



Required Auditor Disclosure Letter

July 30, 2021

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

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Hardin County, Texas (the "County") as of and for the year ended September 30, 2020, and have issued our report thereon dated July 30, 2021. Professional standards require that we provide the Commissioners' Court (the "governing body") with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit.

I. Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated November 6, 2019, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with the governing body's oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve the governing body or management of its responsibilities.

II. Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to management in our engagement letter dated November 6, 2019.

III. Significant Audit Findings

1. *Qualitative Aspects of Accounting Practices*

- A. Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the County are described in the notes to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

- B. Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Management's estimate of the useful lives of capital assets is based on industry standards relating to capital assets. We evaluated the key factors and assumptions used to develop the useful lives of capital assets in determining that they are reasonable in relation to the financial statements taken as a whole.

Estimates are used in the calculation of the pension liability and the required annual contribution. The Texas County and District Retirement System (TCDRS) hires a licensed actuary to make key assumptions and to perform calculations, as well as an independent auditor to review those assumptions and calculations. We evaluated the reasonableness of the employee data provided by the County to TCDRS.

Estimates are used in the calculation of the health care liability for other postemployment benefits. The County hires a licensed actuary to perform the calculation. We evaluated the key factors and assumptions used to develop the liability in relation to the financial statements taken as a whole.

- C. The financial statement disclosures are neutral, consistent, and clear. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

The disclosure of long-term debt in the financial statements is significant to financial statement users because it discloses the County's long-term financial obligations.

2. Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

3. Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The attached schedule summarizes both material and immaterial misstatements detected as a result of our audit procedures.

4. Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

5. Management Representations

We have requested certain representations from management that are included in the management representation letter dated July 30, 2021.

6. Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the County’s financial statements or a determination of the type of auditors’ opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

7. Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

IV. Other Matters

We applied certain limited procedures to the Required Supplementary Information (RSI), as identified on the table of contents, which supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on supplementary information, as identified on the table of contents, which accompanies the financial statements but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory section, which accompanies the financial statements but is not RSI. Such information 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.

V. Restrictions on Use

This information is intended solely for the use of the County Judge, Commissioners’ Court, and management and is not intended to be, and should not be, used by anyone other than these specified parties.

BELT HARRIS PECHACEK, LLLP

Belt Harris Pechacek, LLLP
Certified Public Accountants
Houston, Texas

Client: **Hardin County, Texas**
 Engagement: **Hardin County 09/30/2020**
 Period Ending: **9/30/2020**
 Workpaper: **2.5.06 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1				
PBC: To adjust payroll accrual.				
		2.04a		
007-403-105	SALARIES - CLERICAL		1,978.24	
007-403-201	FICA TAXES		28.28	
007-403-201	FICA TAXES		120.89	
007-403-203	RETIREMENT		291.98	
007-403-209	SUPPLEMENTAL DEATH		4.75	
010-400-101	SALARIES - ELECTED OFF		1,787.26	
010-400-103	SALARIES - ASSISTANTS		2,690.56	
010-400-201	FICA TAXES		62.54	
010-400-201	FICA TAXES		267.40	
010-400-203	RETIREMENT		660.91	
010-400-209	SUPPLEMENTAL DEATH		10.75	
010-403-101	SALARIES - ELECTED OFF		2,380.66	
010-403-103	SALARIES - ASSISTANTS		1,320.32	
010-403-105	SALARIES - CLERICAL		3,941.12	
010-403-201	FICA TAXES		109.45	
010-403-201	FICA TAXES		468.02	
010-403-203	RETIREMENT		1,127.97	
010-403-209	SUPPLEMENTAL DEATH		18.34	
010-405-108	SALARIES - PART-TIME		722.32	
010-405-201	FICA TAXES		10.47	
010-405-201	FICA TAXES		44.78	
010-405-203	RETIREMENT		106.61	
010-405-209	SUPPLEMENTAL DEATH		1.73	
010-409-102	SALARIES - APPOINTED		1,644.82	
010-409-105	SALARIES - CLERICAL		986.88	
010-409-201	FICA TAXES		35.03	
010-409-201	FICA TAXES		149.77	
010-409-203	RETIREMENT		388.44	
010-409-209	SUPPLEMENTAL DEATH		6.31	
010-410-102	SALARIES - APPOINTED		599.33	
010-410-103	SALARIES - ASSISTANTS		1,632.00	
010-410-201	FICA TAXES		32.04	
010-410-201	FICA TAXES		136.96	
010-410-203	RETIREMENT		329.34	
010-410-209	SUPPLEMENTAL DEATH		5.36	
010-435-105	SALARIES - COURT COORD		1,760.40	
010-435-110	SALARIES - COURT REPOR		2,770.22	
010-435-201	FICA TAXES		59.59	
010-435-201	FICA TAXES		254.81	
010-435-203	RETIREMENT		668.72	
010-435-209	SUPPLEMENTAL DEATH		10.87	
010-436-105	SALARIES - COURT COORD		1,760.40	
010-436-110	SALARIES - COURT REPOR		2,770.22	

Client: **Hardin County, Texas**
 Engagement: **Hardin County 09/30/2020**
 Period Ending: **9/30/2020**
 Workpaper: **2.5.06 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
010-436-201	FICA TAXES		65.28	
010-436-201	FICA TAXES		279.13	
010-436-203	RETIREMENT		668.72	
010-436-209	SUPPLEMENTAL DEATH		10.87	
010-450-101	SALARIES - ELECTED OFF		2,380.66	
010-450-103	SALARIES - ASSISTANTS		1,281.28	
010-450-105	SALARIES - CLERICAL		4,833.23	
010-450-201	FICA TAXES		122.03	
010-450-201	FICA TAXES		521.80	
010-450-203	RETIREMENT		1,253.88	
010-450-209	SUPPLEMENTAL DEATH		20.39	
010-455-101	SALARIES - ELECTED OFF		1,895.54	
010-455-105	SALARIES - CLERICAL		1,038.72	
010-455-201	FICA TAXES		39.28	
010-455-201	FICA TAXES		167.95	
010-455-203	RETIREMENT		433.09	
010-455-209	SUPPLEMENTAL DEATH		7.05	
010-456-101	SALARIES - ELECTED OFF		1,895.54	
010-456-105	SALARIES - CLERICAL		1,107.84	
010-456-201	FICA TAXES		43.14	
010-456-201	FICA TAXES		184.45	
010-456-203	RETIREMENT		443.30	
010-456-209	SUPPLEMENTAL DEATH		7.21	
010-457-101	SALARIES - ELECTED OFF		1,895.54	
010-457-105	SALARIES - CLERICAL		1,107.84	
010-457-201	FICA TAXES		40.65	
010-457-201	FICA TAXES		173.80	
010-457-203	RETIREMENT		443.30	
010-457-209	SUPPLEMENTAL DEATH		7.21	
010-458-101	SALARIES - ELECTED OFF		1,895.54	
010-458-105	SALARIES - CLERICAL		1,107.84	
010-458-201	FICA TAXES		43.08	
010-458-201	FICA TAXES		184.17	
010-458-203	RETIREMENT		443.30	
010-458-209	SUPPLEMENTAL DEATH		7.21	
010-459-101	SALARIES - ELECTED OFF		1,895.54	
010-459-105	SALARIES - CLERICAL		1,107.84	
010-459-201	FICA TAXES		42.91	
010-459-201	FICA TAXES		183.45	
010-459-203	RETIREMENT		443.30	
010-459-209	SUPPLEMENTAL DEATH		7.21	
010-460-101	SALARIES - ELECTED OFF		1,895.54	
010-460-105	SALARIES - CLERICAL		1,107.84	
010-460-201	FICA TAXES		43.07	
010-460-201	FICA TAXES		184.16	
010-460-203	RETIREMENT		443.30	
010-460-209	SUPPLEMENTAL DEATH		7.21	
010-475-101	SALARIES - ELECTED OFF		2,380.66	

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Account	Description	W/P Ref	Debit	Credit
010-475-103	SALARIES - ASSISTANTS		5,187.51	
010-475-104	SALARIES - INVESTIGATO		1,644.16	
010-475-105	SALARIES - CLERICAL		3,000.24	
010-475-108	SALARIES - PART-TIME		213.76	
010-475-201	FICA TAXES		175.94	
010-475-201	FICA TAXES		752.26	
010-475-203	RETIREMENT		1,834.13	
010-475-209	SUPPLEMENTAL DEATH		29.81	
010-476-103	SALARIES - ASSISTANTS		6,752.42	
010-476-104	SALARIES - INVESTIGATO		3,583.36	
010-476-105	SALARIES - CLERICAL		3,395.84	
010-476-201	FICA TAXES		194.47	
010-476-201	FICA TAXES		831.46	
010-476-203	RETIREMENT		2,026.78	
010-476-209	SUPPLEMENTAL DEATH		32.95	
010-495-102	SALARIES - APPOINTED		3,029.93	
010-495-103	SALARIES - ASSISTANTS		5,611.86	
010-495-201	FICA TAXES		113.25	
010-495-201	FICA TAXES		484.29	
010-495-203	RETIREMENT		1,275.53	
010-495-209	SUPPLEMENTAL DEATH		20.73	
010-497-101	SALARIES - ELECTED OFF		2,380.66	
010-497-103	SALARIES - ASSISTANTS		1,177.60	
010-497-105	SALARIES - CLERICAL		1,004.80	
010-497-201	FICA TAXES		65.63	
010-497-201	FICA TAXES		280.65	
010-497-203	RETIREMENT		673.51	
010-497-209	SUPPLEMENTAL DEATH		10.94	
010-499-101	SALARIES - ELECTED OFF		2,380.66	
010-499-103	SALARIES - ASSISTANTS		2,822.40	
010-499-105	SALARIES - CLERICAL		12,678.96	
010-499-201	FICA TAXES		256.25	
010-499-201	FICA TAXES		1,095.71	
010-499-203	RETIREMENT		2,639.36	
010-499-209	SUPPLEMENTAL DEATH		42.94	
010-505-102	SALARIES - APPOINTED		1,644.82	
010-505-103	SALARIES - ASSISTANTS		1,177.60	
010-505-105	SALARIES - CLERICAL		840.96	
010-505-201	FICA TAXES		52.21	
010-505-201	FICA TAXES		223.22	
010-505-203	RETIREMENT		540.73	
010-505-209	SUPPLEMENTAL DEATH		8.78	
010-506-102	SALARIES - APPOINTED		1,644.82	
010-506-105	SALARIES - CLERICAL		969.60	
010-506-201	FICA TAXES		37.36	
010-506-201	FICA TAXES		159.73	
010-506-203	RETIREMENT		385.89	
010-506-209	SUPPLEMENTAL DEATH		6.27	

Client: **Hardin County, Texas**
 Engagement: **Hardin County 09/30/2020**
 Period Ending: **9/30/2020**
 Workpaper: **2.5.06 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
010-510-102	SALARIES - APPOINTED		1,384.96	
010-510-103	SALARIES - ASSISTANTS		1,143.04	
010-510-107	SALARIES - TEMPORARY		299.00	
010-510-108	SALARIES - PART-TIME		254.88	
010-510-115	SALARIES - CUSTODIANS		2,668.80	
010-510-201	FICA TAXES		82.35	
010-510-201	FICA TAXES		352.11	
010-510-203	RETIREMENT		804.65	
010-510-209	SUPPLEMENTAL DEATH		13.08	
010-518-108	SALARIES - PART-TIME		367.92	
010-518-201	FICA TAXES		5.33	
010-518-201	FICA TAXES		22.81	
010-518-203	RETIREMENT		54.31	
010-518-209	SUPPLEMENTAL DEATH		0.88	
010-551-101	SALARIES - ELECTED OFF		1,331.83	
010-551-201	FICA TAXES		19.13	
010-551-201	FICA TAXES		81.79	
010-551-203	RETIREMENT		196.58	
010-551-209	SUPPLEMENTAL DEATH		3.20	
010-552-101	SALARIES - ELECTED OFF		1,331.83	
010-552-201	FICA TAXES		19.10	
010-552-201	FICA TAXES		81.70	
010-552-203	RETIREMENT		196.58	
010-552-209	SUPPLEMENTAL DEATH		3.20	
010-553-101	SALARIES - ELECTED OFF		1,331.83	
010-553-201	FICA TAXES		19.22	
010-553-201	FICA TAXES		82.19	
010-553-203	RETIREMENT		196.58	
010-553-209	SUPPLEMENTAL DEATH		3.20	
010-554-101	SALARIES - ELECTED OFF		1,331.83	
010-554-201	FICA TAXES		18.88	
010-554-201	FICA TAXES		80.71	
010-554-203	RETIREMENT		196.58	
010-554-209	SUPPLEMENTAL DEATH		3.20	
010-555-101	SALARIES - ELECTED OFF		1,331.83	
010-555-201	FICA TAXES		19.10	
010-555-201	FICA TAXES		81.70	
010-555-203	RETIREMENT		196.58	
010-555-209	SUPPLEMENTAL DEATH		3.20	
010-556-101	SALARIES - ELECTED OFF		1,331.83	
010-556-201	FICA TAXES		19.19	
010-556-201	FICA TAXES		82.08	
010-556-203	RETIREMENT		196.58	
010-556-209	SUPPLEMENTAL DEATH		3.20	
010-560-101	SALARIES - ELECTED OFF		3,078.47	
010-560-103	SALARIES - ASSISTANTS		2,180.86	
010-560-104	SALARIES - DEPUTIES		53,919.21	
010-560-105	SALARIES - CLERICAL		3,853.44	

Client: **Hardin County, Texas**
 Engagement: **Hardin County 09/30/2020**
 Period Ending: **9/30/2020**
 Workpaper: **2.5.06 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
010-560-120	SALARIES - DISPATCHERS		7,325.62	
010-560-201	FICA TAXES		1,000.07	
010-560-201	FICA TAXES		4,276.27	
010-560-203	RETIREMENT		10,384.74	
010-560-209	SUPPLEMENTAL DEATH		168.80	
010-561-103	SALARIES - ADMINISTRAT		2,014.74	
010-561-104	SALARIES - CORRECTION		32,516.72	
010-561-150	SALARIES - JAIL NURSE		1,709.44	
010-561-201	FICA TAXES		515.06	
010-561-201	FICA TAXES		2,202.40	
010-561-203	RETIREMENT		5,349.22	
010-561-209	SUPPLEMENTAL DEATH		86.97	
010-570-104	SALARIES - DETENTION O		7,480.26	
010-570-105	SALARIES - CLERICAL		3,145.77	
010-570-109	SALARIES - SUPERVISORY		1,688.11	
010-570-201	FICA TAXES		176.58	
010-570-201	FICA TAXES		755.03	
010-570-203	RETIREMENT		1,817.56	
010-570-209	SUPPLEMENTAL DEATH		29.55	
010-630-109	SALARIES - DIRECTOR		665.20	
010-630-150	SALARIES - OTHER		414.13	
010-630-201	FICA TAXES		15.53	
010-630-201	FICA TAXES		66.41	
010-630-203	RETIREMENT		159.31	
010-630-209	SUPPLEMENTAL DEATH		2.59	
010-645-102	SALARIES - APPOINTED		1,714.07	
010-645-103	SALARIES - ASSISTANTS		1,177.60	
010-645-105	SALARIES - CLERICAL		969.60	
010-645-201	FICA TAXES		51.39	
010-645-201	FICA TAXES		219.74	
010-645-203	RETIREMENT		569.93	
010-645-209	SUPPLEMENTAL DEATH		9.26	
010-665-102	SALARIES - APPOINTED		419.86	
010-665-103	SALARIES - ASSISTANTS		1,177.60	
010-665-201	FICA TAXES		20.24	
010-665-201	FICA TAXES		86.53	
010-665-203	RETIREMENT		173.82	
010-665-209	SUPPLEMENTAL DEATH		2.82	

Client: **Hardin County, Texas**
 Engagement: **Hardin County 09/30/2020**
 Period Ending: **9/30/2020**
 Workpaper: **2.5.06 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
011-650-105	SALARIES - CLERICAL		82.25	
011-650-201	FICA TAXES		1.18	
011-650-201	FICA TAXES		5.05	
011-650-203	RETIREMENT		12.14	
011-650-209	SUPPLEMENTAL DEATH		0.20	
017-620-101	SALARIES - ELECTED OFF		11,072.58	
017-620-201	FICA TAXES		154.29	
017-620-201	FICA TAXES		659.78	
017-620-203	RETIREMENT		1,634.30	
017-620-209	SUPPLEMENTAL DEATH		26.58	
017-621-105	SALARIES - CLERICAL		1,289.02	
017-621-106	SALARIES - PRECINCT EM		8,929.24	
017-621-107	SALARIES - TEMPORARY		900.60	
017-621-201	FICA TAXES		158.87	
017-621-201	FICA TAXES		679.27	
017-621-203	RETIREMENT		1,585.81	
017-621-209	SUPPLEMENTAL DEATH		25.79	
017-622-105	SALARIES - CLERICAL		1,218.62	
017-622-106	SALARIES - PRECINCT EM		14,255.27	
017-622-108	SALARIES - PART-TIME		868.70	
017-622-201	FICA TAXES		231.41	
017-622-201	FICA TAXES		989.39	
017-622-203	RETIREMENT		2,412.18	
017-622-209	SUPPLEMENTAL DEATH		39.23	
017-623-105	SALARIES - CLERICAL		1,218.62	
017-623-106	SALARIES - PRECINCT EM		13,200.28	
017-623-201	FICA TAXES		200.51	
017-623-201	FICA TAXES		857.38	
017-623-203	RETIREMENT		2,128.23	
017-623-209	SUPPLEMENTAL DEATH		34.62	
017-624-105	SALARIES - CLERICAL		1,218.62	
017-624-106	SALARIES - PRECINCT EM		7,780.03	
017-624-201	FICA TAXES		129.12	
017-624-201	FICA TAXES		552.12	
017-624-203	RETIREMENT		1,328.20	
017-624-209	SUPPLEMENTAL DEATH		21.61	
020-475-108	SALARIES - PART-TIME		1,097.92	
020-475-201	FICA TAXES		15.89	
020-475-201	FICA TAXES		67.94	
020-475-203	RETIREMENT		162.05	
020-475-209	SUPPLEMENTAL DEATH		2.64	
053-426-107	SALARIES - TEMPORARY		453.29	
053-426-201	FICA TAXES		6.58	
053-426-201	FICA TAXES		28.10	

Client: **Hardin County, Texas**
 Engagement: **Hardin County 09/30/2020**
 Period Ending: **9/30/2020**
 Workpaper: **2.5.06 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
007-208-100	ACCRUED WAGES & FRINGE			2,424.14
010-208-100	ACCRUED WAGES & FRINGE			451.25
010-208-100	ACCRUED WAGES & FRINGE			885.91
010-208-100	ACCRUED WAGES & FRINGE			1,323.17
010-208-100	ACCRUED WAGES & FRINGE			1,631.20
010-208-100	ACCRUED WAGES & FRINGE			1,632.41
010-208-100	ACCRUED WAGES & FRINGE			1,632.41
010-208-100	ACCRUED WAGES & FRINGE			1,632.53
010-208-100	ACCRUED WAGES & FRINGE			1,632.88
010-208-100	ACCRUED WAGES & FRINGE			1,633.02
010-208-100	ACCRUED WAGES & FRINGE			1,880.87
010-208-100	ACCRUED WAGES & FRINGE			2,735.03
010-208-100	ACCRUED WAGES & FRINGE			3,203.67
010-208-100	ACCRUED WAGES & FRINGE			3,211.25
010-208-100	ACCRUED WAGES & FRINGE			3,581.63
010-208-100	ACCRUED WAGES & FRINGE			3,668.34
010-208-100	ACCRUED WAGES & FRINGE			3,680.25
010-208-100	ACCRUED WAGES & FRINGE			3,681.12
010-208-100	ACCRUED WAGES & FRINGE			3,681.14
010-208-100	ACCRUED WAGES & FRINGE			3,681.48
010-208-100	ACCRUED WAGES & FRINGE			4,488.32
010-208-100	ACCRUED WAGES & FRINGE			4,711.59
010-208-100	ACCRUED WAGES & FRINGE			5,479.42
010-208-100	ACCRUED WAGES & FRINGE			5,524.61
010-208-100	ACCRUED WAGES & FRINGE			5,554.62
010-208-100	ACCRUED WAGES & FRINGE			5,593.79
010-208-100	ACCRUED WAGES & FRINGE			7,002.87
010-208-100	ACCRUED WAGES & FRINGE			9,365.88
010-208-100	ACCRUED WAGES & FRINGE			10,413.27
010-208-100	ACCRUED WAGES & FRINGE			10,535.59
010-208-100	ACCRUED WAGES & FRINGE			15,092.86
010-208-100	ACCRUED WAGES & FRINGE			15,218.47
010-208-100	ACCRUED WAGES & FRINGE			16,817.28
010-208-100	ACCRUED WAGES & FRINGE			21,916.28
010-208-100	ACCRUED WAGES & FRINGE			44,394.55
010-208-100	ACCRUED WAGES & FRINGE			86,187.48
011-208-000	ACCRUED WAGES			100.82
017-208-000	ACCRUED WAGES			11,029.70
017-208-000	ACCRUED WAGES			13,547.53
017-208-000	ACCRUED WAGES			13,568.60
017-208-000	ACCRUED WAGES			17,639.64
017-208-000	ACCRUED WAGES			20,014.80
020-208-100	ACCRUED WAGES & FRINGE			1,346.44
053-208-100	ACCRUED WAGES & FRINGE			487.97
Total			393,916.08	393,916.08

Client: **Hardin County, Texas**
 Engagement: **Hardin County 09/30/2020**
 Period Ending: **9/30/2020**
 Workpaper: **2.5.06 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 2		2.4b		
PBC AJE				
010-100-100	GENERAL - CASH ACCOUNT		1,017.40	
010-100-100	GENERAL - CASH ACCOUNT		1,482.60	
010-401-424	REGIONAL RADIO SYSTEM		254.35	
010-401-424	REGIONAL RADIO SYSTEM		370.65	
010-476-310	OFFICE SUPPLIES & EQUI		67.40	
406-100-100	CASH-HURRICAN HARVEY		254.35	
406-100-100	CASH-HURRICAN HARVEY		370.65	
406-330-102	REVENUE-PERMANENT WORK		1,111.95	
406-331-401	LOCAL MATCH-RADIO TOWE		1,017.40	
406-331-401	LOCAL MATCH-RADIO TOWE		1,482.60	
010-100-100	GENERAL - CASH ACCOUNT			254.35
010-100-100	GENERAL - CASH ACCOUNT			370.65
010-401-295	D.A. VAWA MATCHING			67.40
010-401-424	REGIONAL RADIO SYSTEM			1,017.40
010-401-424	REGIONAL RADIO SYSTEM			1,482.60
406-100-100	CASH-HURRICAN HARVEY			1,017.40
406-100-100	CASH-HURRICAN HARVEY			1,482.60
406-330-401	REVENUE-RADIO TOWER			1,111.95
406-331-401	LOCAL MATCH-RADIO TOWE			254.35
406-331-401	LOCAL MATCH-RADIO TOWE			370.65
Total			7,429.35	7,429.35
Adjusting Journal Entries JE # 3		2.4c		
PBC AJE				
017-100-100	GENERAL R&B - CASH ACC		0.01	
406-724-106	SALARIES-PRECINCT EMPL		0.01	
017-624-106	SALARIES - PRECINCT EM			0.01
406-100-100	CASH-HURRICAN HARVEY			0.01
Total			0.02	0.02
Adjusting Journal Entries JE # 4		2.4e		
PBC AJE				
017-100-100	GENERAL R&B - CASH ACC		839.90	
017-624-106	SALARIES - PRECINCT EM		279.97	
406-100-100	CASH-HURRICAN HARVEY		279.97	
406-331-402	LOCAL MATCH-COUNTY PAR		839.90	
017-100-100	GENERAL R&B - CASH ACC			279.97
017-624-106	SALARIES - PRECINCT EM			839.90
406-100-100	CASH-HURRICAN HARVEY			839.90
406-331-402	LOCAL MATCH-COUNTY PAR			279.97
Total			2,239.74	2,239.74

Client: **Hardin County, Texas**
 Engagement: **Hardin County 09/30/2020**
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 Workpaper: **2.5.06 - Adjusting Journal Entries Report**

<u>Account</u>	<u>Description</u>	<u>W/P Ref</u>	<u>Debit</u>	<u>Credit</u>
Adjusting Journal Entries JE # 5				
To adjust opening balances to actuals.				
010-100-100	GENERAL - CASH ACCOUNT		30,321.58	
010-140-141	DUE FROM HURRICANE HAR		5,536.50	
406-210-102	DUE TO FEDERAL		10,474.14	
406-271-000	EQUITY		661,268.13	
010-271-000	EQUITY			35,858.08
406-100-100	CASH-HURRICAN HARVEY			30,321.58
406-120-101	ACCOUNTS RECEIVABLE			619,516.48
406-210-101	DUE TO GENERAL FUND			5,536.50
406-223-100	DEFERRED REVENUE			16,367.71
Total			<u>707,600.35</u>	<u>707,600.35</u>
Adjusting Journal Entries JE # 6				
To adjust due to/from to actuals.				
		C.04		
010-140-121	DUE FROM JP #1		121.00	
010-140-124	DUE FROM JP #4		327.25	
010-140-125	DUE FROM JP #5		0.80	
010-341-801	J P #1 FEES			121.00
010-344-801	J P #4 FEES			327.25
010-345-801	J P #5 FEES			0.80
Total			<u>449.05</u>	<u>449.05</u>
Adjusting Journal Entries JE # 7				
To adjust accounts payable per search for unrecorded liabilities.				
		E.02		
017-201-000	ACCOUNTS PAYABLE		93,744.62	
017-622-334	MATERIALS & SUPPLIES			23,509.05
017-623-334	MATERIALS & SUPPLIES			23,912.00
017-623-334	MATERIALS & SUPPLIES			46,323.57
Total			<u>93,744.62</u>	<u>93,744.62</u>
Adjusting Journal Entries JE # 8				
To adjust for escrow security deposit.				
		E.04		
010-201-000	ACCOUNTS PAYABLE		28,800.00	
010-260-101	ESCROW - SECURITY DEPO			28,800.00
Total			<u>28,800.00</u>	<u>28,800.00</u>

Client: **Hardin County, Texas**
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 Workpaper: **2.5.06 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 9		C.01		
To record CY property tax activity.				
010-107-000	TAXES RECEIVABLE		433,416.39	
017-107-000	TAXES RECEIVABLE		71,108.71	
053-105-101	TAXES RECEIVABLE		13,871.96	
067-107-000	TAXES RECEIVABLE		8,011.69	
010-108-000	ALLOWANCE FOR UNCOLLEC			21,670.81
010-222-000	DEFERRED REVENUES-TAXE			411,745.58
017-108-000	ALLOWANCE FOR UNCOLLEC			1,422.17
017-222-000	DEFERRED REVENUE - TAX			69,686.54
053-105-109	ALLOWANCE FOR UNCOLLEC			277.44
053-222-101	DEFERRED REVENUE - TAX			13,594.52
067-108-000	ALLOWANCE FOR UNCOLLEC			400.59
067-222-000	DEFERRED REVENUE-TAXES			7,611.10
Total			<u>526,408.75</u>	<u>526,408.75</u>
Adjusting Journal Entries JE # 10		C.05		
To adjust due to/from to actual.				
010-140-120	DUE FROM COUNTY CLERK		5.00	
010-372-000	MISCELLANEOUS			5.00
Total			<u>5.00</u>	<u>5.00</u>
Adjusting Journal Entries JE # 11		A.02zb		
To record DA Comptroller account cash balance.				
090-100-108	CASH-DA COMPTRROLLER AC		1,540.58	
090-210-108	DUE OTHERS-DA COMPTROL			1,540.58
Total			<u>1,540.58</u>	<u>1,540.58</u>

Client: **Hardin County, Texas**
 Engagement: **Hardin County 09/30/2020**
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 Workpaper: **2.5.06 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 12		I.01		
To reclass lease payments.				
010-490-574	ELECTION EQUIPMENT - PRINCIPAL		72,075.62	
010-490-575	ELECTION EQUIPMENT - INTEREST		2,587.44	
495-501-574	AUTO NOTE - Principal		1,626.20	
495-501-574	AUTO NOTE - Principal		1,643.06	
495-501-574	AUTO NOTE - Principal		1,660.10	
495-501-574	AUTO NOTE - Principal		1,677.31	
495-501-575	AUTO NOTE - Interest		88.77	
495-501-575	AUTO NOTE - Interest		105.98	
495-501-575	AUTO NOTE - Interest		123.02	
495-501-575	AUTO NOTE - Interest		139.88	
010-490-452	EQUIPMENT EXPENSES			2,587.44
010-490-452	EQUIPMENT EXPENSES			72,075.62
495-501-462	EQUIPMENT EXPENSE/LEAS			88.77
495-501-462	EQUIPMENT EXPENSE/LEAS			105.98
495-501-462	EQUIPMENT EXPENSE/LEAS			123.02
495-501-462	EQUIPMENT EXPENSE/LEAS			139.88
495-501-462	EQUIPMENT EXPENSE/LEAS			1,626.20
495-501-462	EQUIPMENT EXPENSE/LEAS			1,643.06
495-501-462	EQUIPMENT EXPENSE/LEAS			1,660.10
495-501-462	EQUIPMENT EXPENSE/LEAS			1,677.31
Total			81,727.38	81,727.38

Client: **Hardin County, Texas**
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 Workpaper: **2.5.06 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 13		F.04		
To reverse 2019 payroll accrual.				
010-271-000	EQUITY		39,682.93	
010-271-000	EQUITY		181,081.83	
017-271-000	EQUITY		9,530.41	
017-271-000	EQUITY		43,765.73	
010-400-103	SALARIES - ASSISTANTS			3,179.60
010-400-201	FICA TAXES			233.91
010-400-203	RETIREMENT			453.73
010-400-209	SUPPLEMENTAL DEATH			7.33
010-403-105	SALARIES - CLERICAL			6,257.88
010-403-201	FICA TAXES			472.17
010-403-203	RETIREMENT			893.00
010-403-209	SUPPLEMENTAL DEATH			14.41
010-405-108	SALARIES - PART-TIME			530.60
010-405-201	FICA TAXES			40.60
010-405-203	RETIREMENT			75.72
010-405-209	SUPPLEMENTAL DEATH			1.22
010-409-105	SALARIES - CLERICAL			1,935.19
010-409-201	FICA TAXES			138.62
010-409-203	RETIREMENT			276.15
010-409-209	SUPPLEMENTAL DEATH			4.45
010-410-103	SALARIES - ASSISTANTS			1,640.68
010-410-201	FICA TAXES			114.05
010-410-203	RETIREMENT			234.13
010-410-209	SUPPLEMENTAL DEATH			3.77
010-435-110	SALARIES - COURT REPOR			3,331.34
010-435-201	FICA TAXES			231.20
010-435-203	RETIREMENT			475.38
010-435-209	SUPPLEMENTAL DEATH			7.67
010-436-130	SALARIES - BAILIFF			3,938.99
010-436-201	FICA TAXES			298.33
010-436-203	RETIREMENT			562.09
010-436-209	SUPPLEMENTAL DEATH			9.06
010-450-105	SALARIES - CLERICAL			5,645.69
010-450-201	FICA TAXES			427.16
010-450-203	RETIREMENT			805.65
010-450-209	SUPPLEMENTAL DEATH			12.99
010-455-101	SALARIES - ELECTED OFF			2,157.46
010-455-201	FICA TAXES			152.88
010-455-203	RETIREMENT			307.87
010-455-209	SUPPLEMENTAL DEATH			4.96
010-456-101	SALARIES - ELECTED OFF			2,157.46
010-456-201	FICA TAXES			162.87
010-456-203	RETIREMENT			307.87
010-456-209	SUPPLEMENTAL DEATH			4.96
010-457-101	SALARIES - ELECTED OFF			2,208.34

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 Workpaper: **2.5.06 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
010-457-201	FICA TAXES			157.68
010-457-203	RETIREMENT			315.13
010-457-209	SUPPLEMENTAL DEATH			5.07
010-458-101	SALARIES - ELECTED OFF			1,925.17
010-458-201	FICA TAXES			146.46
010-458-203	RETIREMENT			274.72
010-458-209	SUPPLEMENTAL DEATH			4.43
010-459-101	SALARIES - ELECTED OFF			2,170.68
010-459-201	FICA TAXES			163.47
010-459-203	RETIREMENT			309.75
010-459-209	SUPPLEMENTAL DEATH			4.99
010-460-101	SALARIES - ELECTED OFF			2,249.07
010-460-201	FICA TAXES			170.48
010-460-203	RETIREMENT			320.94
010-460-209	SUPPLEMENTAL DEATH			5.17
010-475-101	SALARIES - ELECTED OFF			9,780.60
010-475-201	FICA TAXES			716.95
010-475-203	RETIREMENT			1,395.69
010-475-209	SUPPLEMENTAL DEATH			22.49
010-476-103	SALARIES - ASSISTANTS			9,306.14
010-476-201	FICA TAXES			697.33
010-476-203	RETIREMENT			1,327.98
010-476-209	SUPPLEMENTAL DEATH			21.40
010-495-102	SALARIES - APPOINTED			5,563.07
010-495-201	FICA TAXES			379.95
010-495-203	RETIREMENT			793.86
010-495-209	SUPPLEMENTAL DEATH			12.78
010-497-101	SALARIES - ELECTED OFF			3,355.13
010-497-201	FICA TAXES			254.58
010-497-203	RETIREMENT			478.76
010-497-209	SUPPLEMENTAL DEATH			7.72
010-499-101	SALARIES - ELECTED OFF			13,118.57
010-499-201	FICA TAXES			991.23
010-499-203	RETIREMENT			1,872.04
010-499-209	SUPPLEMENTAL DEATH			30.18
010-505-102	SALARIES - APPOINTED			2,359.79
010-505-201	FICA TAXES			177.25
010-505-203	RETIREMENT			336.74
010-505-209	SUPPLEMENTAL DEATH			5.43
010-506-102	SALARIES - APPOINTED			1,922.23
010-506-201	FICA TAXES			144.87
010-506-203	RETIREMENT			274.30
010-506-209	SUPPLEMENTAL DEATH			4.42
010-510-102	SALARIES - APPOINTED			4,668.93
010-510-201	FICA TAXES			352.99
010-510-203	RETIREMENT			609.03
010-510-209	SUPPLEMENTAL DEATH			9.80
010-518-108	SALARIES - PART-TIME			257.60

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Account	Description	W/P Ref	Debit	Credit
010-518-201	FICA TAXES			19.71
010-518-203	RETIREMENT			36.76
010-518-209	SUPPLEMENTAL DEATH			0.59
010-551-101	SALARIES - ELECTED OFF			979.29
010-551-201	FICA TAXES			74.19
010-551-203	RETIREMENT			139.75
010-551-209	SUPPLEMENTAL DEATH			2.25
010-552-101	SALARIES - ELECTED OFF			979.29
010-552-201	FICA TAXES			74.10
010-552-203	RETIREMENT			139.75
010-552-209	SUPPLEMENTAL DEATH			2.25
010-553-101	SALARIES - ELECTED OFF			979.29
010-553-201	FICA TAXES			74.56
010-553-203	RETIREMENT			139.75
010-553-209	SUPPLEMENTAL DEATH			2.25
010-554-101	SALARIES - ELECTED OFF			979.29
010-554-201	FICA TAXES			74.56
010-554-203	RETIREMENT			139.75
010-554-209	SUPPLEMENTAL DEATH			2.25
010-555-101	SALARIES - ELECTED OFF			979.29
010-555-201	FICA TAXES			74.45
010-555-203	RETIREMENT			139.75
010-555-209	SUPPLEMENTAL DEATH			2.25
010-556-101	SALARIES - ELECTED OFF			979.29
010-556-201	FICA TAXES			74.45
010-556-203	RETIREMENT			139.75
010-556-209	SUPPLEMENTAL DEATH			2.25
010-560-101	SALARIES - ELECTED OFF			45,216.11
010-560-201	FICA TAXES			3,374.31
010-560-203	RETIREMENT			6,452.37
010-560-209	SUPPLEMENTAL DEATH			103.99
010-561-102	SALARIES & WAGES			26,177.09
010-561-201	FICA TAXES			1,971.08
010-561-203	RETIREMENT			3,735.47
010-561-209	SUPPLEMENTAL DEATH			60.23
010-570-103	SALARIES - ASSISTANTS			9,510.14
010-570-201	FICA TAXES			720.00
010-570-203	RETIREMENT			1,357.07
010-570-209	SUPPLEMENTAL DEATH			21.87
010-630-102	SALARIES & WAGES			1,121.56
010-630-201	FICA TAXES			85.03
010-630-203	RETIREMENT			160.05
010-630-209	SUPPLEMENTAL DEATH			2.58
010-645-102	SALARIES - APPOINTED			2,839.07
010-645-201	FICA TAXES			199.49
010-645-203	RETIREMENT			405.13
010-645-209	SUPPLEMENTAL DEATH			6.53
010-665-102	SALARIES - APPOINTED			681.91

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Account	Description	W/P Ref	Debit	Credit
010-665-201	FICA TAXES			43.22
010-665-203	RETIREMENT			97.31
010-665-209	SUPPLEMENTAL DEATH			1.57
017-620-101	SALARIES - ELECTED OFF			8,141.59
017-620-201	FICA TAXES			591.52
017-620-203	RETIREMENT			1,161.82
017-620-209	SUPPLEMENTAL DEATH			18.72
017-621-105	SALARIES - CLERICAL			7,729.63
017-621-201	FICA TAXES			582.45
017-621-203	RETIREMENT			1,031.32
017-621-209	SUPPLEMENTAL DEATH			16.61
017-622-105	SALARIES - CLERICAL			12,810.30
017-622-201	FICA TAXES			969.65
017-622-203	RETIREMENT			1,814.30
017-622-209	SUPPLEMENTAL DEATH			29.24
017-623-105	SALARIES - CLERICAL			10,292.31
017-623-201	FICA TAXES			764.83
017-623-203	RETIREMENT			1,468.71
017-623-209	SUPPLEMENTAL DEATH			23.66
017-624-105	SALARIES - CLERICAL			4,791.90
017-624-201	FICA TAXES			362.75
017-624-203	RETIREMENT			683.80
017-624-209	SUPPLEMENTAL DEATH			11.03
Total			274,060.90	274,060.90
Adjusting Journal Entries JE # 14			I.01	
To correct principal and interest payments on equipment note.				
017-622-670	EQUIPMENT NOTE INTERES		839.21	
017-622-649	EQUIPMENT NOTES			839.21
Total			839.21	839.21
Adjusting Journal Entries JE # 15				
To adjust current year receivable for Hurricane Harvey fund.				
406-120-101	ACCOUNTS RECEIVABLE		269,050.87	
406-330-103	REVENUE-DAC		45.24	
406-600-499	DEBRIS REMOVAL		10,474.14	
406-210-102	DUE TO FEDERAL			10,474.14
406-223-100	DEFERRED REVENUE			94,582.64
406-330-100	REVENUE-DEBRIS			36.01
406-330-100	REVENUE-DEBRIS			10,474.14
406-330-100	REVENUE-DEBRIS			16,407.72
406-330-102	REVENUE-PERMANENT WORK			99,347.10
406-330-400	REVENUE-CH REPAIRS PW3			3,236.50
406-330-401	REVENUE-RADIO TOWER			45,012.00
Total			279,570.25	279,570.25

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Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 16				
To record note payable to general fund				
438-120-000	Due From Govt		61,370.00	
438-222-000	Note payable to GF			61,370.00
Total			61,370.00	61,370.00
Adjusting Journal Entries JE # 17				
To adjust local matching accounts to reconcile.				
010-401-276	CRIME VICTIMS MATCHING		1,274.59	
010-401-490	MISCELLANEOUS EXPENSES		4,016.28	
010-401-279	EMERGENCY MANAGEMENT P			4,016.28
010-401-490	MISCELLANEOUS EXPENSES			1,274.59
Total			5,290.87	5,290.87