

ANNUAL FINANCIAL REPORT

of

HARDIN COUNTY, TEXAS

**For the Year Ended
September 30, 2021**

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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, 2021

COMMISSIONERS' COURT:

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

JUDICIAL:

Rebecca Walton	District Attorney
Dana Hogg	District Clerk

LEGAL:

Matthew Minick	County Attorney
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COUNTY COURT:

Connie Becton	County Clerk
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JUSTICE COURTS:

Chris Ingram	Justice of Peace, Precinct #1
Charles Brewer	Justice of Peace, Precinct #2
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
Kenny Davenport	Constable, Precinct #1
Ben Hawthorne	Constable, Precinct #2
Trey Brothers	Constable, Precinct #3
Cory Jeffcoat	Constable, Precinct #4
Danny Sullins	Constable, Precinct #5
Ross Jordan	Constable, Precinct #6

FINANCIAL ADMINISTRATION:

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

*Designated appointed official. All others are elected.

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FINANCIAL SECTION

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INDEPENDENT AUDITORS' REPORT

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

Report on the 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, 2021, 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, 2021, 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 19, 2022 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 19, 2022

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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, 2021

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 71 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, road and bridge, facility improvement project, and American Rescue Plan Act 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 nine fiduciary funds. The County's

HARDIN COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended September 30, 2021

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

Notes to Financial Statements

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

Other Information

In addition to basic financial statements, this MD&A, and accompanying notes, this report also presents certain Required Supplementary Information (RSI). The RSI includes budgetary comparison schedules for the general and road and bridge funds and a schedule of changes in net pension and total other postemployment benefits (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 \$33,927,906 as of September 30, 2021. This compares with \$22,069,723 from the prior fiscal year. A portion of the County's net position, 60 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, 2021

Statement of Net Position

The following table reflects the condensed Statement of Net Position:

	Governmental Activities	
	2021	2020
Current and other assets	\$ 23,909,359	\$ 17,653,794
Capital assets, net	22,538,608	17,360,919
Total Assets	46,447,967	35,014,713
Deferred charge on refunding	9,885	14,827
Deferred outflows - pensions	4,265,105	1,615,874
Deferred outflows - OPEB	155,261	195,814
Total Deferred Outflows of Resources	4,430,251	1,826,515
Long-term liabilities	10,482,142	9,249,467
Other liabilities	4,266,208	3,946,012
Total Liabilities	14,748,350	13,195,479
Deferred inflows - pensions	2,194,268	1,566,451
Deferred inflows - OPEB	7,694	9,575
Total Deferred Inflows of Resources	2,201,962	1,576,026
Net Position:		
Net investment in capital assets	20,258,097	14,980,410
Restricted	2,719,613	3,299,495
Unrestricted	10,950,196	3,789,818
Total Net Position	\$ 33,927,906	\$ 22,069,723

A portion of the County's net position, \$2,719,613 or 8 percent, represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net position, \$10,950,196 or 32 percent, may be used to meet the County's ongoing obligation to citizens and creditors.

The overall net position increased by \$11,858,183. Current and other assets increased \$6,255,565 due to an increase in cash related to an operating surplus and unearned revenues. Accounts receivable increased related to various grants. Capital assets increased \$5,177,689 primarily due to the addition of the heating, ventilation, and air conditioning (HVAC) system and acquisition of property. The deferred outflows of resources increased, as well as an increase in deferred inflows of resources, primarily due to changes in the pension plan. Total liabilities increased by \$1,552,871 mainly due to the increase in the net pension liability.

HARDIN COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended September 30, 2021

Statement of Activities

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

	Governmental Activities	
	2021	2020
Revenues		
Program revenues:		
Charges for services	\$ 3,901,938	\$ 3,629,457
Operating grants and contributions	13,408,799	3,442,994
General revenues:		
Taxes	20,848,989	20,065,286
Investment income	163,029	255,630
Other revenues	674,612	858,242
Total Revenues	38,997,367	28,251,609
Expenses		
General government	4,154,904	6,614,727
Administration of justice	4,549,065	4,478,058
Roads and bridges	5,470,840	5,466,035
Public safety	10,528,560	7,539,600
Health and human services	1,330,727	872,866
Community enrichment	144,115	133,845
Tax administration	914,172	894,478
Interest on long-term debt	46,801	49,408
Total Expenses	27,139,184	26,049,017
Change in Net Position	11,858,183	2,202,592
Beginning net position	22,069,723	19,867,131
Ending Net Position	\$ 33,927,906	\$ 22,069,723

Overall, governmental activities revenue increased \$10,745,758 primarily as a result of an increase in grant revenue. Total governmental activities expenses also increased from the prior year by \$1,090,167. This increase can be attributed to increases in expenses related to grants, pension, and OPEB expense.

HARDIN COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended September 30, 2021

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 \$10,488,234. Of this, \$7,366,052 is unassigned and available for day-to-day operations of the County, \$31,001 is restricted for debt service, \$1,288,216 is restricted for road and bridge projects, \$1,400,396 is restricted within the County's special revenue funds, and \$402,569 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 \$7,371,154. 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 \$333,006 due to an increase in property tax revenue and auto registration fees. This increase in fees is mainly due to the state suspending auto registration during the 2020 fiscal year and the resuming of registration fees during the 2021 fiscal year. The fund balance in the road and bridge fund experienced a decrease of \$590,399 mainly due to an increase in public transportation projects. The fund balance in the debt service fund experienced an increase of \$9,792 due to a decrease in debt service expenditures. The facility improvement project is a new fund for the County, used to record revenues and expenditures related to improvements within the County. The American Rescue Plan fund is also a new fund for the County, used to record revenue and expenditures related to this grant.

GENERAL FUND BUDGETARY HIGHLIGHTS

Actual final general fund revenues were over budgeted revenues by \$706,671 during the year. This net positive variance is primarily attributable to the actual amounts for taxes and fines and fees exceeding the budgeted amounts. General fund expenditures were under the final budget by \$1,323,460. The largest positive expenditure variances were in the Commissioners' court, building maintenance, and indigent health care departments.

CAPITAL ASSETS

At the end of fiscal year 2021, the County had invested \$22,538,608 in a variety of capital assets and infrastructure (net of accumulated depreciation). Major capital asset events during the current year include the following:

- HVAC system \$3,162,699
- Sheriff's department vehicles \$284,321
- Road and bridge equipment \$760,103
- Property acquisitions \$1,314,258

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, 2021

LONG-TERM DEBT

At the end of the year, the County reported total general obligation bonds, certificates of obligation, and capital leases of \$2,290,396.

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 5.251% increase in the property ad valorem revenue in the 2022 fiscal budget. The consolidated adopted rate for fiscal year 2022 is \$0.56. The fiscal year 2022 tax rate is less than the fiscal year 2021 tax rate of \$0.58. Although this is a decrease in the property tax rate, property taxes are expected to increase due to an increase in new property added in the County and the increase in property tax values.

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, 2021

	<u>Primary Government Governmental Activities</u>
Assets	
Cash and cash equivalents	\$ 17,957,414
Receivables, net	5,539,614
Prepays	406,063
Due from other units	6,268
Total Current Assets	<u>23,909,359</u>
Capital assets:	
Nondepreciable	3,590,039
Net depreciable capital assets	18,948,569
Total Noncurrent Assets	<u>22,538,608</u>
Total Assets	<u>46,447,967</u>
Deferred Outflows of Resources	
Deferred charge on refunding	9,885
Deferred outflows - pensions	4,265,105
Deferred outflows - OPEB	155,261
Total Deferred Outflows of Resources	<u>4,430,251</u>
Liabilities	
Current liabilities:	
Accounts payable and accrued liabilities	2,110,212
Accrued interest payable	23,383
Due to other governments	77,897
Unearned revenue	2,054,716
Total Current Liabilities	<u>4,266,208</u>
Noncurrent liabilities:	
Long-term liabilities due within one year	1,117,640
Long-term liabilities due in more than one year	9,364,502
Total Noncurrent Liabilities	<u>10,482,142</u>
Total Liabilities	<u>14,748,350</u>
Deferred Inflows of Resources	
Deferred inflows - pensions	2,194,268
Deferred inflows - OPEB	7,694
Total Deferred Inflows of Resources	<u>2,201,962</u>
Net Position	
Net investment in capital assets	20,258,097
Restricted for:	
Road and bridge	1,288,216
Debt service	31,001
Other purposes	1,400,396
Unrestricted	10,950,196
Total Net Position	<u>\$ 33,927,906</u>

See Notes to Financial Statements.

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HARDIN COUNTY, TEXAS

STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2021

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental Activities:				
General government	\$ 4,154,904	\$ 1,386,934	\$ 5,950,107	\$ 3,182,137
Administration of justice	4,549,065	377,772	182,866	(3,988,427)
Roads and bridges	5,470,840	2,137,232	324,365	(3,009,243)
Public safety	10,528,560	-	6,648,663	(3,879,897)
Health and human services	1,330,727	-	302,798	(1,027,929)
Community enrichment	144,115	-	-	(144,115)
Tax administration	914,172	-	-	(914,172)
Interest and fiscal charges	46,801	-	-	(46,801)
Total Governmental Activities	\$ 27,139,184	\$ 3,901,938	\$ 13,408,799	(9,828,447)
 General Revenues:				
				20,848,989
				163,029
				674,612
			Total General Revenues	21,686,630
			Change in Net Position	11,858,183
			Beginning net position	22,069,723
			Ending Net Position	\$ 33,927,906

See Notes to Financial Statements.

HARDIN COUNTY, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

September 30, 2021

	General	Road and Bridge	Debt Service	Facility Improvement Project
<u>Assets</u>				
Cash and cash equivalents	\$ 7,214,128	\$ 1,029,315	\$ 29,814	\$ -
Receivables, net	2,953,543	537,352	65,103	13,552
Prepays	352,215	50,354	-	-
Due from other funds	1,035,522	547,463	-	-
Due from other units	5,620	-	-	-
Total Assets	\$ 11,561,028	\$ 2,164,484	\$ 94,917	\$ 13,552
<u>Liabilities</u>				
Accounts payable	\$ 601,018	\$ 319,522	\$ -	\$ -
Accrued wages	376,606	-	-	-
Due to other funds	121,292	-	-	13,552
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Total Liabilities	1,098,916	319,522	-	13,552
<u>Deferred Inflows of Resources</u>				
Unavailable revenue - grants	-	-	-	-
Unavailable revenue - property taxes	2,738,743	506,392	63,916	-
Total Deferred Inflows of Resources	2,738,743	506,392	63,916	-
<u>Fund Balances</u>				
Nonspendable:				
Prepays	352,215	50,354	-	-
Restricted:				
Road and bridge	-	1,288,216	-	-
Debt service	-	-	31,001	-
Special revenue funds	-	-	-	-
Unassigned	7,371,154	-	-	-
Total Fund Balances	7,723,369	1,338,570	31,001	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 11,561,028	\$ 2,164,484	\$ 94,917	\$ 13,552

See Notes to Financial Statements.

American Rescue Plan Act	Nonmajor Governmental	Total Governmental Funds
\$ 5,595,631	\$ 4,088,526	\$ 17,957,414
539	1,969,525	5,539,614
-	3,494	406,063
-	121,292	1,704,277
-	648	6,268
<u>\$ 5,596,170</u>	<u>\$ 6,183,485</u>	<u>\$ 25,613,636</u>
\$ 1,800	\$ 811,266	\$ 1,733,606
-	-	376,606
-	1,569,433	1,704,277
-	77,897	77,897
-	2,054,716	2,054,716
<u>1,800</u>	<u>4,513,312</u>	<u>5,947,102</u>
5,594,370	168,887	5,763,257
-	105,992	3,415,043
<u>5,594,370</u>	<u>274,879</u>	<u>9,178,300</u>
-	-	402,569
-	-	1,288,216
-	-	31,001
-	1,400,396	1,400,396
-	(5,102)	7,366,052
<u>-</u>	<u>1,395,294</u>	<u>10,488,234</u>
<u>\$ 5,596,170</u>	<u>\$ 6,183,485</u>	<u>\$ 25,613,636</u>

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HARDIN COUNTY, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO
THE STATEMENT OF NET POSITION
September 30, 2021

Fund balances - total governmental funds \$ 10,488,234

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	3,590,039
Depreciable capital assets, net	18,948,569

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	3,415,043
Deferred inflows - grants	5,763,257

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	4,265,105
Deferred inflows - pensions	(2,194,268)
Deferred outflows - OPEB	155,261
Deferred inflows - OPEB	(7,694)

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

Accrued interest payable	(23,383)
Deferred charge on refunding	9,885
Long-term liabilities due within one year	(1,117,640)
Long-term liabilities due in more than one year	(9,364,502)

Net Position of Governmental Activities	\$ <u>33,927,906</u>
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See Notes to Financial Statements.

HARDIN COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended September 30, 2021

	<u>General</u>	<u>Road and Bridge</u>	<u>Debt Service</u>	<u>Facility Improvement Project</u>
Revenues				
Taxes	\$ 16,938,764	\$ 2,971,101	\$ 348,976	\$ -
Intergovernmental	-	-	-	-
Auto registration	1,172,010	-	-	-
Fines and fees	-	428,817	-	-
Licenses and permits	214,924	1,708,415	-	-
Investment income	158,156	-	1,508	-
Other revenues	135,203	-	-	13,552
Total Revenues	<u>18,619,057</u>	<u>5,108,333</u>	<u>350,484</u>	<u>13,552</u>
Expenditures				
General government	4,641,153	-	800	-
Administration of justice	3,721,860	-	-	-
Public transportation	-	5,148,872	-	-
Public safety	6,484,785	-	-	3,379,262
Health and human services	666,406	-	-	-
Community enrichment	145,809	-	-	-
Tax administration	944,726	-	-	-
Debt service:				
Principal	119,307	122,678	310,000	-
Interest	10,820	7,476	29,892	-
Capital outlay	-	472,575	-	-
Total Expenditures	<u>16,734,866</u>	<u>5,751,601</u>	<u>340,692</u>	<u>3,379,262</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,884,191	(643,268)	9,792	(3,365,710)
Other Financing Sources (Uses)				
Capital lease proceeds	-	407,856	-	-
Transfers in	-	-	-	3,365,710
Transfers (out)	(1,551,185)	(354,987)	-	-
Total Other Financing Sources (Uses)	<u>(1,551,185)</u>	<u>52,869</u>	<u>-</u>	<u>3,365,710</u>
Net Change in Fund Balances	333,006	(590,399)	9,792	-
Beginning fund balances	7,390,363	1,928,969	21,209	-
Ending Fund Balances	<u>\$ 7,723,369</u>	<u>\$ 1,338,570</u>	<u>\$ 31,001</u>	<u>\$ -</u>

See Notes to Financial Statements.

American Rescue Plan Act	Nonmajor Governmental	Total Governmental Funds
\$ -	\$ 596,964	\$ 20,855,805
-	7,756,492	7,756,492
-	-	1,172,010
-	377,772	806,589
-	-	1,923,339
1,800	1,565	163,029
-	525,857	674,612
<u>1,800</u>	<u>9,258,650</u>	<u>33,351,876</u>
-	3,900,881	8,542,834
-	976,632	4,698,492
-	411,713	5,560,585
-	1,216,741	11,080,788
1,800	684,336	1,352,542
-	-	145,809
-	-	944,726
-	37,519	589,504
-	179	48,367
-	116,848	589,423
<u>1,800</u>	<u>7,344,849</u>	<u>33,553,070</u>
-	1,913,801	(201,194)
-	87,556	495,412
-	978,987	4,344,697
-	(2,438,525)	(4,344,697)
-	<u>(1,371,982)</u>	<u>495,412</u>
-	541,819	294,218
-	<u>853,475</u>	<u>10,194,016</u>
<u>\$ -</u>	<u>\$ 1,395,294</u>	<u>\$ 10,488,234</u>

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HARDIN COUNTY, TEXAS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2021

Net changes in fund balances – total governmental funds \$ 294,218

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	7,250,756
Depreciation expense	(1,986,572)
Net effect of capital disposals	(86,495)

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	(6,816)
Deferred revenue - grants	5,652,307

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	(1,365,348)
Total OPEB liability	(87,890)
Deferred outflows - pensions	2,649,231
Deferred inflows - pensions	(627,817)
Deferred outflows - OPEB	(40,553)
Deferred inflows - OPEB	1,881

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	589,504
Capital lease proceeds	(495,412)
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	(4,340)
Compensated absences	115,623

Change in Net Position of Governmental Activities	\$ 11,858,183
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See Notes to Financial Statements.

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HARDIN COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
September 30, 2021

		<u>Total Custodial Funds</u>
<u>Assets</u>		
Cash and cash equivalents	\$	3,619,771
Receivables		47,165
Prepays		9,417
Total Assets		<u>3,676,353</u>
<u>Liabilities</u>		
Accounts payable		78,691
Due to other governments		10,812
Due to other units		648
Unearned revenue		85,681
Total Liabilities		<u>175,832</u>
<u>Net Position</u>		
Restricted for:		
Individuals, organizations, or other governments		3,500,521
Total Net Position	\$	<u><u>3,500,521</u></u>

See Notes to Financial Statements.

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HARDIN COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
For the Year Ended September 30, 2021

	<u>Total Custodial Funds</u>
<u>Additions</u>	
Intergovernmental	\$ 1,073,844
Contributions from others	102,353,592
Other revenue	634,889
Investment income	21,285
Total Additions	<u>104,083,610</u>
<u>Deductions</u>	
Distributions to others	102,386,932
Criminal departments	1,758,869
Disbursement to State	27,369
Total Deductions	<u>104,173,170</u>
	Change in Net Position (89,560)
Beginning net position	3,590,081
Ending Net Position	<u><u>\$ 3,500,521</u></u>

See Notes to Financial Statements.

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HARDIN COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
For the Year Ended September 30, 2021

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, 2021

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.

Facility improvement project fund – This fund is used to account for revenues and expenditures related to facility improvements.

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

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

Additionally, the County reports the following fund type:

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

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

HARDIN COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2021

governmental activities (i.e., the governmental funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column.

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

E. Measurement Focus and Basis of Accounting

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

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

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

HARDIN COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2021

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

1. Cash and Cash Equivalents

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

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

2. Investments

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

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

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

3. Prepaid Items

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

4. Capital Assets

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

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

HARDIN COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2021

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

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

HARDIN COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2021

County. For the County's government-wide statements, an expense and a liability for compensated absences and the salary-related payments are recorded as the leave is earned. The County has assumed a first-in, first-out method of using accumulated compensated time. The portion of that time that is estimated to be used in the next fiscal year has been designated as a current liability in the government-wide financial statements.

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

7. Long-Term Obligations

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

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

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

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

HARDIN COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2021

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 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.

HARDIN COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2021

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).

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

G. Revenues and Expenditures/Expenses

1. Program Revenues

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

2. Property Taxes

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

The property tax calendar dates are:

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

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

HARDIN COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2021

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.

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

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

Budgets are adopted for the general fund, road and bridge fund, debt service fund, district clerk preservation fees fund, county clerk preservation fees fund, law library fund, court security fees fund, jury fund, dispatchers fund, lateral roads fund, justice court technology fund, election equipment fund, 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, 2021.

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, 2021, the Hurricane Harvey fund reported a deficit fund balance of \$5,102 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, 2021, 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, 2021, the County’s investments in TexPool were rated “AAAm” by Standard & Poor’s.

HARDIN COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2021

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, 2021, FDIC insurance and market values of pledged securities exceeded bank balances.

TexPool

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

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

B. Receivables

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

	General	Road and Bridge	Debt Service	Facility Improvement Project	American Rescue Plan Act	Nonmajor Governmental	Total
Property taxes	\$ 2,878,424	\$ 516,726	\$ 67,280	\$ -	\$ -	\$ -	\$ 3,462,430
Other receivables	219,040	30,961	1,187	13,552	539	1,969,525	2,234,804
Allowance for uncollectible	(143,921)	(10,335)	(3,364)	-	-	-	(157,620)
	<u>\$ 2,953,543</u>	<u>\$ 537,352</u>	<u>\$ 65,103</u>	<u>\$ 13,552</u>	<u>\$ 539</u>	<u>\$ 1,969,525</u>	<u>\$ 5,539,614</u>

HARDIN COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2021

C. Capital Assets

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

	Beginning Balance	Increases	(Decreases)	Ending Balance
Governmental Activities				
Capital assets not being depreciated:				
Land	\$ 1,267,864	\$ 1,447,258	\$ -	\$ 2,715,122
Construction in progress	6,500	868,417	-	874,917
Total capital assets not being depreciated	1,274,364	2,315,675	-	3,590,039
Other capital assets:				
Machinery and equipment	12,762,504	983,501	(439,123)	13,306,882
Buildings	10,704,574	556,589	-	11,261,163
Improvements	6,156,255	3,394,991	(119,600)	9,431,646
Infrastructure	22,135,468	-	-	22,135,468
Total other capital assets	51,758,801	4,935,081	(558,723)	56,135,159
Less accumulated depreciation for:				
Machinery and equipment	(9,126,941)	(1,296,284)	414,421	(10,008,804)
Buildings	(5,867,220)	(170,110)	-	(6,037,330)
Improvements	(950,073)	(434,576)	57,807	(1,326,842)
Infrastructure	(19,728,012)	(85,602)	-	(19,813,614)
Total accumulated depreciation	(35,672,246)	(1,986,572)	472,228	(37,186,590)
Other capital assets, net	16,086,555	2,948,509	(86,495)	18,948,569
Governmental Activities Capital Assets, Net	\$ 17,360,919	\$ 5,264,184	\$ (86,495)	22,538,608
			Less associated debt	(2,290,396)
			Less deferred charge on refunding	9,885
			Net Investment in Capital Assets	\$ 20,258,097

Depreciation was charged to governmental functions as follows:

General government	\$ 627,660
Roads and bridges	622,035
Public safety	736,877
Total Governmental Activities Depreciation Expense	\$ 1,986,572

HARDIN COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2021

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, 2021. In general, the County uses the general and road and bridge funds to liquidate governmental long-term liabilities.

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental Activities:					
Bonds and capital leases:					
General obligation series 2014	\$ 845,000	\$ -	\$ (275,000)	\$ 570,000	\$ 280,000
Obligations under capital lease	562,794	495,413	(279,505)	778,702	290,325
Direct borrowings/placements:					
Certificates of obligation series 2016	955,000	-	(35,000)	920,000	35,000
Less deferred amounts:					
Premium	32,542	-	(10,848)	21,694	-
	<u>2,395,336</u>	<u>495,413</u>	<u>(600,353)</u>	<u>2,290,396</u>	<u>* 605,325</u>
Other:					
Compensated absences	684,862	1,119,343	(1,234,966)	569,239	512,315
Net pension liability	4,396,629	1,365,348	-	5,761,977	-
Total OPEB liability	1,772,640	87,890	-	1,860,530	-
	<u>6,854,131</u>	<u>2,572,581</u>	<u>(1,234,966)</u>	<u>8,191,746</u>	<u>512,315</u>
Total Governmental Activities	<u>\$ 9,249,467</u>	<u>\$ 3,067,994</u>	<u>\$ (1,835,319)</u>	<u>\$ 10,482,142</u>	<u>\$ 1,117,640</u>
				<u>Long-term debt due in more than one year</u>	<u>\$ 9,364,502</u>
				* Debt associated with capital assets	<u>\$ 2,290,396</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, 2021

Long term debt as of September 30, 2021 was comprised of the following debt issues:

	<u>Interest Rate</u>	<u>Original Amount</u>	<u>Balance</u>
General Obligation			
Refunding Bonds, Series 2014	2.00-3.00%	\$ 2,390,000	\$ 570,000
Certificates of Obligation			
From direct borrowings/placements:			
Series 2016	1.33%	1,065,000	920,000
Capital Leases			
Bankcorp South Corporation - #012	2.39%	111,245	52,903
Bankcorp South Corporation - #009	2.39%	236,440	53,650
Government Capital Group - #733	4.13%	278,782	140,820
Government Capital Group - #915	3.35%	265,521	141,550
Bankcorp South Corporation - #014	2.34%	157,911	157,911
AmeriCredit Financial - #674		87,556	56,923
Bankcorp South Corporation - #017	2.29%	106,514	81,514
Bankcorp South Corporation - #015	2.29%	140,431	93,431
		<u>1,384,400</u>	<u>778,702</u>
Total		<u>\$ 4,839,400</u>	<u>\$ 2,268,702</u>

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

Fiscal Year Ending 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>
2022	\$ 280,000	\$ 11,690	\$ 290,325	\$ 23,217
2023	290,000	6,090	274,565	13,690
2024	-	-	135,534	5,740
2025	-	-	78,278	2,211
Total	<u>\$ 570,000</u>	<u>\$ 17,780</u>	<u>\$ 778,702</u>	<u>\$ 44,858</u>

Machinery and equipment acquired under current capital lease obligations totaled \$1,426,419 and accumulated depreciation totaled \$817,276.

HARDIN COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2021

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

Fiscal Year Ending Sept. 30	Direct Placement	
	Certificates of Obligation	
	Principal	Interest
2022	\$ 35,000	\$ 12,236
2023	40,000	11,771
2024	280,000	11,239
2025	280,000	7,515
2026	285,000	3,790
Total	\$ 920,000	\$ 46,551

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, 2021 is as follows:

Due to	Due from	Amounts
General fund	Facility improvement project	\$ 13,552
General fund	Nonmajor governmental funds	1,021,970
Road and bridge funds	Nonmajor governmental funds	547,463
Nonmajor governmental funds	General fund	121,292
	Total	\$ 1,704,277

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

Transfers in	Transfers out	Amounts
Facility improvement project	General fund	\$ 927,185
Facility improvement project	Nonmajor governmental funds	2,438,525
Nonmajor governmental funds	General fund	624,000
Nonmajor governmental funds	Road and bridge funds	354,987
	Total	\$ 4,344,697

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, 2021

F. Restatement of Net Position

Beginning net position has been restated for a change in reporting of custodial funds due to the implementation of Governmental Accounting Standards Board Statement No. 84, Fiduciary Activities.

	Custodial Funds
Beginning net position - as reported	\$ -
Sheriff Inmate Trust	207,139
District Attorney Seizure	132,329
District Attorney	19,703
Tax Assessor Collector	947,077
County Clerk	581,337
District Clerk	1,147,201
Juvenile Probation	40,407
Adult Probation	514,888
Beginning Net Position - Restated	\$ 3,590,081

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.

HARDIN COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2021

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 over 800 participating counties and districts throughout Texas. Each employer maintains its own customized plan of benefits. Plan provisions are adopted by the governing body of each employer, within the options available in the TCDRS Act. Employers have the flexibility and local control to adjust benefits annually and pay for those benefits based on their needs and budgets.

Each employer has a defined benefit plan that functions similarly to a cash balance plan. The assets of the plans are pooled for investment purposes, but each employer's plan assets may be used only for the payment of benefits to the members of that employer's plan. In accordance with Texas law, it is intended that the pension plan be construed and administered in a manner that the retirement system will be considered qualified under Section 401(a) of the Internal Revenue Code. All employees (except temporary staff) of a participating employer must be enrolled in 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 20 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after eight years of service, but must leave their accumulated contributions in the plan to receive any County-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by the County.

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

HARDIN COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2021

Employees Covered by Benefit Terms

At the December 31, 2020 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	190
Inactive employees entitled to, but not yet receiving, benefits	198
Active employees	270
Total	658

Contributions

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

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

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

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

Employees for the County were required to contribute seven percent of their annual gross earnings during the fiscal year. The contribution rates for the County were 14.30 and 13.88 percent in calendar years 2020 and 2021, respectively. The County’s contributions to TCDRS for the fiscal year ended September 30, 2021 were \$1,993,997 and were more than the required contributions.

Net Pension Liability

The County’s Net Pension Liability (NPL) was measured as of December 31, 2020 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, 2020 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).

HARDIN COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2021

Following are the key assumptions and methods used in the December 31, 2020 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	2.50%
Salary Increases	Varies by age and service. 4.6% average over career, including inflation
Investment Rate of Return	7.60%
Cost-of-Living Adjustments	Cost-of-living adjustments for the County are not considered to be substantively automatic under GASB 68. Therefore, an assumption for future cost-of-living adjustments is included in the GASB calculations. No assumption for future cost-of-living adjustments is included in the funding valuation.

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

Asset Class	Benchmark	Target Allocation	Geometric Real Rate of Return (Expected minus Inflation)
US Equities	Dow Jones U.S. Total Stock Market Index	11.50%	4.25%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index	25.00%	7.25%
Global Equities	MSCI World (net) Index	2.50%	4.55%
International Equities - Developed	MSCI World Ex USA (net)	5.00%	4.25%
International Equities - Emerging	MSCI World Ex USA (net)	6.00%	4.75%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	-0.85%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	9.00%	2.11%
Direct Lending	S&P/LSTA Leveraged Loan Index	16.00%	6.70%
Distressed Debt	Cambridge Associates Distressed Securities Index	4.00%	5.70%
REIT Equities	67% FTSE NAREIT All Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	3.45%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	5.10%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index	6.00%	4.90%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	1.85%
Cash Equivalents	90-Day U.S Treasury	2.00%	-0.70%

Discount Rate

The discount rate used to measure the TPL was 7.6 percent. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, TCDRS's fiduciary net position was projected to be

HARDIN COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2021

available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on TCDRS investments was applied to all periods of projected benefit payments to determine the TPL.

Changes in the NPL

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
	(A)	(B)	(A) - (B)
Changes for the year:			
Service cost	\$ 1,638,547	\$ -	\$ 1,638,547
Interest	4,963,660	-	4,963,660
Changes in benefit terms	-	-	-
Difference between expected and actual experience	(174,436)	-	(174,436)
Changes in assumptions	3,650,816	-	3,650,816
Contributions - employer	-	1,963,304	(1,963,304)
Contributions - employee	-	931,107	(931,107)
Refund of contributions	-	-	-
Net investment income	-	5,872,222	(5,872,222)
Benefit payments, including refunds of employee contributions	(3,274,948)	(3,274,948)	-
Administrative expense	-	(45,578)	45,578
Other changes	-	(7,816)	7,816
Net changes	6,803,639	5,438,291	1,365,348
Balance at December 31, 2019	61,246,800	56,850,171	4,396,629
Balance at December 31, 2020	\$ 68,050,439	\$ 62,288,462	\$ 5,761,977

Sensitivity of the NPL to Changes in the Discount Rate

The following presents the NPL of the County, calculated using the discount rate of 7.6 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 (6.6%) or one percentage point higher (8.6%) than the current rate:

	1% Decrease in Discount Rate	Discount Rate	1% Increase in Discount Rate
	(6.6%)	(7.6%)	(8.6%)
County's Net Pension Liability	\$ 14,112,365	\$ 5,761,977	\$ (1,300,786)

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.

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

For the fiscal year ended September 30, 2021, the County recognized pension expense of \$1,337,932.

HARDIN COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2021

At September 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 49,123	\$ 130,827
Changes in actuarial assumptions	2,738,112	-
Difference between projected and actual investment earnings	-	2,063,441
Contributions subsequent to the measurement date	1,477,870	-
Total	\$ 4,265,105	\$ 2,194,268

\$1,477,870 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, 2022. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ended September 30:	Pension Expense
2022	\$ 245,538
2023	810,979
2024	(206,632)
2025	(256,918)
Total	\$ 592,967

D. Other Postemployment Benefits

1. Healthcare Plan

Plan Description

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

HARDIN COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2021

The following provides a summary of the number of participants in the Plan as of September 30, 2021:

Inactive employees or beneficiaries currently receiving benefits	10	
Active employees	235	
Total	245	

Total OPEB Liability

The County's total OPEB liability of \$1,860,530 was determined by an actuarial valuation as of September 30, 2020 and was rolled forward to measure the liability as of September 30, 2021.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the September 30, 2020 actuarial valuation, rolled forward to September 30, 2021, 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

	Total OPEB Liability
Changes for the year:	
Service cost	\$ 138,013
Interest	41,954
Experience (gain)/loss	-
Changes of assumptions	-
Benefit payments	(92,077)
Net Changes	87,890
Beginning balance	1,772,640
Ending Balance	\$ 1,860,530

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, 2021

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:

	1% Decrease in Discount Rate (1.25%)	Discount Rate (2.25%)	1% Increase in Discount Rate (3.25%)
County's Total OPEB Liability	\$ 2,016,945	\$ 1,860,530	\$ 1,716,133

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:

	1% Decrease in Trend Rate (3.5%)	Healthcare Cost Trend Rate (4.5%)	1% Increase in Trend Rate (5.5%)
County's Total OPEB Liability	\$ 1,656,039	\$ 1,860,530	\$ 2,105,474

OPEB Expense and Deferred Outflows of Resources Related to OPEB

For the year ended September 30, 2021, the County recognized OPEB expense of \$218,639. The County reported deferred outflows of resources to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in actuarial assumptions	\$ 155,261	\$ 7,694
Total	\$ 155,261	\$ 7,694

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

Fiscal Year Ended September 30	OPEB Expense Amount
2022	\$ 38,672
2023	38,672
2024	38,672
2025	29,223
2026	2,328
Thereafter	-
Total	\$ 147,567

HARDIN COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2021

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 annual comprehensive financial report (ACFR) that includes financial statements and RSI for the GTLF. This report is available at www.tcdrs.org. TCDRS’ ACFR 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, 2021, 2020, 2019, and 2018 were \$30,652, \$30,169, \$27,352, and \$25,010, respectively, which equaled the contractually required contributions each year.

E. Subsequent Events

On July 15, 2021, the County executed a lease agreement with Bancorp South, in the amount of \$146,566, with an interest rate of 2.39 percent for six years to purchase a CAT 310 crawler excavator. The lease became effective on October 25, 2022, when the asset was received. The lease matures on October 25, 2026.

On December 14, 2021, the County executed a lease agreement with Bancorp South, in the amount of \$166,249, with an interest rate of 2.39 percent for five years to purchase a Case 621G wheel loader. The lease matures on December 21, 2026.

On January 25, 2022, the County executed a lease agreement with Bancorp South, in the amount of \$282,139, with an interest rate of 2.59 percent for six years to purchase a Gradall D152 wheeled excavator. The lease matures on March 17, 2026.

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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, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Taxes	\$ 16,566,057	\$ 16,566,057	\$ 16,938,764	\$ 372,707
Fines and fees	876,047	876,047	1,172,010	295,963
Licenses and permits	158,600	158,600	214,924	56,324
Investment income	164,000	164,000	158,156	(5,844)
Other revenues	141,950	147,682	135,203	(12,479)
Total Revenues	<u>17,906,654</u>	<u>17,912,386</u>	<u>18,619,057</u>	<u>706,671</u>
<u>Expenditures</u>				
General Government:				
General services	156,400	156,400	143,390	13,010
Citizens' collection center	70,646	70,646	34,559	36,087
Purchasing	261,930	261,930	212,525	49,405
County judge	231,415	233,110	229,108	4,002
County treasurer	221,616	221,616	221,290	326
County auditor	411,157	411,157	402,973	8,184
County clerk	445,757	445,757	436,776	8,981
Commissioners' court	2,307,604	2,216,490	1,802,056	414,434
Building maintenance	956,046	956,046	776,970	179,076
Election expense	75,720	97,965	91,554	6,411
Human resources	128,923	128,923	125,460	3,463
Technology	184,399	184,399	164,492	19,907
	<u>5,451,613</u>	<u>5,384,439</u>	<u>4,641,153</u>	<u>743,286</u>
Administration of Justice:				
Justice of the peace	970,079	1,000,363	949,486	50,877
County attorney	624,535	624,535	595,877	28,658
District attorney	672,233	680,023	679,842	181
356th District judge	252,957	252,957	230,076	22,881
88th District judge	215,825	215,825	204,207	11,618
Juvenile detention	679,655	679,655	654,820	24,835
District clerk	438,993	438,993	407,552	31,441
	<u>3,854,277</u>	<u>3,892,351</u>	<u>3,721,860</u>	<u>170,491</u>
Public Safety:				
Department of public safety	100	100	-	100
Sheriff's department	3,732,099	3,725,424	3,719,661	5,763
Sheriff's department operations	2,301,845	2,321,105	2,315,914	5,191
Constables	456,874	456,916	449,210	7,706
	<u>6,490,918</u>	<u>6,503,545</u>	<u>6,484,785</u>	<u>18,760</u>
Health and Human Services:				
Veterans services	38,275	38,275	28,796	9,479
Health unit	107,907	130,689	104,850	25,839
Indigent care	767,862	767,862	486,159	281,703
Senior services	47,000	47,000	46,601	399
	<u>961,044</u>	<u>983,826</u>	<u>666,406</u>	<u>317,420</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, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Expenditures (continued)</u>				
Community Enrichment				
Historical commission	\$ 26,500	\$ 26,500	\$ 13,474	\$ 13,026
Culture and recreation	128,065	148,740	132,335	16,405
	<u>154,565</u>	<u>175,240</u>	<u>145,809</u>	<u>29,431</u>
Tax Administration				
Tax assessor/collector	988,796	988,796	944,726	44,070
Debt Service				
Principal	119,558	119,309	119,307	2
Interest and fiscal charges	10,571	10,820	10,820	-
	<u>130,129</u>	<u>130,129</u>	<u>130,127</u>	<u>2</u>
Total Expenditures	<u>18,031,342</u>	<u>18,058,326</u>	<u>16,734,866</u>	<u>1,323,460</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(124,688)</u>	<u>(145,940)</u>	<u>1,884,191</u>	<u>2,030,131</u>
<u>Other Financing Sources (Uses)</u>				
Transfers (out)	(313,623)	(1,767,459)	(1,551,185)	216,274
Total Other Financing (Uses)	<u>(313,623)</u>	<u>(1,767,459)</u>	<u>(1,551,185)</u>	<u>216,274</u>
Net Change in Fund Balance	<u>\$ (438,311)</u>	<u>\$ (1,913,399)</u>	333,006	<u>\$ 2,246,405</u>
Beginning fund balance			<u>7,390,363</u>	
Ending Fund Balance			<u>\$ 7,723,369</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, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property taxes	\$ 2,936,393	\$ 2,936,393	\$ 2,971,101	\$ 34,708
Fines and fees	485,000	485,000	428,817	(56,183)
Licenses and permits	1,700,000	1,700,000	1,708,415	8,415
Total Revenues	<u>5,121,393</u>	<u>5,121,393</u>	<u>5,108,333</u>	<u>(13,060)</u>
Expenditures				
General	549,394	549,394	545,382	4,012
Precinct 1	784,387	840,069	672,567	167,502
Precinct 2	1,572,902	1,839,985	1,839,394	591
Precinct 3	1,267,154	1,328,487	1,320,465	8,022
Precinct 4	762,398	793,088	771,064	22,024
Debt Service:				
Principal	47,681	172,681	122,678	50,003
Interest	7,477	7,477	7,476	1
Capital Outlay	130,000	744,143	472,575	271,568
Total Expenditures	<u>5,121,393</u>	<u>6,275,324</u>	<u>5,751,601</u>	<u>523,723</u>
(Deficiency) of Revenues (Under) Expenditures	<u>-</u>	<u>(1,153,931)</u>	<u>(643,268)</u>	<u>510,663</u>
Other Financing Sources (Uses)				
Capital lease proceeds	-	554,424	407,856	(146,568)
Transfers (out)	-	(355,575)	(354,987)	588
Total Other Financing Sources (Uses)	<u>-</u>	<u>198,849</u>	<u>52,869</u>	<u>(145,980)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (955,082)</u>	<u>(590,399)</u>	<u>\$ 364,683</u>
Beginning fund balance			<u>1,928,969</u>	
Ending Fund Balance			<u>\$ 1,338,570</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, 2021

	Measurement Year*			
	2014	2015	2016	2017
Total Pension Liability				
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)
Net Change in Total Pension Liability	<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>
Ending Total Pension Liability	<u>\$ 47,651,785</u>	<u>\$ 50,294,826</u>	<u>\$ 52,261,965</u>	<u>\$ 54,558,884</u>
Plan Fiduciary Net Position				
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)
Net Change in Plan Fiduciary Net Position	<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>
Ending Plan Fiduciary Net Position	<u>\$ 42,837,984</u>	<u>\$ 42,419,218</u>	<u>\$ 44,696,250</u>	<u>\$ 50,445,479</u>
Net Pension Liability	<u>\$ 4,813,801</u>	<u>\$ 7,875,608</u>	<u>\$ 7,565,715</u>	<u>\$ 4,113,405</u>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	89.90%	84.34%	85.52%	92.46%
Covered Payroll	\$ 10,217,310	\$ 10,558,673	\$ 10,678,138	\$ 10,946,833
Net Pension Liability as a Percentage of Covered Payroll	47.11%	74.59%	70.85%	37.58%

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

Measurement Year*

	2018	2019	2020
\$	1,449,864	\$ 1,533,760	\$ 1,638,547
	4,426,227	4,678,076	4,963,660
	-	323,202	-
	76,164	60,166	3,650,816
	-	-	(174,436)
	(2,782,116)	(3,077,427)	(3,274,948)
	<u>3,170,139</u>	<u>3,517,777</u>	<u>6,803,639</u>
	<u>54,558,884</u>	<u>57,729,023</u>	<u>61,246,800</u>
\$	<u>57,729,023</u>	\$ <u>61,246,800</u>	\$ <u>68,050,439</u>
\$	1,603,247	\$ 2,004,376	\$ 1,963,304
	786,456	847,774	931,107
	(944,165)	8,057,436	5,872,222
	(2,782,116)	(3,077,427)	(3,274,948)
	(39,408)	(43,322)	(45,578)
	(5,994)	(2,165)	(7,816)
	<u>(1,381,980)</u>	<u>7,786,672</u>	<u>5,438,291</u>
	<u>50,445,479</u>	<u>49,063,499</u>	<u>56,850,171</u>
\$	<u>49,063,499</u>	\$ <u>56,850,171</u>	\$ <u>62,288,462</u>
\$	<u>8,665,524</u>	\$ <u>4,396,629</u>	\$ <u>5,761,977</u>
	84.99%	92.82%	91.53%
\$	11,235,086	\$ 12,111,052	\$ 13,301,523
	77.13%	36.30%	43.32%

HARDIN COUNTY, TEXAS
SCHEDULE OF CONTRIBUTIONS
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
For the Year Ended September 30, 2021

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

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

Notes to Required Supplementary Information:

1. 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	12.5 years
Asset valuation method	5 year smoothed market
Inflation	2.5%
Salary increases	Varies by age and service. 4.6% average over career including inflation
Investment rate of return	7.5%, net of administrative and investment expenses, including inflation.
Retirement age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	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.

Fiscal Year*		
2019	2020	2021
\$ 1,664,723	\$ 1,803,785	\$ 1,843,385
1,697,014	1,858,987	1,993,997
<u>\$ (32,291)</u>	<u>\$ (55,202)</u>	<u>\$ (150,612)</u>
\$ 11,892,158	\$ 12,690,564	\$ 13,175,060
14.27%	14.65%	15.13%

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HARDIN COUNTY, TEXAS
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
RETIREE HEALTHCARE PLAN
For the Year Ended September 30, 2021

	Measurement Year*			
	2017	2018	2019	2020
Total OPEB Liability				
Service cost	\$ 96,884	\$ 100,817	\$ 100,817	\$ 138,013
Interest (on the total OPEB liability)	60,334	59,553	43,036	41,954
Experience (gain)/loss	-	-	(11,456)	-
Changes of assumptions	-	79,948	169,190	-
Benefit payments	(137,183)	(86,407)	(92,077)	(92,077)
Net Change in Total OPEB Liability	20,035	153,911	209,510	87,890
Beginning total OPEB liability	1,389,184	1,409,219	1,563,130	1,772,640
Ending Total OPEB Liability	\$ 1,409,219	\$ 1,563,130	\$ 1,772,640	\$ 1,860,530
Covered Payroll	\$ 9,537,606	\$ 9,534,606	\$ 10,840,519	\$ 10,840,519
Total OPEB Liability as a Percentage of Covered Payroll	14.78%	16.39%	16.35%	17.16%

*Only four years of information is currently available. The County will build this schedule over the next six-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 4.5%
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. 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 7)
September 30, 2021

Special Revenue Funds

	Emergency Management Services	Hurricane Harvey	District Clerk Preservation Fees	County Clerk Preservation Fees
Assets				
Cash and cash equivalents	\$ -	\$ 670,756	\$ 61,710	\$ 641,602
Receivables, net	15,924	444,814	-	-
Prepaid expenses	-	-	-	-
Due from other funds	-	-	-	-
Due from other units	-	-	-	-
Total Assets	\$ 15,924	\$ 1,115,570	\$ 61,710	\$ 641,602
Liabilities				
Accounts payable	\$ 4,985	\$ 96,230	\$ -	\$ 36,552
Due to other funds	10,939	547,463	-	-
Due to other governments	-	873	-	-
Unearned revenue	-	476,106	-	-
Total Liabilities	15,924	1,120,672	-	36,552
Deferred Inflows of Resources				
Unavailable revenue - grants	-	-	-	-
Unavailable revenue - property taxes	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
Fund Balances				
Nonspendable	-	-	-	-
Restricted:				
Special revenue funds	-	-	61,710	605,050
Unassigned	-	(5,102)	-	-
Total Fund Balances	-	(5,102)	61,710	605,050
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 15,924	\$ 1,115,570	\$ 61,710	\$ 641,602

Special Revenue Funds

Law Library	County Attorney Supplement	Constitutional County Judge Supplement	Court Security Fees	Jail Commissary	Jury
\$ 33,682	\$ 70,000	\$ -	\$ 90,025	\$ 99,722	\$ 164,045
-	-	-	-	4,545	108,341
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 33,682</u>	<u>\$ 70,000</u>	<u>\$ -</u>	<u>\$ 90,025</u>	<u>\$ 104,267</u>	<u>\$ 272,386</u>
\$ 2,159	\$ -	\$ -	\$ 18,047	\$ 728	\$ 86,128
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,159</u>	<u>-</u>	<u>-</u>	<u>18,047</u>	<u>728</u>	<u>86,128</u>
-	70,000	-	-	-	-
-	-	-	-	-	94,376
-	<u>70,000</u>	-	-	-	<u>94,376</u>
-	-	-	-	-	-
31,523	-	-	71,978	103,539	91,882
-	-	-	-	-	-
<u>31,523</u>	<u>-</u>	<u>-</u>	<u>71,978</u>	<u>103,539</u>	<u>91,882</u>
<u>\$ 33,682</u>	<u>\$ 70,000</u>	<u>\$ -</u>	<u>\$ 90,025</u>	<u>\$ 104,267</u>	<u>\$ 272,386</u>

HARDIN COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (page 2 of 7)
September 30, 2021

	Special Revenue Funds			
	Dispatchers	Lateral Roads	Justice Court Technology	Dare Program
<u>Assets</u>				
Cash and cash equivalents	\$ 6,014	\$ 147,958	\$ -	\$ 7,892
Receivables, net	-	-	-	-
Prepaid expenses	-	-	-	-
Due from other funds	-	-	-	-
Due from other units	-	-	-	-
Total Assets	\$ 6,014	\$ 147,958	\$ -	\$ 7,892
<u>Liabilities</u>				
Accounts payable	\$ 6,014	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Total Liabilities	6,014	-	-	-
<u>Deferred Inflows of Resources</u>				
Unavailable revenue - grants	-	-	-	-
Unavailable revenue - property taxes	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
<u>Fund Balances</u>				
Nonspendable	-	-	-	-
Restricted:				
Special revenue funds	-	147,958	-	7,892
Unassigned	-	-	-	-
Total Fund Balances	-	147,958	-	7,892
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 6,014	\$ 147,958	\$ -	\$ 7,892

Special Revenue Funds

Election Equipment	County Attorney Overdrawn Check	District Attorney Overdrawn Check	LEPC	Hurricane Ike Disaster Recovery	Health Services Grant
\$ 13,176	\$ 1,503	\$ 889	\$ 3,980	\$ 1	\$ -
-	-	-	-	693	169,605
-	-	-	-	-	-
-	648	-	-	-	-
<u>\$ 13,176</u>	<u>\$ 2,151</u>	<u>\$ 889</u>	<u>\$ 3,980</u>	<u>\$ 694</u>	<u>\$ 169,605</u>
\$ -	\$ 212	\$ -	\$ -	\$ 694	\$ 17,216
-	-	-	-	-	152,389
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>212</u>	<u>-</u>	<u>-</u>	<u>694</u>	<u>169,605</u>
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
13,176	1,939	889	3,980	-	-
-	-	-	-	-	-
<u>13,176</u>	<u>1,939</u>	<u>889</u>	<u>3,980</u>	<u>-</u>	<u>-</u>
<u>\$ 13,176</u>	<u>\$ 2,151</u>	<u>\$ 889</u>	<u>\$ 3,980</u>	<u>\$ 694</u>	<u>\$ 169,605</u>

HARDIN COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (page 3 of 7)
September 30, 2021

Special Revenue Funds

	Drug Forfeiture Rehab	County Attorney Forfeiture	District Attorney Drug Forfeiture	Sheriff Drug Forfeiture
Assets				
Cash and cash equivalents	\$ 4,103	\$ 1,760	\$ 14,513	\$ 9,663
Receivables, net	-	-	-	-
Prepaid expenses	-	-	-	-
Due from other funds	-	-	-	-
Due from other units	-	-	-	-
Total Assets	\$ 4,103	\$ 1,760	\$ 14,513	\$ 9,663
Liabilities				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Total Liabilities	-	-	-	-
Deferred Inflows of Resources				
Unavailable revenue - grants	-	-	-	-
Unavailable revenue - property taxes	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
Fund Balances				
Nonspendable	-	-	-	-
Restricted:				
Special revenue funds	4,103	1,760	14,513	9,663
Unassigned	-	-	-	-
Total Fund Balances	4,103	1,760	14,513	9,663
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 4,103	\$ 1,760	\$ 14,513	\$ 9,663

Special Revenue Funds

District and County Attorney Longevity Pay	Sheriff Federal Equitable Sharing	LEOSE	VOCA Juror Donations	Disaster Incident Fund Cash	VOCA 13660
\$ -	\$ -	\$ 36,156	\$ 155,177	\$ 595,900	\$ -
-	-	-	261	-	30,319
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 36,156</u>	<u>\$ 155,438</u>	<u>\$ 595,900</u>	<u>\$ 30,319</u>
\$ -	\$ -	\$ 36,156	\$ 598	\$ -	\$ 4,369
-	-	-	17	-	25,950
-	-	-	-	-	-
-	-	-	-	595,900	-
-	-	36,156	615	595,900	30,319
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	154,823	-	-
-	-	-	-	-	-
-	-	-	154,823	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 36,156</u>	<u>\$ 155,438</u>	<u>\$ 595,900</u>	<u>\$ 30,319</u>

HARDIN COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (page 4 of 7)
September 30, 2021

	Special Revenue Funds			
	DR 4223 Severe Storms 2015	DR 4272 Severe Storms 2016	US Food and Drug Administration	District Attorney VAWA Grant
<u>Assets</u>				
Cash and cash equivalents	\$ -	\$ 33,510	\$ -	\$ -
Receivables, net	-	-	5,994	23,607
Prepaid expenses	-	-	1,094	-
Due from other funds	-	-	-	-
Due from other units	-	-	-	-
Total Assets	\$ -	\$ 33,510	\$ 7,088	\$ 23,607
<u>Liabilities</u>				
Accounts payable	\$ -	\$ -	\$ 325	\$ 3,941
Due to other funds	-	-	6,763	19,666
Due to other governments	-	33,510	-	-
Unearned revenue	-	-	-	-
Total Liabilities	-	33,510	7,088	23,607
<u>Deferred Inflows of Resources</u>				
Unavailable revenue - grants	-	-	-	-
Unavailable revenue - property taxes	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
<u>Fund Balances</u>				
Nonspendable	-	-	-	-
Restricted:				
Special revenue funds	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	-	-	-	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ -	\$ 33,510	\$ 7,088	\$ 23,607

Special Revenue Funds

Title IV - E	ATPA Grant	Public Safety Grant	Crime Victim Grant	Health Department Grant	HMGP DR4332
\$ -	\$ -	\$ -	\$ 2,913	\$ -	\$ 100,431
4,097	37,842	6,710	22,625	115,994	23,905
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 4,097</u>	<u>\$ 37,842</u>	<u>\$ 6,710</u>	<u>\$ 25,538</u>	<u>\$ 115,994</u>	<u>\$ 124,336</u>
\$ -	\$ 2,880	\$ 2,466	\$ 2,231	\$ 7,788	\$ 112,720
4,097	34,962	4,244	20,394	108,206	-
-	-	-	2,913	-	-
-	-	-	-	-	-
<u>4,097</u>	<u>37,842</u>	<u>6,710</u>	<u>25,538</u>	<u>115,994</u>	<u>112,720</u>
-	-	-	-	-	-
-	-	-	-	-	11,616
-	-	-	-	-	11,616
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 4,097</u>	<u>\$ 37,842</u>	<u>\$ 6,710</u>	<u>\$ 25,538</u>	<u>\$ 115,994</u>	<u>\$ 124,336</u>

HARDIN COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (page 5 of 7)
September 30, 2021

	Special Revenue Funds			
	Repetitive Loss Buyout Grant	PHCR Co-op Agreement	Mental Health Liaison Prog.	Emergency Management Grant
<u>Assets</u>				
Cash and cash equivalents	\$ 49,692	\$ -	\$ -	\$ -
Receivables, net	-	114,584	35,294	31,822
Prepaid expenses	-	-	-	-
Due from other funds	-	-	-	-
Due from other units	-	-	-	-
Total Assets	\$ 49,692	\$ 114,584	\$ 35,294	\$ 31,822
<u>Liabilities</u>				
Accounts payable	\$ -	\$ -	\$ 3,212	\$ 31,822
Due to other funds	-	114,584	32,082	-
Due to other governments	-	-	-	-
Unearned revenue	49,692	-	-	-
Total Liabilities	49,692	114,584	35,294	31,822
<u>Deferred Inflows of Resources</u>				
Unavailable revenue - grants	-	-	-	-
Unavailable revenue - property taxes	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
<u>Fund Balances</u>				
Nonspendable	-	-	-	-
Restricted:				
Special revenue funds	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	-	-	-	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 49,692	\$ 114,584	\$ 35,294	\$ 31,822

Special Revenue Funds

NACCHO	VOCA 902	CA Pre-Trial Diversion	DSHS COVID-19	HMGP DR4332 Property Acquisition	CDBG DR 4332 ACQ-1
\$ -	\$ -	\$ 73,166	\$ 233,974	\$ 496,022	\$ -
3,213	7,467	-	246,808	27,318	4,000
-	-	-	2,400	-	-
-	-	-	-	121,292	-
-	-	-	-	-	-
<u>\$ 3,213</u>	<u>\$ 7,467</u>	<u>\$ 73,166</u>	<u>\$ 483,182</u>	<u>\$ 644,632</u>	<u>\$ 4,000</u>
\$ 2,485	\$ 1,237	\$ 1,180	\$ 30,162	\$ -	\$ 4,000
728	6,230	-	219,046	-	-
-	-	-	-	-	-
-	-	-	233,974	644,632	-
<u>3,213</u>	<u>7,467</u>	<u>1,180</u>	<u>483,182</u>	<u>644,632</u>	<u>4,000</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	71,986	-	-	-
-	-	-	-	-	-
-	-	<u>71,986</u>	-	-	-
<u>\$ 3,213</u>	<u>\$ 7,467</u>	<u>\$ 73,166</u>	<u>\$ 483,182</u>	<u>\$ 644,632</u>	<u>\$ 4,000</u>

HARDIN COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (page 6 of 7)
September 30, 2021

Special Revenue Funds

	CDBG DR4332 Infrastructure	COVID-19 Grant Award	CDC COVID-19 EPI Grant	Combat COVID-19 CESF
Assets				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Receivables, net	218,394	35,011	20,819	-
Prepaid expenses	-	-	-	-
Due from other funds	-	-	-	-
Due from other units	-	-	-	-
Total Assets	\$ 218,394	\$ 35,011	\$ 20,819	\$ -
Liabilities				
Accounts payable	\$ 218,394	\$ 213	\$ 1,431	\$ -
Due to other funds	-	34,798	19,388	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Total Liabilities	218,394	35,011	20,819	-
Deferred Inflows of Resources				
Unavailable revenue - grants	-	-	-	-
Unavailable revenue - property taxes	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
Fund Balances				
Nonspendable	-	-	-	-
Restricted:				
Special revenue funds	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	-	-	-	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 218,394	\$ 35,011	\$ 20,819	\$ -

Special Revenue Funds

COVID-19 CARES Act	HMGP DR4332 Detention Pond	Sewer Improvement Program	CTIF- County Transportation Inf.	JAG Program	Winter Storm 2021
\$ -	\$ 150,383	\$ 13,100	\$ 13,874	\$ -	\$ -
-	-	-	24,385	3,300	58,510
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 150,383</u>	<u>\$ 13,100</u>	<u>\$ 38,259</u>	<u>\$ 3,300</u>	<u>\$ 58,510</u>
\$ -	\$ 61,346	\$ 3,250	\$ -	\$ -	\$ -
-	-	-	24,385	3,300	58,510
-	-	-	13,874	-	-
-	-	-	-	-	-
-	61,346	3,250	38,259	3,300	58,510
-	89,037	9,850	-	-	-
-	-	-	-	-	-
-	89,037	9,850	9,850	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 150,383</u>	<u>\$ 13,100</u>	<u>\$ 38,259</u>	<u>\$ 3,300</u>	<u>\$ 58,510</u>

HARDIN COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (page 7 of 7)
September 30, 2021

Special Revenue Funds

	County Airport	HAVA Election Security	HAVA Grant	Bridge Replacement Flat Cypress Creek
Assets				
Cash and cash equivalents	\$ -	\$ 55,407	\$ 26,727	\$ 9,100
Receivables, net	2,032	-	-	-
Prepaid expenses	-	-	-	-
Due from other funds	-	-	-	-
Due from other units	-	-	-	-
Total Assets	\$ 2,032	\$ 55,407	\$ 26,727	\$ 9,100
Liabilities				
Accounts payable	\$ -	\$ 995	\$ -	\$ 9,100
Due to other funds	-	-	-	-
Due to other governments	-	-	26,727	-
Unearned revenue	-	54,412	-	-
Total Liabilities	-	55,407	26,727	9,100
Deferred Inflows of Resources				
Unavailable revenue - grants	-	-	-	-
Unavailable revenue - property taxes	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
Fund Balances				
Nonspendable	-	-	-	-
Restricted:				
Special revenue funds	2,032	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	2,032	-	-	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 2,032	\$ 55,407	\$ 26,727	\$ 9,100

Special Revenue Funds		
TWDB FMA 2018	National Enviromental Health Association	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ 4,088,526
121,292	-	1,969,525
-	-	3,494
-	-	121,292
-	-	648
<u>\$ 121,292</u>	<u>\$ -</u>	<u>\$ 6,183,485</u>
\$ -	\$ -	\$ 811,266
121,292	-	1,569,433
-	-	77,897
-	-	2,054,716
<u>121,292</u>	<u>-</u>	<u>4,513,312</u>
-	-	168,887
-	-	105,992
-	-	274,879
-	-	-
-	-	1,400,396
-	-	(5,102)
-	-	1,395,294
<u>\$ 121,292</u>	<u>\$ -</u>	<u>\$ 6,183,485</u>

HARDIN COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (page 1 of 7)
For the Year Ended September 30, 2021

<u>Special Revenue Funds</u>				
	<u>Emergency Management Services</u>	<u>Hurricane Harvey</u>	<u>District Clerk Preservation Fees</u>	<u>County Clerk Preservation Fees</u>
<u>Revenues</u>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	324,114	-	-
Fines and fees	-	-	28,603	236,581
Investment income	-	-	-	-
Other revenues	-	105,866	-	-
Total Revenues	<u>-</u>	<u>429,980</u>	<u>28,603</u>	<u>236,581</u>
<u>Expenditures</u>				
General government	168,443	290,360	-	198,559
Administration of justice	-	-	39,700	-
Public transportation	-	-	-	-
Public safety	-	-	-	-
Health and human services	-	-	-	-
Debt service:				
Principal	6,885	-	-	-
Interest	179	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>175,507</u>	<u>290,360</u>	<u>39,700</u>	<u>198,559</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(175,507)</u>	<u>139,620</u>	<u>(11,097)</u>	<u>38,022</u>
<u>Other Financing Sources (Uses)</u>				
Capital lease proceeds	-	-	-	-
Transfers in	175,507	354,987	-	-
Transfers (out)	-	-	-	-
Total Other Financing Sources (Uses)	<u>175,507</u>	<u>354,987</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	-	494,607	(11,097)	38,022
Beginning fund balances	-	(499,709)	72,807	567,028
Ending Fund Balances	<u>\$ -</u>	<u>\$ (5,102)</u>	<u>\$ 61,710</u>	<u>\$ 605,050</u>

Special Revenue Funds

	Constitutional					
Law Library	County Attorney Supplement	County Judge Supplement	Court Security Fees	Jail Commissary	Jury	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 596,964	
-	83,509	30,892	-	-	-	
-	-	-	19,835	-	92,753	
-	-	-	-	446	-	
25,799	-	-	-	79,899	5,916	
<u>25,799</u>	<u>83,509</u>	<u>30,892</u>	<u>19,835</u>	<u>80,345</u>	<u>695,633</u>	
-	-	-	-	-	-	
25,178	83,509	30,892	-	-	661,471	
-	-	-	-	-	-	
-	-	-	20,631	44,018	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
<u>25,178</u>	<u>83,509</u>	<u>30,892</u>	<u>20,631</u>	<u>44,018</u>	<u>661,471</u>	
621	-	-	(796)	36,327	34,162	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
621	-	-	(796)	36,327	34,162	
30,902	-	-	72,774	67,212	57,720	
<u>\$ 31,523</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 71,978</u>	<u>\$ 103,539</u>	<u>\$ 91,882</u>	

HARDIN COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (page 2 of 7)
For the Year Ended September 30, 2021

<u>Special Revenue Funds</u>				
	<u>Dispatchers</u>	<u>Lateral Roads</u>	<u>Justice Court Technology</u>	<u>Dare Program</u>
<u>Revenues</u>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	114,763	36,552	1,339	-
Fines and fees	-	-	-	-
Investment income	-	-	-	-
Other revenues	-	-	-	-
Total Revenues	<u>114,763</u>	<u>36,552</u>	<u>1,339</u>	<u>-</u>
<u>Expenditures</u>				
General government	-	-	-	-
Administration of justice	-	-	13,150	-
Public transportation	-	89,216	-	-
Public safety	204,168	-	-	-
Health and human services	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay				
	-	-	-	-
Total Expenditures	<u>204,168</u>	<u>89,216</u>	<u>13,150</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(89,405)</u>	<u>(52,664)</u>	<u>(11,811)</u>	<u>-</u>
<u>Other Financing Sources (Uses)</u>				
Capital lease proceeds	-	-	-	-
Transfers in	89,405	-	11,811	-
Transfers (out)	-	-	-	-
Total Other Financing Sources (Uses)	<u>89,405</u>	<u>-</u>	<u>11,811</u>	<u>-</u>
Net Change in Fund Balances	-	(52,664)	-	-
Beginning fund balances	-	200,622	-	7,892
Ending Fund Balances	<u>\$ -</u>	<u>\$ 147,958</u>	<u>\$ -</u>	<u>\$ 7,892</u>

Special Revenue Funds

Election Equipment	County Attorney Overdrawn Check	District Attorney Overdrawn Check	LEPC	Hurricane Ike Disaster Recovery	Health Services Grant
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	287,463
-	-	-	-	-	-
-	-	-	-	-	-
12,654	120	-	-	-	178,198
<u>12,654</u>	<u>120</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>465,661</u>
19,507	-	-	-	-	-
-	471	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	465,661
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>19,507</u>	<u>471</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>465,661</u>
<u>(6,853)</u>	<u>(351)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
<u>(5,118)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(5,118)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(11,971)	(351)	-	-	-	-
25,147	2,290	889	3,980	-	-
<u>\$ 13,176</u>	<u>\$ 1,939</u>	<u>\$ 889</u>	<u>\$ 3,980</u>	<u>\$ -</u>	<u>\$ -</u>

HARDIN COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (page 3 of 7)
For the Year Ended September 30, 2021

	Special Revenue Funds			
	Drug Forfeiture Rehab	County Attorney Forfeiture	District Attorney Drug Forfeiture	Sheriff Drug Forfeiture
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Fines and fees	-	-	-	-
Investment income	-	-	-	-
Other revenues	-	-	4,981	8,285
Total Revenues	-	-	4,981	8,285
Expenditures				
General government	-	-	-	-
Administration of justice	-	-	-	-
Public transportation	-	-	-	-
Public safety	-	-	-	-
Health and human services	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	8,556
Total Expenditures	-	-	-	8,556
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	4,981	(271)
Other Financing Sources (Uses)				
Capital lease proceeds	-	-	-	-
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	-	-	4,981	(271)
Beginning fund balances	4,103	1,760	9,532	9,934
Ending Fund Balances	\$ 4,103	\$ 1,760	\$ 14,513	\$ 9,663

Special Revenue Funds

District and County Attorney Longevity Pay	Sheriff Federal Equitable Sharing	LEOSE	VOCA Juror Donations	Disaster Incident Fund Cash	VOCA 13660
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16,881	-	-	-	-	226,596
-	-	-	-	-	-
-	-	-	1,119	-	-
-	-	-	23,824	-	-
<u>16,881</u>	<u>-</u>	<u>-</u>	<u>24,943</u>	<u>-</u>	<u>226,596</u>
-	-	-	-	-	-
16,881	-	-	7,124	-	-
-	-	-	-	-	-
-	-	-	-	-	229,200
-	-	-	-	-	-
-	-	-	-	-	-
-	20,736	-	-	-	-
<u>16,881</u>	<u>20,736</u>	<u>-</u>	<u>7,124</u>	<u>-</u>	<u>229,200</u>
-	(20,736)	-	17,819	-	(2,604)
-	-	-	-	-	-
-	-	-	-	-	2,604
-	-	-	-	-	-
-	-	-	-	-	2,604
-	(20,736)	-	17,819	-	-
-	20,736	-	137,004	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 154,823</u>	<u>\$ -</u>	<u>\$ -</u>

HARDIN COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (page 4 of 7)
For the Year Ended September 30, 2021

	Special Revenue Funds			
	DR 4223 Severe Storms 2015	DR 4272 Severe Storms 2016	US Food and Drug Administration	District Attorney VAWA Grant
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	948	-	2,776	36,655
Fines and fees	-	-	-	-
Investment income	-	-	-	-
Other revenues	-	-	-	-
Total Revenues	948	-	2,776	36,655
Expenditures				
General government	-	-	-	-
Administration of justice	-	-	-	84,666
Public transportation	-	-	-	-
Public safety	948	-	2,776	-
Health and human services	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay				
	-	-	-	-
Total Expenditures	948	-	2,776	84,666
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	(48,011)
Other Financing Sources (Uses)				
Capital lease proceeds	-	-	-	-
Transfers in	-	-	-	48,011
Transfers (out)	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	48,011
Net Change in Fund Balances	-	-	-	-
Beginning fund balances	-	-	-	-
Ending Fund Balances	\$ -	\$ -	\$ -	\$ -

Special Revenue Funds

Title IV - E	ATPA Grant	Public Safety Grant	Crime Victim Grant	Health Department Grant	HMGP DR4332
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4,097	75,700	80,495	93,463	228,472	184,328
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	12,288
<u>4,097</u>	<u>75,700</u>	<u>80,495</u>	<u>93,463</u>	<u>228,472</u>	<u>196,616</u>
4,097	107,559	-	-	-	196,616
-	-	-	-	-	-
-	-	-	-	-	-
-	-	80,495	93,463	228,472	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>4,097</u>	<u>107,559</u>	<u>80,495</u>	<u>93,463</u>	<u>228,472</u>	<u>196,616</u>
-	(31,859)	-	-	-	-
-	-	-	-	-	-
-	31,859	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>31,859</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HARDIN COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (page 5 of 7)
For the Year Ended September 30, 2021

<u>Special Revenue Funds</u>				
	<u>Repetitive Loss Buyout Grant</u>	<u>PHCR Co-op Agreement</u>	<u>Mental Health Liaison Prog.</u>	<u>Emergency Management Grant</u>
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	591,887	-	94,333	31,822
Fines and fees	-	-	-	-
Investment income	-	-	-	-
Other revenues	-	54,553	2,469	-
Total Revenues	<u>591,887</u>	<u>54,553</u>	<u>96,802</u>	<u>31,822</u>
Expenditures				
General government	591,887	-	-	-
Administration of justice	-	-	-	-
Public transportation	-	-	-	-
Public safety	-	54,553	96,802	31,822
Health and human services	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay				
	-	-	-	-
Total Expenditures	<u>591,887</u>	<u>54,553</u>	<u>96,802</u>	<u>31,822</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)				
Capital lease proceeds	-	-	-	-
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Beginning fund balances	-	-	-	-
Ending Fund Balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Special Revenue Funds

NACCHO	VOCA 902	CA Pre-Trial Diversion	DSHS COVID-19	HMGP DR4332 Property Acquisition	CDBG DR 4332 ACQ-1
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11,413	50,890	52,250	12,835	852,795	37,400
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>11,413</u>	<u>50,890</u>	<u>52,250</u>	<u>12,835</u>	<u>852,795</u>	<u>37,400</u>
11,413	-	41,116	-	852,795	37,400
-	-	-	-	-	-
-	-	-	-	-	-
-	50,890	-	-	-	-
-	-	-	216,175	-	-
-	-	-	30,634	-	-
-	-	-	-	-	-
-	-	-	87,556	-	-
<u>11,413</u>	<u>50,890</u>	<u>41,116</u>	<u>334,365</u>	<u>852,795</u>	<u>37,400</u>
-	-	11,134	(321,530)	-	-
-	-	-	87,556	-	-
-	-	-	233,974	-	-
-	-	-	-	-	-
-	-	-	321,530	-	-
-	-	11,134	-	-	-
-	-	60,852	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 71,986</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HARDIN COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (page 6 of 7)
For the Year Ended September 30, 2021

	<u>Special Revenue Funds</u>			
	<u>CDBG DR4332 Infrastructure</u>	<u>COVID-19 Grant Award</u>	<u>CDC COVID-19 EPI Grant</u>	<u>Combat COVID-19 CESF</u>
<u>Revenues</u>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	314,199	249,881	17,582	46,552
Fines and fees	-	-	-	-
Investment income	-	-	-	-
Other revenues	-	-	-	-
Total Revenues	314,199	249,881	17,582	46,552
<u>Expenditures</u>				
General government	314,199	249,881	17,582	46,552
Administration of justice	-	-	-	-
Public transportation	-	-	-	-
Public safety	-	-	-	-
Health and human services	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	314,199	249,881	17,582	46,552
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-
<u>Other Financing Sources (Uses)</u>				
Capital lease proceeds	-	-	-	-
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	-	-	-	-
Beginning fund balances	-	-	-	-
Ending Fund Balances	\$ -	\$ -	\$ -	\$ -

Special Revenue Funds

COVID-19 CARES Act	HMGP DR4332 Detention Pond	Sewer Improvement Program	CTIF- County Transportation Infrastructure	JAG Program	Winter Storm 2021
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2,689,222	289,112	13,288	285,781	13,590	58,510
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,689,222</u>	<u>289,112</u>	<u>13,288</u>	<u>285,781</u>	<u>13,590</u>	<u>58,510</u>
249,110	289,112	-	-	-	-
-	-	-	-	13,590	-
-	-	-	285,781	-	-
6,705	-	13,288	-	-	58,510
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>255,815</u>	<u>289,112</u>	<u>13,288</u>	<u>285,781</u>	<u>13,590</u>	<u>58,510</u>
<u>2,433,407</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
<u>(2,433,407)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(2,433,407)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HARDIN COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (page 7 of 7)
For the Year Ended September 30, 2021

	Special Revenue Funds			
	County Airport	HAVA Election Security	HAVA Grant	Bridge Replacement Flat Cypress Creek
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	2,032	65,588	22,695	-
Fines and fees	-	-	-	-
Investment income	-	-	-	-
Other revenues	1,905	-	-	9,100
Total Revenues	3,937	65,588	22,695	9,100
Expenditures				
General government	-	70,706	22,695	-
Administration of justice	-	-	-	-
Public transportation	27,616	-	-	9,100
Public safety	-	-	-	-
Health and human services	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay				
	-	-	-	-
Total Expenditures	27,616	70,706	22,695	9,100
Excess (Deficiency) of Revenues Over (Under) Expenditures	(23,679)	(5,118)	-	-
Other Financing Sources (Uses)				
Capital lease proceeds	-	-	-	-
Transfers in	25,711	5,118	-	-
Transfers (out)	-	-	-	-
Total Other Financing Sources (Uses)	25,711	5,118	-	-
Net Change in Fund Balances	2,032	-	-	-
Beginning fund balances	-	-	-	-
Ending Fund Balances	\$ 2,032	\$ -	\$ -	\$ -

Special Revenue Funds		
TWDB FMA 2018	National Enviromental Health Association	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ 596,964
121,292	2,500	7,756,492
-	-	377,772
-	-	1,565
-	-	525,857
<u>121,292</u>	<u>2,500</u>	<u>9,258,650</u>
121,292	-	3,900,881
-	-	976,632
-	-	411,713
-	-	1,216,741
-	2,500	684,336
-	-	37,519
-	-	179
-	-	116,848
<u>121,292</u>	<u>2,500</u>	<u>7,344,849</u>
-	-	1,913,801
-	-	87,556
-	-	978,987
-	-	(2,438,525)
-	-	(1,371,982)
-	-	541,819
-	-	853,475
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,395,294</u>

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

For the Year Ended September 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Taxes	\$ 340,740	\$ 340,740	\$ 348,976	\$ 8,236
Investment income	152	152	1,508	1,356
Total Revenues	<u>340,892</u>	<u>340,892</u>	<u>350,484</u>	<u>9,592</u>
<u>Expenditures</u>				
General government	1,000	1,000	800	200
Debt service:				
Principal	310,000	310,000	310,000	-
Interest	29,892	29,892	29,892	-
Total Expenditures	<u>340,892</u>	<u>340,892</u>	<u>340,692</u>	<u>200</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	9,792	<u>\$ 9,792</u>
Beginning fund balance			<u>21,209</u>	
Ending Fund Balance			<u>\$ 31,001</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, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Fines and fees	\$ 30,900	\$ 30,900	\$ 28,603	\$ (2,297)
Total Revenues	<u>30,900</u>	<u>30,900</u>	<u>28,603</u>	<u>(2,297)</u>
<u>Expenditures</u>				
Administration of justice	47,000	47,000	39,700	7,300
Total Expenditures	<u>47,000</u>	<u>47,000</u>	<u>39,700</u>	<u>7,300</u>
Net Change in Fund Balance	<u>\$ 16,100</u>	<u>\$ 16,100</u>	(11,097)	<u>\$ (27,197)</u>
Beginning fund balance			<u>72,807</u>	
Ending Fund Balance			<u>\$ 61,710</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, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Revenues</u>				
Fines and fees	\$ 185,000	\$ 185,000	\$ 236,581	\$ 51,581
Total Revenues	<u>185,000</u>	<u>185,000</u>	<u>236,581</u>	<u>51,581</u>
<u>Expenditures</u>				
General government	216,617	216,617	198,559	18,058
Total Expenditures	<u>216,617</u>	<u>216,617</u>	<u>198,559</u>	<u>18,058</u>
Net Change in Fund Balance	<u>\$ 31,617</u>	<u>\$ 31,617</u>	38,022	<u>\$ 6,405</u>
Beginning fund balance			<u>567,028</u>	
Ending Fund Balance			<u>\$ 605,050</u>	

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

For the Year Ended September 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Other revenues	\$ 25,079	\$ 25,794	\$ 25,799	\$ 5
Total Revenues	<u>25,079</u>	<u>25,794</u>	<u>25,799</u>	<u>5</u>
Expenditures				
Administration of justice	25,079	25,203	25,178	25
Total Expenditures	<u>25,079</u>	<u>25,203</u>	<u>25,178</u>	<u>25</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ 591</u>	621	<u>\$ 30</u>
Beginning fund balance			<u>30,902</u>	
Ending Fund Balance			<u>\$ 31,523</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, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Revenues</u>				
Fines and fees	\$ 24,710	\$ 24,710	\$ 19,835	\$ (4,875)
Total Revenues	<u>24,710</u>	<u>24,710</u>	<u>19,835</u>	<u>(4,875)</u>
<u>Expenditures</u>				
Public safety	24,710	24,710	20,631	4,079
Total Expenditures	<u>24,710</u>	<u>24,710</u>	<u>20,631</u>	<u>4,079</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	(796)	<u>\$ (796)</u>
Beginning fund balance			<u>72,774</u>	
Ending Fund Balance			<u>\$ 71,978</u>	

HARDIN COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
JURY
For the Year Ended September 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Taxes	\$ 590,639	\$ 590,639	\$ 596,964	\$ 6,325
Fines and fees	101,800	101,800	92,753	(9,047)
Other revenues	12,000	12,000	5,916	(6,084)
Total Revenues	<u>704,439</u>	<u>704,439</u>	<u>695,633</u>	<u>(8,806)</u>
<u>Expenditures</u>				
Administration of justice	704,439	704,439	661,471	42,968
Total Expenditures	<u>704,439</u>	<u>704,439</u>	<u>661,471</u>	<u>42,968</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	34,162	<u>\$ 34,162</u>
Beginning fund balance			<u>57,720</u>	
Ending Fund Balance			<u>\$ 91,882</u>	

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

For the Year Ended September 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Revenues</u>				
Intergovernmental	\$ 114,763	\$ 114,763	\$ 114,763	\$ -
Total Revenues	114,763	114,763	114,763	-
<u>Expenditures</u>				
Public safety	200,313	204,175	204,168	7
Total Expenditures	200,313	204,175	204,168	7
(Deficiency) of Revenues				
(Under) Expenditures	(85,550)	(89,412)	(89,405)	7
<u>Other Financing Sources (Uses)</u>				
Transfers in	85,550	89,412	89,405	(7)
Total Other Financing Sources	85,550	89,412	89,405	(7)
Net Change in Fund Balance	\$ -	\$ -	-	\$ -
Beginning fund balance			-	
Ending Fund Balance			\$ -	

HARDIN COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
LATERAL ROADS
For the Year Ended September 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$ 36,563	\$ 36,563	\$ 36,552	\$ (11)
Total Revenues	<u>36,563</u>	<u>36,563</u>	<u>36,552</u>	<u>(11)</u>
<u>Expenditures</u>				
Public transportation	237,185	237,185	89,216	147,969
Total Expenditures	<u>237,185</u>	<u>237,185</u>	<u>89,216</u>	<u>147,969</u>
Net Change in Fund Balance	<u>\$ (200,622)</u>	<u>\$ (200,622)</u>	(52,664)	<u>\$ 147,958</u>
Beginning fund balance			<u>200,622</u>	
Ending Fund Balance			<u>\$ 147,958</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, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$ 4,700	\$ 4,700	\$ 1,339	\$ (3,361)
Total Revenues	<u>4,700</u>	<u>4,700</u>	<u>1,339</u>	<u>(3,361)</u>
<u>Expenditures</u>				
Administration of justice	13,700	13,700	13,150	550
Total Expenditures	<u>13,700</u>	<u>13,700</u>	<u>13,150</u>	<u>550</u>
(Deficiency) of Revenues				
(Under) Expenditures	<u>(9,000)</u>	<u>(9,000)</u>	<u>(11,811)</u>	<u>(2,811)</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	9,000	9,000	11,811	2,811
Total Other Financing Sources	<u>9,000</u>	<u>9,000</u>	<u>11,811</u>	<u>2,811</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Beginning fund balance			<u>-</u>	
Ending Fund Balance			<u>\$ -</u>	

HARDIN COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ELECTION EQUIPMENT
For the Year Ended September 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Other revenue	\$ 7,260	\$ 12,654	\$ 12,654	\$ -
Total Revenues	<u>7,260</u>	<u>12,654</u>	<u>12,654</u>	<u>-</u>
<u>Expenditures</u>				
General government	7,260	19,508	19,507	1
Total Expenditures	<u>7,260</u>	<u>19,508</u>	<u>19,507</u>	<u>1</u>
(Deficiency) of Revenues				
(Under) Expenditures	<u>-</u>	<u>(6,854)</u>	<u>(6,853)</u>	<u>1</u>
<u>Other Financing Sources (Uses)</u>				
Transfers (out)	(5,118)	(5,118)	(5,118)	-
Total Other Financing (Uses)	<u>(5,118)</u>	<u>(5,118)</u>	<u>(5,118)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (5,118)</u>	<u>\$ (11,972)</u>	(11,971)	<u>\$ 1</u>
Beginning fund balance			<u>25,147</u>	
Ending Fund Balance			<u>\$ 13,176</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, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$ 45,075	\$ 45,075	\$ 52,250	\$ 7,175
Total Revenues	<u>45,075</u>	<u>45,075</u>	<u>52,250</u>	<u>7,175</u>
<u>Expenditures</u>				
General government	45,075	45,075	41,116	3,959
Total Expenditures	<u>45,075</u>	<u>45,075</u>	<u>41,116</u>	<u>3,959</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	11,134	<u>\$ 11,134</u>
Beginning fund balance			<u>60,852</u>	
Ending Fund Balance			<u>\$ 71,986</u>	

HARDIN COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
September 30, 2021

	Custodial Funds			
	Sheriff Inmate Trust	District Attorney Seizure	District Attorney	Tax Assessor Collector
<u>Assets</u>				
Cash and cash equivalents	\$ 220,882	\$ 98,918	\$ 10,899	\$ 993,742
Receivables	-	-	-	-
Prepays	-	-	-	-
Total Assets	220,882	98,918	10,899	993,742
<u>Liabilities</u>				
Accounts payable	-	-	-	-
Other payables	-	-	-	-
Due to other units	-	-	-	-
Unearned revenue	-	-	-	-
Total Liabilities	-	-	-	-
<u>Net Position</u>				
Restricted:				
For individuals, organizations, or other governments	220,882	98,918	10,899	993,742
Total Net Position	\$ 220,882	\$ 98,918	\$ 10,899	\$ 993,742

Custodial Funds

<u>County Attorney</u>	<u>County Clerk</u>	<u>District Clerk</u>	<u>Juvenile Probation</u>	<u>Adult Probation</u>	<u>Total Fiduciary Funds</u>
\$ 648	\$ 856,385	\$ 808,721	\$ 56,549	\$ 573,027	\$ 3,619,771
-	-	-	47,134	31	47,165
-	-	-	-	9,417	9,417
<u>648</u>	<u>856,385</u>	<u>808,721</u>	<u>103,683</u>	<u>582,475</u>	<u>3,676,353</u>
-	-	-	29,056	49,635	78,691
-	-	-	1,300	9,512	10,812
648	-	-	-	-	648
-	-	-	-	85,681	85,681
<u>648</u>	<u>-</u>	<u>-</u>	<u>30,356</u>	<u>144,828</u>	<u>175,832</u>
-	856,385	808,721	73,327	437,647	3,500,521
<u>\$ -</u>	<u>\$ 856,385</u>	<u>\$ 808,721</u>	<u>\$ 73,327</u>	<u>\$ 437,647</u>	<u>\$ 3,500,521</u>

HARDIN COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
For the Year Ended September 30, 2021

	Custodial Funds			
	Sheriff Inmate Trust	District Attorney Seizure	District Attorney	Tax Assessor Collector
<u>Additions</u>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Contributions from others	554,877	-	53,342	100,734,057
Other revenue	-	-	-	-
Investment income	1,543	-	-	5,746
Total Additions	556,420	-	53,342	100,739,803
<u>Deductions</u>				
Distributions to others	542,677	33,411	34,777	100,693,138
Criminal departments	-	-	-	-
Disbursement to State	-	-	27,369	-
Total Deductions	542,677	33,411	62,146	100,693,138
Change in Net Position	13,743	(33,411)	(8,804)	46,665
Beginning net position	207,139	132,329	19,703	947,077
Ending Net Position	\$ 220,882	\$ 98,918	\$ 10,899	\$ 993,742

See Notes to Financial Statements.

Custodial Funds

<u>County Attorney</u>	<u>County Clerk</u>	<u>District Clerk</u>	<u>Juvenile Probation</u>	<u>Adult Probation</u>	<u>Total Fiduciary Funds</u>
\$ -	\$ -	\$ -	\$ 534,275	\$ 539,569	\$ 1,073,844
9,773	465,916	535,627	-	-	102,353,592
-	-	-	33,530	601,359	634,889
-	69	8,112	-	5,815	21,285
<u>9,773</u>	<u>465,985</u>	<u>543,739</u>	<u>567,805</u>	<u>1,146,743</u>	<u>104,083,610</u>
9,773	190,937	882,219	-	-	102,386,932
-	-	-	534,885	1,223,984	1,758,869
-	-	-	-	-	27,369
<u>9,773</u>	<u>190,937</u>	<u>882,219</u>	<u>534,885</u>	<u>1,223,984</u>	<u>104,173,170</u>
-	275,048	(338,480)	32,920	(77,241)	(89,560)
-	581,337	1,147,201	40,407	514,888	3,590,081
<u>\$ -</u>	<u>\$ 856,385</u>	<u>\$ 808,721</u>	<u>\$ 73,327</u>	<u>\$ 437,647</u>	<u>\$ 3,500,521</u>

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