$ 113,851</u></b>      | <b><u>\$ 660,693</u></b> |
| <b><u>Liabilities</u></b> |                            |  |                               |                          |
| Accounts payable          | \$ -                       | \$ -                                     | \$ 12,428                     | \$ 34,601                |
| Due to other governments  | -                          | -  | 9,791                         | -                        |
| Due to other units        | 2,903,104                  | 132,329                                  | 91,632                        | 626,092                  |
| <b>Total Liabilities</b>  | <b><u>\$ 2,903,104</u></b> | <b><u>\$ 132,329</u></b>                 | <b><u>\$ 113,851</u></b>      | <b><u>\$ 660,693</u></b> |

**Total Agency  
Funds**

\$ 3,787,228  
13,072  
9,677  
\$ 3,809,977

\$ 47,029  
9,791  
3,753,157  
\$ 3,809,977

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