

**HOPKINS COUNTY, TEXAS**

*ANNUAL FINANCIAL REPORT*

*FOR THE YEAR ENDED SEPTEMBER 30, 2016*

**HOPKINS COUNTY, TEXAS**  
**ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2016**

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*Financial Section*

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## INDEPENDENT AUDITORS' REPORT

To the Honorable County Judge and Commissioners Comprising the  
Commissioners' Court of Hopkins County

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

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Hopkins County, Texas, as of and for the year ended September 30, 2016, and the related notes to the financial statements, which collectively comprise Hopkins County, Texas' basic financial statements as listed in the table of contents.

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

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

### ***Auditors' Responsibility***

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

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

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

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Hopkins County, Texas, as of September 30, 2016, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Other Matters**

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 5-11 and 42-47 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

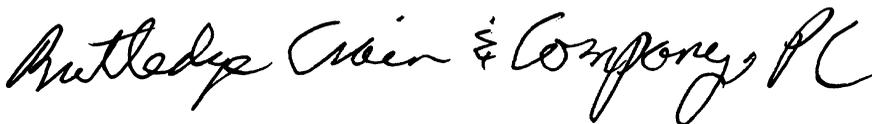
*Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Hopkins County, Texas' basic financial statements. The combining and individual nonmajor fund financial statements, and schedules, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

**Other Reporting Required by Government Auditing Standard**

In accordance with *Government Auditing Standards*, we have also issued our report dated April 25, 2017, on our consideration of Hopkins 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 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 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 Hopkins County, Texas' internal control over financial reporting and compliance.



April 25, 2017

*Management's Discussion and Analysis*

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**HOPKINS COUNTY, TEXAS**  
*MANAGEMENT'S DISCUSSION AND ANALYSIS*  
*September 30, 2016*

As management of Hopkins County, we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended September 30, 2016. We encourage readers to consider the information presented herein with the County's financial statements, which follow this section.

**Financial Highlights**

The assets of the County exceeded its liabilities at the close of the fiscal year ended September 30, 2016 by \$17,602,859 (net position). Of this amount, \$7,818,711 (unrestricted net assets) may be used to meet the government's ongoing obligations to citizens and creditors.

The total net position of the County decreased by \$2,148,088. The majority of this decrease is attributable to the implantation of GASB Opinion No. 68 which requires Hopkins County to claim more liabilities over the prior year.

The County's governmental funds reported combined ending fund balances of \$8,367,392, a decrease of \$1,101,528 in comparison to the previous year, mainly due to to completion of construction of the new jail.

The unassigned portion of the General Fund, fund balance at the end of the year was \$4,704,621 or 51% of total General Fund expenditures for fiscal year 2016.

**Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise four components: 1) government-wide financial statements, 2) fund financial statements, 3) fiduciary financial statements, and 4) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-wide financial statements.** The government-wide financial statements are designed to provide readers with a broad overview of Hopkins County's finances. This is done in a manner similar to a private-sector business. Two statements, the Statement of Net Assets and the Statement of Activities, are utilized to provide this financial overview.

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 government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. 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).

**HOPKINS COUNTY, TEXAS**  
*MANAGEMENT'S DISCUSSION AND ANALYSIS*  
*September 30, 2016*

In addition, the statement of activities highlights government activities supported by taxes and intergovernmental revenues, along with program revenues classified to the corresponding government activity.

**Fund financial statements.** The County, like other state and local governments, utilizes fund accounting to ensure and demonstrate compliance with finance-related legal requirements. 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. All of the funds of the County can be divided into two categories: governmental funds and fiduciary 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 financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the 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.

*Fiduciary funds.* Fiduciary funds account for assets held by the County in a trustee capacity or as an agent on behalf of others.

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

*Other Information.* In addition to the basic financial statements and accompanying notes, this report also presents other supplementary information following the notes to the financial statements. The other supplementary information includes combining and individual statements and schedules.

**Government-wide Financial Analysis**

At the end of fiscal year 2016, the County's net position (assets and deferred outflow of resources exceeding liabilities and deferred inflows of resources) totaled \$17,602,859. This analysis focuses on the net position (Table 1) and the changes in net position (Table 2).

**Net Position.** A large portion of the County's net position, \$7,818,711 reflects unrestricted funds. The County uses these assets to provide services to its citizens; consequently, these assets are not available for future spending. Although the County reports its capital assets net of related debt, the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

**HOPKINS COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
*September 30, 2016*

Net assets of \$244.604 in the debt service fund, are restricted for future debt service payments.

Net assets of \$1,016,780, in the Capital Projects Fund, are restricted to payments for capital projects.

The remaining balance of unrestricted net assets, \$7,818,711, may be used to meet the government's ongoing obligations to citizens and creditors.

Table 1  
Condensed Statement of Net Position

	<u>9/30/16</u>	<u>9/30/15</u>
<b>ASSETS</b>		
Current and other assets	\$15,890,505	\$17,978,179
Capital assets	28,892,632	28,513,031
Total assets	<u>44,783,137</u>	<u>46,491,210</u>
<b>DEFERRED OUTFLOW OF RESOURCES</b>		
Deferred charge on refunding	54,743	57,870
Deferred pension outflow	3,479,548	993,069
Total deferred outflow of resources	<u>3,534,291</u>	<u>1,050,939</u>
<b>LIABILITIES</b>		
Long-term liabilities	28,731,391	24,846,801
Other liabilities	1,834,569	2,849,640
Total liabilities	<u>30,565,960</u>	<u>27,696,441</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unearned revenue grants	85,435	--
Unearned revenue pension	63,174	94,761
Total deferred inflows of resources	<u>148,609</u>	<u>94,791</u>
<b>NET POSITION</b>		
Net investment in capital assets	8,522,764	7,055,650
Restricted	1,261,384	3,148,317
Unrestricted	7,818,711	9,546,980
	<u>\$17,602,859</u>	<u>\$19,750,947</u>

**HOPKINS COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
*September 30, 2016*

**Changes in Net Position.** The net position of the County decreased by \$(2,148,088) for the fiscal year ended September 30, 2016. The majority of this decrease was attributable to GASB Opinion No. 68, which requires the county to state its pension liabilities.

Table 2  
Changes in Net Position

	<u>9/30/16</u>	<u>9/30/15</u>
Program Revenues:		
Charges for services	\$3,340,439	\$2,415,428
Operating grants and contributions	690,873	900,211
Capital grants and contributions	739,254	139,058
General Revenues		
Taxes	13,634,868	12,991,209
Unrestricted investment earnings	63,985	106,511
Miscellaneous	797,985	506,012
Gain (loss) on disposal of capital assets	53,615	(267,546)
Total Revenues	<u>19,321,019</u>	<u>16,790,883</u>
Expenses:		
General government	1,729,186	1,647,107
Judicial	1,721,089	1,415,146
Legal	889,529	694,016
Financial administration	880,584	763,281
Public safety	6,760,617	5,107,576
Public transportation	6,341,969	4,476,881
Public facilities	1,962,653	1,872,838
Health and welfare	354,760	442,368
County Extension	87,627	85,792
Elections	47,588	51,084
Debt service-interest on long-term debt	693,505	691,365
Total Expenses	<u>21,469,107</u>	<u>17,247,454</u>
Increase (decrease) in net position	(2,148,088)	(456,571)
Net Position – October 1	19,613,156	19,012,977
Prior Period Adjustment	137,791	1,194,541
Net Position – September 30	<u>\$17,602,859</u>	<u>\$19,750,947</u>

### **Financial Analysis of the Government's Funds**

**Government funds.** The focus of the County's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved fund balances may serve as a useful measure of the 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 fund balances of \$8,837,392.

The General Fund is the main operating fund of the County. At the end of the current fiscal year, unassigned fund balance was \$4,704,621. This is an increase of \$548,746 from the prior year which is mainly due to stricter spending and increase in tax revenue.

**General Fund Budgetary Highlights.** Each year the County performs periodic reviews of the budget. Budget amendments are approved throughout the year transferring amounts from one line item to another budgeted item. Unbudgeted revenues were recognized with the final budget amendments.

- General Fund Taxes were above budget by \$426,605 due to higher tax collection
- Intergovernmental revenues were above budget by \$40,401 due to an unexpected increase in grant revenue and mixed beverage revenue
- County Administration was over budget \$10,331 due to creating of new department with changes in personnel and duties being transferred to this office. The budget for this department was intended for less employees with a smaller work load
- Tax Assessor Collector was under budget by \$15,594 due to stricter spending
- Judicial 8 District Court expenditures were over budget \$10,971 due to special witness payouts being higher than anticipated
- Judicial 62 District Court expenditures were over budget \$20,876 due to court appointed attorney payouts being higher than anticipated
- Sheriff was over budget \$36,760 due expenditures being more than anticipated
- Jail was under budget \$109,762 due to stricter spending
- Overall, expenditures were less than the original budget by \$345,614 due to stricter spending habits of all County Offices

**HOPKINS COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
 September 30, 2016

Table 3  
 Capital Assets at Year End  
 Net of Accumulated Depreciation

	9/30/16	9/30/15
Land	\$1,720,441	\$1,720,441
Buildings & improvements	30,599,442	17,623,204
Machinery and equipment	10,169,801	9,961,172
Infrastructure	17,541,826	17,541,826
Construction in progress	--	13,579,526
Total accumulated depreciation	(31,138,878)	(31,913,138)
Total Capital Assets (Net)	<u>\$28,892,632</u>	<u>\$28,513,031</u>

Additional information on the County's capital assets can be found in the notes to the financial statements, footnote III C on page 29.

*Debt administration.* At the end of the current fiscal year, Hopkins County had total debt outstanding of \$19,605,384

Table 4  
 Outstanding Debt at Year End

Type of Debt	9/30/16	9/30/15
Certificates of obligation	\$2,915,000	\$3,155,000
Limited tax refunding bonds	16,140,000	16,800,000
Premium on bonds issued	643,406	680,172
Discount bonds issued	(93,022)	(98,337)
Total Debt	<u>\$19,605,384</u>	<u>\$20,536,835</u>

Additional information on the County's long-term debt can be found in the notes to the financial statements, note III F on page 32.

The County's outstanding debt decreased by \$931,451 due to paying off or retiring debt.

**Economic Factors and Next Year's Budgets and Rates**

The Hopkins County economy remains stable with an optimistic atmosphere. Hopkin's County's unemployment rate as of September 2016 was 4.3% which is a slight increase over last year.

**HOPKINS COUNTY, TEXAS**  
*MANAGEMENT'S DISCUSSION AND ANALYSIS*  
*September 30, 2016*

**Some key factors to look for in future budgets:**

Hopkins County should begin to see an decrease in expenditures at the Hopkins County Jail due to the implementation of a new Trustee Farm that has been put into place.

The Hopkins County Commissioners are still in the process of spending the FEMA Disaster Grants that will provide additional help to several areas within the county precincts. They are continuing to revitalize the 950 miles of county roads.

**Requests for Information**

This financial report is designed to provide a general overview of Hopkins County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the County Auditor's Office, 118 Church Street, Sulphur Springs, Texas 75482.

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*Basic Financial Statements*

**HOPKINS COUNTY, TEXAS**

## STATEMENT OF NET POSITION

SEPTEMBER 30, 2016

	Governmental Activities
<b>ASSETS</b>	
<i>Cash and cash equivalents</i>	\$ 6,726,752
<i>Investments</i>	1,340
Receivables (net of allowances for uncollectibles):	
<i>Fines</i>	6,195,055
<i>Taxes</i>	1,246,731
<i>Other receivables</i>	48,836
<i>Due from other governments</i>	1,451,868
<i>Inventories</i>	54,279
<i>Prepaid items</i>	165,644
Capital assets (net of accumulated depreciation):	
<i>Land</i>	1,720,441
<i>Buildings</i>	22,577,935
<i>Machinery and equipment</i>	2,498,583
<i>Roads</i>	1,905,306
<i>Bridges</i>	190,367
<b>Total Assets</b>	<b>44,783,137</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
<i>Deferred charges</i>	54,743
<i>Deferred pension expenses</i>	3,479,548
<b>Total Deferred Outflows of Resources</b>	<b>3,534,291</b>
<b>LIABILITIES</b>	
Accounts payable	380,684
<i>Accrued liabilities and other payables</i>	129,986
<i>Accrued liabilities and other payables</i>	418,422
<i>Due to other governments</i>	834,530
<i>Due to others</i>	70,947
Noncurrent liabilities:	
<i>Due within one year</i>	1,566,736
<i>Due in more than one year</i>	27,164,655
<b>Total Liabilities</b>	<b>30,565,960</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
<i>Unearned revenue-other</i>	85,435
<i>Unearned revenue-pension</i>	63,174
<b>Total deferred inflows of resources</b>	<b>148,609</b>
<b>NET POSITION:</b>	
<i>Net Investment in Capital Assets</i>	8,522,764
Restricted For:	
<i>Debt Service</i>	244,604
<i>Capital Projects</i>	1,016,780
Unrestricted	7,818,711
<b>Total Net Position</b>	<b>\$ 17,602,859</b>

The accompanying notes are an integral part of this statement.

**HOPKINS COUNTY, TEXAS**

## STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2016

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<b>PRIMARY GOVERNMENT</b>					
Governmental activities:					
<i>General government</i>	1,729,186	723,641	--	--	(1,005,545)
<i>Judicial</i>	1,721,089	791,657	133,351	--	(796,081)
<i>Legal</i>	889,529	300,558	99,047	--	(489,924)
<i>Financial administration</i>	880,584	394,106	--	--	(486,478)
<i>Public Safety</i>	6,760,617	189,773	28,337	18,720	(6,523,787)
<i>Public transportation</i>	6,341,969	730,513	341,937	719,649	(4,549,870)
<i>Public facilities</i>	1,962,653	210,191	--	885	(1,751,577)
<i>Extension service</i>	87,627	--	--	--	(87,627)
<i>Elections</i>	47,588	--	--	--	(47,588)
<i>Health and welfare</i>	354,760	--	88,201	--	(266,559)
<i>Interest on long-term debt</i>	693,505	--	--	--	(693,505)
Total expenditures	<u>21,469,107</u>	<u>3,340,439</u>	<u>690,873</u>	<u>739,254</u>	<u>(16,698,541)</u>
Total Primary Government	<u>\$ 21,469,107</u>	<u>\$ 3,340,439</u>	<u>\$ 690,873</u>	<u>\$ 739,254</u>	<u>(16,698,541)</u>
General Revenues:					
<i>Property Taxes</i>					11,185,311
<i>Sales Taxes</i>					2,087,064
<i>Hotel motel taxes</i>					321,292
<i>Alcoholic Beverage Taxes</i>					41,201
<i>Miscellaneous</i>					797,985
<i>Unrestricted Investment Earnings</i>					63,985
<i>Gain on Sale of Capital Assets</i>					53,615
Total General Revenues					<u>14,550,453</u>
Change in Net Assets					<u>(2,148,088)</u>
Net Assets - Beginning					19,613,156
Prior Period Adjustment					137,791
Net Assets - Ending					<u>\$ 17,602,859</u>

The accompanying notes are an integral part of this statement.

**HOPKINS COUNTY, TEXAS**

BALANCE SHEET - GOVERNMENTAL FUNDS

SEPTEMBER 30, 2016

	General Fund	Road and Bridge Maintenance	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 3,399,719	\$ 1,122,869	\$ 2,204,162	\$ 6,726,750
<i>Investments</i>	1,340	--	--	1,340
Receivables (net of allowances for uncollectibles):				
<i>Fines</i>	6,004,730	--	190,325	6,195,055
<i>Taxes</i>	383,740	161,845	701,146	1,246,731
<i>Other</i>	9,787	--	39,049	48,836
<i>Intergovernmental</i>	377,937	35,820	1,038,111	1,451,868
<i>Due from other funds</i>	1,136,617	1,613	--	1,138,230
<i>Prepaid items</i>	124,174	25,694	15,776	165,644
<i>Inventories</i>	--	54,279	--	54,279
<b>Total Assets</b>	<b>\$ 11,438,044</b>	<b>\$ 1,402,120</b>	<b>\$ 4,188,569</b>	<b>\$ 17,028,733</b>
 <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
<i>Accounts payable</i>	\$ 164,763	\$ 46,361	\$ 169,560	\$ 380,684
<i>Other payables</i>	13,789	--	116,197	129,986
<i>Accrued liabilities</i>	77,362	17,245	39,837	134,444
<i>Due to other funds</i>	--	--	1,138,230	1,138,230
<i>Due to other governments</i>	834,530	--	--	834,530
<i>Due to others</i>	70,947	--	--	70,947
<b>Total Liabilities</b>	<b>1,161,391</b>	<b>63,606</b>	<b>1,463,824</b>	<b>2,688,821</b>
 <b>DEFERRED INFLOWS OF RESOURCES</b>				
<i>Unavailable revenue - property taxes</i>	348,354	147,167	101,734	597,255
<i>Unavailable revenue - fines</i>	5,099,504	--	190,326	5,289,830
<i>Unavailable revenue - other</i>	--	--	85,435	85,435
<b>Total Deferred Inflows of Resources</b>	<b>5,447,858</b>	<b>147,167</b>	<b>377,495</b>	<b>5,972,520</b>
 <b>FUND BALANCES:</b>				
<i>Nonpendable</i>	124,174	79,973	15,776	219,923
<i>Restricted</i>	--	1,111,374	2,397,895	3,509,269
<i>Committed</i>	--	--	162,679	162,679
<i>Unassigned</i>	4,704,621	--	(229,100)	4,475,521
<b>Total fund balances</b>	<b>4,828,795</b>	<b>1,191,347</b>	<b>2,347,250</b>	<b>8,367,392</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 11,438,044</b>	<b>\$ 1,402,120</b>	<b>\$ 4,188,569</b>	<b>\$ 17,028,733</b>

The accompanying notes are an integral part of this statement.

**HOPKINS COUNTY, TEXAS**

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
 TO THE STATEMENT OF NET POSITION  
 SEPTEMBER 30, 2016

Total fund balances - governmental funds balance sheet	\$ 8,367,392
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.	28,892,632
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	597,255
Payables for bond principal which are not due in the current period are not reported in the funds.	(19,605,384)
Payables for capital leases which are not due in the current period are not reported in the funds.	(764,484)
Payables for bond interest which are not due in the current period are not reported in the funds.	(283,978)
Payables for compensated absences which are not due in the current period are not reported in the funds.	(307,865)
Other long-term liabilities which are not due and payable in the current period are not reported in the funds.	(17,226)
Other long-term assets are not available to pay for current period expenditures and are deferred in the funds.	54,743
Court fines receivable unavailable to pay for current period expenditures are deferred in the funds.	5,289,830
Recognition of the County's proportionate share of the net pension liability is not reported in the funds.	(8,036,430)
Deferred Resource Inflows related to the pension plan are not reported in the funds.	(63,174)
Deferred Resource Outflows related to the pension plan are not reported in the funds.	<u>3,479,548</u>
Net position of governmental activities - Statement of Net Position	<u>\$ 17,602,859</u>

The accompanying notes are an integral part of this statement.

**HOPKINS COUNTY, TEXAS**

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	General Fund	Road and Bridge Maintenance	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>				
<i>Taxes</i>	\$ 8,406,667	\$ 2,656,992	\$ 2,272,840	\$ 13,336,499
<i>Fees of office</i>	1,319,553	730,513	473,000	2,523,066
<i>Intergovernmental</i>	340,110	104,313	498,315	942,738
<i>Fines</i>	554,021	--	20,753	574,774
<i>Interest</i>	32,396	9,588	22,002	63,986
<i>Miscellaneous</i>	147,980	60,838	1,439,088	1,647,906
<b>Total revenues</b>	<u>10,800,727</u>	<u>3,562,244</u>	<u>4,725,998</u>	<u>19,088,969</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<i>General government</i>	1,337,781	--	165,000	1,502,781
<i>Judicial</i>	1,406,370	--	21,182	1,427,552
<i>Legal</i>	235,255	--	478,094	713,349
<i>Financial administration</i>	752,072	--	--	752,072
<i>Public safety</i>	4,931,014	--	80,360	5,011,374
<i>Public transportation</i>	--	4,311,174	1,009,708	5,320,882
<i>Public facilities</i>	448,567	--	3,349,078	3,797,645
<i>Extension service</i>	73,637	--	--	73,637
<i>Elections</i>	44,436	--	--	44,436
<i>Health and welfare</i>	57,414	--	261,011	318,425
<b>Debt service:</b>				
<i>Principal</i>	--	--	900,000	900,000
<i>Interest and fiscal charges</i>	--	--	715,011	715,011
<b>Total expenditures</b>	<u>9,286,546</u>	<u>4,311,174</u>	<u>6,979,444</u>	<u>20,577,164</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	1,514,181	(748,930)	(2,253,446)	(1,488,195)
<b>Other financing sources (uses):</b>				
<i>Transfers in</i>	--	600,000	1,120,453	1,720,453
<i>Transfers out</i>	(976,007)	(118,396)	(626,050)	(1,720,453)
<i>Sale of capital assets</i>	10,572	61,487	--	72,059
<i>Insurance recoveries</i>	--	49,025	145,604	194,629
<i>Capital leases</i>	--	119,979	--	119,979
<b>Total other financing sources (uses)</b>	<u>(965,435)</u>	<u>712,095</u>	<u>640,007</u>	<u>386,667</u>
<b>Net change in fund balances</b>	548,746	(36,835)	(1,613,439)	(1,101,528)
<b>Fund balances, October 1</b>	4,280,049	1,228,182	364,920	5,873,151
<b>Prior period adjustment</b>	--	--	3,595,769	3,595,769
<b>Fund balances, September 30</b>	<u>\$ 4,828,795</u>	<u>\$ 1,191,347</u>	<u>\$ 2,347,250</u>	<u>\$ 8,367,392</u>

The accompanying notes are an integral part of this statement.

**HOPKINS COUNTY, TEXAS**

*RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED SEPTEMBER 30, 2016*

Net change in fund balances - total governmental funds	\$ (1,101,528)
Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:	
Capital outlays are not reported as expenses in the SOA.	2,763,972
The depreciation of capital assets used in governmental activities is not reported in the funds.	(2,399,428)
Trade-in or disposal of capital assets decrease net position in the SOA but not in the funds.	(18,443)
Donations of capital assets increase net position in the SOA but not in the funds.	33,500
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	(64,126)
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	900,000
Repayment of capital lease principal is an expenditure in the funds but is not an expense in the SOA.	276,042
(Increase) decrease in accrued interest from beginning of period to end of period.	(9,945)
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	20,466
Certain fine revenues are deferred in the funds. This is the change in these amounts this year.	14,432
Bond premiums/discounts are reported in the funds but not in the SOA.	31,451
Proceeds of leases do not provide revenue in the SOA, but are reported as current resources in the funds.	(119,979)
Retiree insurance contributions are reported as amount earned in the SOA but as amount paid in the funds.	292
Pension expense relating to GASB 68 is recorded in the SOA but not in the funds.	<u>(2,474,794)</u>
Change in net position of governmental activities - Statement of Activities	<u>\$ (2,148,088)</u>

The accompanying notes are an integral part of this statement.

**HOPKINS COUNTY, TEXAS**  
 STATEMENT OF FIDUCIARY NET POSITION  
 FIDUCIARY FUNDS  
 SEPTEMBER 30, 2016

	Agency Funds
<b>ASSETS</b>	
<i>Cash and cash equivalents</i>	\$ 1,056,328
<b>Total Assets</b>	<u>\$ 1,056,328</u>
<b>LIABILITIES</b>	
<i>Accounts payable</i>	\$ 12,723
<i>Other payables</i>	86,407
<i>Due to other governments</i>	354,934
<i>Due to others</i>	602,264
<b>Total Liabilities</b>	<u>\$ 1,056,328</u>

The accompanying notes are an integral part of this statement.

**HOPKINS COUNTY, TEXAS**  
*NOTES TO THE FINANCIAL STATEMENTS*  
*YEAR ENDED SEPTEMBER 30, 2016*

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Reporting Entity**

The County, a political subdivision of the State of Texas is governed by an elected judge and four county commissioners which comprise the commissioners' court. The county's operational activities include general government, judicial, legal, financial administration, public safety, public transportation, public facilities, extension services, elections, and health and welfare assistance.

The accounting policies of Hopkins County, Texas, conform to generally accepted accounting principals issued by the Governmental Accounting Standards Board which is the recognized financial accounting standard setting body for governmental entities. The notes to the financial statements are an integral part of the County's basic financial statements.

The accompanying basic financial statements comply with the provisions of the GASB Statement No. 14, "The Financial Reporting Entity," in that the financial statements include all organizations, activities, functions and component units for which the County (the "primary government") is financially accountable. Financial accountability is defined as the appointment of a voting majority of a legally separate organization's governing body and either (1) the County's ability to impose its will over the organization, or (2) the potential that the organization will provide a financial benefit to or impose a financial burden on the County.

There are no component units which satisfy requirements for blending or discrete presentation within the County's financial statements. Accordingly, the basic financial statements present the County only.

**B. Government-wide and Fund Financial Statements**

The government-wide financial statements (i.e. the statement of net assets and the statement of changes in net position) report information on all of the nonfiduciary activities of the government. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, are normally supported by taxes, charges for services, and intergovernmental revenues.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, and fiduciary funds, even though the latter are excluded from the government-wide 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 basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes, miscellaneous revenue, and interest income.

**HOPKINS COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2016**

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

Property taxes 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. Fines and permits, and miscellaneous revenues are not susceptible to accrual because generally they are not measurable until received in cash.

The County reports the following 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.

The *Road and Bridge Maintenance Fund* accounts for the activities of the Road and Bridge department. The funding for the fund consists principally of ad valorem taxes levied for highway maintenance, and certain fees and fines designated for road construction and maintenance.

Additionally, the County reports the following fund types:

The Special Revenue Funds account for specific revenue sources that are legally restricted to expenditures for specified purposes (not including private purpose trusts or major capital projects).

The Debt Service Fund accounts for the accumulation of resources to be used for the payment of principal and interest.

The Capital Projects Funds accounts for construction or acquisition of major capital facilities primarily from the proceeds of debt issues.

Agency Funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments, and/or other agency funds.

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

**D. Budgetary Information**

1. Annual budgets are adopted on the GAAP basis of accounting for the general fund, certain special revenue funds, and the debt service fund. The capital projects fund is appropriated on a project-length basis. Other special revenue funds do not have appropriated budgets since other means control the use of these resources (e.g., grant awards) and sometimes span a period of more than one fiscal year. All annual appropriations lapse at fiscal year end. The following special revenue funds were not budgeted:

- Civic Center Hotel Motel Tax
- Texas Mitigation Grant
- MaryK Grant
- Block Grant Maryk
- FEMA Disaster 4223
- Homeland Security Grant
- FEMA Disaster 4255
- County Attorney Special Restitution
- DA Pending

The County Judge is, by statute, the Budget Officer of the County and has the responsibility of preparing the County's budget. Under the County's budgeting procedures, each department submits a budget request to the County Judge. The County Judge reviews budget requests and holds informal hearings when needed. Before October 1, a proposed budget is presented to the Commissioners' Court. A public hearing

**HOPKINS COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2016**

is then held and the Commissioners' Court takes action on the proposed budget. Before determining the final budget, the Commissioners' Court may increase or decrease the amounts requested by the various departments. Amounts finally budgeted may not exceed the estimate of revenues and available fund balance.

Once the budget has been adopted by the Commissioners' Court, the County Auditor is responsible for monitoring the expenditures of the various departments of the County to prevent expenditures from exceeding budgeted appropriations and for keeping members of the Commissioners' Court advised of the conditions of the various funds and accounts.

The appropriated budget is prepared by fund. Any transfers of appropriations are first approved by the Commissioners' Court. Thus, the legal level of budgetary control is at the fund level. Several supplemental appropriations were required during the year.

2. Excess of Expenditures Over Appropriations

For the year ended September 30, 2016, expenditures exceeded appropriations in the following funds:

Special Revenue Funds:	
Civic Center	\$8,162
Law Library	3,404
Farm to Market Special	142,608
S/O Drug Forfeiture	13,093
CA Check Collection Fee	919

These excess expenditures were funded by available fund balance and anticipated revenues.

3. Deficit Fund Balances

The following funds had deficit fund balances at 9/30/16

Special Revenue Funds	
Law Library	\$4,554
Texas Mitigation	24,519
Homeland Security Grant	7,075
Crime Victim Coordinator	32,430
DA State Fund	364
Capital Projects Funds:	
Civic Center Horse Pavilion	\$125,572

E. Assets, liabilities, and net position or equity

1. 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 authorize the County to invest in (1) obligations of the United States or its agencies and instrumentalities; (2) direct obligations of the State of Texas or its agencies; (3) other obligations, the principal of and interest on which are unconditionally guaranteed or insured by the State of Texas or the United States; (4) obligations of states, agencies, counties, cities, and other political subdivisions of any state having been rated as to investment quality by a nationally recognized investment rating firm and having received a rating of not less than A or its equivalent; (5) certificates of deposit by state and national banks domiciled in this state that are (A) guaranteed or insured by the Federal Deposit Insurance Corporation, or its successor; or, (B) secured by obligations that are described by (1) - (4); or, (6) fully collateralized direct repurchase agreements having a defined termination date, secured by obligations described by (1), pledged with third party selected or approved by the County, and placed through a primary government securities dealer.

**HOPKINS COUNTY, TEXAS**  
*NOTES TO THE FINANCIAL STATEMENTS*  
*YEAR ENDED SEPTEMBER 30, 2016*

Investments maturing within one year of date of purchase are stated at cost or amortized cost, all other investments are stated at fair value which is based on quoted market prices.

2. Receivables and payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

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.

All trade receivables are shown net of an allowance for uncollectibles. Trade accounts receivable in excess of 60 days comprise the trade accounts receivable allowance for uncollectibles.

Property taxes are levied on October 1 by the County based on the January 1 property values as appraised by the Hopkins County Central Appraisal District. Taxes are due without penalty until January 31, of the next calendar year. After January 31 the County has an enforceable lien with respect to both real and personal property. Under state law, property taxes levied on real property constitute a perpetual lien on the real property which cannot be forgiven without specific approval of the State Legislature. Taxes applicable to personal property can be deemed uncollectible by the County.

3. Capital assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, and similar items), are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at 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.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

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

Buildings and improvements	20 - 30 years
Infrastructure	20 - 45 years
Machinery and Equipment	5 - 10 years

4. Compensated absences

Employees accumulate earned but unused vacation and compensatory time. All vacation and compensatory pay is accrued when incurred in the government-wide funds. A liability is reported for these amounts in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

**HOPKINS COUNTY, TEXAS**  
*NOTES TO THE FINANCIAL STATEMENTS*  
*YEAR ENDED SEPTEMBER 30, 2016*

5. Long-term obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net assets. Bond premiums and discounts, as well as issuance insurance costs, are deferred and amortized over the life of the bonds using the straight line method which approximate the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond insurance costs are reported as deferred outflow of resources and amortized over the term of the related debt.

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. Other issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

6. Fund equity

In government-wide statements, net assets are classified into three categories as follows:

Invested in capital assets, net of related debt – This component of net position consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, leases, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted – This component of net position consists of net assets whose use is restricted by contributors, laws or regulations of other governments, or by laws through constitutional provisions or enabling legislation.

Unrestricted – This component of net position consists of those assets that do not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

Governmental funds classify fund balances as follows:

Non spendable Fund Balances – Amounts that cannot be spent because they are either not in a spendable form or are legally or contractually required to be maintained intact.

Restricted Fund Balance – Amounts that can be spent only for specific purposes because of constraints imposed by external providers, or imposed by constitutional provisions or enabling legislation.

Committed Fund Balance – Amounts can only be used for the specific purposes determined by a formal action of the County’s highest level of decision-making authority. The Commissioners Court is the highest level of decision-taking authority for the County that can, by adoption of a court order prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the court order remains in place until a similar action is taken (the adoption of another court order) to remove or revise the limitation.

Assigned Fund Balance – Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as committed. The Commissioners Court has by court order authorized the county auditor to assign fund balance. The Commissioners Court may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year’s appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

Unassigned Fund Balance – Amounts that are available for any purpose; these amounts can be reported only in the County’s General Fund or as deficits in other governmental funds.

**HOPKINS COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2016**

Fund balance amounts represent the nature of the net resources that are reported in a governmental fund. The County fund balance classifications include non-spendable resources, restricted, and non-restricted (committed, assigned and unassigned) amounts. When the County incurs an expenditure and both restricted and unrestricted amounts are available, the County considers restricted amounts to have been spent. When the County incurs an expenditure for an unrestricted amount, committed amounts are reduced first, followed by assigned amounts and then unassigned amounts for purposes in which any of those unrestricted fund balance classifications could be used.

	General Fund	Road & Bridge Maintenance	Other Funds	Total
Nonspendable:				
Prepays	\$124,174	\$25,694	\$15,776	\$165,644
Inventory	--	54,279	--	54,279
	<u>124,174</u>	<u>79,973</u>	<u>15,776</u>	<u>219,923</u>
Restricted for:				
Road maintenance	--	1,111,374	148,318	1,259,692
Debt Service	--	--	176,720	176,720
Justice Administration	--	--	260,028	260,028
Records Preservation	--	--	266,918	266,918
Grants	--	--	353,522	353,522
Construction	--	--	1,142,350	1,142,350
Other	--	--	50,039	50,039
	<u>--</u>	<u>1,111,374</u>	<u>2,397,895</u>	<u>3,509,269</u>
Committed to:				
Civic Center	--	--	162,679	162,679
	<u>--</u>	<u>--</u>	<u>162,679</u>	<u>162,679</u>
Unassigned	4,704,621	--	(229,100)	4,475,521
	<u>\$4,828,795</u>	<u>\$79,973</u>	<u>(\$50,645)</u>	<u>\$4,858,123</u>

**II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net assets:

The governmental fund balance sheet includes a reconciliation between *fund balance-total governmental funds* and *net assets – governmental activities* as reported in the government-wide statement of net assets. One element of that reconciliation explains that “Court fines receivable unavailable to pay for current period expenditures are deferred in the funds, however, the net change in the deferred fines revenue is recognized as revenue in the Statement of Activities.” The details of this \$5,289,830 difference are as follows:

County clerk fines	\$ 317,710
District clerk fines	4,023,144
Justice of the peace fines	<u>948,976</u>
Total	<u>\$5,289,830</u>

**HOPKINS COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2016**

**III. DETAILED NOTES ON ALL FUNDS**

A. Deposits and investments

Cash

At year end, the carrying amount of the County's cash on hand and deposits was \$7,783,080 (including \$1,056,328 in agency funds). All of the bank balance of \$8,530,653, was covered by federal deposit insurance and collateralized by the pledging financial institution with marketable securities held by an agent in the bank's name.

Investments

As of September 30, 2016, the County had the following investments:

Investment type	Credit Rating	Fair Value	Days to Maturity
Government sponsored investment pool (TexPool)	AAAm	\$666	<60
Government sponsored investment pool (MBIA)	AAAm	674	<60
Total Fair Value		\$1,340	

\* Standard and Poors

*Interest Rate Risk.* In accordance with its investment policy, the County manages its exposure to declines in fair value by limiting the weighted average maturity of its portfolio to less than three years.

*Credit Risk.* State law limits investments as described previously in Note I. E. 1.

*Concentration of Credit Risk.* The County's investment policy does not allow for an investment in any one issuer (other than investment pools) that is in excess of five percent of the fair value of the County's total investments.

*Custodial Credit Risk – Deposits.* In the case of deposits, this is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County requires all deposits to be covered by Federal Depository Insurance Corporation (FDIC) insurance and/or collateralized by qualified securities pledged by the County's depository in the County's name and held by the depository's agent.

*Custodial Credit Risk – Investments.* For an investment, this 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.

TexPool and MBIA are external investment pools and are not SEC registered. The Texas Interlocal Cooperation Act and the Texas Public Funds Investment Act provide for creation of public funds investments pools and permit eligible governmental entities to jointly invest their funds in authorized investments. The fair value of investments in the pool is independently reviewed monthly. At September 30, 2016 the fair value of the position in TexPool and MBIA approximates the fair value of the shares.

**HOPKINS COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2016**

B. Receivables

Receivables as of year-end for the government's individual major funds and nonmajor funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	General	Road & Bridge	NonMajor and Other	Total
Fines receivable	\$14,832,991	\$ --	\$461,338	\$15,294,329
Allowance	(8,828,261)	--	(271,013)	(9,099,274)
Net fines receivable	<u>\$6,004,730</u>	<u>\$ --</u>	<u>\$190,325</u>	<u>\$6,195,055</u>
Taxes receivable	\$479,675	\$202,306	\$728,202	\$1,410,183
Allowance	(95,935)	(40,461)	(27,056)	(163,452)
Net taxes receivable	<u>\$383,740</u>	<u>\$161,845</u>	<u>\$701,146</u>	<u>\$1,246,731</u>
Other receivables	<u>\$9,787</u>	<u>\$ --</u>	<u>\$39,049</u>	<u>\$48,836</u>

Governmental funds report *deferred revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of *deferred revenue* and *unearned revenue* reported in the governmental funds were as follows:

	Unavailable	Unearned	Total
Deferred tax revenue (General Fund)	\$348,354	\$ --	\$348,354
Deferred fines revenue (General Fund)	5,099,504	--	5,099,504
Deferred tax revenue (Road and Bridge Maintenance)	147,167	--	147,167
Deferred tax revenue (NonMajor Funds)	101,734	--	101,734
Deferred fines revenue (NonMajor Funds)	190,326	--	190,326
Deferred grant revenue	--	84,435	84,435
Total deferred/unearned revenue for governmental funds	<u>\$5,887,085</u>	<u>\$84,435</u>	<u>\$5,971,520</u>

**HOPKINS COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2016**

C. Capital assets

Capital asset activity for the year ended September 30, 2016:

	As Restated Balance 9/30/15	Additions	Retirements	Inventory Adjustment	Balance 9/30/16
<b>GOVERNMENTAL ACTIVITIES:</b>					
Capital assets, not being depreciated:					
Land	\$1,720,441	\$ --	\$ --	\$ --	\$1,720,441
Construction in progress	13,579,526	2,185,443	--	(15,764,969)	--
Total capital assets not being depreciated	15,299,967	2,185,443	--	(15,764,969)	1,720,441
Capital assets, being depreciated:					
Buildings and improvements	17,623,202	13,540	(2,802,271)	15,764,969	30,599,440
Machinery and equipment	9,961,174	598,489	(389,860)	--	10,169,803
Infrastructure	17,541,826	--	--	--	17,541,826
Total capital assets being depreciated	45,126,202	612,029	(3,192,131)	15,764,969	58,311,069
Less accumulated depreciation for:					
Buildings and improvements	(9,823,904)	(999,872)	2,802,271	--	(8,021,505)
Machinery and equipment	(7,469,691)	(572,946)	371,417	--	(7,671,220)
Infrastructure	(14,619,543)	(826,610)	--	--	(15,446,153)
Total accumulated depreciation	(31,913,138)	(2,399,428)	3,173,688	--	(31,138,878)
Total capital assets being depreciated, net	13,213,064	(1,787,399)	(18,443)	--	27,172,191
Governmental activities capital assets, net	\$28,513,031	\$398,044	(\$18,443)	\$ --	\$28,892,632

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:

General government	\$45,417
Judicial	1,300
Legal	650
Financial administration	1,710
Public safety	727,867
Public transportation	1,116,843
Public facilities	498,038
Extension services	7,603
Total depreciation expense - governmental activities	<u>\$2,399,428</u>

**HOPKINS COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2016**

E. Interfund receivables, payables, and transfers

The composition of interfund balances as of September 30, 2016, is as follows:

Governmental Funds		
Fund	Receivable	Payable
Major Funds		
General Fund	\$1,136,617	\$ --
Road and Bridge Maintenance	1,613	--
Nonmajor Funds		
Law Library	--	4,449
Road and Bridge County Project	--	1,613
Texas Mitigation Grant	--	228,397
Block Grant Maryk	--	99,097
FEMA Disaster Grant	--	199,103
Homeland Security Grant	--	7,075
FEMA Winter 4255	--	51,144
Crime Victim Coordinator	--	2,527
DA State Fund	--	1,396
Civic Center Horse Pavilion	--	125,572
Debt Service	--	417,857
Total Governmental Funds	\$1,138,230	\$1,138,230

Interfund receivable and payable amounts are due to temporary overdrafts in pooled cash.

**HOPKINS COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2016**

Fund	Transfers in	Transfers out
<b>Major Funds</b>		
General Fund	\$ --	\$976,007
Road and Bridge Maintenance	600,000	118,396
<b>Nonmajor Funds</b>		
Hotel Motel Tax	--	--
Civic Center	101,946	20,000
District Attorney	269,061	--
Courthouse Security	30,000	--
Precinct #1 House	--	6,050
Road and Bridge Special Fund	--	350,000
Farm to Market Special Fund	--	250,000
Road and Bridge County Project	89,660	--
Texas Mitigation	28,736	--
Debt Service Fund	6,050	--
Civic Center Horse Pavilion	20,000	--
Special Projects Fund	575,000	--
Total Governmental Funds	<u>\$1,720,453</u>	<u>\$1,720,453</u>

These transfers were made for the following reasons:

Transfers are budgeted to the Road and Bridge Maintenance Fund from the Road and Bridge Special Fund and the Farm to Market Special Fund as needed for maintenance and operation of the roads and the maintenance of farm-to-market and lateral roads.

Transfers from the General Fund to the Civic Center are for maintenance and operations.

Transfers from the General Fund to the District Attorney Fund are Hopkins County's share for the operations of the office.

Transfers from the General Fund to Courthouse Security are for maintenance and operations.

Transfers from General Fund to Civic Center Horse Pavilion are to cover maintenance and operations.

Transfers from General Fund to the Special Projects Fund are to cover cost associated with the Jail Project and Capital Murder Trail.

Transfers from Precinct #1 House are to cover maintenance. The revenue is from monthly rental payments.

**HOPKINS COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2016**

F. Long-term debt

The County issues general obligation bonds, certificates of obligation bonds, notes payable and capital lease obligations to provide funds for the acquisition and construction of major capital facilities. These issues are direct obligations and pledge the full faith and credit of the County.

General Debt Currently Outstanding:

Purpose	Original Amount	Year of Issue	Final Maturity	Interest Rate	Balance 9/30/16
General Long-Term Debt Issues					
General Obligation Bonds:					
GOB Refunding, Series 2010	\$2,270,000	12/01/10	9/01/25	1.45% to 4.25%	\$970,000
GOB, Series 2013	7,975,000	12/01/13	10/15/34	2.00% to 4.50%	7,680,000
GOB, Series 2014	7,875,000	2/01/14	4/15/35	3.00% to 4.50%	7,490,000
Certificates of Obligation:					
CO, Series 2007	3,730,000	2007	9/01/27	3.65% to 5.125%	2,490,000
CO, Series 2013	700,000	9/01/13	9/01/22	0.40% to 1.750%	425,000
General Obligation Bonds					<u>\$19,055,000</u>

Annual debt service requirements to maturity for general debt:

Year	General Long-Term Debt Issues		
	Principal	Interest	Total
2017	\$940,000	\$690,976	\$1,630,976
2018	980,000	667,574	1,647,574
2019	1,010,000	639,993	1,649,993
2020	1,045,000	609,557	1,654,557
2021	965,000	575,844	1,540,844
2022-2026	5,045,000	2,370,033	7,415,033
2027-2031	4,785,000	1,409,744	6,194,744
2032-2035	4,285,000	431,632	4,716,632
Total	<u>\$19,055,000</u>	<u>\$7,395,353</u>	<u>\$26,450,353</u>

**HOPKINS COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2016**

Capital Leases Currently Outstanding:

Purpose	Original Amount	Date Made	Date Due	Interest Rate	Periodic Payment	Balance 9/30/16
<b>Capital Leases</b>						
AG Extension Office	\$200,000	07/18/08	10/01/18	4.75%	\$2,124	\$50,183
Civic Center Chiller/Boiler	199,910	10/01/12	10/01/22	1.99%	1,839	126,311
R&B No. 2 Motor Grader & Truck	70,008	04/01/13	10/01/16	2.25%	2,036	2,032
County Ag Extension Copier	9,366	04/01/14	04/20/20	8.47%	2,304	5,329
R&B No. 1 Various Equipment	193,355	10/01/13	10/01/18	2.25%	3,449	84,155
R&B No. 3 Case Backhoe	56,500	09/27/13	10/01/20	2.45%	733	16,637
R&B Shared Freightliner	334,760	10/01/13	10/01/18	1.95%	5,920	144,869
Civic Center Konica copier	9,499	01/17/14	05/01/19	6.75%	180	5,108
County Clerk Canon Copier	14,634	03/05/14	03/01/19	8.50%	300	7,840
Sheriff 2 Canon Copier	13,415	08/01/14	08/12/19	8.36%	275	8,300
County Judge Copier	6,488	06/02/14	06/01/19	8.48%	133	3,797
County Attorney Copier	6,488	05/12/14	05/01/9	8.57%	133	3,687
County Auditor Copier	8,244	06/13/14	06/01/19	8.59%	169	4,818
District Clerk 2 Copiers	12,976	06/02/14	06/01/19	8.48%	266	7,594
R&B #2 Backhoe	73,303	12/08/14	01/01/20	2.35%	1,298	48,674
R&B#2 Caterpillar	151,966	07/27/15	09/01/21	2.22%	2,261	126,104
R&B#1 2015 Ford F150	30,000	09/30/15	10/30/17	2.65%	10,285	19,715
R&B#4 Backhoe	79,979	12/31/15	01/05/19	2.48%	20,767	59,331
R&B#3 Motor grader	40,000	09/19/16	10/05/18	2.48%	13,675	40,000
Capital leases payable						<u>\$764,484</u>

Annual debt service requirements to maturity for capital leases:

Year	Capital Lease Obligations		
	Principal	Interest	Total
2017	\$260,420	\$17,603	\$278,023
2018	264,928	11,061	275,989
2019	118,397	4,611	123,008
2020	51,091	2,031	53,122
2021	46,020	917	46,937
2022-2023	23,628	275	23,903
Total	<u>\$764,484</u>	<u>\$36,498</u>	<u>\$800,982</u>

**HOPKINS COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2016**

**CHANGES IN LONG-TERM LIABILITIES**

Long-term liability activity for the year ended September 30, 2016, was as follows:

	Balance 09/30/15	Additions	Retirements	Balance 09/30/16	Due Within One Year
<b>Governmental activities:</b>					
General obligation bonds	\$16,800,000	\$ --	(\$660,000)	\$16,140,000	\$690,000
Certificates of obligation	3,155,000	--	(240,000)	2,915,000	250,000
Bond premium	680,172	--	(36,766)	643,406	36,766
Bond discount	(98,337)	--	5,315	(93,022)	(5,316)
General bonded debt	20,536,835	--	(931,451)	19,605,384	971,450
Capital lease obligations	920,547	119,979	(276,042)	764,484	287,421
Liability for unfunded OPEB	17,520	--	(292)	17,228	--
Net pension liability	3,043,569	6,495,434	(1,502,573)	8,036,430	--
Compensated absences	328,331	307,865	(328,331)	307,865	307,865
<b>Governmental activity Long-Term Liabilities</b>	<b>\$24,846,802</b>	<b>\$6,923,278</b>	<b>(\$3,038,689)</b>	<b>\$28,731,391</b>	<b>\$1,566,736</b>

For the governmental activities, claims and judgements and compensated absences are generally liquidated by the general fund.

**Authorized and Unissued Debt**

The County had no authorized but unissued debt at 9/30/16.

**Conduit Debt Obligations**

The County had no conduit debt at 9/30/16.

**IV. OTHER INFORMATION**

**A. Risk management**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; business interruption; errors and omissions; injuries to employees; employee health benefits; and other claims of various nature. The County participates in the Texas Association of Counties Intergovernmental Risk Pool (Pool) which provides protection for risks of loss. Premiums are paid to the Pool which retains the risk of loss beyond the County's policy deductibles. Any losses reported but unsettled or incurred and not reported, are believed to be insignificant to the County's basic financial statements. For the last three years, there have been no significant reductions of insurance coverage or insurance settlements in excess of insurance coverage.

**B. Contingent Liabilities and Commitments**

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

**HOPKINS COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2016**

The County periodically is defendant in various lawsuits. As of September 30, 2016, after consultation with the County's attorney, the County is not aware of any pending or threatened litigation which would have a material effect on the financial statements.

The District Clerk has invested trust funds at various financial institutions in accordance with court orders. The County has a fiduciary responsibility over these funds until their final disposition.

C. Retirement Commitments

1. Plan Description

The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit plan in the state-wide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multi-employer public employee retirement system consisting of nontraditional defined benefit pension plans. 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.

The plan provisions are adopted by the County commissioners' court, within the options available in the state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 or more years of service or with 30 years regardless of age or when the sum of their age and years of service equals 75 or more. Members are vested after 8 years but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump-sum are not entitled to any amounts contributed by their employer.

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

2. Benefits

TCDRS provides retirement, disability, and death benefits. Benefit provisions are adopted by the governing body of the County, within the options available in the state statutes governing TCDRS.

At the December 31, 2015 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees (or their beneficiaries) currently receiving benefits	110
Inactive employees entitled to but not yet receiving benefits	90
Active employees	202
	<hr/>
	402
	<hr/> <hr/>

3. Contributions

The contribution rates for employees in TCDRS was 7% of employee gross earnings, and the County percentages was 13.57% for October 1, 2015 through December 31, 2015, and 13.67% for January 1, 2016 through September 30, 2016, both as adopted by the governing body of the County. Under the state law governing TCDRS, the contribution rate for each

**HOPKINS COUNTY, TEXAS**  
*NOTES TO THE FINANCIAL STATEMENTS*  
*YEAR ENDED SEPTEMBER 30, 2016*

County is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

The County's contributions to TCDRS for the year ended September 30, 2016, were \$890,010 and were equal to the required contributions.

4. Net Pension Liability

The County's Net Pension Liability (NPL) was measured as of December 31, 2015, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

***Actuarial assumptions:***

The Total Pension Liability in the December 31, 2015 actuarial valuation was determined using the following actuarial assumptions:

The annual salary increase rates assumed for individual members vary by length of service and by entry-age group. The annual rates consist of a general wage inflation component of 3.5% (made up of 3.0% inflation and 0.5% productivity increase assumptions) and a merit, promotion and longevity component that on average approximates 1.4% per year for a career employee.

Actuarial assumptions used in the December 31, 2015, valuation were based on the results of actuarial experience studies. These assumptions were first used in the December 31, 2015 valuation, along with a change to the Entry Age Normal (EAN) actuarial cost method. Assumptions are reviewed annually. No additional changes were made for the 2015 valuation.

The long-term expected rate of return on pension plan investments is 8.10%. The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the TCDRS Board of Trustees. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income, in order to satisfy the short-term and long-term funding needs of TCDRS.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

**HOPKINS COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2016**

Asset Class	Target Allocation	Geometric Real Rate of Return (Expected minus Inflation)
US Equities	14.50%	5.45%
Private Equity	14.00%	8.45%
Global Equities	1.50%	5.75%
International Equities - Developed	10.00%	5.45%
International Equities - Emerging	8.00%	6.45%
Investment - Grade Bonds	3.00%	1.00%
High-Yield Bonds	3.00%	5.10%
Opportunistic Credit	2.00%	5.09%
Direct Lending	5.00%	6.40%
Distressed Debt	3.00%	8.10%
REIT Equities	3.00%	4.00%
Master Limited Partnerships (MLPs)	3.00%	6.80%
Private Real Estate Partnerships	5.00%	6.90%
Hedge Funds	25.00%	5.25%
	100.00%	

*Discount Rate*

The discount rate used to measure the Total Pension Liability was 8.1%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, 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.

**HOPKINS COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2016**

*Changes in the net pension liability*

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability(Asset)
	[a]	[b]	[a] - (b)
Balance at 12/31/14	\$33,208,910	\$30,165,340	\$3,043,570
Changes for the year:			
Service cost	1,001,630	0	1,001,630
Interest on total pension liability	2,758,905	0	2,758,905
Effect of plan changes	1,812,397	0	1,812,397
Effect of economic/demographic gains or losses	164,003	0	164,003
Effect of of assumptions changes or inputs	373,319	0	373,319
Refund of contributions	(170,126)	(170,126)	0
Benefit payments	(1,280,100)	(1,280,100)	0
Administrative expenses	0	(21,606)	21,606
Member contributions	0	511,327	(511,327)
Net investment income	0	(267,398)	267,398
Employer contributions	0	991,246	(991,246)
Other	0	(96,177)	96,177
Net changes	4,660,028	(332,834)	4,992,862
Balance at 12/31/15	<u>\$37,868,938</u>	<u>\$29,832,506</u>	<u>\$8,036,432</u>

*Sensitivity of the net pension liability to changes in the discount rate*

The following presents the net pension liability of the County, calculated using the discount rate of 8.1%, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (7.1%) or 1 percentage point higher (9.1%) than the current rate:

	1% Decrease 7.1%	Current Discount Rate 8.1%	1% Increase 9.1%
Total pension liability	\$43,005,104	\$37,868,938	\$33,627,999
Fiduciary net position	29,832,506	29,832,506	29,832,506
Net Pension Liability/(Asset)	<u>\$13,172,598</u>	<u>\$8,036,432</u>	<u>\$3,795,493</u>

**HOPKINS COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2016**

Pension Plan Fiduciary Net Position

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

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

For the year ended September 30, 2016, the County recognized pension expense of \$3,441,174. At September 30, 2016, the County reported deferred outflows and inflows of resources related to pensions from the following sources:

	Original Amount	Date Established	Original Recognition Period	Amount Recognized in 12/31/15 Expense	Balance of Deferred Inflows 12/31/15	Balance of Deferred Outflows 12/31/2015
Investment (gains) or losses	\$2,729,798	12/31/2015	5.0	\$545,960	\$0	\$2,183,839
	377,415	12/31/2014	5.0	75,483	0	226,449
Economic/demographic (gains) or losses	164,003	12/31/2015	4.0	41,001	0	123,002
	(126,348)	12/31/2014	4.0	(31,587)	63,174	0
Assumption changes or inputs	373,319	12/31/2015		93,330	0	279,989
Contributions made subsequent to measurement date				0	0	666,269
				<u>\$724,187</u>	<u>\$63,174</u>	<u>\$3,479,548</u>

\$666,269 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ending September 30, 2016. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Deferred Inflows/outflows to Be Recognized in Future Years

Year ended September 30,	
2016	\$724,186
2017	724,186
2018	755,773
2019	545,960
2020	0
	<u>\$2,750,105</u>

**HOPKINS COUNTY, TEXAS**  
*NOTES TO THE FINANCIAL STATEMENTS*  
*YEAR ENDED SEPTEMBER 30, 2016*

D. Concentrations of Credit Risk

Taxes receivable are due from citizens and businesses within the County's boundaries. Risk of loss is immaterial due to wide dispersion of receivables and because of policies which address procedures for filing property tax liens. Fines receivable are due from citizens primarily within the County's boundaries. Risk of loss is reduced by an allowance for uncollectibles and collection policies.

E. Restatement of prior year

In the year ended September 30, 2015 the County overstated both construction in progress and retainage on the contract to build the County jail. Upon completion of the project in the current year, the overstatement was identified and corrected. The effect on the financial statements at the government wide level was to decrease construction in progress and other payables by \$3,457,978, with no effect on net position. At the fund level the effect was to decrease other payables and increase fund balance by \$3,457,978.

Additionally, the County did not accrue grant reimbursement receivables in the amount of \$137,791. The effect of this correction was to increase grant revenue and grant receivables in the amount of \$137,791.

### *Required Supplementary Information*

Required supplementary information includes financial information and disclosures required by the Governmental Accounting Standards Board but not considered a part of the basic financial statements.

**HOPKINS COUNTY, TEXAS**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2016**

**EXHIBIT B-1**  
Page 1 of 5

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
<i>Taxes</i>	\$ 7,980,062	\$ 7,980,062	\$ 8,406,667	\$ 426,605
<i>Fees of office</i>	1,215,900	1,215,900	1,319,553	103,653
<i>Intergovernmental</i>	299,709	299,709	340,110	40,401
<i>Fines</i>	537,000	537,000	554,021	17,021
<i>Interest</i>	15,000	15,000	32,396	17,396
<i>Miscellaneous</i>	145,350	152,827	147,980	(4,847)
<b>Total revenues</b>	<u>10,193,021</u>	<u>10,200,498</u>	<u>10,800,727</u>	<u>600,229</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<i>General Government</i>				
<i>County Judge</i>				
<i>Personnel</i>	156,775	156,775	156,421	354
<i>Operating</i>	10,150	10,150	7,510	2,640
<i>Capital</i>	1,000	1,000	--	1,000
<b>Total County Judge</b>	<u>167,925</u>	<u>167,925</u>	<u>163,931</u>	<u>3,994</u>
<i>County Administration</i>				
<i>Personnel</i>	122,277	127,333	137,857	(10,524)
<i>Operating</i>	6,000	5,328	5,135	193
<b>Total County Administration</b>	<u>128,277</u>	<u>132,661</u>	<u>142,992</u>	<u>(10,331)</u>
<i>Risk Management</i>				
<i>Operating</i>	172,654	172,654	170,326	2,328
<b>Total County Clerk</b>	<u>172,654</u>	<u>172,654</u>	<u>170,326</u>	<u>2,328</u>
<i>County Clerk</i>				
<i>Personnel</i>	258,534	258,685	255,129	3,556
<i>Operating</i>	22,500	20,061	19,829	232
<b>Total County Clerk</b>	<u>281,034</u>	<u>278,746</u>	<u>274,958</u>	<u>3,788</u>
<i>Veteran Service</i>				
<i>Personnel</i>	39,264	39,268	39,613	(345)
<i>Operating</i>	4,200	4,196	2,062	2,134
<b>Total Veteran Service</b>	<u>43,464</u>	<u>43,464</u>	<u>41,675</u>	<u>1,789</u>
<i>Nondepartmental</i>				
<i>Operating</i>	606,619	567,867	543,899	23,968
<b>Total Nondepartmental</b>	<u>606,619</u>	<u>567,867</u>	<u>543,899</u>	<u>23,968</u>
<b>Total General Government</b>	<u>1,399,973</u>	<u>1,363,317</u>	<u>1,337,781</u>	<u>25,536</u>

**HOPKINS COUNTY, TEXAS**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2016**

**EXHIBIT B-1**  
Page 2 of 5

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Judicial</i>				
County Court				
Personnel	\$ 238,058	\$ 238,058	\$ 239,114	\$ (1,056)
Operating	27,000	39,499	38,703	796
Total County Court	265,058	277,557	277,817	(260)
8th District Court				
Personnel	159,991	159,991	157,354	2,637
Operating	214,900	214,900	228,508	(13,608)
Total 8th District Court	374,891	374,891	385,862	(10,971)
62nd District Court				
Personnel	44,044	44,044	43,717	327
Operating	45,300	45,300	66,503	(21,203)
Total 62nd District Court	89,344	89,344	110,220	(20,876)
District Clerk				
Personnel	314,050	314,050	305,532	8,518
Operating	21,500	21,500	18,877	2,623
Capital	1,000	1,000	--	1,000
Total District Clerk	336,550	336,550	324,409	12,141
Justice of the Peace Number One				
Personnel	147,644	147,644	150,773	(3,129)
Operating	7,300	7,300	5,760	1,540
Total Justice of the Peace Number One	154,944	154,944	156,533	(1,589)
Justice of the Peace Number Two				
Personnel	145,971	146,496	146,095	401
Operating	7,300	6,775	5,434	1,341
Total Justice of the Peace Number Two	153,271	153,271	151,529	1,742
<b>Total Judicial</b>	<b>1,374,058</b>	<b>1,386,557</b>	<b>1,406,370</b>	<b>(19,813)</b>
<i>Legal</i>				
County attorney				
Personnel	231,641	232,006	231,305	701
Operating	5,100	4,735	3,950	785
Total County Attorney	236,741	236,741	235,255	1,486
<b>Total Legal</b>	<b>236,741</b>	<b>236,741</b>	<b>235,255</b>	<b>1,486</b>
<i>Financial Administration</i>				
County Auditor				
Personnel	129,399	125,015	126,244	(1,229)
Operating	8,000	8,000	5,098	2,902
Total County Auditor	137,399	133,015	131,342	1,673
County Treasurer				
Personnel	72,326	72,326	72,427	(101)
Operating	4,100	4,100	3,876	224
Total County Treasurer	76,426	76,426	76,303	123

**HOPKINS COUNTY, TEXAS**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2016**

**EXHIBIT B-1**  
Page 3 of 5

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Tax Assessor Collector</i>				
<i>Personnel</i>	\$ 309,306	\$ 309,306	\$ 300,789	\$ 8,517
<i>Operating</i>	43,000	42,700	36,724	5,976
<i>Capital</i>	1,000	1,300	199	1,101
<i>Total Tax Assessor Collector</i>	<u>353,306</u>	<u>353,306</u>	<u>337,712</u>	<u>15,594</u>
<i>Data Processing</i>				
<i>Operating</i>	193,878	190,878	170,491	20,387
<i>Capital</i>	36,000	39,000	36,224	2,776
<i>Total Data Processing</i>	<u>229,878</u>	<u>229,878</u>	<u>206,715</u>	<u>23,163</u>
<i>Total Financial Administration</i>	<u>797,009</u>	<u>792,625</u>	<u>752,072</u>	<u>40,553</u>
<i>Public Safety</i>				
<i>VFD</i>				
<i>Operating</i>	164,611	160,411	149,367	11,044
<i>Total VFD</i>	<u>164,611</u>	<u>160,411</u>	<u>149,367</u>	<u>11,044</u>
<i>Volunteer Fire</i>				
<i>Personnel</i>	430,136	438,647	442,856	(4,209)
<i>Operating</i>	68,876	87,358	87,076	282
<i>Capital</i>	11,000	25,155	25,369	(214)
<i>Total Volunteer Fire</i>	<u>510,012</u>	<u>551,160</u>	<u>555,301</u>	<u>(4,141)</u>
<i>Constable Number One</i>				
<i>Personnel</i>	70,327	70,372	70,428	(56)
<i>Operating</i>	7,209	7,164	4,528	2,636
<i>Total Constable Number One</i>	<u>77,536</u>	<u>77,536</u>	<u>74,956</u>	<u>2,580</u>
<i>Constable Number Two</i>				
<i>Personnel</i>	70,072	70,112	70,190	(78)
<i>Operating</i>	7,080	8,492	4,961	3,531
<i>Total Constable Number Two</i>	<u>77,152</u>	<u>78,604</u>	<u>75,151</u>	<u>3,453</u>
<i>County Sheriff</i>				
<i>Personnel</i>	1,668,600	1,691,100	1,736,123	(45,023)
<i>Operating</i>	249,633	241,284	226,177	15,107
<i>Capital</i>	68,500	67,750	74,594	(6,844)
<i>Total County Sheriff</i>	<u>1,986,733</u>	<u>2,000,134</u>	<u>2,036,894</u>	<u>(36,760)</u>
<i>Department of Public Safety</i>				
<i>Personnel</i>	41,663	41,663	41,755	(92)
<i>Operating</i>	500	500	--	500
<i>Total Department of Public Safety</i>	<u>42,163</u>	<u>42,163</u>	<u>41,755</u>	<u>408</u>
<i>Cops Grant</i>				
<i>Personnel</i>	367,724	378,724	358,462	20,262
<i>Operating</i>	20,000	9,000	5,013	3,987
<i>Total Cops Grant</i>	<u>387,724</u>	<u>387,724</u>	<u>363,475</u>	<u>24,249</u>

**HOPKINS COUNTY, TEXAS**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2016**

**EXHIBIT B-1**  
Page 4 of 5

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Jail</i>				
<i>Personnel</i>	\$ 1,318,358	\$ 1,280,558	\$ 1,202,369	\$ 78,189
<i>Operating</i>	359,500	387,500	365,558	21,942
<i>Capital</i>	9,000	11,300	1,669	9,631
<i>Total Jail</i>	<u>1,686,858</u>	<u>1,679,358</u>	<u>1,569,596</u>	<u>109,762</u>
<i>Litter Abatement</i>				
<i>Personnel</i>	32,133	40,333	38,460	1,873
<i>Operating</i>	35,000	26,800	23,141	3,659
<i>Total Litter Abatement</i>	<u>67,133</u>	<u>67,133</u>	<u>61,601</u>	<u>5,532</u>
<i>Adult Probation</i>				
<i>Operating</i>	3,000	3,000	2,918	82
<i>Total Adult Probation</i>	<u>3,000</u>	<u>3,000</u>	<u>2,918</u>	<u>82</u>
<i>Total Public Safety</i>	<u>5,002,922</u>	<u>5,047,224</u>	<u>4,931,014</u>	<u>116,210</u>
<i>Public Facilities</i>				
<i>Building Maintenance</i>				
<i>Personnel</i>	69,242	70,170	66,483	3,687
<i>Operating</i>	532,492	531,564	382,084	149,480
<i>Total Building Maintenance</i>	<u>601,734</u>	<u>601,734</u>	<u>448,567</u>	<u>153,167</u>
<i>Total Public Facilities</i>	<u>601,734</u>	<u>601,734</u>	<u>448,567</u>	<u>153,167</u>
<i>Extension Service</i>				
<i>Extension Office</i>				
<i>Personnel</i>	55,138	55,138	52,737	2,401
<i>Operating</i>	23,500	23,500	18,158	5,342
<i>Capital</i>	4,500	4,500	2,742	1,758
<i>Total Extension Office</i>	<u>83,138</u>	<u>83,138</u>	<u>73,637</u>	<u>9,501</u>
<i>Total Extension Service</i>	<u>83,138</u>	<u>83,138</u>	<u>73,637</u>	<u>9,501</u>
<i>Elections</i>				
<i>Elections</i>				
<i>Personnel</i>	25,460	38,618	36,714	1,904
<i>Operating</i>	43,300	26,560	7,722	18,838
<i>Total Elections</i>	<u>68,760</u>	<u>65,178</u>	<u>44,436</u>	<u>20,742</u>
<i>Total Elections</i>	<u>68,760</u>	<u>65,178</u>	<u>44,436</u>	<u>20,742</u>
<i>Health and Welfare</i>				
<i>FEMA</i>				
<i>Personnel</i>	--	--	675	(675)
<i>Total FEMA</i>	<u>--</u>	<u>--</u>	<u>675</u>	<u>(675)</u>

**HOPKINS COUNTY, TEXAS**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2016**

**EXHIBIT B-1**  
Page 5 of 5

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Environmental Quality</i>				
<i>Personnel</i>	\$ 47,846	\$ 47,938	\$ 48,107	\$ (169)
<i>Operating</i>	7,800	7,708	8,632	(924)
<i>Total Environmental Quality</i>	<u>55,646</u>	<u>55,646</u>	<u>56,739</u>	<u>(1,093)</u>
<i>Total Health and Welfare</i>	<u>55,646</u>	<u>55,646</u>	<u>57,414</u>	<u>(1,768)</u>
Total expenditures	<u>9,619,981</u>	<u>9,632,160</u>	<u>9,286,546</u>	<u>345,614</u>
Excess (deficiency) of revenues over (under) expenditures	<u>573,040</u>	<u>568,338</u>	<u>1,514,181</u>	<u>945,843</u>
Other financing sources (uses):				
<i>Transfers in</i>	575,000	575,000	--	(575,000)
<i>Transfers out</i>	(976,007)	(976,007)	(976,007)	--
<i>Sale of capital assets</i>	--	10,572	10,572	--
<i>Total other financing sources (uses)</i>	<u>(401,007)</u>	<u>(390,435)</u>	<u>(965,435)</u>	<u>(575,000)</u>
Net change in fund balances	172,033	177,903	548,746	370,843
Fund balances, October 1	<u>4,280,049</u>	<u>4,280,049</u>	<u>4,280,049</u>	--
Fund balances, September 30	<u>\$ 4,452,082</u>	<u>\$ 4,457,952</u>	<u>\$ 4,828,795</u>	<u>\$ 370,843</u>

**HOPKINS COUNTY, TEXAS**  
**ROAD AND BRIDGE MAINTENANCE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2016**

**EXHIBIT B-2**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
<i>Taxes</i>	\$ 2,593,369	\$ 2,593,369	\$ 2,656,992	\$ 63,623
<i>Fees of office</i>	695,000	695,000	730,513	35,513
<i>Intergovernmental</i>	76,000	76,000	104,313	28,313
<i>Interest</i>	5,000	5,000	9,588	4,588
<i>Miscellaneous</i>	--	60,395	60,838	443
<b>Total revenues</b>	<u>3,369,369</u>	<u>3,429,764</u>	<u>3,562,244</u>	<u>132,480</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<i>Public Transportation</i>				
<i>Road and Bridge Number One</i>				
<i>Personnel</i>	407,906	413,006	411,442	1,564
<i>Operating</i>	526,916	600,710	563,290	37,420
<i>Capital</i>	50,000	23,846	23,845	1
<b>Total Road and Bridge Number One</b>	<u>984,822</u>	<u>1,037,562</u>	<u>998,577</u>	<u>38,985</u>
<i>Road and Bridge Number Two</i>				
<i>Personnel</i>	382,560	377,623	378,384	(761)
<i>Operating</i>	690,260	795,509	696,219	99,290
<i>Capital</i>	26,500	--	--	--
<b>Total Road and Bridge Number Two</b>	<u>1,099,320</u>	<u>1,173,132</u>	<u>1,074,603</u>	<u>98,529</u>
<i>Road and Bridge Number Three</i>				
<i>Personnel</i>	398,723	398,723	365,801	32,922
<i>Operating</i>	614,645	662,691	615,743	46,948
<i>Capital</i>	48,000	147,967	147,924	43
<b>Total Road and Bridge Number Three</b>	<u>1,061,368</u>	<u>1,209,381</u>	<u>1,129,468</u>	<u>79,913</u>
<i>Road and Bridge Number Four</i>				
<i>Personnel</i>	391,508	391,508	383,210	8,298
<i>Operating</i>	579,732	630,272	575,422	54,850
<i>Capital</i>	50,000	135,619	149,894	(14,275)
<b>Total Road and Bridge Number Four</b>	<u>1,021,240</u>	<u>1,157,399</u>	<u>1,108,526</u>	<u>48,873</u>
<b>Total Public Transportation</b>	<u>4,166,750</u>	<u>4,577,474</u>	<u>4,311,174</u>	<u>266,300</u>
<b>Total expenditures</b>	<u>4,166,750</u>	<u>4,577,474</u>	<u>4,311,174</u>	<u>266,300</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(797,381)</u>	<u>(1,147,710)</u>	<u>(748,930)</u>	<u>398,780</u>
<b>Other financing sources (uses):</b>				
<i>Transfers in</i>	677,398	677,398	600,000	(77,398)
<i>Transfers out</i>	(89,660)	(89,660)	(118,396)	(28,736)
<i>Sale of capital assets</i>	--	61,487	61,487	--
<i>Insurance recoveries</i>	--	49,025	49,025	--
<i>Proceeds from capital leases</i>	--	119,979	119,979	--
<b>Total other financing sources (uses)</b>	<u>587,738</u>	<u>818,229</u>	<u>712,095</u>	<u>106,134</u>
<b>Net change in fund balances</b>	<u>(209,643)</u>	<u>(329,481)</u>	<u>(36,835)</u>	<u>292,646</u>
Fund balances, October 1	1,228,182	1,228,182	1,228,182	--
Fund balances, September 30	<u>\$ 1,018,539</u>	<u>\$ 898,701</u>	<u>\$ 1,191,347</u>	<u>\$ 292,646</u>

**HOPKINS COUNTY, TEXAS**  
**SCHEDULE OF CHANGES IN THE COUNTY'S**  
**NET PENSION LIABILITY AND RELATED RATIOS**  
**HOPKINS COUNTY PENSION PLAN**  
**LAST TEN FISCAL YEARS \***

	December Year									
	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
<b>Total pension liability:</b>										
Service cost	\$ 1,001,630	\$ 1,021,803	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Interest	2,758,905	2,507,744	--	--	--	--	--	--	--	--
Changes of benefit terms	1,812,397	--	--	--	--	--	--	--	--	--
Differences between expected and actual experience	164,003	(126,348)	--	--	--	--	--	--	--	--
Changes of assumptions	373,319	--	--	--	--	--	--	--	--	--
Benefit payments, including refunds of employee contributions	(1,450,226)	(1,281,337)	--	--	--	--	--	--	--	--
<b>Net change in total pension liability</b>	<b>4,660,028</b>	<b>2,121,862</b>	--	--	--	--	--	--	--	--
<b>Total pension liability - beginning</b>	<b>33,208,910</b>	<b>31,087,048</b>	--	--	--	--	--	--	--	--
<b>Total pension liability - ending (a)</b>	<b>\$ 37,868,938</b>	<b>\$ 33,208,910</b>	<b>\$ --</b>							
<b>Plan fiduciary net position:</b>										
Contributions - employer	\$ 991,246	\$ 956,422	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Contributions - employee	511,327	490,112	--	--	--	--	--	--	--	--
Net investment income	(267,399)	1,926,890	--	--	--	--	--	--	--	--
Benefit payments, including refunds of employee contributions	(1,450,226)	(1,281,337)	--	--	--	--	--	--	--	--
Administrative expense	(21,606)	(22,466)	--	--	--	--	--	--	--	--
Other	(96,176)	(10,098)	--	--	--	--	--	--	--	--
<b>Net change in plan fiduciary net position</b>	<b>(332,834)</b>	<b>2,059,523</b>	--	--	--	--	--	--	--	--
<b>Plan fiduciary net position - beginning</b>	<b>30,165,340</b>	<b>28,105,817</b>	--	--	--	--	--	--	--	--
<b>Plan fiduciary net position - ending (b)</b>	<b>\$ 29,832,506</b>	<b>\$ 30,165,340</b>	<b>\$ --</b>							
<b>County's net pension liability - ending (a) - (b)</b>	<b>\$ 8,036,432</b>	<b>\$ 3,043,570</b>	<b>\$ --</b>							
<b>Plan fiduciary net position as a percentage of the total pension liability</b>	78.78%	90.84%	--	--	--	--	--	--	--	--
<b>Covered-employee payroll</b>	<b>\$ 7,304,671</b>	<b>\$ 7,001,607</b>	<b>\$ --</b>							
<b>County's net pension liability as a percentage of covered-employee payroll</b>	110.02%	43.47%	--	--	--	--	--	--	--	--

**Notes to Schedule:**

\* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information only for those years for which information is available.

**HOPKINS COUNTY, TEXAS**  
 SCHEDULE OF COUNTY CONTRIBUTIONS  
 HOPKINS COUNTY PENSION PLAN  
 LAST TEN FISCAL YEARS \*

	September 30,									
	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Actuarially determined contribution	\$ 890,010	\$ 930,150	\$ 972,864	\$ N/A						
Contributions in relation to the actuarially determined contribution	(890,010)	(930,150)	(972,864)	N/A						
Contribution deficiency (excess)	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Covered-employee payroll	\$ 6,523,392	\$ 6,842,853	\$ 7,222,998	\$ N/A						
Contributions as a percentage of covered-employee payroll	13.64%	13.59%	13.47%	N/A						

**Notes to Schedule**

**Valuation date:** 12/31/2015

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

**Methods and assumptions used to determine contribution rates:**

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	20 years
Asset valuation method	5-year smoothed market
Inflation	3.0%
Salary increases	3.5%, average, including inflation
Investment rate of return	8.10%, net of pension plan investment expense, including inflation
Retirement age	Experience-based table of rates that are specific to the County's plan of benefits. Based upon the results of an actuarial experience for the period January 1, 2010 - December 31, 2013, except where required to be different by GASB 68.
Mortality	In the 2015 actuarial valuation, assumed life expectancies were adjusted as a result of adopting the RP-2000 Healthy Annuitant Mortality Table. In prior years, those assumptions were based on the 1994 Group Annuity Mortality Table.

\* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information for those years for which information is available.

**HOPKINS COUNTY, TEXAS**

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

Year Ended September 30, 2016

Information concerning the budget and budget calendar are detailed in footnote I.D. The General Fund budget is presented on a generally accepted accounting principles basis.

*Combining Statements and Budget Comparisons  
as Supplementary Information*

This supplementary information includes financial statements and schedules not required by the Governmental Accounting Standards Board, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

**HOPKINS COUNTY, TEXAS**  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 SEPTEMBER 30, 2016

	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-3)
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 977,879	\$ --	\$ 1,226,283	\$ 2,204,162
Receivables (net of allowances for uncollectibles):				
<i>Fines</i>	190,325	--	--	190,325
<i>Taxes</i>	38,685	662,461	--	701,146
<i>Other</i>	39,049	--	--	39,049
<i>Intergovernmental</i>	1,038,111	--	--	1,038,111
<i>Prepaid items</i>	15,776	--	--	15,776
<b>Total Assets</b>	<u>\$ 2,299,825</u>	<u>\$ 662,461</u>	<u>\$ 1,226,283</u>	<u>\$ 4,188,569</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
<i>Accounts payable</i>	\$ 85,630	\$ --	\$ 83,930	\$ 169,560
<i>Other payables</i>	116,197	--	--	116,197
<i>Accrued liabilities</i>	39,837	--	--	39,837
<i>Due to other funds</i>	594,801	417,857	125,572	1,138,230
<b>Total Liabilities</b>	<u>836,465</u>	<u>417,857</u>	<u>209,502</u>	<u>1,463,824</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
<i>Unearned revenue - property taxes</i>	33,850	67,884	--	101,734
<i>Unearned revenue - fines</i>	190,326	--	--	190,326
<i>Unearned revenue - other</i>	85,435	--	--	85,435
<b>Total Deferred Inflows of Resources</b>	<u>309,611</u>	<u>67,884</u>	<u>--</u>	<u>377,495</u>
<b>FUND BALANCES (DEFICITS)</b>				
<i>Nonpendable</i>	13,283	--	--	13,283
<i>Restricted</i>	1,046,729	176,720	1,142,353	2,365,802
<i>Committed</i>	162,679	--	--	162,679
<i>Unassigned</i>	(68,942)	--	(125,572)	(194,514)
<b>Total fund balances</b>	<u>1,153,749</u>	<u>176,720</u>	<u>1,016,781</u>	<u>2,347,250</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 2,299,825</u>	<u>\$ 662,461</u>	<u>\$ 1,226,283</u>	<u>\$ 4,188,569</u>

**HOPKINS COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenues:				
<i>Taxes</i>	\$ 574,393	\$ 1,698,447	\$ --	\$ 2,272,840
<i>Fees of office</i>	473,000	--	--	473,000
<i>Intergovernmental</i>	463,729	--	--	463,729
<i>Fines</i>	20,753	--	--	20,753
<i>Interest</i>	7,773	2,503	11,726	22,002
<i>Miscellaneous</i>	1,438,203	--	885	1,439,088
Total revenues	<u>2,977,851</u>	<u>1,700,950</u>	<u>12,611</u>	<u>4,691,412</u>
Expenditures:				
Current:				
<i>General government</i>	165,000	--	--	165,000
<i>Judicial</i>	21,182	--	--	21,182
<i>Legal</i>	478,094	--	--	478,094
<i>Public safety</i>	80,360	--	--	80,360
<i>Public transportation</i>	1,009,708	--	--	1,009,708
<i>Public facilities</i>	835,037	--	2,514,041	3,349,078
<i>Health and welfare</i>	261,011	--	--	261,011
Debt service:				
<i>Principal</i>	--	900,000	--	900,000
<i>Interest and fiscal charges</i>	--	715,011	--	715,011
Total expenditures	<u>2,850,392</u>	<u>1,615,011</u>	<u>2,514,041</u>	<u>6,979,444</u>
Excess (deficiency) of revenues over (under) expenditures	127,459	85,939	(2,501,430)	(2,288,032)
Other financing sources (uses):				
<i>Transfers in</i>	519,403	6,050	595,000	1,120,453
<i>Transfers out</i>	(626,050)	--	--	(626,050)
<i>Insurance recoveries</i>	145,604	--	--	145,604
Total other financing sources (uses)	<u>38,957</u>	<u>6,050</u>	<u>595,000</u>	<u>640,007</u>
Net change in fund balances	166,416	91,989	(1,906,430)	(1,648,025)
Fund balances (deficits), October 1	849,542	84,731	(534,767)	399,506
Prior period adjustment	137,791	--	3,457,978	3,595,769
Fund balances, September 30	<u>\$ 1,153,749</u>	<u>\$ 176,720</u>	<u>\$ 1,016,781</u>	<u>\$ 2,347,250</u>

**HOPKINS COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2016**

	<u>Records Management</u>	<u>Child Abuse Prevention</u>	<u>Court Record Archive</u>	<u>Civic Center</u>
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 117,812	\$ 5,304	\$ 27,650	\$ 156,162
Receivables (net of allowances for uncollectibles):				
<i>Fines</i>	237	4,113	7,983	--
<i>Taxes</i>	--	--	--	--
<i>Other</i>	--	--	--	37,757
<i>Intergovernmental</i>	--	--	--	3,730
<i>Prepaid items</i>	--	--	--	13,283
<b>Total Assets</b>	<u>\$ 118,049</u>	<u>\$ 9,417</u>	<u>\$ 35,633</u>	<u>\$ 210,932</u>
 <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
<i>Accounts payable</i>	\$ 250	\$ --	\$ --	\$ 30,849
<i>Other payables</i>	52	--	--	537
<i>Accrued liabilities</i>	334	--	--	3,584
<i>Due to other funds</i>	--	--	--	--
<b>Total Liabilities</b>	<u>636</u>	<u>--</u>	<u>--</u>	<u>34,970</u>
 <b>DEFERRED INFLOWS OF RESOURCES</b>				
<i>Unearned revenue - property taxes</i>	--	--	--	--
<i>Unearned revenue - fines</i>	237	4,113	7,983	--
<i>Unearned revenue - other</i>	--	--	--	--
<b>Total Deferred Inflows of Resources</b>	<u>237</u>	<u>4,113</u>	<u>7,983</u>	<u>--</u>
 <b>FUND BALANCES:</b>				
<i>Nonpendable</i>	--	--	--	13,283
<i>Restricted</i>	117,176	5,304	27,650	--
<i>Committed</i>	--	--	--	162,679
<i>Unassigned</i>	--	--	--	--
<b>Total fund balances (deficits)</b>	<u>117,176</u>	<u>5,304</u>	<u>27,650</u>	<u>175,962</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 118,049</u>	<u>\$ 9,417</u>	<u>\$ 35,633</u>	<u>\$ 210,932</u>

<u>JP Computer Technology</u>	<u>District Attorney</u>	<u>Law Library</u>	<u>Record Preservation County</u>	<u>Courthouse Security</u>
\$ 656	\$ 9,233	\$ 1,540	\$ 45,775	\$ 6,232
15,150	--	50,218	73,810	32,981
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>\$ 15,806</u>	<u>\$ 9,233</u>	<u>\$ 51,758</u>	<u>\$ 119,585</u>	<u>\$ 39,213</u>
\$ --	\$ 339	\$ 1,645	\$ 867	\$ --
--	--	--	--	--
--	4,641	--	--	601
--	--	4,449	--	--
<u>--</u>	<u>4,980</u>	<u>6,094</u>	<u>867</u>	<u>601</u>
--	--	--	--	--
15,151	--	50,218	73,810	32,981
--	--	--	--	--
<u>15,151</u>	<u>--</u>	<u>50,218</u>	<u>73,810</u>	<u>32,981</u>
--	--	--	--	--
655	4,253	--	44,908	5,631
--	--	--	--	--
--	--	(4,554)	--	--
<u>655</u>	<u>4,253</u>	<u>(4,554)</u>	<u>44,908</u>	<u>5,631</u>
<u>\$ 15,806</u>	<u>\$ 9,233</u>	<u>\$ 51,758</u>	<u>\$ 119,585</u>	<u>\$ 39,213</u>

**HOPKINS COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2016**

	<u>Justice Court Security</u>	<u>HAVA Grant</u>	<u>CC Technology Fund</u>	<u>Precinct #1 House</u>
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 10,274	\$ 12,815	\$ 6,354	\$ 154
Receivables (net of allowances for uncollectibles):				
<i>Fines</i>	2,978	--	333	--
<i>Taxes</i>	--	--	--	--
<i>Other</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
<i>Prepaid items</i>	--	--	--	250
<b>Total Assets</b>	<u>\$ 13,252</u>	<u>\$ 12,815</u>	<u>\$ 6,687</u>	<u>\$ 404</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ 75
<i>Other payables</i>	--	--	--	--
<i>Accrued liabilities</i>	--	--	--	--
<i>Due to other funds</i>	--	--	--	--
<b>Total Liabilities</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>75</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
<i>Unearned revenue - property taxes</i>	--	--	--	--
<i>Unearned revenue - fines</i>	2,978	--	333	--
<i>Unearned revenue - other</i>	--	--	--	--
<b>Total Deferred Inflows of Resources</b>	<u>2,978</u>	<u>--</u>	<u>333</u>	<u>--</u>
<b>FUND BALANCES:</b>				
<i>Nonpendable</i>	--	--	--	--
<i>Restricted</i>	10,274	12,815	6,354	329
<i>Committed</i>	--	--	--	--
<i>Unassigned</i>	--	--	--	--
<b>Total fund balances (deficits)</b>	<u>10,274</u>	<u>12,815</u>	<u>6,354</u>	<u>329</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 13,252</u>	<u>\$ 12,815</u>	<u>\$ 6,687</u>	<u>\$ 404</u>

<u>Road and Bridge Special Maintenance</u>	<u>Farm to Market Special</u>	<u>Road &amp; Bridge County Project</u>	<u>County Clerk Archive</u>	<u>Texas Mitigation Fund</u>
\$ 40,155	\$ 79,132	\$ 22,026	\$ 77,184	\$ --
--	--	--	--	--
19,995	18,690	--	--	--
--	--	1,210	--	--
--	--	--	--	220,548
--	--	2,243	--	--
<u>\$ 60,150</u>	<u>\$ 97,822</u>	<u>\$ 25,479</u>	<u>\$ 77,184</u>	<u>\$ 220,548</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	16,670
--	--	--	--	--
--	--	1,613	--	228,397
--	--	<u>1,613</u>	--	<u>245,067</u>
18,158	15,692	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>18,158</u>	<u>15,692</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	--	--	--	--
41,992	82,130	23,866	77,184	--
--	--	--	--	--
--	--	--	--	(24,519)
<u>41,992</u>	<u>82,130</u>	<u>23,866</u>	<u>77,184</u>	<u>(24,519)</u>
<u>\$ 60,150</u>	<u>\$ 97,822</u>	<u>\$ 25,479</u>	<u>\$ 77,184</u>	<u>\$ 220,548</u>

**HOPKINS COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2016**

	MARYK Grant	Block Grant Maryk	FEMA Disaster 4223	Homeland Security Grant
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ --	\$ --	\$ --	\$ --
Receivables (net of allowances for uncollectibles):				
<i>Fines</i>	--	--	--	--
<i>Taxes</i>	--	--	--	--
<i>Other</i>	--	--	--	--
<i>Intergovernmental</i>	2,814	185,103	495,146	--
<i>Prepaid items</i>	--	--	--	--
<b>Total Assets</b>	<u>\$ 2,814</u>	<u>\$ 185,103</u>	<u>\$ 495,146</u>	<u>\$ --</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
<i>Accounts payable</i>	\$ 2,814	\$ 34,126	\$ --	\$ --
<i>Other payables</i>	--	--	--	--
<i>Accrued liabilities</i>	--	--	--	--
<i>Due to other funds</i>	--	99,097	199,103	7,075
<b>Total Liabilities</b>	<u>2,814</u>	<u>133,223</u>	<u>199,103</u>	<u>7,075</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
<i>Unearned revenue - property taxes</i>	--	--	--	--
<i>Unearned revenue - fines</i>	--	--	--	--
<i>Unearned revenue - other</i>	--	--	85,435	--
<b>Total Deferred Inflows of Resources</b>	<u>--</u>	<u>--</u>	<u>85,435</u>	<u>--</u>
<b>FUND BALANCES:</b>				
<i>Nonpendable</i>	--	--	--	--
<i>Restricted</i>	--	51,880	210,608	--
<i>Committed</i>	--	--	--	--
<i>Unassigned</i>	--	--	--	(7,075)
<b>Total fund balances (deficits)</b>	<u>--</u>	<u>51,880</u>	<u>210,608</u>	<u>(7,075)</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 2,814</u>	<u>\$ 185,103</u>	<u>\$ 495,146</u>	<u>\$ --</u>

<u>FEMA Winter 4255</u>	<u>Crime Victim Coordinator</u>	<u>DA State Fund</u>	<u>SO Federal Forfeiture</u>	<u>DA Federal Forfeiture</u>
\$ --	\$ --	\$ --	\$ 745	\$ 34,766
--	--	--	--	--
--	--	--	--	--
129,363	--	1,407	--	--
--	--	--	--	--
<u>\$ 129,363</u>	<u>\$ --</u>	<u>\$ 1,407</u>	<u>\$ 745</u>	<u>\$ 34,766</u>
\$ --	\$ --	\$ --	\$ --	\$ 861
--	--	--	--	--
--	29,903	375	--	--
51,144	2,527	1,396	--	--
<u>51,144</u>	<u>32,430</u>	<u>1,771</u>	<u>--</u>	<u>861</u>
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
78,219	--	--	745	33,905
--	--	--	--	--
--	(32,430)	(364)	--	--
<u>78,219</u>	<u>(32,430)</u>	<u>(364)</u>	<u>745</u>	<u>33,905</u>
<u>\$ 129,363</u>	<u>\$ --</u>	<u>\$ 1,407</u>	<u>\$ 745</u>	<u>\$ 34,766</u>

**HOPKINS COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2016**

	<u>Court of Appeals Fee</u>	<u>County Attorney Special Restitution</u>	<u>DA Pending</u>
<b>ASSETS</b>			
<i>Cash and cash equivalents</i>	\$ 846	\$ 11,804	\$ 90,437
Receivables (net of allowances for uncollectibles):			
<i>Fines</i>	2,522	--	--
<i>Taxes</i>	--	--	--
<i>Other</i>	--	--	--
<i>Intergovernmental</i>	--	--	--
<i>Prepaid items</i>	--	--	--
<b>Total Assets</b>	<u>\$ 3,368</u>	<u>\$ 11,804</u>	<u>\$ 90,437</u>
 <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
<i>Accounts payable</i>	\$ 756	\$ --	\$ --
<i>Other payables</i>	--	8,652	90,286
<i>Accrued liabilities</i>	--	--	--
<i>Due to other funds</i>	--	--	--
<b>Total Liabilities</b>	<u>756</u>	<u>8,652</u>	<u>90,286</u>
 <b>DEFERRED INFLOWS OF RESOURCES</b>			
<i>Unearned revenue - property taxes</i>	--	--	--
<i>Unearned revenue - fines</i>	2,522	--	--
<i>Unearned revenue - other</i>	--	--	--
<b>Total Deferred Inflows of Resources</b>	<u>2,522</u>	<u>--</u>	<u>--</u>
 <b>FUND BALANCES:</b>			
<i>Nonpendable</i>	--	--	--
<i>Restricted</i>	90	3,152	151
<i>Committed</i>	--	--	--
<i>Unassigned</i>	--	--	--
<b>Total fund balances (deficits)</b>	<u>90</u>	<u>3,152</u>	<u>151</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 3,368</u>	<u>\$ 11,804</u>	<u>\$ 90,437</u>

S/O Drug Forfeiture	DA Forfeiture	CA Check Collection Fee	DA Check Collection Fee	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
\$ 1,539	\$ 216,269	\$ 1,321	\$ 1,694	\$ 977,879
--	--	--	--	190,325
--	--	--	--	38,685
--	--	82	--	39,049
--	--	--	--	1,038,111
--	--	--	--	15,776
<u>\$ 1,539</u>	<u>\$ 216,269</u>	<u>\$ 1,403</u>	<u>\$ 1,694</u>	<u>\$ 2,299,825</u>
\$ --	\$ 13,048	\$ --	\$ --	\$ 85,630
--	--	--	--	116,197
--	331	68	--	39,837
--	--	--	--	594,801
<u>--</u>	<u>13,379</u>	<u>68</u>	<u>--</u>	<u>836,465</u>
--	--	--	--	33,850
--	--	--	--	190,326
--	--	--	--	85,435
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>309,611</u>
--	--	--	--	13,283
1,539	202,890	1,335	1,694	1,046,729
--	--	--	--	162,679
--	--	--	--	(68,942)
<u>1,539</u>	<u>202,890</u>	<u>1,335</u>	<u>1,694</u>	<u>1,153,749</u>
<u>\$ 1,539</u>	<u>\$ 216,269</u>	<u>\$ 1,403</u>	<u>\$ 1,694</u>	<u>\$ 2,299,825</u>

**HOPKINS COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Records Management	Child Abuse Prevention	Court Record Archive	Civic Center
<b>Revenues:</b>				
<i>Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Fees of office</i>	68,996	--	--	210,191
<i>Intergovernmental</i>	--	--	--	321,292
<i>Fines</i>	--	464	7,981	--
<i>Interest</i>	644	30	185	1,009
<i>Miscellaneous</i>	88	--	--	49,131
<b>Total revenues</b>	<u>69,728</u>	<u>494</u>	<u>8,166</u>	<u>581,623</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<i>General government</i>	42,282	--	--	--
<i>Judicial</i>	--	--	10,000	--
<i>Legal</i>	--	--	--	--
<i>Public safety</i>	--	--	--	--
<i>Public transportation</i>	--	--	--	--
<i>Public facilities</i>	--	--	--	832,934
<i>Health and welfare</i>	--	--	--	--
<b>Total expenditures</b>	<u>42,282</u>	<u>--</u>	<u>10,000</u>	<u>832,934</u>
 Excess (deficiency) of revenues over (under) expenditures	 27,446	 494	 (1,834)	 (251,311)
<b>Other financing sources (uses):</b>				
<i>Transfers in</i>	--	--	--	101,946
<i>Transfers out</i>	--	--	--	(20,000)
<i>Insurance recoveries</i>	--	--	--	143,104
<b>Total other financing sources (uses)</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>225,050</u>
 Net change in fund balances	 27,446	 494	 (1,834)	 (26,261)
 Fund balances (deficits), October 1	 89,730	 4,810	 29,484	 202,223
Prior period adjustment	--	--	--	--
<b>Fund balances (deficits), September 30</b>	<u><u>\$ 117,176</u></u>	<u><u>\$ 5,304</u></u>	<u><u>\$ 27,650</u></u>	<u><u>\$ 175,962</u></u>

JP Computer Technology	District Attorney	Law Library	Record Preservation County	Courthouse Security
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	21,308	22,492	20,318
--	125,373	--	--	--
11,174	--	--	--	--
9	232	21	222	122
--	1,296	--	2	162
<u>11,183</u>	<u>126,901</u>	<u>21,329</u>	<u>22,716</u>	<u>20,602</u>
--	--	--	10,415	67,923
10,935	--	--	--	--
--	417,447	21,404	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>10,935</u>	<u>417,447</u>	<u>21,404</u>	<u>10,415</u>	<u>67,923</u>
248	(290,546)	(75)	12,301	(47,321)
--	269,061	--	--	30,000
--	--	--	--	--
<u>--</u>	<u>269,061</u>	<u>--</u>	<u>--</u>	<u>30,000</u>
248	(21,485)	(75)	12,301	(17,321)
407	25,738	(4,479)	32,607	22,952
--	--	--	--	--
<u>\$ 655</u>	<u>\$ 4,253</u>	<u>\$ (4,554)</u>	<u>\$ 44,908</u>	<u>\$ 5,631</u>

# HOPKINS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Justice Court Security	HAVA Grant	CC Technology Fund	Precinct #1 House
<b>Revenues:</b>				
<i>Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Fees of office</i>	2,739	--	--	--
<i>Intergovernmental</i>	--	--	--	--
<i>Fines</i>	--	--	1,134	--
<i>Interest</i>	69	72	35	10
<i>Miscellaneous</i>	--	3,377	--	6,900
<b>Total revenues</b>	<u>2,808</u>	<u>3,449</u>	<u>1,169</u>	<u>6,910</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<i>General government</i>	3,502	3,190	--	--
<i>Judicial</i>	--	--	247	--
<i>Legal</i>	--	--	--	--
<i>Public safety</i>	--	--	--	--
<i>Public transportation</i>	--	--	--	--
<i>Public facilities</i>	--	--	--	2,103
<i>Health and welfare</i>	--	--	--	--
<b>Total expenditures</b>	<u>3,502</u>	<u>3,190</u>	<u>247</u>	<u>2,103</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	(694)	259	922	4,807
<b>Other financing sources (uses):</b>				
<i>Transfers in</i>	--	--	--	--
<i>Transfers out</i>	--	--	--	(6,050)
<i>Insurance recoveries</i>	--	--	--	--
<b>Total other financing sources (uses)</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>(6,050)</u>
<b>Net change in fund balances</b>	(694)	259	922	(1,243)
Fund balances (deficits), October 1	10,968	12,556	5,432	1,572
Prior period adjustment	--	--	--	--
<b>Fund balances (deficits), September 30</b>	<u>\$ 10,274</u>	<u>\$ 12,815</u>	<u>\$ 6,354</u>	<u>\$ 329</u>

Road and Bridge Special Maintenance	Farm to Market Special	Road & Bridge County Project	County Clerk Archive	Texas Mitigation Fund
\$ 290,649	\$ 283,744	\$ --	\$ --	\$ --
--	--	--	65,080	--
--	--	--	--	--
1,331	1,501	349	358	--
--	82,044	203	--	189,624
<u>291,980</u>	<u>367,289</u>	<u>552</u>	<u>65,438</u>	<u>189,624</u>
--	--	--	37,688	--
--	--	--	--	--
--	--	--	--	--
--	142,608	74,281	--	--
--	--	--	--	--
--	--	--	--	156,702
<u>--</u>	<u>142,608</u>	<u>74,281</u>	<u>37,688</u>	<u>156,702</u>
291,980	224,681	(73,729)	27,750	32,922
--	--	89,660	--	28,736
(350,000)	(250,000)	--	--	--
--	--	2,500	--	--
<u>(350,000)</u>	<u>(250,000)</u>	<u>92,160</u>	<u>--</u>	<u>28,736</u>
(58,020)	(25,319)	18,431	27,750	61,658
100,012	107,449	5,435	49,434	(86,177)
--	--	--	--	--
<u>\$ 41,992</u>	<u>\$ 82,130</u>	<u>\$ 23,866</u>	<u>\$ 77,184</u>	<u>\$ (24,519)</u>

**HOPKINS COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	MARYK Grant	Block Grant Maryk	FEMA Disaster 4223	Homeland Security Grant
Revenues:				
<i>Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Fees of office</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
<i>Fines</i>	--	--	--	--
<i>Interest</i>	--	--	--	--
<i>Miscellaneous</i>	115,304	311,110	425,669	18,720
Total revenues	<u>115,304</u>	<u>311,110</u>	<u>425,669</u>	<u>18,720</u>
Expenditures:				
Current:				
<i>General government</i>	--	--	--	--
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	--	--	--	--
<i>Public safety</i>	--	--	--	--
<i>Public transportation</i>	115,304	241,936	348,619	--
<i>Public facilities</i>	--	--	--	--
<i>Health and welfare</i>	--	--	--	--
Total expenditures	<u>115,304</u>	<u>241,936</u>	<u>348,619</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	--	69,174	77,050	18,720
Other financing sources (uses):				
<i>Transfers in</i>	--	--	--	--
<i>Transfers out</i>	--	--	--	--
<i>Insurance recoveries</i>	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	--	69,174	77,050	18,720
Fund balances (deficits), October 1	--	(17,294)	(4,233)	(25,795)
Prior period adjustment	--	--	137,791	--
Fund balances (deficits), September 30	<u>\$ --</u>	<u>\$ 51,880</u>	<u>\$ 210,608</u>	<u>\$ (7,075)</u>

FEMA Winter 4255	Crime Victim Coordinator	DA State Fund	SO Federal Forfeiture	DA Federal Forfeiture
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	17,064	--	--
--	--	--	--	--
--	--	--	9	258
165,179	69,195	--	--	--
<u>165,179</u>	<u>69,195</u>	<u>17,064</u>	<u>9</u>	<u>258</u>
--	--	--	--	--
--	--	--	--	--
--	--	17,654	--	15,619
--	--	--	--	--
86,960	--	--	--	--
--	104,309	--	--	--
<u>86,960</u>	<u>104,309</u>	<u>17,654</u>	<u>--</u>	<u>15,619</u>
78,219	(35,114)	(590)	9	(15,361)
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
78,219	(35,114)	(590)	9	(15,361)
--	2,684	226	736	49,266
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>\$ 78,219</u>	<u>\$ (32,430)</u>	<u>\$ (364)</u>	<u>\$ 745</u>	<u>\$ 33,905</u>

# HOPKINS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Court of Appeals Fee	County Attorney Special Restitution	DA Pending
Revenues:			
<i>Taxes</i>	\$ --	\$ --	\$ --
<i>Fees of office</i>	--	--	--
<i>Intergovernmental</i>	--	--	--
<i>Fines</i>	--	--	--
<i>Interest</i>	3	--	--
<i>Miscellaneous</i>	105	--	--
Total revenues	<u>108</u>	<u>--</u>	<u>--</u>
Expenditures:			
Current:			
<i>General government</i>	--	--	--
<i>Judicial</i>	--	--	--
<i>Legal</i>	--	--	--
<i>Public safety</i>	--	--	--
<i>Public transportation</i>	--	--	--
<i>Public facilities</i>	--	--	--
<i>Health and welfare</i>	--	--	--
Total expenditures	<u>--</u>	<u>--</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	108	--	--
Other financing sources (uses):			
<i>Transfers in</i>	--	--	--
<i>Transfers out</i>	--	--	--
<i>Insurance recoveries</i>	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	108	--	--
Fund balances (deficits), October 1	(18)	3,152	151
Prior period adjustment	--	--	--
Fund balances (deficits), September 30	<u>\$ 90</u>	<u>\$ 3,152</u>	<u>\$ 151</u>

S/O Drug Forfeiture	DA Forfeiture	CA Check Collection Fee	DA Check Collection Fee	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
\$ --	\$ --	\$ --	\$ --	\$ 574,393
24,888	31,298	5,060	630	473,000
--	--	--	--	463,729
--	--	--	--	20,753
56	1,248	--	--	7,773
--	81	13	--	1,438,203
<u>24,944</u>	<u>32,627</u>	<u>5,073</u>	<u>630</u>	<u>2,977,851</u>
--	--	--	--	165,000
--	--	--	--	21,182
--	--	6,030	(60)	478,094
35,593	44,767	--	--	80,360
--	--	--	--	1,009,708
--	--	--	--	835,037
--	--	--	--	261,011
<u>35,593</u>	<u>44,767</u>	<u>6,030</u>	<u>(60)</u>	<u>2,850,392</u>
(10,649)	(12,140)	(957)	690	127,459
--	--	--	--	519,403
--	--	--	--	(626,050)
--	--	--	--	145,604
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>38,957</u>
(10,649)	(12,140)	(957)	690	166,416
12,188	215,030	2,292	1,004	849,542
--	--	--	--	137,791
<u>\$ 1,539</u>	<u>\$ 202,890</u>	<u>\$ 1,335</u>	<u>\$ 1,694</u>	<u>\$ 1,153,749</u>

**HOPKINS COUNTY, TEXAS**  
**RECORDS MANAGEMENT FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2016**

**EXHIBIT C-5**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Fees of office</i>	\$ 60,500	\$ 68,996	\$ 8,496
<i>Interest</i>	75	644	569
<i>Miscellaneous</i>	--	88	88
Total revenues	<u>60,575</u>	<u>69,728</u>	<u>9,153</u>
Expenditures:			
Current:			
<i>General Government</i>			
<i>County Clerk</i>			
<i>Personnel</i>	24,389	23,864	525
<i>Operating</i>	57,072	18,418	38,654
Total County Clerk	<u>81,461</u>	<u>42,282</u>	<u>39,179</u>
Total General Government	<u>81,461</u>	<u>42,282</u>	<u>39,179</u>
Total expenditures	<u>81,461</u>	<u>42,282</u>	<u>39,179</u>
Net change in fund balances	(20,886)	27,446	48,332
Fund balances, October 1	89,730	89,730	--
Fund balances, September 30	<u>\$ 68,844</u>	<u>\$ 117,176</u>	<u>\$ 48,332</u>

**HOPKINS COUNTY, TEXAS**  
 CHILD ABUSE PREVENTION  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-6

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Fines</i>	\$ 600	\$ 464	\$ (136)
<i>Interest</i>	10	30	20
Total revenues	<u>610</u>	<u>494</u>	<u>(116)</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>District Clerk</i>			
<i>Operating</i>	3,100	--	3,100
<i>Total District Clerk</i>	<u>3,100</u>	<u>--</u>	<u>3,100</u>
<i>Total Judicial</i>	<u>3,100</u>	<u>--</u>	<u>3,100</u>
Total expenditures	<u>3,100</u>	<u>--</u>	<u>3,100</u>
Net change in fund balances	(2,490)	494	2,984
Fund balances, October 1	4,810	4,810	--
Fund balances, September 30	<u>\$ 2,320</u>	<u>\$ 5,304</u>	<u>\$ 2,984</u>

**HOPKINS COUNTY, TEXAS**  
 COURT RECORD ARCHIVE  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-7

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Fines</i>	\$ 10,500	\$ 7,981	\$ (2,519)
<i>Interest</i>	75	185	110
Total revenues	<u>10,575</u>	<u>8,166</u>	<u>(2,409)</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Justice of the Peace Technology</i>			
<i>Operating</i>	30,000	10,000	20,000
<i>Total Justice of the Peace Technology</i>	<u>30,000</u>	<u>10,000</u>	<u>20,000</u>
<i>Total Judicial</i>	<u>30,000</u>	<u>10,000</u>	<u>20,000</u>
Total expenditures	<u>30,000</u>	<u>10,000</u>	<u>20,000</u>
Net change in fund balances	(19,425)	(1,834)	17,591
Fund balances, October 1	29,484	29,484	--
Fund balances, September 30	<u>\$ 10,059</u>	<u>\$ 27,650</u>	<u>\$ 17,591</u>

**HOPKINS COUNTY, TEXAS**  
**CIVIC CENTER FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2016**

**EXHIBIT C-8**

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Fees of office</i>	\$ 251,000	\$ 210,191	\$ (40,809)
<i>Intergovernmental</i>	270,000	321,292	51,292
<i>Interest</i>	100	1,009	909
<i>Miscellaneous</i>	62,729	49,131	(13,598)
Total revenues	<u>583,829</u>	<u>581,623</u>	<u>(2,206)</u>
Expenditures:			
Current:			
<i>Public Facilities</i>			
<i>Civic Center</i>			
<i>Personnel</i>	371,636	365,225	6,411
<i>Operating</i>	274,460	267,248	7,212
<i>Capital</i>	178,676	200,461	(21,785)
Total Civic Center	<u>824,772</u>	<u>832,934</u>	<u>(8,162)</u>
Total Public Facilities	<u>824,772</u>	<u>832,934</u>	<u>(8,162)</u>
Total expenditures	<u>824,772</u>	<u>832,934</u>	<u>(8,162)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(240,943)</u>	<u>(251,311)</u>	<u>(10,368)</u>
Other financing sources (uses):			
<i>Transfers in</i>	101,946	101,946	--
<i>Transfers out</i>	(20,000)	(20,000)	--
<i>Proceeds from capital leases</i>	108,807	143,104	34,297
Total other financing sources (uses)	<u>190,753</u>	<u>225,050</u>	<u>34,297</u>
Net change in fund balances	(50,190)	(26,261)	23,929
Fund balances, October 1	202,223	202,223	--
Fund balances, September 30	<u>\$ 152,033</u>	<u>\$ 175,962</u>	<u>\$ 23,929</u>

**HOPKINS COUNTY, TEXAS**  
**JP COMPUTER TECHNOLOGY**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2016**

**EXHIBIT C-9**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Fines</i>	\$ 9,500	\$ 11,174	\$ 1,674
<i>Interest</i>	10	9	(1)
Total revenues	<u>9,510</u>	<u>11,183</u>	<u>1,673</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Justice of the Peace Technology</i>			
<i>Operating</i>	10,935	10,935	--
<i>Total Justice of the Peace Technology</i>	<u>10,935</u>	<u>10,935</u>	<u>--</u>
<i>Total Judicial</i>	<u>10,935</u>	<u>10,935</u>	<u>--</u>
Total expenditures	<u>10,935</u>	<u>10,935</u>	<u>--</u>
Net change in fund balances	(1,425)	248	1,673
Fund balances, October 1	407	407	--
Fund balances, September 30	<u>\$ (1,018)</u>	<u>\$ 655</u>	<u>\$ 1,673</u>

**HOPKINS COUNTY, TEXAS**  
**DISTRICT ATTORNEY FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2016**

**EXHIBIT C-10**

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Intergovernmental</i>	\$ 124,541	\$ 125,373	\$ 832
<i>Interest</i>	--	232	232
<i>Miscellaneous</i>	--	1,296	1,296
Total revenues	<u>124,541</u>	<u>126,901</u>	<u>2,360</u>
Expenditures:			
Current:			
<i>Legal</i>			
<i>District Attorney</i>			
<i>Personnel</i>	433,242	388,175	45,067
<i>Operating</i>	33,839	29,272	4,567
Total District Attorney	<u>467,081</u>	<u>417,447</u>	<u>49,634</u>
Total Legal	<u>467,081</u>	<u>417,447</u>	<u>49,634</u>
Total expenditures	<u>467,081</u>	<u>417,447</u>	<u>49,634</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(342,540)</u>	<u>(290,546)</u>	<u>51,994</u>
Other financing sources (uses):			
<i>Transfers in</i>	269,061	269,061	--
Total other financing sources (uses)	<u>269,061</u>	<u>269,061</u>	<u>--</u>
Net change in fund balances	(73,479)	(21,485)	51,994
Fund balances, October 1	25,738	25,738	--
Fund balances, September 30	<u>\$ (47,741)</u>	<u>\$ 4,253</u>	<u>\$ 51,994</u>

**HOPKINS COUNTY, TEXAS**  
*LAW LIBRARY FUND*  
*SPECIAL REVENUE FUND*  
*BUDGETARY COMPARISON SCHEDULE*  
*FOR THE YEAR ENDED SEPTEMBER 30, 2016*

**EXHIBIT C-11**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Fees of office</i>	\$ 24,000	\$ 21,308	\$ (2,692)
<i>Interest</i>	--	21	21
Total revenues	<u>24,000</u>	<u>21,329</u>	<u>(2,671)</u>
Expenditures:			
Current:			
<i>Legal</i>			
<i>Law Library</i>			
<i>Operating</i>	18,000	21,404	(3,404)
<i>Total Law Library</i>	<u>18,000</u>	<u>21,404</u>	<u>(3,404)</u>
<i>Total Legal</i>	<u>18,000</u>	<u>21,404</u>	<u>(3,404)</u>
Total expenditures	<u>18,000</u>	<u>21,404</u>	<u>(3,404)</u>
Net change in fund balances	6,000	(75)	(6,075)
Fund balances (deficits), October 1	(4,479)	(4,479)	--
Fund balances (deficits), September 30	<u>\$ 1,521</u>	<u>\$ (4,554)</u>	<u>\$ (6,075)</u>

**HOPKINS COUNTY, TEXAS**  
**RECORD PRESERVATION COUNTY**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2016**

**EXHIBIT C-12**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Fees of office</i>	\$ 26,000	\$ 22,492	\$ (3,508)
<i>Interest</i>	100	222	122
<i>Miscellaneous</i>	--	2	2
Total revenues	<u>26,100</u>	<u>22,716</u>	<u>(3,384)</u>
Expenditures:			
Current:			
<i>General Government</i>			
<i>County Clerk</i>			
<i>Personnel</i>	217	216	1
<i>Operating</i>	46,533	10,199	36,334
Total County Clerk	<u>46,750</u>	<u>10,415</u>	<u>36,335</u>
Total General Government	<u>46,750</u>	<u>10,415</u>	<u>36,335</u>
Total expenditures	<u>46,750</u>	<u>10,415</u>	<u>36,335</u>
Net change in fund balances	(20,650)	12,301	32,951
Fund balances, October 1	32,607	32,607	--
Fund balances, September 30	<u>\$ 11,957</u>	<u>\$ 44,908</u>	<u>\$ 32,951</u>

**HOPKINS COUNTY, TEXAS**  
**COURTHOUSE SECURITY FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2016**

**EXHIBIT C-13**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Fees of office</i>	\$ 19,500	\$ 20,318	\$ 818
<i>Interest</i>	75	122	47
<i>Miscellaneous</i>	--	162	162
Total revenues	<u>19,575</u>	<u>20,602</u>	<u>1,027</u>
Expenditures:			
Current:			
<i>General Government</i>			
<i>County Clerk</i>			
<i>Personnel</i>	68,385	67,923	462
<i>Operating</i>	288	--	288
Total County Clerk	<u>68,673</u>	<u>67,923</u>	<u>750</u>
Total General Government	<u>68,673</u>	<u>67,923</u>	<u>750</u>
Total expenditures	<u>68,673</u>	<u>67,923</u>	<u>750</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(49,098)</u>	<u>(47,321)</u>	<u>1,777</u>
Other financing sources (uses):			
<i>Transfers in</i>	40,000	30,000	(10,000)
Total other financing sources (uses)	<u>40,000</u>	<u>30,000</u>	<u>(10,000)</u>
Net change in fund balances	(9,098)	(17,321)	(8,223)
Fund balances, October 1	22,952	22,952	--
Fund balances, September 30	<u>\$ 13,854</u>	<u>\$ 5,631</u>	<u>\$ (8,223)</u>

**HOPKINS COUNTY, TEXAS**  
**JUSTICE COURT SECURITY**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2016**

**EXHIBIT C-14**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Fees of office</i>	\$ 2,200	\$ 2,739	\$ 539
<i>Interest</i>	25	69	44
Total revenues	<u>2,225</u>	<u>2,808</u>	<u>583</u>
Expenditures:			
Current:			
<i>General Government</i>			
<i>County Clerk</i>			
<i>Operating</i>	17,000	3,502	13,498
<i>Total County Clerk</i>	<u>17,000</u>	<u>3,502</u>	<u>13,498</u>
<i>Total General Government</i>	<u>17,000</u>	<u>3,502</u>	<u>13,498</u>
Total expenditures	<u>17,000</u>	<u>3,502</u>	<u>13,498</u>
Net change in fund balances	(14,775)	(694)	14,081
Fund balances, October 1	10,968	10,968	--
Fund balances, September 30	<u>\$ (3,807)</u>	<u>\$ 10,274</u>	<u>\$ 14,081</u>

**HOPKINS COUNTY, TEXAS**  
HAVA GRANT  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-15

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Interest</i>	\$ 10	\$ 72	\$ 62
<i>Miscellaneous</i>	5,000	3,377	(1,623)
Total revenues	<u>5,010</u>	<u>3,449</u>	<u>(1,561)</u>
Expenditures:			
Current:			
<i>General Government</i>			
<i>County Clerk</i>			
<i>Capital</i>	12,500	3,190	9,310
Total County Clerk	<u>12,500</u>	<u>3,190</u>	<u>9,310</u>
Total General Government	<u>12,500</u>	<u>3,190</u>	<u>9,310</u>
Total expenditures	<u>12,500</u>	<u>3,190</u>	<u>9,310</u>
Net change in fund balances	(7,490)	259	7,749
Fund balances, October 1	12,556	12,556	--
Fund balances, September 30	<u>\$ 5,066</u>	<u>\$ 12,815</u>	<u>\$ 7,749</u>

**HOPKINS COUNTY, TEXAS**  
**CC TECHNOLOGY FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2016**

**EXHIBIT C-16**

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Fines</i>	\$ 1,200	\$ 1,134	\$ (66)
<i>Interest</i>	10	35	25
Total revenues	<u>1,210</u>	<u>1,169</u>	<u>(41)</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Justice of the Peace Technology</i>			
<i>Operating</i>	4,250	247	4,003
<i>Total Justice of the Peace Technology</i>	<u>4,250</u>	<u>247</u>	<u>4,003</u>
<i>Total Judicial</i>	<u>4,250</u>	<u>247</u>	<u>4,003</u>
Total expenditures	<u>4,250</u>	<u>247</u>	<u>4,003</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,040)</u>	<u>922</u>	<u>3,962</u>
Net change in fund balances	(3,040)	922	3,962
Fund balances, October 1	5,432	5,432	--
Fund balances, September 30	<u>\$ 2,392</u>	<u>\$ 6,354</u>	<u>\$ 3,962</u>

**HOPKINS COUNTY, TEXAS**  
 PRECINCT 1 HOUSE  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-17

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Interest</i>	\$ --	\$ 10	\$ 10
<i>Miscellaneous</i>	6,900	6,900	--
Total revenues	<u>6,900</u>	<u>6,910</u>	<u>10</u>
Expenditures:			
Current:			
<i>Public Facilities</i>			
<i>Building Maintenance</i>			
<i>Operating</i>	2,200	2,103	97
<i>Total Building Maintenance</i>	<u>2,200</u>	<u>2,103</u>	<u>97</u>
<i>Total Public Facilities</i>	<u>2,200</u>	<u>2,103</u>	<u>97</u>
Total expenditures	<u>2,200</u>	<u>2,103</u>	<u>97</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,700</u>	<u>4,807</u>	<u>107</u>
Other financing sources (uses):			
<i>Transfers in</i>	1,350	--	(1,350)
<i>Transfers out</i>	(6,050)	(6,050)	--
Total other financing sources (uses)	<u>(4,700)</u>	<u>(6,050)</u>	<u>(1,350)</u>
Net change in fund balances	--	(1,243)	(1,243)
Fund balances, October 1	1,572	1,572	--
Fund balances, September 30	<u>\$ 1,572</u>	<u>\$ 329</u>	<u>\$ (1,243)</u>

**HOPKINS COUNTY, TEXAS**  
ROAD AND BRIDGE SPECIAL MAINTENANCE  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-18

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Taxes</i>	\$ 282,929	\$ 290,649	\$ 7,720
<i>Interest</i>	500	1,331	831
Total revenues	<u>283,429</u>	<u>291,980</u>	<u>8,551</u>
Other financing sources (uses):			
<i>Transfers out</i>	(350,000)	(350,000)	--
Total other financing sources (uses)	<u>(350,000)</u>	<u>(350,000)</u>	<u>--</u>
Net change in fund balances	(66,571)	(58,020)	8,551
Fund balances, October 1	100,012	100,012	--
Fund balances, September 30	<u>\$ 33,441</u>	<u>\$ 41,992</u>	<u>\$ 8,551</u>

**HOPKINS COUNTY, TEXAS**  
**FARM TO MARKET SPECIAL FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2016**

**EXHIBIT C-19**

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Taxes</i>	\$ 282,186	\$ 283,744	\$ 1,558
<i>Interest</i>	500	1,501	1,001
<i>Miscellaneous</i>	--	82,044	82,044
Total revenues	<u>282,686</u>	<u>367,289</u>	<u>84,603</u>
Expenditures:			
Current:			
<i>Public Transportation</i>			
<i>Road and Bridge Special</i>			
<i>Capital</i>	--	142,608	(142,608)
Total Road and Bridge Special	<u>--</u>	<u>142,608</u>	<u>(142,608)</u>
Total Public Transportation	<u>--</u>	<u>142,608</u>	<u>(142,608)</u>
Total expenditures	<u>--</u>	<u>142,608</u>	<u>(142,608)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>282,686</u>	<u>224,681</u>	<u>(58,005)</u>
Other financing sources (uses):			
<i>Transfers out</i>	<u>(250,000)</u>	<u>(250,000)</u>	<u>--</u>
Total other financing sources (uses)	<u>(250,000)</u>	<u>(250,000)</u>	<u>--</u>
Net change in fund balances	32,686	(25,319)	(58,005)
Fund balances, October 1	107,449	107,449	--
Fund balances, September 30	<u>\$ 140,135</u>	<u>\$ 82,130</u>	<u>\$ (58,005)</u>

**HOPKINS COUNTY, TEXAS**  
ROAD & BRIDGE COUNTY PROJECT  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-20

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Interest	\$ --	\$ 349	\$ 349
Miscellaneous	--	203	203
Total revenues	<u>--</u>	<u>552</u>	<u>552</u>
Expenditures:			
Current:			
Public Transportation			
Road and Bridge Number One			
Operating	1,419	--	1,419
Total Road and Bridge Number One	<u>1,419</u>	<u>--</u>	<u>1,419</u>
Road and Bridge Number Two			
Operating	1,529	--	1,529
Total Road and Bridge Number Two	<u>1,529</u>	<u>--</u>	<u>1,529</u>
Road and Bridge Number Three			
Operating	2,253	--	2,253
Total Road and Bridge Number Three	<u>2,253</u>	<u>--</u>	<u>2,253</u>
Road and Bridge Number Four			
Operating	8,424	--	8,424
Total Road and Bridge Number Four	<u>8,424</u>	<u>--</u>	<u>8,424</u>
Road and Bridge Special			
Road and Bridge County Project			
Operating	100,251	74,281	25,970
Total Road and Bridge Special	<u>100,251</u>	<u>74,281</u>	<u>25,970</u>
Total Public Transportation	<u>113,876</u>	<u>74,281</u>	<u>39,595</u>
Total expenditures	<u>113,876</u>	<u>74,281</u>	<u>39,595</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(113,876)</u>	<u>(73,729)</u>	<u>40,147</u>
Other financing sources (uses):			
Transfers in	89,660	89,660	--
Proceeds from capital leases	--	2,500	2,500
Total other financing sources (uses)	<u>89,660</u>	<u>92,160</u>	<u>2,500</u>
Net change in fund balances	(24,216)	18,431	42,647
Fund balances, October 1	5,435	5,435	--
Fund balances, September 30	<u>\$ (18,781)</u>	<u>\$ 23,866</u>	<u>\$ 42,647</u>

**HOPKINS COUNTY, TEXAS**  
 COUNTY CLERK ARCHIVE  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-21

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Fees of office</i>	\$ 56,000	\$ 65,080	\$ 9,080
<i>Interest</i>	200	358	158
Total revenues	<u>56,200</u>	<u>65,438</u>	<u>9,238</u>
Expenditures:			
Current:			
<i>General Government</i>			
<i>County Clerk</i>			
<i>Operating</i>	91,500	37,688	53,812
<i>Total County Clerk</i>	<u>91,500</u>	<u>37,688</u>	<u>53,812</u>
<i>Total General Government</i>	<u>91,500</u>	<u>37,688</u>	<u>53,812</u>
Total expenditures	<u>91,500</u>	<u>37,688</u>	<u>53,812</u>
Net change in fund balances	(35,300)	27,750	63,050
Fund balances, October 1	49,434	49,434	--
Fund balances, September 30	<u>\$ 14,134</u>	<u>\$ 77,184</u>	<u>\$ 63,050</u>

**HOPKINS COUNTY, TEXAS**  
**CRIME VICTIM COORDINATOR**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2016**

**EXHIBIT C-22**

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Miscellaneous</i>	\$ 94,160	\$ 69,195	\$ (24,965)
Total revenues	<u>94,160</u>	<u>69,195</u>	<u>(24,965)</u>
Expenditures:			
Current:			
<i>Health and Welfare</i>			
<i>Shady Grove Step Grant</i>			
<i>Personnel</i>	111,115	68,664	42,451
<i>Operating</i>	6,160	35,645	(29,485)
Total Shady Grove Step Grant	<u>117,275</u>	<u>104,309</u>	<u>12,966</u>
Total Health and Welfare	<u>117,275</u>	<u>104,309</u>	<u>12,966</u>
Total expenditures	<u>117,275</u>	<u>104,309</u>	<u>12,966</u>
Net change in fund balances	(23,115)	(35,114)	(11,999)
Fund balances, October 1	2,684	2,684	--
Fund balances (deficits), September 30	<u>\$ (20,431)</u>	<u>\$ (32,430)</u>	<u>\$ (11,999)</u>

**HOPKINS COUNTY, TEXAS**  
 DA STATE FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-23

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Intergovernmental</i>	\$ 22,500	\$ 17,064	\$ (5,436)
Total revenues	<u>22,500</u>	<u>17,064</u>	<u>(5,436)</u>
Expenditures:			
Current:			
<i>Legal</i>			
<i>District Attorney</i>			
<i>Personnel</i>	22,500	17,654	4,846
Total District Attorney	<u>22,500</u>	<u>17,654</u>	<u>4,846</u>
Total Legal	<u>22,500</u>	<u>17,654</u>	<u>4,846</u>
Total expenditures	<u>22,500</u>	<u>17,654</u>	<u>4,846</u>
Net change in fund balances	--	(590)	(590)
Fund balances, October 1	226	226	--
Fund balances (deficits), September 30	<u>\$ 226</u>	<u>\$ (364)</u>	<u>\$ (590)</u>

**HOPKINS COUNTY, TEXAS**  
SO FEDERAL FORFEITURE FUND  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-24

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Interest</i>	\$ --	\$ 9	\$ 9
Total revenues	<u>    --</u>	<u>    9</u>	<u>    9</u>
Expenditures:			
Current:			
Public Safety			
<i>Volunteer Fire</i>			
<i>Operating</i>	750	--	750
Total Volunteer Fire	<u>    750</u>	<u>    --</u>	<u>    750</u>
Total Public Safety	<u>    750</u>	<u>    --</u>	<u>    750</u>
Total expenditures	<u>    750</u>	<u>    --</u>	<u>    750</u>
Net change in fund balances	(750)	9	759
Fund balances, October 1	736	736	--
Fund balances, September 30	<u>\$ (14)</u>	<u>\$ 745</u>	<u>\$ 759</u>

**HOPKINS COUNTY, TEXAS**  
 DA FEDERAL FORFEITURE  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-25

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
Interest	\$ --	\$ 258	\$ 258
Total revenues	<u>--</u>	<u>258</u>	<u>258</u>
Expenditures:			
Current:			
Legal			
District Attorney			
Operating	87,000	15,414	71,586
Capital	--	205	(205)
Total District Attorney	<u>87,000</u>	<u>15,619</u>	<u>71,381</u>
Total Legal	<u>87,000</u>	<u>15,619</u>	<u>71,381</u>
Total expenditures	<u>87,000</u>	<u>15,619</u>	<u>71,381</u>
Net change in fund balances	(87,000)	(15,361)	71,639
Fund balances, October 1	49,266	49,266	--
Fund balances, September 30	<u>\$ (37,734)</u>	<u>\$ 33,905</u>	<u>\$ 71,639</u>

**HOPKINS COUNTY, TEXAS**  
 COURT OF APPEALS FEE  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-26

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Interest</i>	\$ 10	\$ 3	\$ (7)
<i>Miscellaneous</i>	3,500	105	(3,395)
Total revenues	<u>3,510</u>	<u>108</u>	<u>(3,402)</u>
Expenditures:			
Current:			
<i>Legal</i>			
<i>County attorney</i>			
<i>Operating</i>	3,510	--	3,510
<i>Total County Attorney</i>	<u>3,510</u>	<u>--</u>	<u>3,510</u>
<i>Total Legal</i>	<u>3,510</u>	<u>--</u>	<u>3,510</u>
Total expenditures	<u>3,510</u>	<u>--</u>	<u>3,510</u>
Net change in fund balances	--	108	108
Fund balances (deficits), October 1	(18)	(18)	--
Fund balances, September 30	<u>\$ (18)</u>	<u>\$ 90</u>	<u>\$ 108</u>

**HOPKINS COUNTY, TEXAS**  
*S/O DRUG FORFEITURE*  
*SPECIAL REVENUE FUND*  
*BUDGETARY COMPARISON SCHEDULE*  
*FOR THE YEAR ENDED SEPTEMBER 30, 2016*

**EXHIBIT C-27**

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Fees of office</i>	\$ 6,000	\$ 24,888	\$ 18,888
<i>Interest</i>	--	56	56
Total revenues	<u>6,000</u>	<u>24,944</u>	<u>18,944</u>
Expenditures:			
Current:			
<i>Public Safety</i>			
<i>County Sheriff</i>			
<i>Operating</i>	22,500	35,593	(13,093)
<i>Total County Sheriff</i>	<u>22,500</u>	<u>35,593</u>	<u>(13,093)</u>
<i>Total Public Safety</i>	<u>22,500</u>	<u>35,593</u>	<u>(13,093)</u>
Total expenditures	<u>22,500</u>	<u>35,593</u>	<u>(13,093)</u>
Net change in fund balances	(16,500)	(10,649)	5,851
Fund balances, October 1	12,188	12,188	--
Fund balances, September 30	<u>\$ (4,312)</u>	<u>\$ 1,539</u>	<u>\$ 5,851</u>

**HOPKINS COUNTY, TEXAS**  
 DA FORFEITURE  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-28

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Fees of office</i>	\$ --	\$ 31,298	\$ 31,298
<i>Interest</i>	--	1,248	1,248
<i>Miscellaneous</i>	--	81	81
Total revenues	<u>--</u>	<u>32,627</u>	<u>32,627</u>
Expenditures:			
Current:			
<i>Public Safety</i>			
<i>County Sheriff</i>			
<i>Personnel</i>	54,268	21,022	33,246
<i>Operating</i>	36,911	7,554	29,357
<i>Capital</i>	15,000	16,191	(1,191)
Total County Sheriff	<u>106,179</u>	<u>44,767</u>	<u>61,412</u>
Total Public Safety	<u>106,179</u>	<u>44,767</u>	<u>61,412</u>
Total expenditures	<u>106,179</u>	<u>44,767</u>	<u>61,412</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(106,179)</u>	<u>(12,140)</u>	<u>94,039</u>
Other financing sources (uses):			
<i>Transfers out</i>	(9,500)	--	9,500
Total other financing sources (uses)	<u>(9,500)</u>	<u>--</u>	<u>9,500</u>
Net change in fund balances	(115,679)	(12,140)	103,539
Fund balances, October 1	215,030	215,030	--
Fund balances, September 30	<u>\$ 99,351</u>	<u>\$ 202,890</u>	<u>\$ 103,539</u>

**HOPKINS COUNTY, TEXAS**  
**CA CHECK COLLECTION FEE**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2016**

**EXHIBIT C-29**

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Fees of office</i>	\$ 5,000	\$ 5,060	\$ 60
<i>Miscellaneous</i>	--	13	13
Total revenues	<u>5,000</u>	<u>5,073</u>	<u>73</u>
Expenditures:			
Current:			
<i>Legal</i>			
<i>County attorney</i>			
<i>Personnel</i>	3,311	4,230	(919)
<i>Operating</i>	1,800	1,800	--
Total County Attorney	<u>5,111</u>	<u>6,030</u>	<u>(919)</u>
Total Legal	<u>5,111</u>	<u>6,030</u>	<u>(919)</u>
Total expenditures	<u>5,111</u>	<u>6,030</u>	<u>(919)</u>
Net change in fund balances	(111)	(957)	(846)
Fund balances, October 1	2,292	2,292	--
Fund balances, September 30	<u>\$ 2,181</u>	<u>\$ 1,335</u>	<u>\$ (846)</u>

**HOPKINS COUNTY, TEXAS**  
*DA CHECK COLLECTION*  
*SPECIAL REVENUE FUND*  
*BUDGETARY COMPARISON SCHEDULE*  
*FOR THE YEAR ENDED SEPTEMBER 30, 2016*

**EXHIBIT C-30**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Fees of office</i>	\$ 1,000	\$ 630	\$ (370)
Total revenues	<u>1,000</u>	<u>630</u>	<u>(370)</u>
Expenditures:			
Current:			
<i>Legal</i>			
<i>District Attorney</i>			
<i>Operating</i>	2,433	(60)	2,493
Total District Attorney	<u>2,433</u>	<u>(60)</u>	<u>2,493</u>
Total Legal	<u>2,433</u>	<u>(60)</u>	<u>2,493</u>
Total expenditures	<u>2,433</u>	<u>(60)</u>	<u>2,493</u>
Net change in fund balances	(1,433)	690	2,123
Fund balances, October 1	1,004	1,004	--
Fund balances, September 30	<u>\$ (429)</u>	<u>\$ 1,694</u>	<u>\$ 2,123</u>

**HOPKINS COUNTY, TEXAS**  
**DEBT SERVICE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2016**

**EXHIBIT C-31**

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Taxes</i>	\$ 1,656,948	\$ 1,698,447	\$ 41,499
<i>Interest</i>	3,000	2,503	(497)
Total revenues	<u>1,659,948</u>	<u>1,700,950</u>	<u>41,002</u>
Expenditures:			
Debt service:			
<i>Principal</i>	900,000	900,000	--
<i>Interest and fiscal charges</i>	715,011	715,011	--
Total expenditures	<u>1,615,011</u>	<u>1,615,011</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	<u>44,937</u>	<u>85,939</u>	<u>41,002</u>
Other financing sources (uses):			
<i>Transfers in</i>	6,050	6,050	--
Total other financing sources (uses)	<u>6,050</u>	<u>6,050</u>	<u>--</u>
Net change in fund balances	50,987	91,989	41,002
Fund balances, October 1	84,731	84,731	--
Fund balances, September 30	<u>\$ 135,718</u>	<u>\$ 176,720</u>	<u>\$ 41,002</u>

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**HOPKINS COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**SEPTEMBER 30, 2016**

	<u>Courthouse Restoration</u>	<u>Civic Center Horse Pavillion</u>	<u>Bond Issue 2007</u>
<b>ASSETS</b>			
<i>Cash and cash equivalents</i>	\$ 6,775	\$ --	\$ 151
<b>Total Assets</b>	<u>\$ 6,775</u>	<u>\$ --</u>	<u>\$ 151</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
<i>Accounts payable</i>	\$ --	\$ --	\$ --
<i>Due to other funds</i>	--	125,572	--
<b>Total Liabilities</b>	<u>--</u>	<u>125,572</u>	<u>--</u>
<b>FUND BALANCES:</b>			
<i>Restricted</i>	6,775	--	151
<i>Unassigned</i>	--	(125,572)	--
<b>Total fund balances (deficits)</b>	<u>6,775</u>	<u>(125,572)</u>	<u>151</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 6,775</u>	<u>\$ --</u>	<u>\$ 151</u>

Jail 2013/2014 Bond Issue	Jail 2013/2014 Bond Issue #2	Special Projects	Total Nonmajor Capital Projects Funds (See Exhibit C-1)
\$ 307,457	\$ 484,682	\$ 427,218	\$ 1,226,283
<u>\$ 307,457</u>	<u>\$ 484,682</u>	<u>\$ 427,218</u>	<u>\$ 1,226,283</u>
\$ 41,965	\$ 41,965	\$ --	\$ 83,930
--	--	--	125,572
<u>41,965</u>	<u>41,965</u>	<u>--</u>	<u>209,502</u>
265,492	442,717	427,218	1,142,353
--	--	--	(125,572)
<u>265,492</u>	<u>442,717</u>	<u>427,218</u>	<u>1,016,781</u>
<u>\$ 307,457</u>	<u>\$ 484,682</u>	<u>\$ 427,218</u>	<u>\$ 1,226,283</u>

# HOPKINS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR CAPITAL PROJECTS FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Courthouse Restoration	Civic Center Horse Pavillion	Bond Issue 2007
Revenues:			
<i>Interest</i>	\$ 38	\$ --	\$ 1,964
<i>Miscellaneous</i>	885	--	--
Total revenues	<u>923</u>	<u>--</u>	<u>1,964</u>
Expenditures:			
Current:			
<i>Public facilities</i>	--	107,550	333,058
Total expenditures	<u>--</u>	<u>107,550</u>	<u>333,058</u>
Excess (deficiency) of revenues over (under) expenditures	923	(107,550)	(331,094)
Other financing sources (uses):			
<i>Transfers in</i>	--	20,000	--
Total other financing sources (uses)	<u>--</u>	<u>20,000</u>	<u>--</u>
Net change in fund balances	923	(87,550)	(331,094)
Fund balances (deficits), October 1	5,852	(38,022)	331,245
Prior period adjustment	--	--	--
Fund balances (deficits), September 30	<u>\$ 6,775</u>	<u>\$ (125,572)</u>	<u>\$ 151</u>

Jail 2013/2014 Bond Issue	Jail 2013/2014 Bond Issue #2	Special Projects	Total Nonmajor Capital Projects Funds (See Exhibit C-2)
\$ 3,743	\$ 4,824	\$ 1,157	\$ 11,726
--	--	--	885
<u>3,743</u>	<u>4,824</u>	<u>1,157</u>	<u>12,611</u>
930,703	930,705	212,025	2,514,041
<u>930,703</u>	<u>930,705</u>	<u>212,025</u>	<u>2,514,041</u>
(926,960)	(925,881)	(210,868)	(2,501,430)
--	--	575,000	595,000
--	--	<u>575,000</u>	<u>595,000</u>
(926,960)	(925,881)	364,132	(1,906,430)
(536,537)	(360,391)	63,086	(534,767)
1,728,989	1,728,989	--	3,457,978
<u>\$ 265,492</u>	<u>\$ 442,717</u>	<u>\$ 427,218</u>	<u>\$ 1,016,781</u>

**HOPKINS COUNTY, TEXAS***COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES**AGENCY FUNDS**SEPTEMBER 30, 2016*

	Tax Assessor Collector	County Clerk	District Clerk	Sheriff
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 285,076	\$ 16,238	\$ 469,951	\$ 98,611
<b>Total Assets</b>	<u><u>\$ 285,076</u></u>	<u><u>\$ 16,238</u></u>	<u><u>\$ 469,951</u></u>	<u><u>\$ 98,611</u></u>
<b>LIABILITIES</b>				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ --
<i>Other payables</i>	--	--	--	--
<i>Due to other governments</i>	285,076	--	--	--
<i>Due to others</i>	--	16,238	469,951	98,611
<b>Total Liabilities</b>	<u><u>285,076</u></u>	<u><u>16,238</u></u>	<u><u>469,951</u></u>	<u><u>98,611</u></u>

Justice of the Peace Number One	Justice of the Peace Number Two	County Attorney	Juvenile Probation	Adult Probation
\$ 808	\$ 95	\$ 16,561	\$ 2,117	\$ 4,679
<u>\$ 808</u>	<u>\$ 95</u>	<u>\$ 16,561</u>	<u>\$ 2,117</u>	<u>\$ 4,679</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	2,117	4,679
808	95	16,561	--	--
<u>808</u>	<u>95</u>	<u>16,561</u>	<u>2,117</u>	<u>4,679</u>

**HOPKINS COUNTY, TEXAS**

## COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

## AGENCY FUNDS

SEPTEMBER 30, 2016

	8th District Juvenile Probation	Payroll Account	Clearing Account	Total Agency Funds (See Exhibit A-7)
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 63,062	\$ 86,407	\$ 12,723	\$ 1,056,328
<b>Total Assets</b>	<u>\$ 63,062</u>	<u>\$ 86,407</u>	<u>\$ 12,723</u>	<u>\$ 1,056,328</u>
<b>LIABILITIES</b>				
<i>Accounts payable</i>	\$ --	\$ --	\$ 12,723	\$ 12,723
<i>Other payables</i>	--	86,407	--	86,407
<i>Due to other governments</i>	63,062	--	--	354,934
<i>Due to others</i>	--	--	--	602,264
<b>Total Liabilities</b>	<u>63,062</u>	<u>86,407</u>	<u>12,723</u>	<u>1,056,328</u>