

JIM HOGG COUNTY, TEXAS
ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR
ENDED SEPTEMBER 30, 2024

ISSUED BY
COUNTY AUDITOR'S OFFICE

HUMBERTO MARTINEZ
COUNTY AUDITOR

JIM HOGG COUNTY, TEXAS

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INTRODUCTORY SECTION



HUMBERTO MARTINEZ
COUNTY AUDITOR

P.O. BOX 729
HEBBRONVILLE, TX 78361
TEL. (361) 527-5825
FAX (361) 527-5436
Email: humberto@co.jim-hogg.tx.us

March 31, 2025

Honorable County Judge
Honorable County Commissioners
Jim Hogg County
Hebbronville, Texas

The annual financial report of Jim Hogg County, Texas, for the year ended September 30, 2024, is hereby submitted. Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rest with the County (government). To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds and account groups of the County. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

The County has undergone an annual 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.

The comprehensive annual financial report is presented in three sections: introductory, financial and single audit. The introductory section includes this transmittal letter and the County's list of principal officials. The financial section includes the Independent Auditor's Report, Management's Discussion and Analysis and the Basic Financial Statements.

The report includes all funds and account groups of the County. The County, as a subdivision of the State of Texas, provides only those services allowed by statute. This includes judicial, detention facilities, public safety, highways, flood control, health and limited social services, public improvements, and general administration services. The County is not a component unit of any other entity.

ECONOMIC CONDITION AND OUTLOOK

The County is in good financial condition as of September 30, 2024. Unrestricted net assets at September 30, 2024 totals \$5,403,372.

The position of the County has continued to be sound over the past year, with actual operating results better than originally estimated. Some of the factors which enabled the County to maintain this constant level were:

1. The County operated within budget appropriations
2. Costs were carefully monitored.

SIGNIFICANT ECONOMIC EVENTS AND PROSPECTS FOR THE FUTURE

The most significant economic event for the future was the awarding of grants to service the community's various needs.

FINANCIAL INFORMATION

The County's management is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the government are protected from loss, theft, or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure, designed to provide reasonable assurance, recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

As a recipient of federal and state financial assistance, the government also is responsible for ensuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to those programs. This internal control structure is subject to periodic evaluation by management and the internal audit staff of the government.

As a part of the government's audit, described earlier, tests are made to determine the adequacy of the internal control structure, including that portion related to federal financial assistance programs, as well as to determine that the government has complied with applicable laws and regulations. The results of the government's audit for the year ended September 30, 2024, provided no instances of material weaknesses in the internal control structure or significant violations of applicable laws and regulations.

In addition, the government maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the County. Activities of the budgeted general, road and bridge and special revenue funds are included in the annual appropriated budget. Amounts finally budgeted may not exceed the County Judge's estimates of revenues and available cash by State Law. The County's Budget is prepared in accordance with generally accepted accounting principles.

As demonstrated by the statements and schedules included in the financial section of this report, the County continues to meet its responsibility for sound financial management.

The following schedule presents a summary of general, road and bridge, and special revenue fund revenues for the year ended September 30, 2024.

REVENUES:	Amount	Percent of Total	Increase (Decrease) 2023	Percentage of Increase (Decrease)
Property Taxes	\$ 4,266,709	35.6%	\$ 169,177	4.1%
Sales and Miscellaneous Taxes	1,069,628	8.9%	(9,584)	-0.9%
Penalty and Interest on Taxes	111,119	0.9%	1,237	1.1%
Fees and Fines	279,316	2.3%	(65,974)	-19.1%
Intergovernmental Revenues and Grants	3,699,377	30.8%	2,538,505	218.7%
Charges for Services	854,878	7.1%	15,624	1.9%
Investment Earnings	340,217	2.8%	134,925	65.7%
Other Revenue	1,370,432	11.4%	(840,536)	-38.0%
Total Revenues	<u>\$ 11,991,676</u>	<u>100.0%</u>	<u>\$ 1,943,374</u>	<u>19.3%</u>

The County's primary sources of revenues consist of property tax revenues which comprise 35.6% of the County's total revenues.

The following schedule presents a summary of general, road and bridge, and special revenue fund expenditures for the year ended September 30, 2024.

EXPENDITURES	Amount	Percent of Total	Increase (Decrease) 2023	Percentage of Increase (Decrease)
General Government	\$ 2,330,359	20.2%	\$ (246,194)	-9.6%
Judicial	420,746	3.6%	1,097	0.3%
Financial Administration	383,210	3.3%	(995)	-0.3%
Public Facilities	145,495	1.3%	6,778	4.9%
Legal	278,388	2.4%	159,995	135.1%
Public Safety	4,465,885	38.6%	1,002,353	28.9%
Highways and Streets	2,440,311	21.1%	140,799	6.1%
Health & Welfare	372,051	3.2%	38,465	11.5%
Culture and Recreation	20,886	0.2%	208	1.0%
Capital Outlay	539,206	4.7%	299,845	125.3%
Debt Service:				
Principal	115,645	1.0%	(15,847)	-12.1%
Interest	45,125	0.4%	(6,836)	-13.2%
Total Expenditures	<u>\$ 11,557,307</u>	<u>100.0%</u>	<u>\$ 1,379,668</u>	<u>13.6%</u>

The County's primary expenditures were for public safety, highways and streets, and general administration. The County is very concerned with providing the citizens with adequate roads, safety and health.

DEBT ADMINISTRATION

As of September 30, 2024, the County had debt outstanding consisting of \$1,330,792 general long-term debt. The County had \$58,617 reserved for the above debt at September 30, 2024.

CASH MANAGEMENT

Most cash is deposited in interest bearing demand accounts and certificates of obligation.

INDEPENDENT AUDIT

The financial statements for the year ended September 30, 2024 were audited by Canales, Garza & Baum, PLLC, and their independent auditor's report is included in this comprehensive annual financial report.

ACKNOWLEDGEMENTS

The preparation of this report could not have been accomplished without the cooperation of my staff, the various County officials and their staffs, the Commissioners Court, our independent auditors, and the citizens of Jim Hogg County, Texas. I wish to thank them all.

Respectfully submitted,

Humberto Martinez
County Auditor

JIM HOGG COUNTY, TEXAS
DIRECTORY OF OFFICIALS
SEPTEMBER 30, 2024

COUNTY COURT

Baldemar Garza

Judge, 229th Judicial District

COMMISSIONERS COURT

Juan Carlos Guerra

Antonio Flores, III

Abelardo Alaniz

Sandalio Ruiz

Cynthia G. Betancourt

County Judge

Commissioner, Precinct #1

Commissioner, Precinct #2

Commissioner, Precinct #3

Commissioner, Precinct #4

OTHER COUNTY OFFICIALS

Gloria Benavides

Rodolfo V. Gutierrez

Zonia G. Morales

Erasmo Alarcon Jr.

Norma Lisa Hinojosa

Humberto Martinez

County Treasurer

County Attorney

County/District Clerk

Sheriff

Tax Assessor/Collector

County Auditor

JUSTICE OF THE PEACE

Alma R. Silguero

Susan M. Douglas

Marissa M. Garza

Aaron Salazar

Justice of the Peace, Precinct #1

Justice of the Peace, Precinct #2

Justice of the Peace, Precinct #3

Justice of the Peace, Precinct #4

CONSTABLES

Basilio Galvan

Carlos Guerra

Rene Molina

Armando A. Garza

Constable, Precinct #1

Constable, Precinct #2

Constable, Precinct #3

Constable, Precinct #4

FINANCIAL SECTION

Aaron Canales, CPA
Juan José Garza, CPA
† J. Clayton Baum, CPA
Guadalupe Garcia-Wright, CPA



INDEPENDENT AUDITOR'S REPORT

To the Honorable County Judge
And Honorable County Commissioners
Jim Hogg County, Texas

Report on the Audit of the Financials Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Jim Hogg County, Texas, as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the Jim Hogg County, Texas' basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Jim Hogg County, Texas, as of September 30, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof, and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Jim Hogg County, Texas and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Jim Hogg

County, Texas' ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Governmental Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatements of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Jim Hogg County, Texas' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about Jim Hogg County, Texas' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to

supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Jim Hogg County, Texas' basic financial statements. The accompanying combining and individual nonmajor fund financial statements and schedules, and the schedules of expenditures of federal and state awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and the *Texas Grant Management Standards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules and the schedules of expenditures of federal and state awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 24, 2025, on our consideration of Jim Hogg County, Texas, internal control over financial

reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Jim Hogg County, Texas' 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 Jim Hogg County, Texas' internal control over financial reporting and compliance.

Canales, Garza & Baum, PLLC

Laredo, Texas
June 24, 2025

JIM HOGG COUNTY, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of Jim Hogg County, Texas (County), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities for the fiscal year ended September 30, 2024. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 1-4 of this report. This is the annual financial report issued under the reporting guidelines issued by the Government Accounting Standards Board (GASB).

FINANCIAL HIGHLIGHTS

1. At fiscal year end, the County's net position exceeded its liabilities by \$14,361,706. Of this amount, \$5,403,372 is the unrestricted net position of Jim Hogg County which is available to meet the County's ongoing obligations to citizens and creditors.
2. In contrast to the government-wide statements, the County's governmental funds reported combined ending fund balances of \$5,686,486, an increase of \$434,369 in comparison with the prior year.
3. The general fund balance increased from \$3,069,261 in 2023 to \$3,467,612 at September 30, 2024 which represents a 13% increase from the prior year.
4. The County's total long-term debt decreased by \$115,646 during the current fiscal year due to bond and capital lease payments during fiscal year ended September 30, 2024.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business. They present the financial picture of the County from an economic resource measurement focus using the accrual basis of accounting. These statements include all assets of the County and all liabilities. Additionally, certain adjustments have occurred to eliminate duplications in regards to interfund activity such as premiums charged by the self-insurance fund, transfers, receivables and payables.

The statement of net position presents information on all of the County's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The statement of activities presents information showing how the County's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include general government, buildings and facilities, administration of justice, law enforcement and corrections, social services, health, safety and sanitation, roads, bridges and transportation.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. The County currently has no proprietary funds.

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 fiscal year. Such information may be useful in evaluating a government's near-term financial 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 government'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 various governmental funds (excluding fiduciary funds): various special revenue funds, a debt service fund, a capital projects fund and the general fund. 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 fund and road & bridge fund which are considered the only major funds this fiscal year under the classification guidelines issued by GASB. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in the report.

The County adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

Proprietary funds. The County maintains no proprietary funds.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The County is responsible for ensuring that the assets reported in these funds are used for their intended purpose.

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

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the County's progress in funding its obligation to provide pension benefits to its employees.

The combining statements referred to earlier in connection with the nonmajor governmental funds and fiduciary funds are presented immediately following the supplemental information.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As stated earlier, net assets may serve over time as a useful indicator of a government's financial position.

Net assets of the County's governmental activities at year end were \$14,361,706. Unrestricted net assets – the part of net assets that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements – were \$5,403,372 at September 30, 2024.

Table 1
JIM HOGG COUNTY, TEXAS

NET POSITION		
	Primary Government	
	Governmental Activities 2024	Governmental Activities 2023
ASSETS		
Current and other assets	\$ 7,211,284	\$ 6,652,846
Net pension asset	1,451,012	708,002
Capital assets	8,070,253	8,038,892
Total assets	16,732,549	15,399,740
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows related to pensions	223,840	650,924
Total Deferred Outflows of Resources	223,840	650,924
LIABILITIES		
Other liabilities	748,889	668,740
Net pension Obligations - OPEB	337,316	319,533
Long-term liabilities	1,211,752	1,330,792
Total liabilities	2,297,957	2,319,065
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows related to pensions	296,726	134,520
Total Deferred Inflows of Resources	296,726	134,520
NET POSITION		
Invested in capital assets, net of related debt	6,739,461	6,592,454
Restricted for special revenue	2,160,256	2,122,678
Restricted for debt service	58,617	60,178
Unrestricted	5,403,372	4,821,769
Total net position	\$ 14,361,706	\$ 13,597,079

Table 2
JIM HOGG COUNTY, TEXAS

CHANGES IN NET POSITION

	Primary Government	
	Governmental Activities 2024	Governmental Activities 2023
General Revenues:		
Property taxes	\$ 4,314,024	\$ 3,927,870
Penalties	111,119	109,882
Sales tax	1,069,628	1,079,212
Interest	340,217	205,292
Other	1,649,748	2,556,258
total general revenues	7,484,736	7,878,514
Expenses:		
General government	2,069,120	2,763,704
Judicial	162,853	263,727
Financial administration	317,482	323,020
Public facilities	148,262	141,484
Legal	278,388	118,393
Public safety	1,705,671	2,648,653
Highways and streets	1,619,143	1,968,760
Health and welfare	353,029	336,251
Culture and recreation	21,036	21,115
Interest and fiscal charges	45,125	51,961
Total expenses	6,720,109	8,637,068
Increase (decrease) in net position	764,627	(758,554)
Net position - beginning	13,597,079	14,355,633
Net position - ending	\$ 14,361,706	\$ 13,597,079

Comparing program revenues to the corresponding governmental function costs reveals what functions are most dependent on property taxes.

For most fees and other charges for services, the Commissioners Court's hands are tied because state statutes regulate the maximum amounts that can be charged, increasing the County's leniency on property taxes for funding.

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Fund accounting and budget controls has been the framework of the County's strong fiscal management and accountability.

Governmental funds. The focus on 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, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$5,686,486 an increase of \$434,369 or 8.3% in comparison with the prior year.

The following table presents revenues by source as compared with prior year.

		2024		
			Increase (Decrease)	Percentage of Increase (Decrease)
REVENUES:	Amount	Percent of Total	2023	
Property Taxes	\$ 4,266,709	35.6%	\$ 169,177	4.1%
Sales and Miscellaneous Taxes	1,069,628	8.9%	(9,584)	-0.9%
Penalty and Interest on Taxes	111,119	0.9%	1,237	1.1%
Fees and Fines	279,316	2.3%	(65,974)	-19.1%
Intergovernmental Revenues and Grants	3,699,377	30.8%	2,538,505	218.7%
Charges for Services	854,878	7.1%	15,624	1.9%
Investment Earnings	340,217	2.8%	134,925	65.7%
Other Revenue	1,370,432	11.4%	(840,536)	-38.0%
Total Revenues	<u>\$ 11,991,676</u>	<u>100.0%</u>	<u>\$ 1,943,374</u>	<u>19.3%</u>

The County's primary sources of revenues consist of tax revenues which comprise 35.6% of the County's total revenues.

		2024		
			Increase (Decrease)	Percentage of Increase (Decrease)
EXPENDITURES	Amount	Percent of Total	2023	
General Government	\$ 2,330,359	20.2%	\$ (246,194)	-9.6%
Judicial	420,746	3.6%	1,097	0.3%
Financial Administration	383,210	3.3%	(995)	-0.3%
Public Facilities	145,495	1.3%	6,778	4.9%
Legal	278,388	2.4%	159,995	135.1%
Public Safety	4,465,885	38.6%	1,002,353	28.9%
Highways and Streets	2,440,311	21.1%	140,799	6.1%
Health & Welfare	372,051	3.2%	38,465	11.5%
Culture and Recreation	20,886	0.2%	208	1.0%
Capital Outlay	539,206	4.7%	299,845	125.3%
Debt Service:				
Principal	115,645	1.0%	(15,847)	-12.1%
Interest	45,125	0.4%	(6,836)	-13.2%
Total Expenditures	<u>\$ 11,557,307</u>	<u>100.0%</u>	<u>\$ 1,379,668</u>	<u>13.6%</u>

The County's primary expenditures were for public safety, highways and streets, and general administration. The County is very concerned with providing the citizens with adequate roads, safety and health.

Other Financing Resources

Proprietary funds. The County does not maintain any proprietary fund types.

GENERAL FUND BUDGETARY HIGHLIGHTS

In total, the original budget and the final amended budget changed slightly. While there were a number of budget amendments during the year, the final budgeted amounts for the general fund decreased slightly for revenues and increased slightly for expenditures between the total original budget and the total amended final budget. The County made a few changes between the functions. The actual expenditures for this fiscal year ended under total appropriations for expenditures and transfers out. Actual revenues and transfers in for the general fund came in \$2,496,569 over budget. Actual expenditures and transfers out for the general fund came in \$1,647,913 over budget.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets. The County's investment in capital assets for its governmental activities as of September 30, 2024, amounts to \$8,070,253 (net of accumulated depreciation). This investment in capital assets includes land, buildings and system improvements, machinery and equipment.

The County did not have any major capital projects completed during the fiscal year.

Total investments in the County's net capital assets increased by \$31,361, or 0% from the prior year.

	<u>2024</u>	<u>2023</u>
Land	\$ 515,167	\$ 515,167
Construction in Progress	-	-
Furniture and Equipment	992,882	959,428
Infrastructure	<u>6,562,204</u>	<u>6,564,297</u>
Total	<u>\$ 8,070,253</u>	<u>\$ 8,038,892</u>

Long-term debt. At September 30, 2024, the County had \$1,330,792 in bonded indebtedness as follows:

Jim Hogg County Outstanding Debt

	<u>2024</u>	<u>2023</u>
Limited Tax Refunding Bonds, Series 2019	\$ 984,000	\$ 1,069,000
Capital Lease No. 10154	<u>346,792</u>	<u>377,438</u>
Total	<u>\$ 1,330,792</u>	<u>\$ 1,446,438</u>

The County's total net indebtedness decreased by \$115,646 during the current year due to payments of principal of Refunding Bonds, Series 2019 and Capital Lease No. 10054.

REQUEST FOR INFORMATION

The financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances including the component units. Questions concerning any of the information provided in the report or requests for additional financial information should be addressed to:

Jim Hogg County Auditor
P. O. Box 729
Hebbronville, Texas 78361
Telephone: 361/527-5825
Fax: 361/527-5436

BASIC FINANCIAL STATEMENTS

JIM HOGG COUNTY, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2024

	PRIMARY GOVERNMENT <u>GOVERNMENTAL</u> <u>ACTIVITIES</u>
ASSETS	
Cash and Cash Equivalents	6,314,872
Receivables (net of allowance for uncollectibles)	895,635
Net Pension Asset	1,451,012
Other Assets	777
Capital Assets Not Being Depreciated	
Land	515,167
Capital Assets Being Depreciated, Net	
Furniture and Equipment	992,882
Infrastructure	6,562,204
TOTAL ASSETS	<u>16,732,549</u>
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	223,840
Total Deferred Outflows of Resources	<u>223,840</u>
 LIABILITIES	
Accounts Payable	328,312
Accrued Wages Payable	163,644
Other Current Liabilities	137,893
Net Pension Obligations - OPEB	337,316
Noncurrent Liabilities:	
Due Within One Year	119,040
Due in More Than One Year	1,211,752
Total Liabilities	<u>2,297,957</u>
 DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions	296,726
Total Deferred Inflows of Resources	<u>296,726</u>
 NET POSITION	
Invested in Capital Assets, Net of Related Debt	6,739,461
Restricted:	
Special Revenue	2,160,256
Debt Service	58,617
Unrestricted	5,403,372
Total Net Position	<u>14,361,706</u>

The accompanying notes are an integral part of this financial statement.

JIM HOGG COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2024

Functions/Programs	Expenses	Program Revenues			Net (Expense)
		Charges for	Operating	Capital	Revenue and
		Services	Grants and	Grants and	Changes In
			Contributions	Contributions	Net Position
					Primary
					Government
					Governmental
					Activities
Primary Government					
Governmental Activities:					
General Administration	\$ 2,212,747	\$ 93,993	\$ 49,634	\$ -	\$ (2,069,120)
Judicial	420,746	102,934	154,959	-	(162,853)
Financial Administration	385,007	67,525	-	-	(317,482)
Public Facilities	148,262	-	-	-	(148,262)
Legal	278,388	-	-	-	(278,388)
Public Safety	4,708,842	72,174	2,930,997	-	(1,705,671)
Highways and Streets	2,628,407	513,953	11,148	484,163	(1,619,143)
Health and Welfare	424,537	3,032	68,476	-	(353,029)
Culture and Recreation	22,303	1,267	-	-	(21,036)
Debt Service:					
Interest and Fiscal Charges	45,125	-	-	-	(45,125)
Total Governmental Activities	<u>\$ 11,274,364</u>	<u>\$ 854,878</u>	<u>\$ 3,215,214</u>	<u>\$ 484,163</u>	<u>(6,720,109)</u>
General Revenues					
Property Taxes, Levies for General Purposes					4,314,024
Sales and Miscellaneous Taxes					1,069,628
Penalties and Interest					111,119
Fees and Fines					279,316
Unrestricted Investment Earnings					340,217
Miscellaneous					1,370,432
Total General Revenues and Transfers					<u>7,484,736</u>
Change in Net Position					764,627
Net Position - Beginning					<u>13,597,079</u>
Net Position - Ending					<u><u>\$ 14,361,706</u></u>

The accompanying notes are an integral part of this financial statement.

JIM HOGG COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024

	GENERAL FUND	ROAD & BRIDGE	OTHER GOVERNMENTAL FUNDS	TOTAL
ASSETS				
Cash and Cash Equivalents	3,714,585	1,358,275	1,242,012	\$ 6,314,872
Taxes Receivable	730,535	322,347	-	1,052,882
Allowance for Uncollectible Taxes	(109,580)	(48,352)	-	(157,932)
Other Receivables		685	-	685
Due from Other Funds	86,599	41,158	123,307	251,064
Other Assets	-	-	777	777
Total Assets	\$ 4,422,139	\$ 1,674,113	\$ 1,366,096	\$ 7,462,348
LIABILITIES AND FUND BALANCES				
Accounts Payable	69,193	19,573	239,546	328,312
Accrued Wages Payable	136,657	21,075	5,912	163,644
Due to Other Funds	-	-	251,064	251,064
Other Liabilities	127,722	10,171	-	137,893
Deferred Revenues	620,955	273,995	-	894,950
Total Liabilities	954,527	324,814	496,522	1,775,863
Fund Balances:				
Restricted:				
General Government	-	-	482,475	482,475
Judicial	-	-	1,466	1,466
Public Safety	-	-	144,789	144,789
Highways and Streets	-	1,349,299	1,402	1,350,701
Health and Welfare	-	-	180,825	180,825
Debt Service	-	-	58,617	58,617
Unassigned	3,467,612	-	-	3,467,612
Total Fund Balances	3,467,612	1,349,299	869,574	5,686,485
Total Liabilities and Fund Balances	\$ 4,422,139	\$ 1,674,113	\$ 1,366,096	\$ 7,462,348

The accompanying notes are an integral part of this financial statement.

JIM HOGG COUNTY, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2024

Total Fund Balances - governmental funds balance sheet	\$ 5,686,485
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not reported in the funds	8,070,253
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds (net of allowance for uncollectible)	894,950
Included in the items related to debt is the recognition of the County's proportionate share of the net pension asset required by GASB 68 in the amount of \$1,451,012 share of the net pension obligation-OPEB required by GASB 75 in the amount of \$(337,316), a deferred resources outflows related to TCDRS in the amount of \$223,840 and a deferred resources inflows related to TCDRS in the amount of \$(296,726)	1,040,810
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	<u>(1,330,792)</u>
Net postion of governmental activities - statement of net position	<u>\$ 14,361,706</u>

The accompanying notes are an integral part of this statement

JIM HOGG COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	GENERAL FUND	ROAD & BRIDGE	OTHER GOVERNMENTAL FUNDS	TOTAL
REVENUES:				
Taxes:				
Property Taxes	2,758,551	1,399,567	108,591	\$ 4,266,709
Sales and Miscellaneous Taxes	-	-	1,069,628	1,069,628
Penalty and Interest on Taxes	75,061	36,058	-	111,119
Intergovernmental	2,743,771	-	955,606	3,699,377
Licenses and Permits	-	-	-	-
Charges for Services	337,893	513,953	3,032	854,878
Fees and Fines	-	207,670	71,646	279,316
Interest	212,691	87,200	40,326	340,217
Miscellaneous	1,091,061	179,450	99,921	1,370,432
Total Revenues	<u>7,219,028</u>	<u>2,423,898</u>	<u>2,348,750</u>	<u>11,991,676</u>
EXPENDITURES:				
Current:				
General government	1,254,335	-	1,076,024	2,330,359
Judicial	417,450	-	3,296	420,746
Financial administration	383,210	-	-	383,210
Public facilities	145,495	-	-	145,495
Legal	278,388	-	-	278,388
Public safety	4,072,694	-	393,191	4,465,885
Highways and streets	-	2,429,883	10,428	2,440,311
Health and welfare	119,068	-	252,983	372,051
Culture and recreation	20,886	-	-	20,886
Capital Outlay	201,516	-	337,690	539,206
Debt Service:				
Principal	-	30,645	85,000	115,645
Interest and Fiscal Charges	-	17,170	27,955	45,125
Total Expenditures	<u>6,893,042</u>	<u>2,477,698</u>	<u>2,186,567</u>	<u>11,557,307</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>325,986</u>	<u>(53,800)</u>	<u>162,183</u>	<u>434,369</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfers In	72,365	-	-	72,365
Operating Transfers Out	-	-	(72,365)	(72,365)
Total Other Financing Sources (Uses)	<u>72,365</u>	<u>-</u>	<u>(72,365)</u>	<u>-</u>
Net Change in Fund Balances	<u>398,351</u>	<u>(53,800)</u>	<u>89,818</u>	<u>434,369</u>
Fund Balance - Beginning of Year	<u>3,069,261</u>	<u>1,403,099</u>	<u>779,757</u>	<u>5,252,117</u>
Fund Balance - End of Year	<u>\$ 3,467,612</u>	<u>\$ 1,349,299</u>	<u>\$ 869,575</u>	<u>\$ 5,686,486</u>

The accompanying notes are an integral part of this financial statement.

JIM HOGG COUNTY, TEXAS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
SEPTEMBER 30, 2024

Net changes in fund balances - total governmental funds	\$	434,369
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Amounts reported for governmental activities in the statement of activities
are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.		31,361
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Certain property tax and grant revenues are deferred in the funds. This is the change in these amounts this year.		47,315
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The implementation of GASB 68 & 75 required that certain expenditures be de-expended and recorded as deferred resources outflows.		135,937
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Repayment of loan principal is an expenditure in the funds but not an expense in the statement of activities		115,645
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Change in net position of governmental activities - statement of activities	\$	<u>764,627</u>
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The accompanying notes are an integral part of this statement.

JIM HOGG COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2024

	Budgeted amounts		Actual	Variance with final budget positive or (negative)
	Original	Final		
REVENUES:				
Taxes:				
Property taxes	\$ 2,826,388	\$ 2,826,388	\$ 2,758,551	\$ (67,837)
Penalty and interest on taxes	80,000	80,000	75,061	(4,939)
Intergovernmental revenue and grants	440,700	440,700	2,743,771	2,303,071
Licenses and permits	1,000	1,000	-	(1,000)
Charges for services	310,800	310,800	337,893	27,093
Investment earnings	45,000	45,000	212,691	167,691
Other revenue	1,084,705	940,936	1,091,061	150,125
Total revenues	<u>4,788,593</u>	<u>4,644,824</u>	<u>7,219,028</u>	<u>2,574,204</u>
EXPENDITURES:				
Current:				
General government	1,604,975	1,595,713	1,254,335	341,378
Legal	269,467	275,188	278,388	
Judicial	428,793	430,013	417,450	12,563
Financial administration	434,091	434,324	383,210	
Public safety	2,138,091	2,272,213	4,072,694	(1,800,481)
Public facilities	121,200	121,200	145,495	(24,295)
Health and welfare	130,434	140,434	119,068	21,366
Culture and recreation	23,958	23,958	20,886	3,072
Debt Service:				
Principal				-
Interest				-
Total expenditures	<u>5,151,009</u>	<u>5,293,043</u>	<u>6,893,042</u>	<u>(1,647,913)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(362,416)</u>	<u>(648,219)</u>	<u>325,986</u>	<u>926,291</u>
OTHER FINANCING SOURCES (USES):				
Operating transfers In	150,000	150,000	72,365	(77,635)
Operating transfer Out	-	-	-	-
Total other financing sources (uses)	<u>150,000</u>	<u>150,000</u>	<u>72,365</u>	<u>(77,635)</u>
NET CHANGE IN FUND BALANCES	<u>(212,416)</u>	<u>(498,219)</u>	<u>398,351</u>	<u>848,656</u>
FUND BALANCES - BEGINNING	<u>3,069,261</u>	<u>3,069,261</u>	<u>3,069,261</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 2,856,845</u>	<u>\$ 2,571,042</u>	<u>\$ 3,467,612</u>	<u>\$ 848,656</u>

The accompanying notes are an integral part of this financial statement.

JIM HOGG COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - ROAD AND BRIDGE
YEAR ENDED SEPTEMBER 30, 2024

	Budgeted amounts			Variance with final budget positive or (negative)
	Original	Final	Actual	
REVENUES				
Taxes:				
Propety Taxes	\$ 1,436,888	\$ 1,436,888	\$ 1,399,567	\$ (37,321)
Penalty and Interest on Taxes	35,000	35,000	36,058	1,058
Charges for services	565,028	565,028	513,953	(51,075)
Fees and fines	220,000	220,000	207,670	(12,330)
Interest	50,000	50,000	87,200	37,200
Miscellaneous	114,000	104,868	179,450	74,582
TOTAL REVENUES	<u>2,420,916</u>	<u>2,411,784</u>	<u>2,423,898</u>	<u>12,114</u>
EXPENDITURES				
Current:				
Highways and Streets	2,373,281	2,382,413	2,429,883	(47,470)
Debt Service:				
Principal	30,645	30,645	30,645	-
Interest	17,170	17,170	17,170	-
TOTAL EXPENDITURES	<u>2,421,096</u>	<u>2,430,228</u>	<u>2,477,698</u>	<u>(47,470)</u>
Excess (deficiency) of revenues Over (under) expenditures	(180)	(18,444)	(53,800)	(35,356)
OTHER FINANCING SOURCES (USES):				
Loan Proceeds	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(180)	(18,444)	(53,800)	(35,356)
FUND BALANCES - BEGINNING	1,403,099	1,403,099	1,403,099	-
FUND BALANCES - ENDING	<u>\$ 1,402,919</u>	<u>\$ 1,384,655</u>	<u>\$ 1,349,299</u>	<u>\$ (35,356)</u>

The accompanying notes are an integral part of this financial statement.

JIM HOGG COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2023

ASSETS		Agency Funds
		<u> </u>
ASSETS		
Cash and cash equivalents		<u>\$ 844,740</u>
TOTAL ASSETS		<u>844,740</u>
 LIABILITIES AND NET POSITION		
LIABILITIES		
Due to other others		<u>844,740</u>
TOTAL LIABILITITES		844,740
NET POSITION		<u>-</u>
		<u>\$ 844,740</u>

The accompanying notes are an integral part of these financial statements.

JIM HOGG COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

Note 1 - Summary of Significant Accounting Policies

The accounting and reporting policies of the County reflected in the accompanying financial statements conform to accounting principles generally acceptable in the United States of America applicable to state and local governments. Accounting principles generally accepted in the United States of America for local governments are those promulgated by the Governmental Accounting Standards Board (GASB) in Governmental Accounting and Financial Reporting Standards. The financial report has been prepared in accordance with GASB Statement No. 34 "Basic Financial Statements – and Management's Discussion and Analysis - for State and Local Governments", issued in June 1999 and implemented by the County. The most significant accounting and reporting policies of the County are described in the following notes to the financial statements.

A. Reporting Entity

Primary Government and Component Unit

Jim Hogg County, Texas was chartered in 1913 and is governed by an elected five member board. The County has no oversight responsibility for any other government entity since no other entities are considered to be controlled by or dependent on the County. Control or dependence is determined on the basis of budget adoption, taxing authority, and appointment of the respective governing board.

The accounting policies of Jim Hogg County, Texas conform to generally accepted accounting principles. The following is a summary of the more significant policies.

B. Government-wide and fund 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. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. 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 and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported as general revenues.

Separate fund financial statements are provided for government funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. The General fund and Road and Bridge fund are reported as major funds and are reported in a separate column in the fund financial statements.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual bases of accounting*, as are the proprietary fund and fiduciary fund financial statements. Revenue is 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. Fees and fines are considered as earned when paid. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

JIM HOGG COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenue is recognized as soon as it is both measurable and available. Revenue is 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 collected within 120 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 are recorded only when payment is due.

Intergovernmental revenues, rents, commissions, 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. All other revenue items are considered to be measurable and available only when cash is received by the County, which includes delinquent property taxes, licenses, fees and fines. For grants, like the government-wide financial statements, the revenue is recognized when all the eligibility requirements have been met.

The County reports the following as major governmental funds:

The **General Fund** is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. All other governmental funds are combined and reported as nonmajor.

The **Road and Bridge Fund** is used to account for the various precincts for the commissioners regarding roads and capital projects.

Additionally, the County reports the following fund types:

Special Revenue Fund – The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Debt Service Fund – The Debt Service Fund is used to account for service interest and principal payments on short and long term debt.

Capital Project Fund – The Capital Project Funds are used to account for and report financial resources that are restricted for the acquisition of capital assets.

Agency Funds account for the assets that are held for the benefit of others or as an agent for individuals, private organizations, other governmental units, and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

D. Assets, Liabilities and Net Position or Equity

Deposits and Investments

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. State statutes and the County's official Investment Policy authorize the County to invest in obligations of the U.S. and its agencies, certificates of deposit, local government pools, repurchase agreements, money market mutual funds and direct obligations of the State of Texas or its agencies.

JIM HOGG COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

Investments for the County, when applicable, are reported at fair market value. All investment income is recognized as revenue in the appropriate fund's statement of activity and or statement of revenues, expenditures and changes in fund balance.

The County considers all highly liquid investments with original maturities of less than 90 days to be cash equivalents. Cash and cash equivalents at year-end include demand deposits and repurchase agreements. Statutes give the County the authority to invest the funds in obligations of the United States, direct obligations of the State of Texas, other obligations guaranteed or insured by the State of Texas or the United States, obligations of states, agencies, counties, or cities of any state that have been rated not less than one or its equivalent by a nationally recognized investment firm, certificates of deposit guaranteed, insured or secured by approved obligations, prime domestic bankers' acceptances, commercial paper, fully collateralized repurchase agreements and an SEC-registered, no-load money market mutual fund whose assets consist exclusively of approved obligations.

State statutes and the adopted Investment Policy govern the County's cash and investment policies. The County's policies governing bank deposits require depositories to be FDIC-insured institutions and depositories must fully collateralize all deposits in excess of FDIC insurance limits. The depository bank deposits for safekeeping and trust with the County's agent bank, approved pledged securities in an amount sufficient to protect the County funds on a day-to-day basis. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation (FDIC) insurance.

Receivables and Payables

All trade and property tax receivables are shown net of an allowance for uncollectibles. Trade receivables are directly written-off when circumstances indicate a receivable is no longer collectible usually within one year a receivable was incurred. The property tax receivable allowance is equal to 100% of the balances older than 11 years plus .5% of the balances less than 11 years old which includes the current year's levy.

Property taxes are levied prior to September 30 based on taxable value as of January 1 and become due October 1 and past due after January 31. Accordingly, receivables and revenues for property taxes are reflected on the government-wide statement based on the full accrual method of accounting. On the governmental fund financial statements outstanding property taxes receivable is reported as deferred revenue.

Accounts receivables include amounts due from grantors for approved grants for specific programs and reimbursements for services performed by the County. Program grants are recorded as receivables and unearned revenue (a liability) at the time the contracts are approved and signed. Grant revenues are recognized when eligibility requirements established by the grantor have been met at which time unearned revenue (the liability account) is reduced.

Lending or borrowing between funds is reflected as "due to or due from" (current position) or "advances to/from other funds" (non-current). Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources. Interfund activity reflected in "due to or due from" is eliminated on the government-wide statements.

Inventories and Prepaid Items

Inventories are valued at cost using the first-in/first-out (FIFO) method. Inventories comprise of expendable supplies and gasoline held for consumption. All inventory items are expensed when used. Reported inventories are offset by a reservation of fund balance, which indicates that they do not

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constitute “available spendable resources” even though they are a component of net current assets. Inventory policy on government-wide statements is consistent with fund statements.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. In the fund financial statements, advances and prepayments are offset by a reservation of fund balance which indicates they do not represent “available spendable resources”.

Capital Assets

Capital assets, which include land, building and improvements and equipment, are reported in the government-wide financial statements. Capital assets are defined as assets with an initial, individual cost of \$5,000.

Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

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

Property, plant and equipment of the primary government are depreciated using the straight-line method over the following useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	40
Improvements	20
Equipment	10-15
Automotive	6
Furniture	12
Heavy equipment	15
Computer equipment	7

GASB Statement No. 34 requires the County to report and depreciate new infrastructure assets. Infrastructure assets include roads, bridges, underground pipe (other than related to utilities), traffic signals, etc. These infrastructure assets are likely to be the largest asset class of the County

Compensated Absences

Employees are paid by prescribed formula for absences due to vacation or sickness. Vacation pay accrues monthly to a maximum of 22 days. A maximum of twelve days of sick leave may be earned each year. Accrued annual leave and sick leave are forfeited at year end.

Long-term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities or proprietary fund type statement of net asset. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the term of the related debt.

Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges.

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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.

Fund Balance Designations

Certain fund balances or portions thereof have been reserved to indicate amounts that are not appropriated for expenditures or are legally segregated for a specific future purpose. Designation of a portion of the fund balance is established to indicate tentative plans for financial resource utilization in a future period.

Fund Balance Classification

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

Nonspendable - This classification includes amounts that cannot be spent because they are either (a) not in spendable form, or (b) they are legally or contractually required to be maintained intact. Nonspendable items are not expected to be converted to cash or are not expected to be converted to cash within the next year.

Restricted - This classification includes amounts for which the constraints that have been placed on the use of the resources are either (a) externally imposed by creditors, grantors, contributors, or by laws or regulations of other governments, or (b) imposed by law through constitutional provisions or by enabling legislation.

Committed - This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by order of the Commissioners Court, the County's highest level of decision-making authority. These amounts cannot be used for any other purpose unless the Commissioners Court removes or changes the specified use by taking the same type of action that was employed when the fund was initially committed.

Assigned - This classification includes amounts that are constrained by the Commissioners Court intent to be used for a specific purpose but are neither restricted nor committed.

Unassigned - This classification includes the residual fund balance for the General Fund.

Deferred Inflows and Outflows of Resources

Deferred inflows of resources represent an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow or resource (revenue) until that time. Deferred outflow of resources represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until that time.

Note 2 – Reconciliation of Government-Wide and Fund Financial Statements

A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position

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The Reconciliation of the Governmental funds Balance Sheet to the Statement of Net Position provides the reconciliation between the fund balance for total governmental funds on the governmental fund balance sheet and the net position for governmental activities as reported in the government-wide statement of net position. One element of that reconciliation explains that capital assets are not financial resources and are, therefore not reported in governmental funds. In addition, long-term liabilities, including bonds payable, are not due and payable in the current period and are not reported as liabilities in the funds. The details were as follows:

	Capital Assets (beg)	Additions (Retirements)	Accumulated Depreciation	Capital Assets (net)
Capital assets at end of year				
Land	\$ 515,167	\$ -	\$ -	\$ 515,167
Furniture and Equipment	4,955,318	201,516	4,163,952	992,882
Infrastructure	28,387,689	337,690	22,163,175	6,562,204
				<u>\$ 8,070,253</u>
	<u>Total</u>			
Long-term liabilities at end of year				
Bonds				<u>\$ 1,330,792</u>
				<u>\$ 1,330,792</u>

B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities.

The Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds provides a reconciliation between the net changes in fund balance as shown on the governmental fund statement of revenues, expenditures, and changes in fund balances and the changes in net position of governmental activities as reported on the government-wide statement of activities. One element of that reconciliation explains that current year capital outlays and debt principal payments are expenditures in the fund financial statements, but should be shown as increases in capital assets and decreases in long-term debt in the government-wide statements. This adjustment affects both the net asset balance and the change in net position. The details of this adjustment are as follows:

Current year capital outlay	
Furniture and Equipment	\$ 539,206
Total capital outlay	<u>539,206</u>
Depreciation expense	(507,845)
	<u>\$ 31,361</u>

Note 3 – Stewardship, compliance and accountability

A. Budgetary Information

The Commissioners Court may levy taxes only in accordance with the budget. After final approval of the budget, the Commissioners Court may spend County funds only in strict compliance with the budget, except in any emergency. The Commissioners Court may authorize an emergency expenditure as an amendment to the original budget only in case of grave public necessity to meet an unusual and unforeseen condition that could have been included in the original budget through the use of reasonable diligent thought and attention. If the court amends the original budget to meet an emergency, the court must file a copy of the order amending the budget with the County Clerk and the clerk shall attach the

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copy to the original budget. Only the Commissioners Court may amend the budget and shift funds from one budget account to another.

The original budget is adopted by Commissioners Court and filed with the County Clerk. Amendments are made during the year and approved by Commissioners Court. The budget should not be exceeded in any expenditures category under state law. The budget was amended to reflect as closely as possible revenues and expenditures for the twelve-month period. Certain categories exceeded the budget estimates. These variances were due to the fluctuations in revenues and expenditures as opposed to the prorated budget estimates.

The County Judge is, by statute, the Budget Office of the County. He usually requests and relies on the assistance of the County Auditor to prepare the annual budget. After being furnished budget guidelines by Commissioners Court, the County Judge, with the help of the County Auditor, prepares an estimate of revenues and a compilation of requested departmental expenditures and submits this data to Commissioner Court. The Commissioners Court invites various department heads to appear for a hearing concerning the department's budget request. Before determining the final budget, Commissioners Court may increase or decrease the amounts requested by various departments. Amounts finally budgeted may not exceed the estimate of revenues and available resources. Also, amendments can be made within the above guidelines. When the Budget has been adopted by Commissioners Court, the County Auditor is responsible for monitoring the appropriations and for keeping the member of Commissioners Court advised of the condition of the various funds and accounts. Appropriations lapse at year end. Annual budgets are adopted for all governmental funds except for the Grants Fund and Capital Projects Fund. Project length budgets are adopted for grants and capital projects funds. Budgetary integration is not employed for the internal service fund because expenses are not controllable by management. The amounts budgeted for expenditures in various funds may not exceed the fund balances in those funds as of the first day of the fiscal year plus anticipated revenue for the fiscal year as estimated by the County Auditor.

The final budgets presented in this report reflect the budget amendments for all appropriation transfers processed during the fiscal year. More comprehensive accounting of activity on the budgetary basis is provided by request and for public inspection in the Office of the Jim Hogg County Auditor, County Courthouse, Hebbronville, Texas 78361.

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrances accounting – under which purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation – is utilized in the governmental funds to an extent. All outstanding purchase orders automatically carry over to encumbrance the next budget year unless Commissioner Court individually approves them as an encumbrance to the prior year. Encumbrances outstanding at year-end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year. As of September 30, 2024, no encumbrances were approved by Commissioners Court to carry forward as an encumbrance from the 2023-24 budget.

It is noted that the Sheriff Forfeiture Fund and the County Attorney Check Collection Fund are under to control of the County Sheriff and County Attorney, respectively. These officials adopt their own budget and present them to the Commissioners Court.

The level of control is the fund. By state law expenditures can exceed appropriations as long as the amounts do not exceed the available revenues and cash balances. The County prepares its budget on GAAP basis. Since revenues and expenditures are carefully monitored, it is felt that with GAAP Basis the County will be in compliance with state law.

The legal level of budgetary control (the level on which expenditures may not exceed appropriations) is on an object class basis. If total expenditures exceed appropriations and are in excess of revenues and

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available cash, transfers of appropriated amounts must be made then approval must be obtained from the Commissioners Court. Management may not amend the budget. All amendments must be made by and approved by the Commissioners Court.

Original budgets adjusted by budget amendments are included in the accompanying financial statements. Budget expenditures amendments resulted in immaterial net applicable amounts due to various line item adjustments.

Note 4 – Detailed Notes on all Funds

A. Deposits and Investments

The funds of the County must be deposited and invested under the terms of a contract, contents of which are set out in the Depository Contract Law. The depository bank places approved pledged securities for safekeeping and trust with the County's agent bank in an amount sufficient to protect County funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation (FDIC) insurance.

At September 30, 2024, the carrying amount of the County's deposits (cash, certificates of deposit, and interest-bearing savings accounts included in temporary investments) was \$6,314,872. The County's cash deposits at September 30, 2024, and during the year ended September 30, 2024, were entirely covered by FDIC insurance or by pledged collateral held the County's agent bank in the County's name.

County Policies and Legal and Contractual Provisions Governing Investments

Compliance with the Public Funds Investment Act

The **Public Funds Investment Act** (Government Code Chapter 2256) contains specific provisions in the areas of investment practices, management reports, and establishment of appropriate policies. Among other things, it requires a governmental entity to adopt, implement, and publicize an investment policy. That policy must address the following areas: 1) safety of principal and liquidity, 2) portfolio diversification, 3) allowable investments, 4) acceptable risk levels, 5) expected rates of return, 6) maximum allowable stated maturity of portfolio investments, 7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, 8) investment staff quality and capabilities, and 9) bid solicitation preferences for certificates of deposit.

Statutes authorize the entity to invest in 1) obligation of the U.S. Treasury, certain U.S. agencies, and the State of Texas, 2) certificates of deposit, 3) certain municipal securities, 4) money market savings accounts, 5) repurchase agreements, 6) bankers acceptances, 7) mutual funds, 8) investment pools, 9) guaranteed investment contracts, and 10) common trust funds. The Act also requires the entity to have independent auditors perform test procedures related to investment practices as provided by the Act. Jim Hogg County, Texas is in substantial compliance with the requirements of the Act and with local policies.

As of September 30, 2024, Jim Hogg County had no investments.

Additional policies and contractual provisions governing deposits and investments for Jim Hogg County are specified below:

County Policies and Legal and Contractual Provisions Governing Deposits

Credit Risk. In accordance with state law and County's investment policy, investments in mutual funds and investment pools must be rated at least AAA, commercial paper must be rated at least A-1 or P-1,

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NOTES TO FINANCIAL STATEMENTS
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and investments in obligations from other states, municipalities, countries, etc. must be rated at least A. The County's investments in investment pools were rated AAA. To limit the risk that an issuer or other counterparty to an investment will not fulfill its obligations, the County limits investments in investment pools to the top ratings issued by nationally recognized statistical rating organizations (NRSROs). As of September 30, 2024, the County had no investments.

Concentration of Credit Risk. The County does not place a limit on the amount the County may invest in any one issuer. The County does not have a concentration of credit risk.

Custodial Credit Risk. For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The County does not have a custodial credit risk.

Interest Rate Risk. To limit the risk that changes in interest rates will adversely affect the fair value of investments, the County requires at least half of the investment portfolio to have maturities of less than one year on a weighted average maturity basis. The County does not have an interest rate risk.

B. Property Taxes

Property taxes are levied by October 1 on the assessed value listed as of the prior January 1 for all real and business personal property located in the County in conformity with Subtitle E, Property Tax Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. On January 31 of each year, a tax lien attaches to property to secure payment of all taxes, penalties, and interest ultimately imposed. Property tax revenues are considered available 1) when they become due or past due and receivable within the current period and 2) when they are expected to be collected during a 60-day period after the close of the County fiscal year.

C. Delinquent Taxes Receivable

Delinquent taxes are prorated between maintenance and debt service based on rates adopted for the year of levy. Allowances for uncollectible tax receivables within the General and Debt Service Funds are based on historical experience in collecting property taxes. Uncollectible personal property taxes are periodically reviewed and written off, but the County is prohibited from writing off real property taxes without specific statutory authority from the Texas Legislature.

D. Interfund Activity

Interfund balances at September 30, 2024, consisted of the following individual fund balances:

INTERFUND	
Due to General Fund	\$ 86,599
Due to Road & Bridge	41,158
Due to Other Governmental Funds	123,307
	<u>\$ 251,064</u>
Due from General Fund	\$ -
Due from Road & Bridge	-
Due from Other Governmental Funds	251,064
	<u>\$ 251,064</u>

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E. Disaggregation of Receivables and Payables

Receivables at September 30, 2024, were as follows:

	Property Taxes	Other Governmental	Total Receivables
Governmental Activities:			
General Fund	\$ 620,955	\$ -	\$ 620,955
Road and Bridge	273,995	-	273,995
Total Governmental Activities	<u>\$ 894,950</u>	<u>\$ -</u>	<u>\$ 894,950</u>

Payables at September 30, 2024 were as follows:

	Accounts Payable
Governmental Activities:	
General Fund	\$ 69,193
Road and Bridge	19,573
Nonmajor Governmental Funds	239,546
Total Governmental Activities	<u>\$ 328,312</u>

F. Capital Asset Activity

Capital asset activity for the County for the year ended September 30, 2024, was as follows:

	Beginning Balance	Additions	Retirements	Ending Balance
Capital assets no being depreciated				
Land	\$ 515,167	\$ -	\$ -	\$ 515,167
Total capital assets not being depreciated	<u>515,167</u>	<u>-</u>	<u>-</u>	<u>515,167</u>
Capital assets being depreciated				
Furniture and Equipment	4,955,318	201,516	-	5,156,834
Infrastructure	28,387,689	337,690	-	28,725,379
Total capital assets being depreciated	<u>33,343,007</u>	<u>539,206</u>	<u>-</u>	<u>33,882,213</u>
Less: Accumulated Depreciation				
Furniture and Equipment	3,995,890	168,062	-	4,163,952
Infrastructure	21,823,392	339,783	-	22,163,175
Total Accumulated Depreciation	<u>25,819,282</u>	<u>507,845</u>	<u>-</u>	<u>26,327,127</u>
Total Capital Assets Depreciated, net	<u>7,523,725</u>	<u>31,361</u>	<u>-</u>	<u>7,555,086</u>
Governmental Activities Capital Assets, net	<u>\$ 8,038,892</u>	<u>\$ 31,361</u>	<u>\$ -</u>	<u>\$ 8,070,253</u>

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Depreciation expense was charged to governmental functions as follows:

	2024
General Government	\$ 18,325
Financial Administration	1,797
Public Facilities	2,767
Public Safety	242,957
Highways and Streets	188,096
Health	2,915
Welfare	49,571
Culture and Recreation	1,417
Total Depreciation Expense	<u>\$ 507,845</u>

G. Long-term debt

The government issues general obligation and certificates of obligations to provide funds for the acquisition and construction of major capital facilities. Certificate of Obligation bonds have been issued for governmental activities.

Limited Tax Refunding Bonds Series 2019: The bond was issued in the amount of \$1,322,000 at an interest rate of 2.620% per annum with principal amounts payable August 1 and interest payable semi-annually on February 1 and August 1.

Annual debt service requirements to maturity for the loan is as follows:

Year Ending September 30,	Principal	Interest
2025	87,000	25,728
2026	89,000	23,449
2027	92,000	21,117
2028	94,000	18,707
2029-2033	510,000	55,177
2034	112,000	2,882
Totals	<u>\$ 984,000</u>	<u>\$ 147,061</u>

Capital Leases

The County has entered into several lease-purchase agreements for various pieces of equipment. These lease agreements qualify as capital leases for accounting purposes (title transfers at the end of the lease terms) and, therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inception.

\$346,793 – Government Capital Corporation for the purchase of a Front Loader and Backhoe. Payments are due in 11 annual installments in the amount of \$47,815.19. The first installment is due September 1, 2023, and the last installment due September 1, 2023. Interest is at 4.549% per annum.

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Total Present Value of Future Minimum Lease Payments	\$ 346,793
Plus Amount Representing Interest	83,544
Total Minimum Lease Payments	<u>\$ 430,337</u>
 Payments Due within One Year	 <u>\$ 47,815</u>

All bonds constitute direct obligations of the County, payable from the levy and collection of a direct and continuing ad valorem tax, within the limits prescribed by law, on all taxable property located within the County.

All bonds may be prepaid or redeemed prior to their respective scheduled due dates as per provisions in the bond agreements.

There were no authorized and unissued general obligation bonds at September 30, 2024. The County is in compliance with all bond covenants on outstanding general obligation bonded debt.

H. Changes in Long-Term Liabilities

Long-term activity for the year ended September 30, 2024, was as follows:

	Beg Bal.	Additions	Reductions	End Bal	Due within one year	Due after one year
Limited Tax Refunding Bonds, Series 2019	\$ 1,069,000		\$ 85,000	\$ 984,000	\$ 87,000	\$ 897,000
Capital Lease No. 8913	11,531		11,531	-		-
Capital Lease No. 8914	9,957		9,957	-		-
Capital Lease No. 10054	377,438		30,646	346,792	32,040	314,752
	<u>1,467,926</u>	-	<u>137,134</u>	<u>1,330,792</u>	<u>119,040</u>	<u>1,211,752</u>

I. Commitments Under Leases

The County had no commitments under operating (noncapitalized) lease agreements for facilities and equipment as of and for the year ending September 30, 2024.

J. Defined Benefit Pension Plan & Other Post Employment Benefits

Texas County and District Retirement System Defined Benefit Pension Plan

Plan Description & Terms

Jim Hogg County participates in the Texas County and District Retirement System (TCDRS), which is a statewide, agent multiple employer, public employee retirement system.

- 1) All full-time and part-time non-temporary employees participate in the plan, regardless of the number of hours they work in a year. Employees in a temporary position are not eligible for membership.

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- 2) The plan provides retirement, disability and survivor benefits.
- 3) TCDRS is a savings-based plan. For the county's plan, 5% of each employee's pay is deposited in his or her TCDRS account. By law, employees accounts earn 7% interest on the beginning of year balances annually. At retirement, the account is matched at an employer set percentage (current match is 125%) and is then converted to an annuity.
- 4) There are no automatic COLAs. Each year, the county may elect an ad hoc COLA for its retirees (if any). There are two COLA types, each limited by actual inflation.
- 5) Benefit terms are established under the TCDRS Act. They may be amended as of Jan. 1 each year, but must remain in conformity with the Act.
- 6) Membership information is shown in chart below.

Membership Information

Members	Dec. 31, 2022	Dec. 31, 2023
Number of inactive employees entitled to but not yet receiving benefits:	92	94
Number of active employees:	128	133
Average monthly salary	\$ 2,465	\$ 2,563
Average age	50.42	50.12
Average length of service	13.17	12.46
Inactive Employees (or their Beneficiaries) Receiving Benefits		
Number of benefit recipients:	79	77
Average monthly benefit:	\$ 520	\$ 574

The Board of Trustees of TCDRS is responsible for the administration of the statewide, agent multiple-employer, public employee retirement system. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at PO Box 2034, Austin, Texas 78768-2034 and can also be found at the following link, www.tcdrs.org.

Funding Policy

The county's contribution rate is calculated annually on an actuarial basis, although the employer may elect to contribute at a higher rate. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. The Jim Hogg County contribution rate is based on the TCDRS funding policy adopted by the TCDRS Board of Trustees and must conform with the TCDRS Act. The employee contribution rates are set by the county and are currently 5%. Contributions to the pension plan from the county for 2023 is 1.9%.

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Schedule of Employer Contribution:

Year Ending December 31	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll	Actual Contribution as a % of Covered Payroll
2014	\$ 96,499	\$ 96,592	\$ (92)	2,846,591	3.4%
2015	82,927	82,935	(9)	2,792,139	3.0%
2016	81,119	81,119	-	2,836,229	2.9%
2017	69,583	69,594	(11)	2,875,331	2.4%
2018	74,648	74,648	-	3,046,926	2.4%
2019	65,116	65,116	-	2,973,405	2.2%
2020	71,685	71,685	-	2,950,065	2.4%
2021	60,002	60,002	-	3,092,934	1.9%
2022	118,077	118,106	(28)	3,736,624	3.2%
2023	110,654	110,750	(96)	3,951,930	2.8%

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Actuarial Methods and Assumptions are as follows:

Actuarial Valuation Date	Actuarially determined contribution rates are calculated each December 31, two years prior to the end of the fiscal year in which contributions are reported.
Actuarial Cost Method	Entry Age (level percentage of pay)
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	0.0 years (based on contribution rate calculated in 12/31/2023 valuation)
Asset valuation method	5-year smoothed market
Inflation	2.50%
Salary Increases	Varies by age and service. 4.7% average over career including inflation.
Investment return	7.50%, net of administrative and investment expenses, including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	135% of the Pub-2010 General Retirees Table for males and 120% of the Pub-2010 General Retirees for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions*	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected. 2019: New Inflation, mortality and other assumptions were reflected. 2022: New investment return and inflation assumptions were reflected.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions*	2015: No changes in plan provisions were reflected in the Schedule. 2016: No changes in plan provisions were reflected in the Schedule. 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017. 2018: No changes in plan provisions were reflected in the Schedule. 2019: No changes in plan provisions were reflected in the Schedule. 2020: No changes in plan provisions were reflected in the Schedule. 2021: No changes in plan provisions were reflected in the Schedule. 2022: No changes in plan provisions were reflected in the Schedule. 2023: No changes in plan provisions were reflected in the Schedule.

Net Pension Liability

Under GASB 68, the County is required to recognize specific pension amounts, which include Net Pension Liability (NPL), deferred outflows and inflows of resources, and pension expense. The Total Pension Liability (TPL) (present value of actuarially determined pension benefits) less the value of the assets available in the plan to pay the pension benefits (Fiduciary Net Position or FNP) results in the NPL; this NPL will appear on the County's Statement of Net Position. The County's NPL was measured as of December 31, 2023, and the TPL used to calculate the NPL was determined by an actuarial valuation as of that date.

Actuarial Valuation and Measurement Date, December 31, 2023:

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	December 31, 2022	December 31, 2023
Total Pension Liability	\$ 11,490,222	\$ 11,789,996
Plan Fiduciary Net Position	12,198,224	13,241,008
Net Pension Liability / (Asset)	\$ (708,002)	\$ (1,451,012)
Fiduciary net position as a % of total pension liability	106.16%	112.31%
Pensionable covered payroll	\$3,736,624	\$3,951,930
Net pension liability as a % of covered payroll	-18.95%	-36.72%

A schedule of Net Pension Liability, in addition to the information above, includes multi-year trend information (beginning with 2015) and is presented in the Required Supplementary Information section.

Schedule of Changes in Net Pension Liability 2023

Changes in the County's Net Pension Liability as of December 31, 2023, are presented below:

	Changes in Net Pension Liability / (Asset)		
	Total Pension Liability	Fiduciary Net Position	Net Pension Liability/(Asset)
Balance as of December 31, 2022	\$ 11,490,222	\$ 12,198,224	\$ (708,002)
Changes for the year:			
Service cost	305,799		305,799
Interest on total pension liability	874,585		874,585
Effect of plan changes	-		-
Effect of economic/demographic gains or losses	(293,203)		(293,203)
Effect of assumptions changes or inputs	-		-
Refund of contributions	(71,713)	(71,713)	-
Benefit payments	(515,694)	(515,694)	-
Administrative expenses		(6,914)	6,914
Member contributions		197,597	(197,597)
Net investment income		1,337,836	(1,337,836)
Employer contributions		110,750	(110,750)
Other	-	(9,077)	9,077
Balance as of December 31, 2023	\$ 11,789,996	\$ 13,241,008	\$ (1,451,012)

JIM HOGG COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

Pension Expense

Below is the Schedule of Pension Expense for year ended December 31, 2023:

Pension Expense

Service Cost	\$ 305,799
Interest on total pension liability	874,585
Effect of plan changes	-
Administrative Expense	6,914
Member Contributions	(197,597)
Expected investment return net of investment expenses	(916,058)
Recognition of deferred inflows/outflows of resources	
Recognition of economic/demographic gains or losses	(80,091)
Recognition of assumption changes or inputs	124,644
Recognition of investment gains or losses	(248,387)
Other	9,077
Total Pension Expense	<u><u>\$ (121,114)</u></u>

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JIM HOGG COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

Schedule of Deferred Inflows and Outflows of Resources

	Original Amount	Date Established	Original Recognition Period	Amount Recognized in 12/31/2023 Expense	Balance of Deferred Inflows 12/31/2023	Balance of Deferred Outflows 12/31/2023
Investment (gains) or losses						
	\$ (421,778)	12/31/2023	5.0	\$ (84,356)	\$ 337,422	\$ -
	1,749,398	12/31/2022	5.0	349,880	-	1,049,638
	(1,569,763)	12/31/2021	5.0	(313,953)	627,904	-
	(235,238)	12/31/2020	5.0	(47,048)	47,046	-
	(764,550)	12/31/2019	5.0	(152,910)	-	-
Economic/ Demographic (gains) or losses						
	(293,203)	12/31/2023	4.0	(73,301)	219,902	-
	59,862	12/31/2022	4.0	14,966	-	29,930
	23,054	12/31/2021	3.0	7,685	-	-
	(117,766)	12/31/2020	4.0	(29,440)	-	-
Assumption changes or inputs						
	-	12/31/2023	4.0	-	-	-
	-	12/31/2022	4.0	-	-	-
	(41,085)	12/31/2021	3.0	(13,695)	-	-
	553,359	12/31/2020	4.0	138,339	-	-
Employer contributions made subsequent to measurement date						
		12/31/2023	4.0	\$ -	\$ -	\$ 101,223.00

Amounts currently reported as deferred outflows of resources and deferred inflows of resources related to pensions, excluding contributions made subsequent to the measurement date, will be recognized in pension expense as follows:

	Net deferred outflows (inflows) of resources
2024	\$ (153,810)
2025	(106,764)
2026	192,222
2027	(84,354)
2028	-
Thereafter	-

Discount Rate

The discount rate used to measure the Total Pension Liability was 7.6%. The projection of cash flows used to determine the discount rate assumed that employee and employer contribution will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability.

JIM HOGG COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

Sensitivity of the net pension liability to changes discount rate

The following presents the net pension liability of the County, calculated using the discount rate of 7.60%, as well as what the County's net pension liability would be if were calculated using a discount rate that is 1-percentage-point lower (6.6%) or 1-percentage-point higher (8.6%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
	6.60%	7.60%	8.60%
Total Pension Liability	\$ 13,178,293	\$ 11,789,996	\$ 10,610,473
Fiduciary Net Position	13,241,008	13,241,008	13,241,008
Net pension liability/asset	(62,715)	(1,451,012)	(2,630,535)

Other Post-Employment Benefits (OPEB)

Plan Description

A description of the OPEB plan pursuant to Paragraph 40 of GASB Statement No. 68 is as follow:

- a. Jim Hogg County participates in the retiree Group Term Life program for the Texas County District Retirement System (TCDRS), which is a state-wide, multiple-employer, public employee retirement system.
- b. A brief description of benefit terms:
 1. All full- and part-time non-temporary employees participate in the plan, regardless of the number of hours they work in a year and are eligible for the TCDRS pension plan. Only employers that have elected participation in the retiree Group Term Life program are included in the OPEB plan.
 2. The plan provides a \$5,000 post-retirement death benefit to beneficiaries of service retirees and disability retirees of employers that have elected participation in the retiree GTL program.
 3. The OPEB benefit is a fixed \$5,000 lump-sum benefit.
 4. No future increases are assumed in the \$5,000 benefit amount.
 5. Benefit terms are established under the TCDRS Act. Participation in the retiree GTL program is optional and the employer may elect to opt out of (or opt into) coverage as of Jan. 1 each year.
- c. Membership information is shown in the chart below.
- d. Contributions made to the retiree GTL Program are held in the GTL Fund. The GTL fund does not meet the requirements of a trust under Paragraph 4b of GASB 75, as the assets of the GTL fund can be used to pay active GTL benefits which are not part of the OPEB plan.
- e. Benefit terms are established under the TCDRS Act. Participation in the retiree GTL program is optional and the employer may elect to opt out of (or opt into) coverage Jan. 1 each year. The county's contribution rate for the retiree GTL program is calculated annually on an actuarial basis, and is equal to the cost of providing a one-year death benefit equal to \$5,000.

JIM HOGG COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

Membership Information

Members	Dec. 31, 2022	Dec. 31, 2023
Number of inactive employees entitled to but not yet receiving benefits:	25	24
Number of active employees:	128	133
Average age of active employees:	50.42	50.12
Average length of service in years for active employees:	13.17	12.46
Inactive Employees Receiving Benefits		
Number of benefit recipients:	57	56

Changes in Total OPEB Liability

	Changes in Total OPEB Liability
Balance as of December 31, 2022	\$ 319,533
Changes for the year:	
Service cost	11,217
Interest on total OPEB liability	12,100
Changes of benefit terms	-
Effect of economic/demographic experience	(18,075)
Effect of assumptions changes or inputs	23,606
Benefit payments	(11,065)
Other	-
Balance as of December 31, 2023	<u>\$ 337,316</u>
Pensionable covered payroll	\$ 3,951,930
Net OPEB Liability as % of covered payroll	8.54%

Sensitivity Analysis

The following presents the total OPEB Liability of the employer, calculated using the discount rate of 3.26%, as well as what Jim Hogg County Total OPEB Liability would be if it were calculated using the discount rate that is 1% point lower (2.26%) or 1% point higher (4.26%) than the current rate. Note that the healthcare cost trend rate does not affect the Total OPEB Liability, so sensitivity to the healthcare cost trend rate is not shown.

Sensitivity Analysis

1% Decrease	Current Discount Rate	1% Increase
2.26%	3.26%	4.26%

Total OPEB Liability \$ 398,434 \$ 337,316 \$ 289,000

JIM HOGG COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

OPEB Expense

OPEB Expense / (Income)	<u>January 1, 2023 to December 31, 2023</u>
Service cost	\$ 11,217
Interest on total OPEB liability	12,100
Effect of plan changes	-
Recognition of deferred inflows/outflows of resources	
Recognition of economic/demographic gains or losses	(7,412)
Recognition of assumption changes or inputs	3,360
Other	-
OPEB expense / (income)	<u>\$ 19,265</u>

Amounts currently reported as deferred outflows of resources and deferred inflows of resources related to OPEB benefits, excluding contributions made subsequent to the measurement date, will be recognized in OPEB expense as follows:

Year ended December 31:

2024	(10,070)
2025	(17,515)
2026	(18,269)
2027	921
2028	926
Thereafter	-

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JIM HOGG COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

Schedule of Deferred Inflows and Outflows of Resources

Schedule of Deferred Inflows and Outflows of Resources						
	Original Amount	Date Established	Original Recognition Period	Amount Recognized in 12/31/2023 Expense	Balance of Deferred Inflows 12/31/2023	Balance of Deferred Outflows 12/31/2023
Economic/ Demographic (gains) or losses						
\$	(18,075)	12/31/2023	6.0	\$ (3,013)	\$ 15,062	\$ -
	3,242	12/31/2022	5.0	648	-	1,946
	(4,717)	12/31/2021	5.0	(943)	1,888	-
	(1,790)	12/31/2020	5.0	(358)	358	-
	(11,248)	12/31/2019	5.0	(2,248)	-	-
	(4,615)	12/31/2018	6.0	(770)	-	-
Assumption changes or inputs						
\$	23,606	12/31/2023	6.0	\$ 3,934	\$ -	\$ 19,672
	(99,192)	12/31/2022	5.0	(19,838)	59,516	-
	8,491	12/31/2021	5.0	1,698	-	3,397
	39,014	12/31/2020	5.0	7,803	-	7,802
	64,663	12/31/2019	5.0	12,931	-	-
	(28,428)	12/31/2018	6.0	(4,738)	-	-

Discount Rate

	2022	2023
Discount rate	3.72%	3.26%
Municipal bond rate	3.72%	3.26%

Other Key Actuarial Assumptions

	Beginning Date	Ending Date
Valuation date	December 31, 2022	December 31, 2023
Measurement date	December 31, 2022	December 31, 2023
Employer's Fiscal Year	October 1, 2023	September 30, 2024

K. Related Party Transactions

There were no related party transactions during the year.

L. Subsequent Events

The County evaluated events and transactions occurring subsequent to September 30, 2024, through the date the financial statements were issued. During this period, there are no subsequent events that require recognition in the financial statements.

JIM HOGG COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

M. Contingent Liabilities

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

The County was not a defendant to any lawsuit at September 30, 2024.

REQUIRED SUPPLEMENTAL INFORMATION

JIM HOGG COUNTY, TEXAS
REQUIRED SUPPLEMENTAL INFORMATION
SEPTEMBER 30, 2024

SCHEDULE OF CHANGES IN THE COUNTY'S NET
PENSION LIABILITY AND RELATED RATIOS

	Year Ended December 31						
	2023	2022	2021	2020	2019	2018	2017
Total pension liability							
Service Cost	\$ 305,799	\$ 245,057	\$ 246,507	\$ 222,332	\$ 220,414	\$ 222,720	\$ 225,612
Interest on the total pension liability	874,585	826,729	786,467	755,902	730,923	698,217	664,780
Effect of plan changes	-	-	-	-	-	-	-
Effect of assumption changes or inputs	-	-	(41,085)	553,359	-	-	29,133
Difference between expected and actual experience	-	-	-	-	-	-	-
Effect of economic/demographic gains or losses	(293,203)	59,862	23,054	(117,766)	(179,252)	(37,803)	(80,600)
Benefit payments, including refunds of employee contributions	(587,407)	(538,907)	(430,537)	(413,051)	(516,178)	(439,410)	(407,666)
Net Change in Total Pension Liability	299,774	592,741	584,406	1,000,776	255,907	443,724	431,259
Total Pension Liability-Beginning	11,490,222	10,897,481	10,313,075	9,312,299	9,056,392	8,612,668	8,181,409
Total Pension Liability- Ending (a)	<u>11,789,996</u>	<u>11,490,222</u>	<u>\$ 10,897,481</u>	<u>\$ 10,313,075</u>	<u>\$ 9,312,299</u>	<u>\$ 9,056,392</u>	<u>\$ 8,612,668</u>
Plan Fiduciary Net Position							
Contributions- Employer	\$ 110,750	\$ 118,106	\$ 60,002	\$ 71,685	\$ 65,116	\$ 74,648	\$ 69,594
Contributions- Member	197,597	186,831	154,647	147,503	148,670	152,346	143,767
Net Investment Income	1,337,836	(754,791)	2,400,492	1,052,862	1,483,400	(178,132)	1,224,839
Benefit payments, including refunds of employee contributions	(587,407)	(538,907)	(430,537)	(413,051)	(516,178)	(439,410)	(407,666)
Administrative expense	(6,914)	(7,148)	(7,150)	(8,079)	(7,769)	(7,254)	(6,274)
Other	(9,077)	(21,897)	(3,061)	(4,726)	(8,933)	(5,381)	(2,663)
Net Change in Plan Fiduciary Net Position	\$ 1,042,785	(1,017,806)	2,174,392	846,194	1,164,306	(403,183)	1,021,597
Plan Fiduciary Net Position- Beginning	12,198,224	13,216,030	11,041,638	10,195,444	9,031,138	9,434,321	8,412,724
Plan Fiduciary Net Position- Ending (b)	<u>\$ 13,241,008</u>	<u>12,198,224</u>	<u>13,216,030</u>	<u>11,041,638</u>	<u>10,195,444</u>	<u>9,031,138</u>	<u>9,434,321</u>
Net Pension Liability- Ending (a) - (b)	<u>(1,451,012)</u>	<u>\$ (708,002)</u>	<u>\$ (2,318,550)</u>	<u>\$ (728,563)</u>	<u>\$ (883,145)</u>	<u>\$ 25,254</u>	<u>\$ (821,653)</u>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	112.31%	106.16%	121.28%	107.06%	109.48%	99.72%	109.54%
Covered Employee Payroll	3,951,930	3,736,624	\$ 3,092,934	\$ 2,950,065	\$ 2,973,405	\$ 3,046,926	\$ 2,875,331
Net Pension Liability(Asset) as a Percentage of Covered Payroll	-36.72%	-18.95%	-74.96%	-24.70%	-29.70%	0.83%	-28.58%

JIM HOGG COUNTY, TEXAS
REQUIRED SUPPLEMENTAL INFORMATION
SEPTEMBER 30, 2024

SCHEDULE OF CHANGES IN THE COUNTY'S NET
OPEB LIABILITY AND RELATED RATIOS

Total pension liability

	2023	2022	2021	2020	2019	2018
Service cost	\$ 11,217	\$ 15,462	\$ 16,745	\$ 16,113	\$ 11,090	\$ 12,265
Interest (on the total OPEB liability)	12,100	8,519	8,424	9,432	11,234	10,177
Changes of benefit terms	-	-	-	-	-	-
Difference between expected and actual experience						
Changes of assumptions	23,606	(99,192)	8,491	39,014	64,663	(28,428)
Changes of economic/demographic (gains) or losses	(18,075)	3,242	(4,717)	(1,790)	(11,248)	(4,615)
Benefit payments, including refunds of employee contributions	(11,065)	(13,078)	(9,897)	(10,620)	(10,407)	(9,750)
Net Change in Total Pension Liability	\$ 17,783	(85,047)	19,046	52,149	65,332	(20,351)
Total Pension Liability - Beginning	\$ 319,533	404,580	385,534	333,385	268,053	288,404
Total Pension Liability - Ending	<u>\$ 337,316</u>	<u>\$ 319,533</u>	<u>\$ 404,580</u>	<u>\$ 385,534</u>	<u>\$ 333,385</u>	<u>\$ 268,053</u>
Covered Employee Payroll	\$ 3,951,930	\$ 3,736,624	\$ 3,092,934	\$ 2,950,065	\$ 2,973,405	\$ 3,046,926
Net OPEB Liability as a Percentage of Covered Employee Payroll	8.54%	8.55%	13.08%	13.07%	11.21%	8.80%

COMBINING SCHEDULES

JIM HOGG COUNTY
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024

	229th District Attorney Forfeiture	Lateral Road	Co. Clerk Records Management	Courthouse Security	LEOSE	Health Services	District Clerk Preservation	Abandoned Vehicles	Debt Service
ASSETS									
Cash and Cash Equivalents	114,192	1,402	43,034	1,884	24,677	184,141	12,868	130,061	60,281
Receivables (net of allowance)									
Due from Other Funds					191				
Other Assets					302	275			
Total Assets	114,192	1,402	43,034	1,884	25,170	184,416	12,868	130,061	60,281
LIABILITIES AND FUND BALANCES									
Accounts Payable				347		4,868			
Accrued Wages Payable				590					
Retainage Payable									
Due to Other Funds	3,728			1,797		390		63,299	1,664
Unearned Revenues									
Total Liabilities	3,728	-	-	2,734	-	5,258	-	63,299	1,664
Fund Balances:									
Restricted:									
General Government			43,034				12,868		
Judicial									
Public Safety	110,464			(850)	25,170			66,762	
Highways and Streets		1,402							
Health						179,158			
Welfare									
Debt Service									58,617
Unassigned									
Total Fund Balances	110,464	1,402	43,034	(850)	25,170	179,158	12,868	66,762	58,617
Total Liabilities and Fund Balances	114,192	1,402	43,034	1,884	25,170	184,416	12,868	130,061	60,281

JIM HOGG COUNTY
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024

	Justice Court Technology	Hotel/Motel Tax	County Clerk Archive	SBPI Program	Tax Relief	Assistant District	Justice Court Technology	Jailhouse Construction	Title III FY 15
ASSETS									
Cash and Cash Equivalents	17,536	59,055	52,503	315,591	43,239	36,793	801		18,254
Receivables (net of allowance)									
Due from Other Funds	1,515					67,925		50,042	
Other Assets		200							
Total Assets	19,051	59,255	52,503	315,591	43,239	104,718	801	50,042	18,254
LIABILITIES AND FUND BALANCES									
Accounts Payable	651	30		401	49,748	13,519			904
Accrued Wages Payable						228			183
Retainage Payable									
Due to Other Funds		3,475	15	70,857	15,174		2		15,500
Unearned Revenues									
Total Liabilities	651	3,505	15	71,258	64,922	13,747	2	-	16,587
Fund Balances:									
Restricted:									
General Government		55,750	52,488	244,333	(21,683)	90,971			
Judicial									
Public Safety	18,400						799	50,042	
Highways and Streets									
Health									
Welfare									1,667
Debt Service									
Unassigned									
Total Fund Balances	18,400	55,750	52,488	244,333	(21,683)	90,971	799	50,042	1,667
Total Liabilities and Fund Balances	19,051	59,255	52,503	315,591	43,239	104,718	801	50,042	18,254

JIM HOGG COUNTY
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024

	Operation StoneGarden	5310 ED 1501	MCU 1856510	PRE-TRIAL DIVERSION	JURY FUND	TDA #7219065	TDA #7219210	TRUANCY PRESERVATION & DIVERSION	DR 4485 COVID PANDEMIC
ASSETS									
Cash and Cash Equivalents	19,371	3,370	48,283	19,226	1,466			16,006	10,263
Receivables (net of allowance)									
Due from Other Funds								3,606	
Other Assets									
Total Assets	19,371	3,370	48,283	19,226	1,466	-	-	19,612	10,263
LIABILITIES AND FUND BALANCES									
Accounts Payable	55,257		4,984					10,032	
Accrued Wages Payable	3,873		1,038						
Retainage Payable									
Due to Other Funds	6,154	3,630	52,259	3,606					1,988
Unearned Revenues									
Total Liabilities	65,284	3,630	58,281	3,606	-	-	-	10,032	1,988
Fund Balances:									
Restricted:									
General Government		(260)							8,275
Judicial					1,466				
Public Safety	(45,913)		(9,998)	15,620				9,580	
Highways and Streets									
Health									
Welfare									
Debt Service									
Unassigned									
Total Fund Balances	(45,913)	(260)	(9,998)	15,620	1,466	-	-	9,580	8,275
Total Liabilities and Fund Balances	19,371	3,370	48,283	19,226	1,466	-	-	19,612	10,263

JIM HOGG COUNTY
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024

	HAVA GRANT	CARES ACT HAVA GRANT	OPERATION LONE STAR	DISPUTE RESOLUTION	LANGUAGE ACCESS	AMERICAN RESCUE PLAN	TXCDBG CFC22-0136	TXCDBG CFC23-0275	TXCDBG CFC23-0276	TOTALS
ASSETS										
Cash and Cash Equivalents	384	637	5,409	211	878	196				1,242,012
Receivables (net of allowance)										-
Due from Other Funds				14	14					123,307
Other Assets										777
Total Assets	384	637	5,409	225	892	196				1,366,096
LIABILITIES AND FUND BALANCES										
Accounts Payable			94,911			3,894				239,546
Accrued Wages Payable										5,912
Retainage Payable										-
Due to Other Funds		1,700	5,785			41				251,064
Unearned Revenues										-
Total Liabilities	-	1,700	100,696	-	-	3,935				496,522
Fund Balances:										
Restricted:										
General Government	384	(1,063)		225	892	(3,739)				482,475
Judicial										1,466
Public Safety			(95,287)							144,789
Highways and Streets										1,402
Health										179,158
Welfare										1,667
Debt Service										58,617
Unassigned										-
Total Fund Balances	384	(1,063)	(95,287)	225	892	(3,739)				869,574
Total Liabilities and Fund Balances	384	637	5,409	225	892	196				1,366,096

JIM HOGG COUNTY
COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN
FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	229th District Attorney Forfeiture	Lateral Road	Co. Clerk Records Management	Courthouse Security	LEOSE	Health Services	District Clerk Preservation	Abandoned Vehicles	Debt Service
REVENUES:									
Taxes:									
Property Taxes									108,591
Sales Taxes						248,780			
Hotel/Motel		-							
Intergovernmental	10,000	11,148			12,064				
Charges for Services									
Fees and Fines			7,906	5,119			1,592	37,546	
Interest	4,802	-	1,835	29		8,047	578	5,008	
Miscellaneous	26,878		-	-	-	-	-	38,440	2,803
Total Revenues	41,680	11,148	9,741	5,148	12,064	256,827	2,170	80,994	111,394
EXPENDITURES:									
Current:									
General Government							-		
Judicial									
Public Safety	7,487			4,872	2,283				
Highways and Streets		10,428							
Health						201,000			
Welfare									
Capital Outlay									
Debt Service:									
Principal Retirement									85,000
Interest and Fiscal Charges									27,955
Total Expenditures	7,487	10,428	-	4,872	2,283	201,000	-	-	112,955
Excess (Deficiency) of Revenues Over (Under) Expenditures	34,193	720	9,741	276	9,781	55,827	2,170	80,994	(1,561)
OTHER FINANCING SOURCES (USES):									
Operating Transfers Out								(72,365)	
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	(72,365)	-
Net Change in Fund Balances	34,193	720	9,741	276	9,781	55,827	2,170	8,629	(1,561)
Fund Balance - Beginning of Year	76,271	682	33,293	(1,126)	15,389	123,331	10,698	58,133	60,178
Fund Balance - End of Year	110,464	1,402	43,034	(850)	25,170	179,158	12,868	66,762	58,617

JIM HOGG COUNTY
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN
 FUND BALANCE
 NON-MAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2024

CAPITAL
 PROJECTS

	Justice Court Technology	Hotel/Motel Tax	County Clerk Archive	SBPI Program	Tax Relief	Assistant District	Justice Court Technology	Jailhouse Construction	Title III
REVENUES:									
Taxes:									
Property Taxes					514,087	249,263			
Sales Taxes									
Hotel/Motel		57,498							
Intergovernmental				21,662	2,772				50,815
Charges for Services									3,032
Fees and Fines	4,307		6,771				95		
Interest	814	1,740	2,317	10,876	2,718	1,478	36		
Miscellaneous	-		-		18,701	2,188			4,731
Total Revenues	5,121	59,238	9,088	32,538	538,278	252,929	131	-	58,578
EXPENDITURES:									
Current:									
General Government		50,137	-		592,211	280,673			
Judicial	3,296								
Public Safety									
Highways and Streets									
Health									
Welfare									51,983
Capital Outlay									
Debt Service:									
Principal Retirement									
Interest and Fiscal Charges									
Total Expenditures	3,296	50,137	-	-	592,211	280,673	-	-	51,983
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,825	9,101	9,088	32,538	(53,933)	(27,744)	131	-	6,595
OTHER FINANCING SOURCES (USES):									
Operating Transfers Out	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-	-
Net Change in Fund Balances	1,825	9,101	9,088	32,538	(53,933)	(27,744)	131	-	6,595
Fund Balance - Beginning of Year	16,575	46,649	43,400	211,795	32,250	118,715	668	50,042	(4,928)
Fund Balance - End of Year	18,400	55,750	52,488	244,333	(21,683)	90,971	799	50,042	1,667

JIM HOGG COUNTY
COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN
FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Operation StoneGarden	5310 ED 1501	MCU 1856510	PRE-TRIAL DIVERSION	JURY FUND	CAPITAL PROJECTS TDA #7219065	CAPITAL PROJECTS TDA #7219210	TRUANCY PRESERVATION & DIVERSION	DR 4485 COVID PANDEMIC
REVENUES:									
Taxes:									
Property Taxes									
Sales Taxes									
Hotel/Motel									
Intergovernmental	279,147	4,261	35,680			3,500		43,894	
Charges for Services									
Fees and Fines				4,500	579			2,804	
Interest									
Miscellaneous								590	
Total Revenues	279,147	4,261	35,680	4,500	579	3,500	-	47,288	-
EXPENDITURES:									
Current:									
General Government		940				3,500			
Judicial									
Public Safety	291,661		47,521					39,367	
Highways and Streets									
Health									
Welfare									
Capital Outlay									
Debt Service:									
Principal Retirement									
Interest and Fiscal Charges									
Total Expenditures	291,661	940	47,521	-	-	3,500	-	39,367	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,514)	3,320	(11,841)	4,500	579		-	7,921	-
OTHER FINANCING SOURCES (USES):									
Operating Transfers Out	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-	-
Net Change in Fund Balances	(12,514)	3,320	(11,841)	4,500	579	-	-	7,921	-
Fund Balance - Beginning of Year	(33,399)	(3,580)	1,843	11,120	887	-	-	1,659	8,275
Fund Balance - End of Year	(45,913)	(260)	(9,998)	15,620	1,466	-	-	9,580	8,275

JIM HOGG COUNTY
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN
 FUND BALANCE
 NON-MAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2024

							CAPITAL PROJECTS			
	HAVA GRANT	CARES ACT HAVA GRANT	OPERATION LONE STAR	DISPUTE RESOLUTION	LANGUAGE ACCESS	AMERICAN RESCUE PLAN	TXCDBG CFC22-0136	TXCDBG CDV23-0275	TXCDBG CFC23-0276	TOTALS
REVENUES:										
Taxes:										
Property Taxes										108,591
Sales Taxes										1,012,130
Hotel/Motel										57,498
Intergovernmental							419,263	24,950	36,450	955,606
Charges for Services										3,032
Fees and Fines				78	349					71,646
Interest	18	30				-	-			40,326
Miscellaneous							5,590			99,921
Total Revenues	18	30	-	78	349	-	424,853			2,348,750
EXPENDITURES:										
Current:										
General Government							87,163	24,950	36,450	1,076,024
Judicial										3,296
Public Safety										393,191
Highways and Streets										10,428
Health										201,000
Welfare										51,983
Capital Outlay							337,690			337,690
Debt Service:										
Principal Retirement										85,000
Interest and Fiscal Charges										27,955
Total Expenditures	-	-	-	-	-	-	424,853			2,186,567
Excess (Deficiency) of Revenues Over (Under) Expenditures	18	30	-	78	349	-	-	-	-	162,183
OTHER FINANCING SOURCES (USES):										
Operating Transfers Out										(72,365)
Total Other Financing Sources (Uses)	-	-	-	-	-	-				(72,365)
Net Change in Fund Balances	18	30	-	78	349	-				89,818
Fund Balance - Beginning of Year	366	(1,093)	(95,287)	147	543	(3,739)	-	-	-	779,757
Fund Balance - End of Year	384	(1,063)	(95,287)	225	892	(3,739)				869,575

COMPLIANCE SECTION



Aaron Canales, CPA
Juan José Garza, CPA
† J. Clayton Baum, CPA

Guadalupe Garcia-Wright, CPA

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Honorable County Judge
And Honorable County Commissioners
Jim Hogg County, Texas

We have audited, in accordance with the 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, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Jim Hogg County, Texas, as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise Jim Hogg County, Texas' basic financial statements, and have issued our report thereon dated June 24, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Jim Hogg County, Texas' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Jim Hogg County, Texas' internal control. Accordingly, we do not express an opinion on the effectiveness of Jim Hogg County, Texas' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Jim Hogg County, Texas' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of

laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Canales, Garza & Baum, PLLC

Laredo, Texas
June 24, 2024

Aaron Canales, CPA
Juan José Garza, CPA
† J. Clayton Baum, CPA
Guadalupe Garcia-Wright, CPA



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM
GUIDANCE AND THE TEXAS GRANT MANAGEMENT STANDARDS

To the Honorable County Judge and
the Honorable County Commissioners
Jim Hogg County, Texas

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

We have audited Jim Hogg County, Texas' compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* and the *Texas Grant Management Standards* that could have a direct and material effect on each of Jim Hogg County, Texas' major federal and state programs for the year ended September 30, 2024. Jim Hogg County, Texas' major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Jim Hogg County, Texas complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended September 30, 2024.

Basis for Opinion on Each Major Federal and State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the provisions of the *Texas Grant Management Standards*. Our responsibilities under those standards, the Uniform Guidance and the Texas Grant Management Standards are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Jim Hogg County, Texas and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and state program. Our audit does not provide a legal determination of Jim Hogg County, Texas' compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, provisions of contracts or grants agreements applicable to Jim Hogg County, Texas' federal and state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Jim Hogg County, Texas' compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Governmental Auditing Standards*, the Uniform Guidance and the *Texas Grant Management Standards* will always detect material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Jim Hogg County, Texas' compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance and the *Texas Grant Management Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Jim Hogg County, Texas' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Jim Hogg County, Texas' internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and the *Texas Grant Management Standards*, but not for the purpose of expressing an opinion on the effectiveness of Jim Hogg County, Texas' internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and the *Texas Grant Management Standards*. Accordingly, this report is not suitable for any other purpose.

Canabe, Garza & Baum, PLLC

Laredo, Texas
June 24, 2025

JIM HOGG COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

Federal/State Grantor/Pass-Through Grant/Program Title	Federal ALN/CFDA Number	Federal/State Grant Number	Total Expenditures
FEDERAL AWARDS			
U.S. Department of Housing & Urban Development			
Pass through Texas Department of Agriculture:			
Community Development Block Grant	14.228	7219065	3,500
Community Development Block Grant	14.228	CFC22-0136	424,853
Community Development Block Grant	14.228	CDV23-0275	24,950
Community Development Block Grant	14.228	CFC23-0276	36,450
Total U.S. Department of Housing & Urban Development			<u>489,753</u>
U.S. Department of Justice			
Pass through Office of the Governor Criminal Justice Division:			
Edward Byrne Memorial Justice Assistance (Operation Border Star)	16.738	MCU#1856510	<u>47,521</u>
Total U.S. Department of Justice			<u>47,521</u>
U.S. Department of Health and Human Services			
Pass through Texas Department of Aging and Disability Services			
Social Services Block Grant (Home Delivered Meals)	93.667		<u>51,983</u>
Total U.S. Department of Health and Human Services			<u>51,983</u>
U.S. Department of Homeland Security			
Pass through Texas Department of Public Safety			
Homeland Security Grant (Operation Stonegarden)	97.067		<u>291,661</u>
Total U.S. Department of Homeland Security			<u>291,661</u>
Department of Transportation			
Pass through Texas Department of Transportation			
Transportation for Elderly and Disabled	20.513	5310 ED 1601	<u>940</u>
Total U.S. Department of Transportation			<u>940</u>
Total Federal Awards			<u>881,858</u>
STATE AWARDS			
Texas Department of Public Safety			
Operation Lone Star			<u>2,045,738</u>
Total Texas Department of Public Safety			<u>2,045,738</u>
Texas Comptroller of Public Accounts			
Senate Bill 22 - Sheriff			250,000
Senate Bill 22 - Prosecutor			100,000
Total Texas Comptroller of Public Accounts			<u>350,000</u>
Total State Awards			<u>2,395,738</u>
TOTAL FEDERAL AND STATE AWARDS			<u>\$ 3,277,596</u>

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

NOTE A - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the grant activity of Jim Hogg County, Texas and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and the State of Texas Grant Management Standards.

NOTE C - RECONCILIATION

There are no differences between the amounts presented in this schedule and amounts reported on the basic financial statements.

NOTE C - 10% DE MINIMIS INDIRECT COST RATE

Jim Hogg County, Texas did elect to use the 10% De Minimis Indirect Cost Rate

Jim Hogg County, Texas.
Schedule of Federal Findings and Questioned Costs
Year Ended September 30, 2024

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? _____ yes X no

Significant deficiencies identified that are not considered to be material weaknesses? _____ yes X none reported

Noncompliance material to financial statements noted? _____ yes X no

Federal Awards

Internal Control over major programs:

Material weakness(es) identified? _____ yes X no

Significant deficiencies identified that are not considered to be material weaknesses? _____ yes X none reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with the 2 CFR 200.516(a)? _____ yes X no

Identification of major programs:

<u>ALN/CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
14.228	Community Development Block Grant

Dollar threshold used to distinguish between Type A and Type B programs: \$ 750,000

Auditee qualified as low-risk auditee? _____ yes X no

Section II - Financial Statement Findings

None.

Section III - Federal Award Findings and Questioned Costs

None.

Jim Hogg County, Texas.
Schedule of State Findings and Questioned Costs
Year Ended September 30, 2024

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? _____ yes X no

Significant deficiencies identified that are not considered to be material weaknesses? _____ yes X none reported

Noncompliance material to financial statements noted? _____ yes X no

State Awards

Internal Control over major programs:

Material weakness(es) identified? _____ yes X no

Significant deficiencies identified that are not considered to be material weaknesses? _____ yes X none reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with the State of Texas Grant Management Standards? _____ yes X no

Identification of major programs:

<u>Number(s)</u>	<u>Name of State Program or Cluster</u>
None	Operation Lone Star Grant

Dollar threshold used to distinguish between Type A and Type B programs: \$ 750,000

Auditee qualified as low-risk auditee? X yes _____ no

Section II - Financial Statement Findings

None.

Section III - State Award Findings and Questioned Costs

None.

Jim Hogg County, Texas
Summary Schedule of Federal Prior Audit Findings
Year Ended September 30, 2024

Summary of Federal Prior Audit Findings

Federal Award Findings and Questioned Costs

None.

Jim Hogg County, Texas
Summary Schedule of State Prior Audit Findings
Year Ended September 30, 2024

Summary of State Prior Audit Findings

State Award Findings and Questioned Costs

None.