

HOPKINS COUNTY, TEXAS

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2021

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HOPKINS COUNTY, TEXAS
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2021

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Financial Section

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RUTLEDGE CRAIN & COMPANY, PC

CERTIFIED PUBLIC ACCOUNTANTS

3214 W Park Row, Suite E

Pantego, Texas 76013

INDEPENDENT AUDITOR'S REPORT

Honorable County Judge and County Commissioners
Comprising the Commissioners' Court of Hopkins County
Sulphur Springs, Texas

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Hopkins County, Texas (the County) as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the 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, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information as noted in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards

generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual nonmajor fund financial statements 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 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 are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Rutledge Crain & Company, PC

March 4, 2022

Management's Discussion and Analysis

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HOPKINS COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2021

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, 2021. 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, 2021 by \$22,988,512 (net position). Of this amount, \$13,076,826 (unrestricted net assets) may be used to meet the government's ongoing obligations to citizens and creditors.

The total net position of the County increased by \$1,906,862. This increase is attributable to conservative spending across many departments, resulting in lower than budgeted operational costs. Hopkins County applied and obtained the ARP Grant which was to provide assistance with operational cost associated to Covid 19.

The County's governmental funds reported combined ending fund balances of \$12,318,104 an increase of \$677,332 in comparison to the previous year, mainly due to conservative spending and heavier revenues.

The unassigned portion of the General Fund, fund balance at the end of the year was \$6,823,283 or 56% of total General Fund expenditures for fiscal year 2021.

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, 2021

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 2021, the County's net position (assets and deferred outflow of resources exceeding liabilities and deferred inflows of resources) totaled \$22,988,512. 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, \$13,076,826 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, 2021

Net position of \$674,814 in the debt service fund, are restricted for future debt service payments.

Net position of \$195,709 in the Capital Projects Fund, are restricted to payments for capital projects.

The remaining balance of unrestricted net position, \$13,076,826, may be used to meet the government's ongoing obligations to citizens and creditors.

Table 1
 Condensed Statement of Net Position

	<u>9/30/2021</u>	<u>9/30/2020</u>
ASSETS		
Current and other assets	\$25,763,067	\$19,936,295
Capital assets	24,716,351	26,006,197
Total assets	<u>50,479,418</u>	<u>45,942,492</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred charge on refunding	39,101	42,230
Deferred pension outflow	4,130,003	3,098,363
Total deferred outflow of resources	<u>4,169,104</u>	<u>3,140,593</u>
LIABILITIES		
Long-term liabilities	20,349,403	22,166,148
Other liabilities	4,501,748	2,194,955
Total liabilities	<u>24,851,151</u>	<u>24,361,103</u>
DEFERRED INFLOWS OF RESOURCES		
Unearned revenue other	3,540,246	-
Unearned revenue pension	3,268,613	3,640,332
Total deferred inflows of resources	<u>6,808,859</u>	<u>3,640,332</u>
NET POSITION		
Net investment in capital assets	9,041,163	8,884,973
Restricted	870,523	907,996
Unrestricted	13,076,826	11,288,681
Total net position	<u>\$22,988,512</u>	<u>\$21,081,650</u>

HOPKINS COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2021

Changes in Net Position. The net position of the County increased by \$1,906,862 for the fiscal year ended September 30, 2021. This increase was attributable to the county receiving grants as well as conservative spending by most departments.

Table 2
 Changes in Net Position

	<u>9/30/2021</u>	<u>9/30/2020</u>
Program Revenues:		
Charges for services	\$ 4,232,126	\$ 4,139,704
Operating grants and contributions	552,289	420,372
Capital grants and contributions	344,810	2,840,444
General Revenues		
Taxes	16,730,181	15,729,097
Miscellaneous	300,773	166,510
Unrestricted investment earnings	131,830	15,556
Insurance recoveries	334,119	263,189
Gain (loss) on disposal of capital assets	21,765	16,297
Total Revenues	<u>22,647,893</u>	<u>23,591,169</u>
Expenses:		
General government	1,712,290	1,772,186
Judicial	1,410,011	1,469,830
Legal	601,149	670,973
Financial administration	967,121	1,007,018
Public safety	6,791,577	7,208,252
Public transportation	6,174,145	6,558,557
Public facilities	1,911,083	1,664,417
Health and welfare	69,278	1,038,622
Extension services	65,171	61,916
Elections	530,105	52,111
Interest on long-term debt	509,101	547,253
Total Expenses	<u>20,741,031</u>	<u>22,051,135</u>
Increase (decrease) in net position	1,906,862	1,540,034
Net Position – October 1	21,081,650	19,417,145
Prior period adjustment	-	124,471
Net Position – September 30	<u>\$22,988,512</u>	<u>\$21,081,650</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.

HOPKINS COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2021

As of the end of the current fiscal year, the County's governmental funds reported combined fund balances of \$12,318,104.

GENERAL FUND

The General Fund is the main operating fund of Hopkins County. At the end of the current fiscal year, the County's unassigned fund balance was \$6,823,283. This is an increase of \$849,536 from the prior year which is mainly due to insurance proceeds and the county's ability to obtain grants. The county has adopted a policy of maintaining a minimum fund balance to be used for unanticipated needs. A Fund Balance Policy adopted by the Commissioner's Court in 2019 states that the minimum level shall be approximately 30 to 35 percent of the subsequent year's budgeted expenditures and outgoing transfers. This minimum fund balance is intended to provide stabilization in case of unforeseen events that may occur. If it is determined that the County is below this minimum established fund balance level, the governing body will be informed of this condition and take necessary budgetary steps to bring the fund balance level into compliance with this policy through budgetary actions.

Road and Bridge Fund. The Road and Bridge fund balance totaled \$1,896,182 an increase of \$35,990. The main factor is due to revenues being higher than projected.

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.

- Taxes were above budget \$788,211 due to higher tax collection
- Tax Assessor Collector was under budget \$21,311 due to conservative spending
- County Jail Budget was under budget by \$44,900 due to stricter spending
- Extradition was under budget by \$21,858 due to travel restrictions brought on by Covid-19.
- County Fire was under budget \$38,553. This was due to conservative spending.
- Overall, expenditures were more than the original budget by \$105,508 due to stricter spending habits of all County Offices. Not knowing the effects that Covid 19 would have on our County, all departments were very conservative in their spending.

HOPKINS COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2021

Table 3
 Capital Assets at Year End
 Net of Accumulated Depreciation

	<u>9/30/2021</u>	<u>9/30/2020</u>
Land	\$ 1,760,341	\$ 1,760,341
Buildings & improvements	31,530,512	31,501,567
Machinery and equipment	13,582,572	13,188,062
Infrastructure	17,701,826	17,701,826
Total accumulated depreciation	<u>(39,858,900)</u>	<u>(38,145,599)</u>
Total Capital Assets (Net)	<u>\$24,716,351</u>	<u>\$26,006,197</u>

Additional information on the County's capital assets can be found in the notes to the financial statements.

Debt administration. At the end of the current fiscal year, Hopkins County had total debt outstanding of \$17,185,000.

Table 4
 Outstanding Debt at Year End

	<u>9/30/2021</u>	<u>9/30/2020</u>
Type of Debt		
Certificates of obligation	\$ 75,000	\$ 145,000
Limited tax refunding bonds	<u>13,915,000</u>	<u>14,940,000</u>
Total bonds outstanding	13,990,000	15,085,000
Premium on bonds issued	459,576	496,342
Discount bonds issued	<u>(66,446)</u>	<u>(71,761)</u>
Total Debt	<u>\$14,383,130</u>	<u>\$15,509,581</u>

Additional information on the County's long-term debt can be found in the notes to the financial statements.

The County's outstanding debt decreased by \$1,126,451 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. Hopkins County gained renewed momentum in the Spring of 2021. Hopkins County's unemployment rate as of September 2021 was 4.1% which is a decrease, and is the lowest since COVID shutdowns caused the unemployment rate to rise over last year and below the state 5.1%.

The tax rate established for the 2021 budget is \$.624892, which is the same as 2020. Total revenues from property taxes, increased over prior year. This increase was due to adopting a tax rate greater than the no new revenue rate. Sales tax revenues also increased while fees, fines and intergovernmental revenue remained mostly unchanged. Overall, these changes lead total revenues this year to be higher than the prior year.

HOPKINS COUNTY, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2021

At the time the 2021 budget was prepared, the local economy was showing optimistic signs of growth. We currently have several businesses that are coming to the area that will provide many jobs as well as tax revenue to our County.

Hopkins County has several Solar Farms that are coming to the area, which should provide additional tax revenue for the County.

Some key factors to look for in future budgets:

The County's general fund balance has continued to increase over the years due to tight controls on expenses and careful revenue estimations. Revenue estimations are based on previous year actual numbers instead of projecting for possible increases. This has allowed our fund balance to experience a steady growth over the past several years.

Contacting the County's Financial Management

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 directed to Shannah Aulsbrook, County Auditor, located at the Hopkins County Courthouse, located at 118 Church Street, Sulphur Springs, Texas 75482.

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Basic Financial Statements

HOPKINS COUNTY, TEXASSTATEMENT OF NET POSITION
SEPTEMBER 30, 2021

	Governmental Activities
ASSETS	
<i>Cash and cash equivalents</i>	\$ 15,878,531
<i>Investments</i>	1,429
Receivables (net of allowances for uncollectibles):	
<i>Fines</i>	8,235,228
<i>Taxes</i>	498,697
<i>Other receivables</i>	44,600
<i>Due from other governments</i>	879,573
<i>Inventories</i>	116,104
<i>Prepaid items</i>	108,905
Capital assets (net of accumulated depreciation):	
<i>Land</i>	1,760,341
<i>Buildings</i>	18,547,555
<i>Machinery and equipment</i>	4,335,855
<i>Bridges</i>	72,600
Total Assets	<u>50,479,418</u>
DEFERRED OUTFLOWS OF RESOURCES	
<i>Deferred charges</i>	39,101
<i>Deferred pension expense</i>	4,130,003
Total Deferred Outflows of Resources	<u>4,169,104</u>
LIABILITIES	
<i>Accounts payable</i>	773,649
<i>Accrued liabilities and other payables</i>	616,810
<i>Due to other governments</i>	3,060,730
<i>Due to others</i>	50,559
Noncurrent liabilities:	
<i>Due within one year</i>	1,603,256
<i>Due in more than one year</i>	18,746,147
Total Liabilities	<u>24,851,151</u>
DEFERRED INFLOWS OF RESOURCES	
<i>Unearned revenue-other</i>	3,540,246
<i>Unearned revenue-pension</i>	3,268,613
Total deferred inflows of resources	<u>6,808,859</u>
NET POSITION:	
<i>Net Investment in Capital Assets</i>	9,041,163
Restricted For:	
<i>Debt Service</i>	674,814
<i>Capital Projects</i>	195,709
<i>Unrestricted</i>	13,076,826
Total Net Position	<u>\$ 22,988,512</u>

The accompanying notes are an integral part of this statement.

HOPKINS COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2021

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
PRIMARY GOVERNMENT					
Governmental activities:					
<i>General government</i>	1,712,290	974,918	61,320	36,939	(639,113)
<i>Judicial</i>	1,410,011	51,060	132,200	--	(1,226,751)
<i>Legal</i>	601,149	477,327	61,533	--	(62,289)
<i>Financial administration</i>	967,121	473,280	--	--	(493,841)
<i>Public Safety</i>	6,791,577	993,898	123,048	18,564	(5,656,067)
<i>Public transportation</i>	6,174,145	1,011,146	68,950	56,610	(5,037,439)
<i>Public facilities</i>	1,911,083	250,497	--	837	(1,659,749)
<i>Extension service</i>	69,278	--	--	--	(69,278)
<i>Elections</i>	65,171	--	--	--	(65,171)
<i>Health and welfare</i>	530,105	--	105,238	231,860	(193,007)
<i>Interest on long-term debt</i>	509,101	--	--	--	(509,101)
Total expenditures	<u>20,741,031</u>	<u>4,232,126</u>	<u>552,289</u>	<u>344,810</u>	<u>(15,611,806)</u>
Total Primary Government	<u>\$ 20,741,031</u>	<u>\$ 4,232,126</u>	<u>\$ 552,289</u>	<u>\$ 344,810</u>	<u>(15,611,806)</u>
General Revenues:					
<i>Property Taxes</i>					13,293,629
<i>Sales Taxes</i>					2,943,586
<i>Hotel motel taxes</i>					439,006
<i>Alcoholic Beverage Taxes</i>					53,960
<i>Miscellaneous</i>					300,773
<i>Unrestricted Investment Earnings</i>					131,830
<i>Insurance Recoveries</i>					334,119
<i>Gain (loss) on Disposal of Capital Assets</i>					21,765
Total General Revenues					<u>17,518,668</u>
Change in Net Position					<u>1,906,862</u>
Net Position - Beginning					<u>21,081,650</u>
Net Position - Ending					<u>\$ 22,988,512</u>

The accompanying notes are an integral part of this statement.

HOPKINS COUNTY, TEXAS

BALANCE SHEET - GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2021

	General Fund	Road and Bridge Maintenance
ASSETS		
<i>Cash and cash equivalents</i>	\$ 6,467,247	\$ 2,214,287
<i>Investments</i>	1,429	--
Receivables (net of allowances for uncollectibles):		
<i>Fines</i>	8,012,852	--
<i>Taxes</i>	290,657	120,876
<i>Other</i>	7,858	--
<i>Intergovernmental</i>	624,429	--
<i>Due from other funds</i>	241,412	--
<i>Prepaid items</i>	92,850	14,783
<i>Inventories</i>	--	116,104
Total Assets	\$ 15,738,734	\$ 2,466,050
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES		
LIABILITIES		
<i>Accounts payable</i>	\$ 265,429	\$ 401,891
<i>Accrued liabilities and other payables</i>	278,461	57,411
<i>Due to other funds</i>	--	--
<i>Due to other governments</i>	3,060,730	--
<i>Due to others</i>	50,559	--
Total Liabilities	3,655,179	459,302
DEFERRED INFLOWS OF RESOURCES		
<i>Unavailable revenue - property taxes</i>	265,609	110,566
<i>Unavailable revenue - fines</i>	4,901,813	--
<i>Unavailable revenue - other</i>	--	--
Total Deferred Inflows of Resources	5,167,422	110,566
FUND BALANCES:		
<i>Nonpendable</i>	92,850	130,887
<i>Restricted</i>	--	1,765,295
<i>Committed</i>	--	--
<i>Unassigned</i>	6,823,283	--
Total fund balances	6,916,133	1,896,182
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 15,738,734	\$ 2,466,050

The accompanying notes are an integral part of this statement.

EXHIBIT A-3

<u>American Rescue Plan</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 3,602,853	\$ 3,594,143	\$ 15,878,530
--	--	1,429
--	222,376	8,235,228
--	87,164	498,697
--	36,742	44,600
--	255,144	879,573
--	--	241,412
--	1,272	108,905
--	--	116,104
<u>\$ 3,602,853</u>	<u>\$ 4,196,841</u>	<u>\$ 26,004,478</u>
\$ 54,000	\$ 52,329	\$ 773,649
--	58,384	394,256
--	241,412	241,412
--	--	3,060,730
--	--	50,559
<u>54,000</u>	<u>352,125</u>	<u>4,520,606</u>
--	78,619	454,794
--	222,375	5,124,188
<u>3,540,246</u>	<u>46,540</u>	<u>3,586,786</u>
<u>3,540,246</u>	<u>347,534</u>	<u>9,165,768</u>
--	1,272	225,009
8,607	3,233,041	5,006,943
--	370,240	370,240
--	(107,371)	6,715,912
<u>8,607</u>	<u>3,497,182</u>	<u>12,318,104</u>
<u>\$ 3,602,853</u>	<u>\$ 4,196,841</u>	<u>\$ 26,004,478</u>

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HOPKINS COUNTY, TEXAS

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
 TO THE STATEMENT OF NET POSITION
 SEPTEMBER 30, 2021

Total fund balances - governmental funds balance sheet	\$ 12,318,104
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.	24,716,351
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	454,794
Payables for bond principal which are not due in the current period are not reported in the funds.	(14,383,130)
Payables for capital leases which are not due in the current period are not reported in the funds.	(971,112)
Payables for bond interest which are not due in the current period are not reported in the funds.	(222,554)
Payables for notes which are not due in the current period are not reported in the funds.	(320,946)
Payables for compensated absences which are not due in the current period are not reported in the funds.	(396,186)
Other long-term assets are not available to pay for current period expenditures and are deferred in the funds.	39,102
Court fines receivable unavailable to pay for current period expenditures are deferred in the funds.	5,124,188
Assessments receivable unavailable to pay for current period expenditures are deferred in the funds.	46,540
Recognition of the County's proportionate share of the net pension liability is not reported in the funds.	(4,278,029)
Deferred Resource Inflows related to the pension plan are not reported in the funds.	(3,268,613)
Deferred Resource Outflows related to the pension plan are not reported in the funds.	<u>4,130,003</u>
Net position of governmental activities - Statement of Net Position	<u>\$ 22,988,512</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, 2021

	General Fund	Road and Bridge Maintenance
Revenues:		
<i>Taxes</i>	\$ 10,731,775	\$ 3,201,670
<i>Fees of office</i>	2,333,774	766,436
<i>Intergovernmental</i>	369,606	68,950
<i>Fines</i>	451,325	--
<i>Interest</i>	84,246	15,478
<i>Miscellaneous</i>	164,091	302,693
Total revenues	<u>14,134,817</u>	<u>4,355,227</u>
Expenditures:		
Current:		
<i>General government</i>	1,564,294	--
<i>Judicial</i>	1,593,594	--
<i>Legal</i>	274,222	--
<i>Financial administration</i>	1,059,436	--
<i>Public safety</i>	6,625,970	--
<i>Public transportation</i>	--	6,630,947
<i>Public facilities</i>	783,493	--
<i>Extension service</i>	67,589	--
<i>Elections</i>	68,835	--
<i>Health and welfare</i>	154,587	--
Debt service:		
<i>Principal</i>	--	--
<i>Interest and fiscal charges</i>	--	--
Total expenditures	<u>12,192,020</u>	<u>6,630,947</u>
Excess (deficiency) of revenues over (under) expenditures	1,942,797	(2,275,720)
Other financing sources (uses):		
<i>Transfers in</i>	--	2,299,073
<i>Transfers out</i>	(1,603,817)	(743)
<i>Sale of capital assets</i>	28,328	9,629
<i>Insurance recoveries</i>	330,368	3,751
<i>Capital leases</i>	244,710	--
Total other financing sources (uses)	<u>(1,000,411)</u>	<u>2,311,710</u>
Net change in fund balances	942,386	35,990
Fund balances, October 1	5,973,747	1,860,192
Fund balances, September 30	<u>\$ 6,916,133</u>	<u>\$ 1,896,182</u>

The accompanying notes are an integral part of this statement.

American Rescue Plan	Other Governmental Funds	Total Governmental Funds
\$ --	\$ 2,354,293	\$ 16,287,738
--	758,761	3,858,971
61,320	1,211,645	1,711,521
--	15,746	467,071
8,607	23,499	131,830
--	81,907	548,691
<u>69,927</u>	<u>4,445,851</u>	<u>23,005,822</u>
--	240,981	1,805,275
--	9,071	1,602,665
--	426,344	700,566
--	--	1,059,436
--	512,196	7,138,166
--	88,243	6,719,190
--	832,174	1,615,667
--	--	67,589
--	--	68,835
61,320	350,341	566,248
--	1,095,000	1,095,000
--	553,639	553,639
<u>61,320</u>	<u>4,107,989</u>	<u>22,992,276</u>
8,607	337,862	13,546
--	658,255	2,957,328
--	(1,352,768)	(2,957,328)
--	47,000	84,957
--	--	334,119
--	--	244,710
<u>--</u>	<u>(647,513)</u>	<u>663,786</u>
8,607	(309,651)	677,332
--	3,806,833	11,640,772
<u>\$ 8,607</u>	<u>\$ 3,497,182</u>	<u>\$ 12,318,104</u>

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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, 2021*

Net change in fund balances - total governmental funds	\$ 677,332
Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:	
Capital outlays are not reported as expenses in the SOA.	692,262
The depreciation of capital assets used in governmental activities is not reported in the funds.	(1,918,914)
The gain or loss on the sale of capital assets is not reported in the funds.	(63,195)
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	(50,523)
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	1,095,000
Repayment of capital lease principal is an expenditure in the funds but is not an expense in the SOA.	358,634
Repayment of loan principal is an expenditure in the funds but is not an expense in the SOA.	205,660
Bond issuance costs and similar items are amortized in the SOA but not in the funds.	(3,128)
(Increase) decrease in accrued interest from beginning of period to end of period.	47,667
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	(17,289)
Certain fine revenues are deferred in the funds. This is the change in these amounts this year.	(613,678)
Certain grant revenues are deferred in the funds. This is the change in these amounts this year.	(49,614)
Proceeds of leases do not provide revenue in the SOA, but are reported as current resources in the funds.	(244,710)
Pension expense relating to GASB 68 is recorded in the SOA but not in the funds.	<u>1,791,357</u>
Change in net position of governmental activities - Statement of Activities	<u>\$ 1,906,862</u>

The accompanying notes are an integral part of this statement.

HOPKINS COUNTY, TEXAS
 STATEMENT OF FIDUCIARY NET POSITION
 FIDUCIARY FUNDS
 SEPTEMBER 30, 2021

	Custodial Funds
ASSETS	
<i>Cash and cash equivalents</i>	\$ 1,525,386
Total Assets	<u>1,525,386</u>
LIABILITIES	
<i>Accounts payable</i>	36,683
<i>Accrued liabilities</i>	7,966
<i>Due to other governments</i>	637,664
<i>Due to others</i>	367,251
Total Liabilities	<u>1,049,564</u>
NET POSITION	
<i>Restricted for individuals and others</i>	\$ <u>475,822</u>

HOPKINS COUNTY, TEXAS

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 FIDUCIARY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Custodial Funds
ADDITIONS:	
<i>Tax Collections</i>	\$ 37,992,964
<i>Fees of office</i>	637,236
<i>Receipts from fiduciaries</i>	2,023,371
<i>Miscellaneous</i>	17,458
<i>Total Additions</i>	<u>40,671,029</u>
DEDUCTIONS:	
<i>Payments to county</i>	15,332,074
<i>Payments to other governments</i>	9,688,838
<i>Payments to beneficiaries</i>	15,732,123
<i>Other</i>	18,088
<i>Total Deductions</i>	<u>40,771,123</u>
Change in Fiduciary Net Position	(100,094)
Net Position-Beginning of the Year	575,916
Net Position-End of the Year	<u>\$ 475,822</u>

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HOPKINS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2021

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 are 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*. 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.

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

HOPKINS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2021

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.

The *American Rescue Plan* accounts for the activities of the grant which was obtained from the federal government to assist with recovery from the Covid 19 pandemic.

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 account for construction or acquisition of major capital facilities primarily from the proceeds of debt issues.

Custodial Funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments, and/or other custodial 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. Budgets were adopted for all special revenue funds except the following:

- Local Truancy Prevention and Diversion
- Road and Bridge County Project
- Texas Mitigation Grant
- FEMA Disaster 4223
- Homeland Security Grant
- FEMA Winter 4255
- LEPC Grant
- FEMA Disaster 4416
- Safer Grant
- Jury Fund
- Specialty Court
- Forfeiture
- County Attorney Special Restitution

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

HOPKINS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2021

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 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, 2021, expenditures exceeded appropriations in the following funds:

Special Revenue Funds:	
Civic Center	\$16,380
District Attorney	3,462
Crime Victim Coordinator	3,636
Cares Act COVID 19	154,025
S/O Drug Forfeiture	24,854
DA Forfeiture	106,633

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

3. Deficit Fund Balances

The following funds had deficit fund balances at 9/30/21

Special Revenue Funds	
Texas Mitigation	\$9,302
Crime Victim Coordinator	21
LEPC Grant	280
FEMA 4416	57,304
Safer Fire Department Grant	7,644
DA State Fund	5,771
Capital Projects Funds:	
Civic Center Horse Pavilion	\$25,572
Jail 2013/2014 Bond Issue #2	1,477

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

HOPKINS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2021

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.

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

HOPKINS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2021

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.

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 bond 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.

HOPKINS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2021

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.

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	American Rescue Plan	Other Funds	Total
Nonspendable:					
Prepays	\$92,850	\$14,783		\$1,272	\$108,905
Inventory	--	116,104		--	116,104
	<u>92,850</u>	<u>130,887</u>		<u>1,272</u>	<u>225,009</u>
Restricted for:					
Road maintenance	--	1,765,295	--	484,233	2,249,528
Debt Service	--	--	--	621,364	621,364
Justice Administration	--	--	--	1,100,539	1,100,539
Records Preservation	--	--	--	688,095	688,095
Grants	--	--	8,607	133,370	141,977
Construction	--	--	--	10,266	10,266
Other	--	--	--	195,174	195,174
	<u>--</u>	<u>1,765,295</u>	<u>8,607</u>	<u>3,233,041</u>	<u>5,006,943</u>
Committed to:					
Civic Center	--	--	--	370,240	370,240
	<u>--</u>	<u>--</u>	<u>--</u>	<u>370,240</u>	<u>370,240</u>
Unassigned					
	6,823,283	--	--	(107,371)	6,715,912
	<u>\$6,916,133</u>	<u>\$1,896,182</u>	<u>\$8,607</u>	<u>\$3,497,182</u>	<u>\$12,318,104</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 \$5,124,188 difference are as follows:

County clerk fines	\$ 284,490
District clerk fines	3,707,764
Justice of the peace fines	<u>1,131,934</u>
Total	<u>\$5,124,188</u>

HOPKINS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2021

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 \$17,403,917 (including \$1,525,386 in agency funds). All of the bank balance of \$18,274,175 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, 2021, the County had the following investments:

Investment type	Credit Rating	Fair Value	Days to Maturity
Government sponsored investment pool (TexPool)	AAAm	\$706	<101
Government sponsored investment pool (MBIA)	AAAm	722	<60
Total Fair Value		\$1,428	

* 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, 2021 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, 2021

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	\$14,315,066	\$ --	\$520,920	\$14,835,986
Allowance	(6,302,214)	--	(298,544)	(6,600,758)
Net fines receivable	<u>\$8,012,852</u>	<u>\$ --</u>	<u>\$222,376</u>	<u>\$8,235,228</u>
Taxes receivable	\$363,321	\$151,095	\$108,955	\$623,371
Allowance	(72,664)	(30,219)	(21,791)	(124,674)
Net taxes receivable	<u>\$290,657</u>	<u>\$120,876</u>	<u>\$87,164</u>	<u>\$498,697</u>
Other receivables	<u>\$7,858</u>	<u>\$ --</u>	<u>\$36,742</u>	<u>\$44,600</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)	\$265,609	\$ --	\$265,609
Deferred fines revenue (General Fund)	4,901,813	--	4,901,813
Deferred tax revenue (Road and Bridge Maintenance)	110,566	--	110,566
Deferred tax revenue (NonMajor Funds)	78,619	--	78,619
Deferred fines revenue (NonMajor Funds)	222,375	--	222,375
Deferred grant revenue - (American Rescue Plan)	--	3,540,246	3,540,246
Deferred grant revenue - (NonMajor Funds)	46,540	--	46,540
Total deferred/unearned revenue for governmental funds	<u>\$5,625,522</u>	<u>\$3,540,246</u>	<u>\$9,165,768</u>

HOPKINS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2021

C. Capital assets

Capital asset activity for the year ended September 30, 2021:

	As Restated Balance 9/30/20	Additions	Retirements	Inventory Adjustment	Balance 9/30/2021
GOVERNMENTAL ACTIVITIES:					
Capital assets, not being depreciated:					
Land	\$1,760,341	\$ --	\$ --	\$ --	\$1,760,341
Construction in progress	--	--	--	--	--
Total capital assets not being depreciated	1,760,341	--	--	--	1,760,341
Capital assets, being depreciated:					
Buildings and improvements	31,501,567	28,945	--	--	31,530,512
Machinery and equipment	13,188,062	663,316	(268,806)	--	13,582,572
Infrastructure	17,701,826	--	--	--	17,701,826
Total capital assets being depreciated	62,391,455	692,261	(268,806)	--	62,814,910
Less accumulated depreciation for:					
Buildings and improvements	(11,913,215)	(1,069,742)	--	--	(12,982,957)
Machinery and equipment	(8,626,439)	(825,891)	205,613	--	(9,246,717)
Infrastructure	(17,605,945)	(23,281)	--	--	(17,629,226)
Total accumulated depreciation	(38,145,599)	(1,918,914)	205,613	--	(39,858,900)
Total capital assets being depreciated, net	24,245,856	(1,226,653)	(63,193)	--	22,956,010
Governmental activities capital assets, net	\$26,006,197	(\$1,226,653)	(\$63,193)	\$ --	\$24,716,351

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

Governmental activities:

General government	\$62,763
Judicial	1,296
Legal	648
Financial administration	823
Public safety	886,241
Public transportation	444,421
Public facilities	517,083
Extension services	5,639
Total depreciation expense - governmental activities	<u>\$1,918,914</u>

HOPKINS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2021

E. Interfund receivables, payables, and transfers

The composition of interfund balances as of September 30, 2021, is as follows:

Governmental Funds		
Fund	Receivable	Payable
Major Fund		
General Fund	\$241,412	\$ --
Nonmajor Funds		
Road and Bridge County Project	--	841
Crime Victim Coordinator	--	16,356
LEPC Grant	--	280
FEMA 4416	--	173,215
Safer Grant Fire Department	--	20,054
Civic Center Horse Pavillion	--	25,571
DA State Fund	--	5,095
Total Governmental Funds	\$241,412	\$241,412

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

Fund	Transfers in	Transfers out
Major Funds		
General Fund	\$ --	\$1,603,817
Road and Bridge Maintenance	2,299,073	743
Nonmajor Funds		
Civic Center	125,595	20,000
District Attorney	292,380	33,696
Courthouse Security	100,000	
Road and Bridge Special Fund	--	315,000
Farm to Market Special Fund	--	315,000
Road and Bridge County Project	743	--
FEMA Disaster 4223	--	181,668
FEMA Disaster 4255	--	183,745
Crime Victim Coordinator	33,696	--
Safer Grant Fire Department	35,841	--
Cares Act Covid 19	--	303,659

HOPKINS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
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Fund	Transfers in	Transfers out
Civic Center Horse Pavilion	\$ 20,000	\$ --
Special Projects Fund	50,000	--
Total Governmental Funds	\$2,957,328	\$2,957,328

These transfers were made for the following reasons:

Transfers are budgeted to the Road and Bridge Maintenance Fund from the General Fund for maintenance and operation of the roads.

Transfers from the General Fund to Civic Center Fund 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 General Fund to the Special Projects Fund are to cover cost associated with the Capital Murder Trial and the building of the new District Attorney/ District Clerk & Courtroom Buildings.

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

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

Transfers from the Road and Bridge Special Fund into the Road and Bridge Fund are for maintenance and operations of roads.

Transfers from the Farm to Market Special Fund into the Road and Bridge Fund are for maintenance and operation of roads.

Transfers from the FEMA Disaster 4223 Fund to the Road and Bridge Fund are for maintenance and operation of roads.

Transfers from the Fema Disaster 4255 Fund to the Road and Bridge Fund are for maintenance and operation of roads.

Transfer from the Cares Act Covid 19 to the Road and Bridge Fund are for the maintenance and operations of roads.

Transfer to the Crime Victim Coordinator Fund is the County's match of this grant.

Transfers to the Safer Grant Fire Department is the County's match for this grant.

Transfers to the Road and Bridge County Project was to cover maintenance and operations.

HOPKINS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2021

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 9/30/21
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%	\$340,000
GOB, Series 2013	7,975,000	12/01/13	10/15/34	2.00% to 4.50%	6,100,000
GOB, Series 2014	7,875,000	02/01/14	4/15/35	3.00% to 4.50%	6,095,000
GOB Refunding, Series 2018	2,195,000	05/01/18	9/01/25	2.60%	1,380,000
Certificates of Obligation:					
CO, Series 2013	700,000	9/01/13	9/01/22	0.40% to 1.750%	75,000
General Obligation Bonds					<u>\$13,990,000</u>

Annual debt service requirements to maturity for general debt:

Year	General Long-Term Debt Issues		Total
	Principal	Interest	
2022	\$1,130,000	\$520,407	\$1,650,407
2023	1,160,000	486,980	1,646,980
2024	1,200,000	449,793	1,649,793
2025	905,000	410,262	1,315,262
2026	805,000	377,580	1,182,580
2027-2031	4,505,000	1,398,544	5,903,544
2032-2035	4,285,000	431,632	4,716,632
Total	<u>\$13,990,000</u>	<u>\$4,075,198</u>	<u>\$18,065,198</u>

Purpose	Original Amount	Year of Issue	Final Maturity	Interest Rate	Balance 9/30/21
Notes Payable					
Alliance Bank, Note 18132951	\$219,546	9/10/18	9/10/26	4.350%	\$146,133
Alliance Bank, Note 18136803	310,169	6/17/20	6/15/27	3.500%	174,813
					<u>\$320,946</u>

HOPKINS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2021

Annual debt service requirements to maturity for general debt:

Year	Note Payable		Total
	Principal	Interest	
2022	\$54,617	\$11,659	\$66,276
2023	56,826	9,450	66,276
2024	59,105	7,171	66,276
2025	61,517	4,758	66,275
2026	64,009	2,267	66,276
2027	24,872	369	25,241
Total	\$320,946	\$35,674	\$356,620

Capital Leases Currently Outstanding:

Purpose	Original Amount	Date Made	Date Due	Interest Rate	Periodic Payment	Balance 9/30/21
Capital Leases						
Civic Center Chiller/Boiler	\$199,910	10/01/12	10/01/22	1.99%	\$1,839	\$23,628
General Fire truck	175,000	08/14/17	09/15/24	1.65%	2,209	77,500
R&B#1 JD 611 w/mower	154,745	09/04/18	09/15/25	4.05%	25,457	93,864
R&B#1 Misc. Equipment	188,672	8/06/19	9/01/26	3.84%	2,572	140,220
R&B#4 Backhoe	91,850	1/14/19	1/14/22	4.22%	2,374	50,189
VFD Breathing apparatus	96,131	4/04/19	4/01/26	4.15%	1,320	66,031
VFD Protective Equip.	54,284	9/24/19	9/15/24	3.68%	991	33,730
Case tractor/backhoe	113,282	6/29/20	7/01/23	7.10%	2,145	84,821
2020 Chevy Tahoe	52,368	8/10/20	8/10/23	2.85%	855	24,916
2020 Chevy Tahoe	52,368	8/10/20	8/10/23	2.85%	855	24,916
2020 Chevy Tahoe	52,368	8/10/20	8/10/23	2.85%	855	25,169
2020 Chevy Tahoe	52,368	8/10/20	8/10/23	2.85%	855	24,916
2020 Chevy Tahoe	52,368	8/10/20	8/10/23	2.85%	855	24,916
2020 Chevy Tahoe	52,368	8/10/20	8/10/23	2.85%	855	24,916
2020 Chevy Tahoe	52,368	8/10/20	8/10/23	2.85%	855	24,916
2019 Volvo Pneu./ Roller	64,860	3/26/21	6/15/26	3.25%	1,181	62,309
R&B#4 Bomag Recycler	179,850	1/28/21	3/15/25	3.24	34,499	164,155
Capital leases payable						\$971,112

HOPKINS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2021

Annual debt service requirements to maturity for capital leases:

Year	Capital Lease Obligations		Total
	Principal	Interest	
2022	\$291,004	\$32,371	\$323,375
2023	334,348	18,257	352,605
2024	153,418	9,812	163,230
2025	119,839	5,003	124,842
2026	72,503	1,138	73,641
Total	<u>\$971,112</u>	<u>\$66,581</u>	<u>\$1,037,693</u>

CHANGES IN LONG-TERM LIABILITIES

Long-term liability activity for the year ended September 30, 2021, was as follows:

	Balance 09/30/20	Additions	Retirements	Balance 09/30/21	Due Within One Year
Governmental activities:					
General obligation bonds	\$14,940,000	\$ --	(\$1,025,000)	\$13,915,000	\$755,000
Certificates of obligation	145,000	--	(70,000)	75,000	75,000
Bond premium	496,342	--	(36,766)	459,576	36,766
Bond discount	(71,761)	--	5,315	(66,446)	(5,315)
General bonded debt	15,509,581	--	(1,126,451)	14,383,130	861,451
Note payable	526,606	--	(205,660)	320,946	54,617
Capital lease obligations	1,085,036	244,710	(358,634)	971,112	291,003
Net pension liability	4,666,026	--	(387,997)	4,278,029	--
Compensated absences	378,897	396,186	(378,897)	396,186	396,185
Governmental Long-Term Liabilities	<u>\$22,166,146</u>	<u>\$640,896</u>	<u>(\$2,457,639)</u>	<u>\$20,349,403</u>	<u>\$1,603,256</u>

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 9/30/21.

Conduit Debt Obligations

The County had no conduit debt at 9/30/21.

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

HOPKINS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2021

(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.

The County periodically is defendant in various lawsuits. As of September 30, 2020, 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, 2020 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees (or their beneficiaries) currently receiving benefits	135
Inactive employees entitled to but not yet receiving benefits	262
Active employees	<u>218</u>
	<u><u>615</u></u>

3. Contributions

The contribution rates for employees in TCDRS was 7% of employee gross earnings, and the County percentages was 14.96% for October 1, 2020 through December 31, 2020, and 14.14% for January 1, 2021 through September 30, 2021, both as adopted by the governing body of the County. Under the state law governing TCDRS, the contribution rate for each County is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial N84 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, 2021, were \$1,104,324 and were equal to the required contributions.

4. Net Pension Liability

The County's Net Pension Liability (NPL) was measured as of December 31, 2020, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

Actuarial assumptions:

The Total Pension Liability in the December 31, 2020 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 3.00% (made up of 2.75% inflation and 0.25% productivity increase assumptions) and a merit, promotion and longevity component that on average approximates 1.9% per year for a career employee.

Actuarial assumptions used in the December 31, 2020, valuation were based on the results of actuarial experience studies. These assumptions were first used in the December 31, 2018 valuation, along with a change to the Entry Age Normal (EAN) actuarial cost method. Assumptions are reviewed annually. No additional changes in benefits were made for the 2020 valuation.

The long-term expected rate of return on pension plan investments is 8.0%. 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
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Asset Class	Target Allocation	Geometric Real Rate of Return (Expected minus Inflation)
Dow Jones U.S. Total Stock Market Index	11.50%	4.25%
MSCI World (net) Index	2.50%	4.55%
MSCI World Ex USA (net) Index	5.00%	4.25%
MSCI EM Standard (net) Index	6.00%	4.75%
Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	-0.85%
FTSE High - Yield Cash - Pay Capped Index	9.00%	2.11%
S&P/LSTA Leveraged Loan Index	16.00%	6.70%
Cambridge Associates Distressed Securities Index	4.00%	5.70%
67% FTSE NAREIT All Equity Reits Index + 33% S&P Global Reit (net) Index	2.00%	3.45%
Alerian MLP Index	2.00%	5.10%
Cambridge Associates Real Estate Index	6.00%	4.90%
Cambridge Associates Global Private Equity & Venture Capital Index	25.00%	7.25%
Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	1.85%
90 Day U.S. Treasury	2.00%	0.70%
	100.00%	

Discount Rate

The discount rate used to measure the Total Pension Liability was 7.6%. The projection of cash flows used to determine the discount rate assumed that employee and employer 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
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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 12/31/19	\$45,542,152	\$40,876,126	\$4,666,026
Changes for the year:			
Service cost	1,192,659	--	1,192,659
Interest on total pension liability	3,694,040	--	3,694,040
Effect of plan changes	(1,828,444)	--	(1,828,444)
Effect of economic/demographic gains or losses	(161,297)	--	(161,297)
Effect of of assumptions changes or inputs	2,791,023	--	2,791,023
Refund of contributions	(83,727)	(83,727)	--
Benefit payments	(2,219,876)	(2,219,876)	--
Administrative expenses	--	(32,670)	32,670
Member contributions	--	604,443	(604,443)
Net investment income	--	4,221,943	(4,221,943)
Employer contributions	--	1,290,335	(1,290,335)
Other	--	(8,073)	8,073
Net changes	3,384,378	3,772,375	(387,997)
Balance at 12/31/20	\$48,926,530	\$44,648,501	\$4,278,029

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 7.6%, 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 (6.6%) or 1 percentage point higher (8.6%) than the current rate:

	1% Decrease 6.6%	Current Discount Rate 7.6%	1% Increase 8.6%
Total pension liability	\$55,385,505	\$48,926,530	\$43,544,264
Fiduciary net position	44,648,499	44,648,499	44,648,499
Net Pension Liability/(Asset)	\$10,737,006	\$4,278,031	(\$1,104,235)

HOPKINS COUNTY, TEXAS
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YEAR ENDED SEPTEMBER 30, 2021

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.

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

For the year ended September 30, 2021, the County recognized pension expense of \$1,104,324. At September 30, 2021, 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 12/31/20 Expense	Balance of Deferred Inflows 12/31/20	Balance of Deferred Outflows 12/31/20
Investment (gains) or losses	(\$928,829)	12/31/2020	5.0	(\$185,766)	\$743,063	\$ --
	(2,985,775)	12/31/2019	5.0	(597,155)	1,791,465	--
	3,628,653	12/31/2018	5.0	725,731	--	1,451,460
	(2,085,821)	12/31/2017	5.0	(417,164)	417,164	--
	214,026	12/31/2016	5.0	42,805	--	--
Economic/demographic (gains) or losses	(\$161,297)	12/31/2020	3.0	(53,766)	107,531	--
	(61,236)	12/31/2019	4.0	(15,309)	30,618	--
	(715,087)	12/31/2018	4.0	(178,772)	178,771	--
	(55,652)	12/31/2017	4.0	(13,913)	--	--
Assumptions changes or inputs	2791023	12/31/2020	3.0	930,341	--	1,860,682
	--	12/31/2019	4.0	--	--	--
	--	12/31/2018	4.0	--	--	--
	188,724	12/31/2017	4.0	47,181	--	--
Contributions made subsequent to measurement date	--			--	--	817,861
	<u>(\$171,271)</u>			<u>\$284,213</u>	<u>\$3,268,612</u>	<u>\$4,130,003</u>

\$817,861 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, 2021. 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	
<u>Year ended September</u>	
2021	\$208,140
2022	804,075
2023	(782,921)
2024	(185,765)
2025	--
	<u>\$43,529</u>

HOPKINS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2021

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. Tax Abatements

The County negotiates property tax abatement agreements on an individual basis. The County has tax abatement agreements with six manufacturing facilities under the authority of the Texas Property Redevelopment Act. The County established an abatement policy for the value of eligible improvements, and a requirement for creating or preventing the loss of jobs. The tax abatement amount is determined by the Hopkins County Central Appraisal District (HCCAD) under the terms of the abatement agreement. An abatement factor (given by HCCAD's Tax Abatement Registry) is used to determine the portion of assessed taxable value excluded to determine the taxable value subject to the County's tax rate. If a default of the abatement agreement occurs during the agreement period, the County may apply established procedures to recapture abated taxes. Generally, abatement recipients agree to make eligible improvements and meet proposed employment targets.

Property taxes assessed October 1, 2020 for fiscal year 2021 amounted to abatements of \$34,407.

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, 2021

EXHIBIT B-1
Page 1 of 5

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Taxes</i>	\$ 10,161,572	\$ 10,161,572	\$ 10,949,783	\$ 788,211
<i>Fees of office</i>	1,917,400	2,057,400	2,333,774	276,374
<i>Intergovernmental</i>	316,107	336,107	369,606	33,499
<i>Fines</i>	612,000	612,000	451,325	(160,675)
<i>Interest</i>	50,000	50,000	84,245	34,245
<i>Miscellaneous</i>	144,850	183,850	(53,917)	(237,767)
Total revenues	<u>13,201,929</u>	<u>13,400,929</u>	<u>14,134,816</u>	<u>733,887</u>
Expenditures:				
Current:				
<i>General Government</i>				
<i>County Judge</i>				
<i>Personnel</i>	162,986	163,036	164,148	(1,112)
<i>Operating</i>	10,150	10,150	5,508	4,642
<i>Capital</i>	1,000	1,000	--	1,000
Total County Judge	<u>174,136</u>	<u>174,186</u>	<u>169,656</u>	<u>4,530</u>
<i>County Administration</i>				
<i>Personnel</i>	171,020	160,665	159,793	872
<i>Operating</i>	8,500	8,500	6,586	1,914
Total County Administration	<u>179,520</u>	<u>169,165</u>	<u>166,379</u>	<u>2,786</u>
<i>Risk Management</i>				
<i>Operating</i>	240,180	240,180	184,036	56,144
Total County Clerk	<u>240,180</u>	<u>240,180</u>	<u>184,036</u>	<u>56,144</u>
<i>County Clerk</i>				
<i>Personnel</i>	333,803	333,803	319,285	14,518
<i>Operating</i>	19,700	17,765	16,819	946
<i>Capital</i>	2,800	4,735	4,734	1
Total County Clerk	<u>356,303</u>	<u>356,303</u>	<u>340,838</u>	<u>15,465</u>
<i>Archive Project</i>				
<i>Veteran Service</i>				
<i>Operating</i>	4,200	4,200	1,965	2,235
Total Veteran Service	<u>4,200</u>	<u>4,200</u>	<u>1,965</u>	<u>2,235</u>
<i>Nondepartmental</i>				
<i>Personnel</i>	--	500	165	335
<i>Operating</i>	638,765	591,688	701,255	(109,567)
Total Nondepartmental	<u>638,765</u>	<u>592,188</u>	<u>701,420</u>	<u>(109,232)</u>
<i>Intergovernmental</i>				
Total General Government	<u>1,593,104</u>	<u>1,536,222</u>	<u>1,564,294</u>	<u>(28,072)</u>

HOPKINS COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT B-1
Page 2 of 5

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Judicial</i>				
County Court				
Personnel	254,111	254,111	254,277	(166)
Operating	27,000	25,916	19,704	6,212
Capital	--	1,084	1,084	--
Total County Court	<u>281,111</u>	<u>281,111</u>	<u>275,065</u>	<u>6,046</u>
8th District Court				
Personnel	196,711	200,890	192,168	8,722
Operating	240,900	280,106	286,791	(6,685)
Capital	--	1,214	1,214	--
Total 8th District Court	<u>437,611</u>	<u>482,210</u>	<u>480,173</u>	<u>2,037</u>
62nd District Court				
Personnel	51,559	51,559	51,360	199
Operating	50,300	50,300	50,087	213
Total 62nd District Court	<u>101,859</u>	<u>101,859</u>	<u>101,447</u>	<u>412</u>
District Clerk				
Personnel	325,618	325,618	329,769	(4,151)
Operating	21,500	21,500	23,456	(1,956)
Capital	1,000	1,000	--	1,000
Total District Clerk	<u>348,118</u>	<u>348,118</u>	<u>353,225</u>	<u>(5,107)</u>
Justice of the Peace Number One				
Personnel	184,521	184,521	185,043	(522)
Operating	9,500	9,500	4,985	4,515
Total Justice of the Peace Number One	<u>194,021</u>	<u>194,021</u>	<u>190,028</u>	<u>3,993</u>
Justice of the Peace Number Two				
Personnel	186,791	186,791	188,481	(1,690)
Operating	9,500	9,500	5,175	4,325
Total Justice of the Peace Number Two	<u>196,291</u>	<u>196,291</u>	<u>193,656</u>	<u>2,635</u>
Justice of the Peace Technology				
Total Judicial	<u>1,559,011</u>	<u>1,603,610</u>	<u>1,593,594</u>	<u>10,016</u>
<i>Legal</i>				
County attorney				
Personnel	265,817	265,817	268,026	(2,209)
Operating	6,600	6,600	6,196	404
Total County Attorney	<u>272,417</u>	<u>272,417</u>	<u>274,222</u>	<u>(1,805)</u>
Total Legal	<u>272,417</u>	<u>272,417</u>	<u>274,222</u>	<u>(1,805)</u>
<i>Financial Administration</i>				
County Auditor				
Personnel	186,226	186,226	182,203	4,023
Operating	7,500	5,700	4,462	1,238
Capital	--	1,800	1,771	29
Total County Auditor	<u>193,726</u>	<u>193,726</u>	<u>188,436</u>	<u>5,290</u>

HOPKINS COUNTY, TEXAS
 GENERAL FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT B-1
 Page 3 of 5

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>County Treasurer</i>				
<i>Personnel</i>	\$ 73,010	\$ 83,365	\$ 83,505	\$ (140)
<i>Operating</i>	4,100	4,100	3,060	1,040
<i>Total County Treasurer</i>	<u>77,110</u>	<u>87,465</u>	<u>86,565</u>	<u>900</u>
<i>Tax Assessor Collector</i>				
<i>Personnel</i>	343,016	343,016	329,337	13,679
<i>Operating</i>	43,000	43,000	36,368	6,632
<i>Capital</i>	1,000	1,000	--	1,000
<i>Total Tax Assessor Collector</i>	<u>387,016</u>	<u>387,016</u>	<u>365,705</u>	<u>21,311</u>
<i>Data Processing</i>				
<i>Operating</i>	395,530	395,530	377,892	17,638
<i>Capital</i>	46,000	46,000	40,838	5,162
<i>Total Data Processing</i>	<u>441,530</u>	<u>441,530</u>	<u>418,730</u>	<u>22,800</u>
<i>Total Financial Administration</i>	<u>1,099,382</u>	<u>1,109,737</u>	<u>1,059,436</u>	<u>50,301</u>
<i>Public Safety</i>				
<i>VFD</i>				
<i>Operating</i>	192,200	192,200	173,420	18,780
<i>Capital</i>	22,000	22,000	23,707	(1,707)
<i>Total VFD</i>	<u>214,200</u>	<u>214,200</u>	<u>197,127</u>	<u>17,073</u>
<i>County Fire</i>				
<i>Personnel</i>	522,883	522,883	500,571	22,312
<i>Operating</i>	168,651	247,577	231,362	16,215
<i>Capital</i>	1,500	1,500	1,474	26
<i>Total County Fire</i>	<u>693,034</u>	<u>771,960</u>	<u>733,407</u>	<u>38,553</u>
<i>Constable Number One</i>				
<i>Personnel</i>	79,079	79,079	79,983	(904)
<i>Operating</i>	13,294	13,294	9,421	3,873
<i>Total Constable Number One</i>	<u>92,373</u>	<u>92,373</u>	<u>89,404</u>	<u>2,969</u>
<i>Constable Number Two</i>				
<i>Personnel</i>	78,864	78,864	78,944	(80)
<i>Operating</i>	13,165	13,165	12,136	1,029
<i>Total Constable Number Two</i>	<u>92,029</u>	<u>92,029</u>	<u>91,080</u>	<u>949</u>
<i>County Sheriff</i>				
<i>Personnel</i>	2,072,144	2,072,144	2,064,241	7,903
<i>Operating</i>	291,658	313,926	342,029	(28,103)
<i>Capital</i>	153,500	13,500	512	12,988
<i>Total County Sheriff</i>	<u>2,517,302</u>	<u>2,399,570</u>	<u>2,406,782</u>	<u>(7,212)</u>
<i>Department of Public Safety</i>				
<i>Personnel</i>	48,401	48,401	48,564	(163)
<i>Operating</i>	500	500	--	500
<i>Total Department of Public Safety</i>	<u>48,901</u>	<u>48,901</u>	<u>48,564</u>	<u>337</u>

HOPKINS COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT B-1
Page 4 of 5

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Dispatch</i>				
<i>Personnel</i>	\$ 454,765	\$ 450,765	\$ 438,472	\$ 12,293
<i>Operating</i>	20,000	4,000	2,675	1,325
<i>Total Dispatch</i>	<u>474,765</u>	<u>454,765</u>	<u>441,147</u>	<u>13,618</u>
<i>Jail</i>				
<i>Personnel</i>	1,819,274	1,819,274	1,759,620	59,654
<i>Operating</i>	399,500	500,000	523,254	(23,254)
<i>Capital</i>	9,000	48,500	40,000	8,500
<i>Total Jail</i>	<u>2,227,774</u>	<u>2,367,774</u>	<u>2,322,874</u>	<u>44,900</u>
<i>Extradition</i>				
<i>Personnel</i>	45,049	45,049	32,739	12,310
<i>Operating</i>	25,000	25,000	15,452	9,548
<i>Total Extradition</i>	<u>70,049</u>	<u>70,049</u>	<u>48,191</u>	<u>21,858</u>
<i>Adult Probation</i>				
<i>Operating</i>	3,000	3,000	2,684	316
<i>Total Adult Probation</i>	<u>3,000</u>	<u>3,000</u>	<u>2,684</u>	<u>316</u>
<i>Total Public Safety</i>	<u>6,433,427</u>	<u>6,514,621</u>	<u>6,381,260</u>	<u>133,361</u>
<i>Public Facilities</i>				
<i>Building Maintenance</i>				
<i>Personnel</i>	108,550	108,550	98,588	9,962
<i>Operating</i>	428,500	739,395	632,176	107,219
<i>Capital</i>	--	39,000	52,729	(13,729)
<i>Total Building Maintenance</i>	<u>537,050</u>	<u>886,945</u>	<u>783,493</u>	<u>103,452</u>
<i>Total Public Facilities</i>	<u>537,050</u>	<u>886,945</u>	<u>783,493</u>	<u>103,452</u>
<i>Extension Service</i>				
<i>Extension Office</i>				
<i>Personnel</i>	55,707	55,707	53,099	2,608
<i>Operating</i>	23,500	23,500	14,490	9,010
<i>Capital</i>	4,500	4,500	--	4,500
<i>Total Extension Office</i>	<u>83,707</u>	<u>83,707</u>	<u>67,589</u>	<u>16,118</u>
<i>Total Extension Service</i>	<u>83,707</u>	<u>83,707</u>	<u>67,589</u>	<u>16,118</u>
<i>Elections</i>				
<i>Elections</i>				
<i>Personnel</i>	50,216	50,216	33,100	17,116
<i>Operating</i>	66,818	46,866	35,735	11,131
<i>Total Elections</i>	<u>117,034</u>	<u>97,082</u>	<u>68,835</u>	<u>28,247</u>
<i>Total Elections</i>	<u>117,034</u>	<u>97,082</u>	<u>68,835</u>	<u>28,247</u>
<i>Health and Welfare</i>				
<i>Hazmet Manager</i>				
<i>Operating</i>	--	32,309	11,745	20,564
<i>Total Hazmet Manager</i>	<u>--</u>	<u>32,309</u>	<u>11,745</u>	<u>20,564</u>

HOPKINS COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

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>	\$ 130,170	\$ 130,170	\$ 120,531	\$ 9,639
<i>Operating</i>	16,000	16,500	22,311	(5,811)
<i>Capital</i>	500	--	--	--
<i>Total Environmental Quality</i>	<u>146,670</u>	<u>146,670</u>	<u>142,842</u>	<u>3,828</u>
<i>Total Health and Welfare</i>	<u>146,670</u>	<u>178,979</u>	<u>154,587</u>	<u>24,392</u>
Total expenditures	<u>11,841,802</u>	<u>12,283,320</u>	<u>11,947,310</u>	<u>336,010</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,360,127</u>	<u>1,117,609</u>	<u>2,187,506</u>	<u>1,069,897</u>
Other financing sources (uses):				
<i>Transfers in</i>	328,000	328,000	(5,595)	(333,595)
<i>Transfers out</i>	(1,693,756)	(1,693,756)	(1,598,221)	95,535
<i>Sale of capital assets</i>	--	--	28,328	28,328
<i>Insurance recoveries</i>	--	322,683	330,368	7,685
Total other financing sources (uses)	<u>(1,365,756)</u>	<u>(1,043,073)</u>	<u>(1,245,120)</u>	<u>(202,047)</u>
Net change in fund balances	(5,629)	74,536	942,386	867,850
Fund balances, October 1	<u>5,973,747</u>	<u>5,973,747</u>	<u>5,973,747</u>	--
Fund balances, September 30	<u>\$ 5,968,118</u>	<u>\$ 6,048,283</u>	<u>\$ 6,916,133</u>	<u>\$ 867,850</u>

HOPKINS COUNTY, TEXAS
ROAD AND BRIDGE MAINTENANCE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT B-2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Taxes</i>	\$ 3,207,939	\$ 3,207,939	\$ 3,201,670	\$ (6,269)
<i>Fees of office</i>	750,000	750,000	766,436	16,436
<i>Intergovernmental</i>	120,000	120,000	68,950	(51,050)
<i>Interest</i>	25,000	25,000	15,478	(9,522)
<i>Miscellaneous</i>	--	291,248	302,693	11,445
Total revenues	<u>4,102,939</u>	<u>4,394,187</u>	<u>4,355,227</u>	<u>(38,960)</u>
Expenditures:				
Current:				
<i>Public Transportation</i>				
<i>Road and Bridge Number One</i>				
<i>Personnel</i>	483,686	483,686	448,895	34,791
<i>Operating</i>	946,308	1,154,355	1,111,214	43,141
<i>Capital</i>	50,000	114,860	147,792	(32,932)
Total Road and Bridge Number One	<u>1,479,994</u>	<u>1,752,901</u>	<u>1,707,901</u>	<u>45,000</u>
<i>Road and Bridge Number Two</i>				
<i>Personnel</i>	499,888	501,846	495,989	5,857
<i>Operating</i>	905,106	1,515,118	1,205,085	310,033
<i>Capital</i>	75,000	75,000	29,250	45,750
Total Road and Bridge Number Two	<u>1,479,994</u>	<u>2,091,964</u>	<u>1,730,324</u>	<u>361,640</u>
<i>Road and Bridge Number Three</i>				
<i>Personnel</i>	444,712	444,712	437,854	6,858
<i>Operating</i>	980,282	1,169,769	1,161,110	8,659
<i>Capital</i>	55,000	57,947	49,877	8,070
Total Road and Bridge Number Three	<u>1,479,994</u>	<u>1,672,428</u>	<u>1,648,841</u>	<u>23,587</u>
<i>Road and Bridge Number Four</i>				
<i>Personnel</i>	459,103	459,103	428,039	31,064
<i>Operating</i>	970,891	1,235,019	901,813	333,206
<i>Capital</i>	50,000	229,850	214,029	15,821
Total Road and Bridge Number Four	<u>1,479,994</u>	<u>1,923,972</u>	<u>1,543,881</u>	<u>380,091</u>
Total Public Transportation	<u>5,919,976</u>	<u>7,441,265</u>	<u>6,630,947</u>	<u>810,318</u>
Total expenditures	<u>5,919,976</u>	<u>7,441,265</u>	<u>6,630,947</u>	<u>810,318</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,817,037)</u>	<u>(3,047,078)</u>	<u>(2,275,720)</u>	<u>771,358</u>
Other financing sources (uses):				
<i>Transfers in</i>	1,630,000	1,630,000	2,299,072	669,072
<i>Transfers out</i>	--	--	(743)	(743)
<i>Sale of capital assets</i>	--	2,948	9,629	6,681
<i>Insurance recoveries</i>	--	--	3,752	3,752
Total other financing sources (uses)	<u>1,630,000</u>	<u>1,632,948</u>	<u>2,311,710</u>	<u>678,762</u>
Net change in fund balances	(187,037)	(1,414,130)	35,990	1,450,120
Fund balances, October 1	1,860,192	1,860,192	1,860,192	--
Fund balances, September 30	<u>\$ 1,673,155</u>	<u>\$ 446,062</u>	<u>\$ 1,896,182</u>	<u>\$ 1,450,120</u>

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

	Year Ended December 31,									
	2020	2019	2018	2017	2016	2015	2014	2012	2011	2010
Total pension liability:										
Service cost	\$ 1,192,659	\$ 1,067,833	\$ 1,070,590	\$ 1,072,438	\$ 1,175,397	\$ 1,001,630	\$ 1,021,803	\$ --	\$ --	\$ --
Interest	3,694,040	3,511,771	3,248,953	3,052,609	2,942,172	2,758,905	2,507,744	--	--	--
Changes of benefit terms	(1,828,444)	(94,930)	1,727,690	--	(2,800,928)	1,812,397	--	--	--	--
Differences between expected and actual experience	(161,297)	(61,236)	(715,087)	188,724	(170,432)	164,003	(126,348)	--	--	--
Changes of assumptions	2,791,023	--	--	(55,652)	--	373,319	--	--	--	--
Benefit payments, including refunds of employee contributions	(2,303,603)	(2,292,655)	(1,884,751)	(1,781,790)	(1,527,501)	(1,450,227)	(1,281,337)	--	--	--
Net change in total pension liability	3,384,378	2,130,783	3,447,395	2,476,329	(381,292)	4,660,027	2,121,862	--	--	--
Total pension liability - beginning	45,542,152	43,411,369	39,963,974	37,487,645	37,868,937	33,208,910	31,087,048	--	--	--
Total pension liability - ending (a)	\$ 48,926,530	\$ 45,542,152	\$ 43,411,369	\$ 39,963,974	\$ 37,487,645	\$ 37,868,937	\$ 33,208,910	\$ --	\$ --	\$ --
Plan fiduciary net position:										
Contributions - employer	\$ 1,290,335	\$ 1,189,653	\$ 1,153,859	\$ 1,060,431	\$ 1,044,094	\$ 991,246	\$ 956,422	\$ --	\$ --	\$ --
Contributions - employee	604,443	576,307	559,654	536,386	534,678	511,327	490,112	--	--	--
Net investment income	4,221,943	5,846,700	(681,571)	4,671,271	2,201,953	(267,399)	1,926,890	--	--	--
Benefit payments, including refunds of employee contributions	(2,303,603)	(2,292,655)	(1,884,751)	(1,781,790)	(1,527,503)	(1,450,226)	(1,281,337)	--	--	--
Administrative expense	(32,670)	(31,149)	(28,594)	(24,262)	(24,016)	(21,606)	(22,466)	--	--	--
Other	(8,073)	(12,338)	(1,355)	(2,708)	(38,674)	(96,176)	(10,098)	--	--	--
Net change in plan fiduciary net position	3,772,375	5,276,518	(882,758)	4,459,328	2,190,532	(332,834)	2,059,523	--	--	--
Plan fiduciary net position - beginning	40,876,126	35,599,608	36,482,366	32,023,038	29,832,506	30,165,340	28,105,817	--	--	--
Plan fiduciary net position - ending (b)	\$ 44,648,501	\$ 40,876,126	\$ 35,599,608	\$ 36,482,366	\$ 32,023,038	\$ 29,832,506	\$ 30,165,340	\$ --	\$ --	\$ --
County's net pension liability - ending (a) - (b)	\$ 4,278,029	\$ 4,666,026	\$ 7,811,761	\$ 3,481,608	\$ 5,464,607	\$ 8,036,431	\$ 3,043,570	\$ --	\$ --	\$ --
Plan fiduciary net position as a percentage of the total pension liability	91.26%	89.75%	82.01%	91.29%	85.42%	78.78%	90.84%	--	--	--
Pensionable covered payroll	\$ 8,634,893	\$ 8,232,955	\$ 7,995,053	\$ 7,662,663	\$ 7,638,254	\$ 7,304,671	\$ 7,001,607	\$ --	\$ --	\$ --
County's net pension liability as a percentage of covered-employee payroll	49.54%	56.67%	97.71%	45.44%	71.54%	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 PLAN YEARS **

	Year Ended December 31,									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Actuarially determined contribution	\$ 1,290,335	\$ 1,189,653	\$ 1,153,686	\$ 1,060,431	\$ 1,044,094	\$ 991,246	\$ 956,422	\$ 886,647	\$ 815,890	\$ 785,980
Contributions in relation to the actuarially determined contribution	(1,290,335)	(1,189,653)	(1,153,686)	(1,060,431)	(1,044,094)	(991,246)	(956,422)	(886,647)	(815,890)	(785,980)
Contribution deficiency (excess)	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Pensionable covered payroll	\$ 8,634,893	\$ 8,232,955	\$ 7,995,053	\$ 7,662,663	\$ 7,638,254	\$ 7,304,671	\$ 7,001,607	\$ 6,841,395	\$ 6,585,056	\$ 6,672,118
Contributions as a percentage of covered-employee payroll	14.94%	14.45%	14.43%	13.84%	13.67%	13.57%	13.66%	12.96%	12.39%	11.78%

Notes to Schedule

Valuation date: 12/31/2020

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
Amortization method	Level percentage of payroll, closed
Remaining amortization period	10.2 years
Asset valuation method	5-year smoothed market
Inflation	2.75%
Salary increases	Varies by age and service. 4.9% average over career including inflation.
Investment rate of return	8.00%, net of pension plan investment expense, including inflation
Retirement age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Tables for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.

* 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, 2021

Information concerning the budget and budget calendar are detailed in footnote I.D. The budget comparisons are presented on the 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, 2021

	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-3)
ASSETS				
<i>Cash and cash equivalents</i>	\$ 2,783,410	\$ 615,024	\$ 195,709	\$ 3,594,143
Receivables (net of allowances for uncollectibles):				
<i>Fines</i>	222,376	--	--	222,376
<i>Taxes</i>	27,374	59,790	--	87,164
<i>Other</i>	36,742	--	--	36,742
<i>Intergovernmental</i>	255,144	--	--	255,144
<i>Prepaid items</i>	1,272	--	--	1,272
Total Assets	<u>\$ 3,326,318</u>	<u>\$ 674,814</u>	<u>\$ 195,709</u>	<u>\$ 4,196,841</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
<i>Accounts payable</i>	\$ 52,329	\$ --	\$ --	\$ 52,329
<i>Accrued liabilities and other payables</i>	56,907	--	1,477	58,384
<i>Due to other funds</i>	215,840	--	25,572	241,412
Total Liabilities	<u>325,076</u>	<u>--</u>	<u>27,049</u>	<u>352,125</u>
DEFERRED INFLOWS OF RESOURCES				
<i>Unavailable revenue - property taxes</i>	25,170	53,449	--	78,619
<i>Unavailable revenue - fines</i>	222,375	--	--	222,375
<i>Unavailable revenue - other</i>	46,540	--	--	46,540
Total Deferred Inflows of Resources	<u>294,085</u>	<u>53,449</u>	<u>--</u>	<u>347,534</u>
FUND BALANCES:				
<i>Nonpendable</i>	1,272	--	--	1,272
<i>Restricted</i>	2,415,967	621,365	195,709	3,233,041
<i>Committed</i>	370,240	--	--	370,240
<i>Unassigned</i>	(80,322)	--	(27,049)	(107,371)
Total fund balances	<u>2,707,157</u>	<u>621,365</u>	<u>168,660</u>	<u>3,497,182</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 3,326,318</u>	<u>\$ 674,814</u>	<u>\$ 195,709</u>	<u>\$ 4,196,841</u>

HOPKINS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenues:				
<i>Taxes</i>	\$ 688,947	\$ 1,665,346	\$ --	\$ 2,354,293
<i>Fees of office</i>	758,761	--	--	758,761
<i>Intergovernmental</i>	1,210,808	--	837	1,211,645
<i>Fines</i>	15,746	--	--	15,746
<i>Interest</i>	17,720	4,823	956	23,499
<i>Miscellaneous</i>	81,907	--	--	81,907
Total revenues	<u>2,773,889</u>	<u>1,670,169</u>	<u>1,793</u>	<u>4,445,851</u>
Expenditures:				
Current:				
<i>General government</i>	240,981	--	--	240,981
<i>Judicial</i>	9,071	--	--	9,071
<i>Legal</i>	426,344	--	--	426,344
<i>Public safety</i>	512,196	--	--	512,196
<i>Public transportation</i>	88,243	--	--	88,243
<i>Public facilities</i>	811,475	--	20,699	832,174
<i>Health and welfare</i>	350,341	--	--	350,341
Debt service:				
<i>Principal</i>	--	1,095,000	--	1,095,000
<i>Interest and fiscal charges</i>	--	553,639	--	553,639
Total expenditures	<u>2,438,651</u>	<u>1,648,639</u>	<u>20,699</u>	<u>4,107,989</u>
Excess (deficiency) of revenues over (under) expenditures	335,238	21,530	(18,906)	337,862
Other financing sources (uses):				
<i>Transfers in</i>	588,255	--	70,000	658,255
<i>Transfers out</i>	(1,352,768)	--	--	(1,352,768)
<i>Sale of capital assets</i>	47,000	--	--	47,000
Total other financing sources (uses)	<u>(717,513)</u>	<u>--</u>	<u>70,000</u>	<u>(647,513)</u>
Net change in fund balances	(382,275)	21,530	51,094	(309,651)
Fund balances, October 1	3,089,432	599,835	117,566	3,806,833
Fund balances, September 30	<u>\$ 2,707,157</u>	<u>\$ 621,365</u>	<u>\$ 168,660</u>	<u>\$ 3,497,182</u>

HOPKINS COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 SEPTEMBER 30, 2021

	Records Management	Local Truancy Prevention and Diversion	Child Abuse Prevention	Court Record Archive
ASSETS				
<i>Cash and cash equivalents</i>	\$ 247,430	\$ 9,729	\$ 7,892	\$ 61,949
Receivables (net of allowances for uncollectibles):				
<i>Fines</i>	155	--	4,733	11,765
<i>Taxes</i>	--	--	--	--
<i>Other</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
<i>Prepaid items</i>	--	--	--	--
Total Assets	\$ 247,585	\$ 9,729	\$ 12,625	\$ 73,714
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ --
<i>Accrued liabilities and other payables</i>	52	--	--	--
<i>Due to other funds</i>	--	--	--	--
Total Liabilities	52	--	--	--
DEFERRED INFLOWS OF RESOURCES				
<i>Unavailable revenue - property taxes</i>	--	--	--	--
<i>Unavailable revenue - fines</i>	154	--	4,733	11,764
<i>Unavailable revenue - other</i>	--	--	--	--
Total Deferred Inflows of Resources	154	--	4,733	11,764
FUND BALANCES:				
<i>Nonpendable</i>	--	--	--	--
<i>Restricted</i>	247,379	9,729	7,892	61,950
<i>Committed</i>	--	--	--	--
<i>Unassigned</i>	--	--	--	--
Total fund balances (deficits)	247,379	9,729	7,892	61,950
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$ 247,585	\$ 9,729	\$ 12,625	\$ 73,714

Civic Center	JP Computer Technology	District Attorney	Law Library	Record Preservation County
\$ 389,668	\$ 425	\$ 204,284	\$ 62,160	\$ 73,899
--	18,712	--	57,607	79,630
--	--	--	--	--
35,442	--	--	--	--
4,901	--	--	--	--
641	--	--	--	--
<u>\$ 430,652</u>	<u>\$ 19,137</u>	<u>\$ 204,284</u>	<u>\$ 119,767</u>	<u>\$ 153,529</u>
\$ 49,402	\$ --	\$ 727	\$ 809	\$ --
10,369	--	12,285	--	--
--	--	--	--	--
<u>59,771</u>	<u>--</u>	<u>13,012</u>	<u>809</u>	<u>--</u>
--	--	--	--	--
--	18,712	--	57,607	79,630
--	--	--	--	--
<u>--</u>	<u>18,712</u>	<u>--</u>	<u>57,607</u>	<u>79,630</u>
641	--	--	--	--
--	425	191,272	61,351	73,899
370,240	--	--	--	--
--	--	--	--	--
<u>370,881</u>	<u>425</u>	<u>191,272</u>	<u>61,351</u>	<u>73,899</u>
<u>\$ 430,652</u>	<u>\$ 19,137</u>	<u>\$ 204,284</u>	<u>\$ 119,767</u>	<u>\$ 153,529</u>

HOPKINS COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 SEPTEMBER 30, 2021

	Courthouse Security	Justice Court Security	HAVA Grant	CC Technology Fund
ASSETS				
<i>Cash and cash equivalents</i>	\$ 12,831	\$ 9,113	\$ 83,576	\$ 5,465
Receivables (net of allowances for uncollectibles):				
<i>Fines</i>	37,275	3,656	--	238
<i>Taxes</i>	--	--	--	--
<i>Other</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
<i>Prepaid items</i>	--	--	--	--
Total Assets	<u>\$ 50,106</u>	<u>\$ 12,769</u>	<u>\$ 83,576</u>	<u>\$ 5,703</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ --
<i>Accrued liabilities and other payables</i>	1,257	--	--	--
<i>Due to other funds</i>	--	--	--	--
Total Liabilities	<u>1,257</u>	<u>--</u>	<u>--</u>	<u>--</u>
DEFERRED INFLOWS OF RESOURCES				
<i>Unavailable revenue - property taxes</i>	--	--	--	--
<i>Unavailable revenue - fines</i>	37,275	3,656	--	239
<i>Unavailable revenue - other</i>	--	--	46,540	--
Total Deferred Inflows of Resources	<u>37,275</u>	<u>3,656</u>	<u>46,540</u>	<u>239</u>
FUND BALANCES:				
<i>Nonpendable</i>	--	--	--	--
<i>Restricted</i>	11,574	9,113	37,036	5,464
<i>Committed</i>	--	--	--	--
<i>Unassigned</i>	--	--	--	--
Total fund balances (deficits)	<u>11,574</u>	<u>9,113</u>	<u>37,036</u>	<u>5,464</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	<u>\$ 50,106</u>	<u>\$ 12,769</u>	<u>\$ 83,576</u>	<u>\$ 5,703</u>

Road and Bridge Special Maintenance	Farm to Market Special	Road & Bridge County Project	County Clerk Archive	Texas Mitigation Fund
\$ 222,528	\$ 259,232	\$ --	\$ 243,516	\$ --
--	--	--	--	--
13,704	13,670	--	--	--
--	--	1,210	--	--
--	--	631	--	--
<u>\$ 236,232</u>	<u>\$ 272,902</u>	<u>\$ 1,841</u>	<u>\$ 243,516</u>	<u>\$ --</u>
\$ --	\$ --	\$ 100	\$ --	\$ --
--	--	--	--	9,302
--	--	841	--	--
--	--	<u>941</u>	--	<u>9,302</u>
12,601	12,569	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>12,601</u>	<u>12,569</u>	--	--	--
--	--	631	--	--
223,631	260,333	269	243,516	--
--	--	--	--	--
--	--	--	--	(9,302)
<u>223,631</u>	<u>260,333</u>	<u>900</u>	<u>243,516</u>	<u>(9,302)</u>
<u>\$ 236,232</u>	<u>\$ 272,902</u>	<u>\$ 1,841</u>	<u>\$ 243,516</u>	<u>\$ --</u>

HOPKINS COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 SEPTEMBER 30, 2021

	FEMA Disaster 4223	FEMA Winter 4255	Crime Victim Coordinator	LEPC Grant
ASSETS				
<i>Cash and cash equivalents</i>	\$ 79	\$ 80	\$ --	\$ --
Receivables (net of allowances for uncollectibles):				
<i>Fines</i>	--	--	--	--
<i>Taxes</i>	--	--	--	--
<i>Other</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	19,263	--
<i>Prepaid items</i>	--	--	--	--
Total Assets	<u>\$ 79</u>	<u>\$ 80</u>	<u>\$ 19,263</u>	<u>\$ --</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
<i>Accounts payable</i>	\$ --	\$ --	\$ 76	\$ --
<i>Accrued liabilities and other payables</i>	--	--	2,852	--
<i>Due to other funds</i>	--	--	16,356	280
Total Liabilities	<u>--</u>	<u>--</u>	<u>19,284</u>	<u>280</u>
DEFERRED INFLOWS OF RESOURCES				
<i>Unavailable revenue - property taxes</i>	--	--	--	--
<i>Unavailable revenue - fines</i>	--	--	--	--
<i>Unavailable revenue - other</i>	--	--	--	--
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
FUND BALANCES:				
<i>Nonpendable</i>	--	--	--	--
<i>Restricted</i>	79	80	--	--
<i>Committed</i>	--	--	--	--
<i>Unassigned</i>	--	--	(21)	(280)
Total fund balances (deficits)	<u>79</u>	<u>80</u>	<u>(21)</u>	<u>(280)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	<u>\$ 79</u>	<u>\$ 80</u>	<u>\$ 19,263</u>	<u>\$ --</u>

<u>FEMA 4416</u>	<u>Safer Grant Fire Department</u>	<u>Cares Act Covid 19</u>	<u>Jury Fund</u>	<u>Specialty Court</u>
\$ --	\$ --	\$ 130	\$ 197	\$ 1,518
--	--	--	--	4,967
--	--	--	--	--
117,580	17,246	96,154	--	--
--	--	--	--	--
<u>\$ 117,580</u>	<u>\$ 17,246</u>	<u>\$ 96,284</u>	<u>\$ 197</u>	<u>\$ 6,485</u>
\$ --	\$ --	\$ --	\$ --	\$ --
1,670	4,836	109	--	--
<u>173,214</u>	<u>20,054</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>174,884</u>	<u>24,890</u>	<u>109</u>	<u>--</u>	<u>--</u>
--	--	--	--	--
--	--	--	--	4,967
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>4,967</u>
--	--	--	--	--
--	--	96,175	197	1,518
<u>(57,304)</u>	<u>(7,644)</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>(57,304)</u>	<u>(7,644)</u>	<u>96,175</u>	<u>197</u>	<u>1,518</u>
<u>\$ 117,580</u>	<u>\$ 17,246</u>	<u>\$ 96,284</u>	<u>\$ 197</u>	<u>\$ 6,485</u>

HOPKINS COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 SEPTEMBER 30, 2021

	Forfeiture Fund	DA State Fund	SO Federal Forfeiture
ASSETS			
<i>Cash and cash equivalents</i>	\$ 1,380	\$ --	\$ 2,685
Receivables (net of allowances for uncollectibles):			
<i>Fines</i>	--	--	--
<i>Taxes</i>	--	--	--
<i>Other</i>	--	--	--
<i>Intergovernmental</i>	--	--	--
<i>Prepaid items</i>	--	--	--
Total Assets	<u>\$ 1,380</u>	<u>\$ --</u>	<u>\$ 2,685</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
<i>Accounts payable</i>	\$ --	\$ --	\$ --
<i>Accrued liabilities and other payables</i>	--	676	--
<i>Due to other funds</i>	--	5,095	--
Total Liabilities	<u>--</u>	<u>5,771</u>	<u>--</u>
DEFERRED INFLOWS OF RESOURCES			
<i>Unavailable revenue - property taxes</i>	--	--	--
<i>Unavailable revenue - fines</i>	--	--	--
<i>Unavailable revenue - other</i>	--	--	--
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>	<u>--</u>
FUND BALANCES:			
<i>Nonpendable</i>	--	--	--
<i>Restricted</i>	1,380	--	2,685
<i>Committed</i>	--	--	--
<i>Unassigned</i>	--	(5,771)	--
Total fund balances (deficits)	<u>1,380</u>	<u>(5,771)</u>	<u>2,685</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	<u>\$ 1,380</u>	<u>\$ --</u>	<u>\$ 2,685</u>

DA Federal Forfeiture	Court of Appeals Fee	County Attorney Special Restitution	S/O Drug Forfeiture	DA Forfeiture
\$ 97,996	\$ 794	\$ 15,886	\$ 264,037	\$ 500,562
--	3,638	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>\$ 97,996</u>	<u>\$ 4,432</u>	<u>\$ 15,886</u>	<u>\$ 264,037</u>	<u>\$ 500,562</u>
\$ 327	\$ 761	\$ --	\$ --	\$ 127
--	--	12,490	--	941
--	--	--	--	--
<u>327</u>	<u>761</u>	<u>12,490</u>	<u>--</u>	<u>1,068</u>
--	--	--	--	--
--	3,638	--	--	--
--	--	--	--	--
<u>--</u>	<u>3,638</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	--	--	--	--
97,669	33	3,396	264,037	499,494
--	--	--	--	--
--	--	--	--	--
<u>97,669</u>	<u>33</u>	<u>3,396</u>	<u>264,037</u>	<u>499,494</u>
<u>\$ 97,996</u>	<u>\$ 4,432</u>	<u>\$ 15,886</u>	<u>\$ 264,037</u>	<u>\$ 500,562</u>

HOPKINS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2021

	CA Check Collection Fee	DA Check Collection Fee	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
ASSETS			
<i>Cash and cash equivalents</i>	\$ 2,646	\$ 1,723	\$ 2,783,410
Receivables (net of allowances for uncollectibles):			
<i>Fines</i>	--	--	222,376
<i>Taxes</i>	--	--	27,374
<i>Other</i>	90	--	36,742
<i>Intergovernmental</i>	--	--	255,144
<i>Prepaid items</i>	--	--	1,272
Total Assets	<u>\$ 2,736</u>	<u>\$ 1,723</u>	<u>\$ 3,326,318</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
<i>Accounts payable</i>	\$ --	\$ --	\$ 52,329
<i>Accrued liabilities and other payables</i>	68	--	56,907
<i>Due to other funds</i>	--	--	215,840
Total Liabilities	<u>68</u>	<u>--</u>	<u>325,076</u>
DEFERRED INFLOWS OF RESOURCES			
<i>Unavailable revenue - property taxes</i>	--	--	25,170
<i>Unavailable revenue - fines</i>	--	--	222,375
<i>Unavailable revenue - other</i>	--	--	46,540
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>	<u>294,085</u>
FUND BALANCES:			
<i>Nonpendable</i>	--	--	1,272
<i>Restricted</i>	2,668	1,723	2,415,967
<i>Committed</i>	--	--	370,240
<i>Unassigned</i>	--	--	(80,322)
Total fund balances (deficits)	<u>2,668</u>	<u>1,723</u>	<u>2,707,157</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	<u>\$ 2,736</u>	<u>\$ 1,723</u>	<u>\$ 3,326,318</u>

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HOPKINS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Records Management	Local Truancy Prevention and Diversion	Child Abuse Prevention	Court Record Archive
Revenues:				
<i>Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Fees of office</i>	83,151	6,467	--	--
<i>Intergovernmental</i>	--	--	--	--
<i>Fines</i>	--	--	398	7,701
<i>Interest</i>	1,278	36	43	361
<i>Miscellaneous</i>	--	--	--	--
Total revenues	<u>84,429</u>	<u>6,503</u>	<u>441</u>	<u>8,062</u>
Expenditures:				
Current:				
<i>General government</i>	48,621	--	--	--
<i>Judicial</i>	--	--	--	8,035
<i>Legal</i>	--	--	--	--
<i>Public safety</i>	--	--	--	--
<i>Public transportation</i>	--	--	--	--
<i>Public facilities</i>	--	--	--	--
<i>Health and welfare</i>	--	--	--	--
Debt service:				
Total expenditures	<u>48,621</u>	<u>--</u>	<u>--</u>	<u>8,035</u>
 Excess (deficiency) of revenues over (under) expenditures	 35,808	 6,503	 441	 27
Other financing sources (uses):				
<i>Transfers in</i>	--	--	--	--
<i>Transfers out</i>	--	--	--	--
<i>Sale of capital assets</i>	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
 Net change in fund balances	 35,808	 6,503	 441	 27
 Fund balances (deficits), October 1	 211,571	 3,226	 7,451	 61,923
Fund balances (deficits), September 30	<u>\$ 247,379</u>	<u>\$ 9,729</u>	<u>\$ 7,892</u>	<u>\$ 61,950</u>

Civic Center	JP Computer Technology	District Attorney	Law Library	Record Preservation County
\$ --	\$ --	\$ --	\$ --	\$ --
250,497	--	--	20,681	18,366
439,006	--	132,929	--	--
--	6,942	--	--	--
2,098	--	1,143	309	377
71,698	--	600	--	--
<u>763,299</u>	<u>6,942</u>	<u>134,672</u>	<u>20,990</u>	<u>18,743</u>
--	--	--	--	9,182
--	1,036	--	--	--
--	--	407,328	9,806	--
--	--	--	--	--
811,475	--	--	--	--
--	--	--	--	--
<u>811,475</u>	<u>1,036</u>	<u>407,328</u>	<u>9,806</u>	<u>9,182</u>
(48,176)	5,906	(272,656)	11,184	9,561
125,595	--	292,380	--	--
(20,000)	--	(33,696)	--	--
--	--	--	--	--
<u>105,595</u>	<u>--</u>	<u>258,684</u>	<u>--</u>	<u>--</u>
57,419	5,906	(13,972)	11,184	9,561
313,462	(5,481)	205,244	50,167	64,338
<u>\$ 370,881</u>	<u>\$ 425</u>	<u>\$ 191,272</u>	<u>\$ 61,351</u>	<u>\$ 73,899</u>

HOPKINS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Courthouse Security	Justice Court Security	HAVA Grant	CC Technology Fund
Revenues:				
<i>Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Fees of office</i>	18,767	1,998	--	--
<i>Intergovernmental</i>	--	--	36,939	--
<i>Fines</i>	--	--	--	705
<i>Interest</i>	--	45	443	29
<i>Miscellaneous</i>	200	--	9,409	--
Total revenues	<u>18,967</u>	<u>2,043</u>	<u>46,791</u>	<u>734</u>
Expenditures:				
Current:				
<i>General government</i>	74,368	--	27,704	--
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	--	--	--	--
<i>Public safety</i>	--	--	--	--
<i>Public transportation</i>	--	--	--	--
<i>Public facilities</i>	--	--	--	--
<i>Health and welfare</i>	--	--	--	--
Debt service:				
Total expenditures	<u>74,368</u>	<u>--</u>	<u>27,704</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	(55,401)	2,043	19,087	734
Other financing sources (uses):				
<i>Transfers in</i>	100,000	--	--	--
<i>Transfers out</i>	--	--	--	--
<i>Sale of capital assets</i>	--	--	--	--
Total other financing sources (uses)	<u>100,000</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	44,599	2,043	19,087	734
Fund balances (deficits), October 1	(33,025)	7,070	17,949	4,730
Fund balances (deficits), September 30	<u>\$ 11,574</u>	<u>\$ 9,113</u>	<u>\$ 37,036</u>	<u>\$ 5,464</u>

Road and Bridge Special Maintenance	Farm to Market Special	Road & Bridge County Project	County Clerk Archive	Texas Mitigation Fund
\$ 344,961	\$ 343,986	\$ --	\$ --	\$ --
--	--	--	77,370	--
--	--	--	--	--
--	--	--	--	--
2,266	2,471	--	1,398	--
--	--	--	--	--
<u>347,227</u>	<u>346,457</u>	<u>--</u>	<u>78,768</u>	<u>--</u>
--	--	--	81,106	--
--	--	--	--	--
--	--	--	--	--
--	--	309	--	--
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>309</u>	<u>81,106</u>	<u>--</u>
347,227	346,457	(309)	(2,338)	--
--	--	743	--	--
(315,000)	(315,000)	--	--	--
--	--	--	--	--
<u>(315,000)</u>	<u>(315,000)</u>	<u>743</u>	<u>--</u>	<u>--</u>
32,227	31,457	434	(2,338)	--
191,404	228,876	466	245,854	(9,302)
<u>\$ 223,631</u>	<u>\$ 260,333</u>	<u>\$ 900</u>	<u>\$ 243,516</u>	<u>\$ (9,302)</u>

HOPKINS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	FEMA Disaster 4223	Homeland Security Grant	FEMA Winter 4255	Crime Victim Coordinator
Revenues:				
<i>Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Fees of office</i>	--	--	--	--
<i>Intergovernmental</i>	--	18,563	--	81,030
<i>Fines</i>	--	--	--	--
<i>Interest</i>	162	--	165	--
<i>Miscellaneous</i>	--	--	--	--
Total revenues	<u>162</u>	<u>18,563</u>	<u>165</u>	<u>81,030</u>
Expenditures:				
Current:				
<i>General government</i>	--	--	--	--
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	--	--	--	--
<i>Public safety</i>	--	18,563	--	--
<i>Public transportation</i>	--	--	--	--
<i>Public facilities</i>	--	--	--	--
<i>Health and welfare</i>	--	--	--	101,287
Debt service:				
Total expenditures	<u>--</u>	<u>18,563</u>	<u>--</u>	<u>101,287</u>
Excess (deficiency) of revenues over (under) expenditures	162	--	165	(20,257)
Other financing sources (uses):				
<i>Transfers in</i>	--	--	--	33,696
<i>Transfers out</i>	(181,668)	--	(183,745)	--
<i>Sale of capital assets</i>	--	--	--	--
Total other financing sources (uses)	<u>(181,668)</u>	<u>--</u>	<u>(183,745)</u>	<u>33,696</u>
Net change in fund balances	(181,506)	--	(183,580)	13,439
Fund balances (deficits), October 1	181,585	--	183,660	(13,460)
Fund balances (deficits), September 30	<u>\$ 79</u>	<u>\$ --</u>	<u>\$ 80</u>	<u>\$ (21)</u>

LEPC Grant	FEMA 4416	Safer Grant Fire Department	Cares Act Covid 19	Jury Fund
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	131
19,952	106,224	117,869	231,860	--
--	--	--	--	--
27	--	--	198	1
--	--	--	--	--
<u>19,979</u>	<u>106,224</u>	<u>117,869</u>	<u>232,058</u>	<u>132</u>
--	--	--	--	--
--	--	--	--	--
--	--	157,158	--	--
--	87,934	--	--	--
--	--	--	--	--
20,259	--	--	228,795	--
<u>20,259</u>	<u>87,934</u>	<u>157,158</u>	<u>228,795</u>	<u>--</u>
(280)	18,290	(39,289)	3,263	132
--	--	35,841	--	--
--	--	--	(303,659)	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>35,841</u>	<u>(303,659)</u>	<u>--</u>
(280)	18,290	(3,448)	(300,396)	132
--	(75,594)	(4,196)	396,571	65
<u>\$ (280)</u>	<u>\$ (57,304)</u>	<u>\$ (7,644)</u>	<u>\$ 96,175</u>	<u>\$ 197</u>

HOPKINS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Specialty Court	Forfeiture Fund	DA State Fund	SO Federal Forfeiture
Revenues:				
<i>Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Fees of office</i>	1,169	--	--	--
<i>Intergovernmental</i>	--	--	26,436	--
<i>Fines</i>	--	--	--	--
<i>Interest</i>	4	8	--	17
<i>Miscellaneous</i>	--	--	--	--
Total revenues	<u>1,173</u>	<u>8</u>	<u>26,436</u>	<u>17</u>
Expenditures:				
Current:				
<i>General government</i>	--	--	--	--
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	--	--	--	--
<i>Public safety</i>	--	--	19,853	--
<i>Public transportation</i>	--	--	--	--
<i>Public facilities</i>	--	--	--	--
<i>Health and welfare</i>	--	--	--	--
Debt service:				
Total expenditures	<u>--</u>	<u>--</u>	<u>19,853</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	1,173	8	6,583	17
Other financing sources (uses):				
<i>Transfers in</i>	--	--	--	--
<i>Transfers out</i>	--	--	--	--
<i>Sale of capital assets</i>	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	1,173	8	6,583	17
Fund balances (deficits), October 1	345	1,372	(12,354)	2,668
Fund balances (deficits), September 30	<u>\$ 1,518</u>	<u>\$ 1,380</u>	<u>\$ (5,771)</u>	<u>\$ 2,685</u>

DA Federal Forfeiture	Court of Appeals Fee	County Attorney Special Restitution	S/O Drug Forfeiture	DA Forfeiture
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	70,549	208,670
--	--	--	--	--
--	--	--	--	--
573	--	85	1,506	2,656
--	--	--	--	--
<u>573</u>	<u>--</u>	<u>85</u>	<u>72,055</u>	<u>211,326</u>
--	--	--	--	--
--	--	--	--	--
8,468	660	--	--	--
--	--	--	128,339	188,283
--	--	--	--	--
--	--	--	--	--
<u>8,468</u>	<u>660</u>	<u>--</u>	<u>128,339</u>	<u>188,283</u>
(7,895)	(660)	85	(56,284)	23,043
--	--	--	--	--
--	--	--	--	--
--	--	--	47,000	--
--	--	--	<u>47,000</u>	--
(7,895)	(660)	85	(9,284)	23,043
105,564	693	3,311	273,321	476,451
<u>\$ 97,669</u>	<u>\$ 33</u>	<u>\$ 3,396</u>	<u>\$ 264,037</u>	<u>\$ 499,494</u>

HOPKINS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	CA Check Collection Fee	DA Check Collection Fee	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
Revenues:			
<i>Taxes</i>	\$ --	\$ --	\$ 688,947
<i>Fees of office</i>	945	--	758,761
<i>Intergovernmental</i>	--	--	1,210,808
<i>Fines</i>	--	--	15,746
<i>Interest</i>	12	9	17,720
<i>Miscellaneous</i>	--	--	81,907
Total revenues	<u>957</u>	<u>9</u>	<u>2,773,889</u>
Expenditures:			
Current:			
<i>General government</i>	--	--	240,981
<i>Judicial</i>	--	--	9,071
<i>Legal</i>	82	--	426,344
<i>Public safety</i>	--	--	512,196
<i>Public transportation</i>	--	--	88,243
<i>Public facilities</i>	--	--	811,475
<i>Health and welfare</i>	--	--	350,341
Debt service:			
Total expenditures	<u>82</u>	<u>--</u>	<u>2,438,651</u>
Excess (deficiency) of revenues over (under) expenditures	875	9	335,238
Other financing sources (uses):			
<i>Transfers in</i>	--	--	588,255
<i>Transfers out</i>	--	--	(1,352,768)
<i>Sale of capital assets</i>	--	--	47,000
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>(717,513)</u>
Net change in fund balances	875	9	(382,275)
Fund balances (deficits), October 1	<u>1,793</u>	<u>1,714</u>	<u>3,089,432</u>
Fund balances (deficits), September 30	<u>\$ 2,668</u>	<u>\$ 1,723</u>	<u>\$ 2,707,157</u>

HOPKINS COUNTY, TEXAS
RECORDS MANAGEMENT FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT C-5

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Fees of office</i>	\$ 73,400	\$ 83,151	\$ 9,751
<i>Interest</i>	75	1,278	1,203
Total revenues	<u>73,475</u>	<u>84,429</u>	<u>10,954</u>
Expenditures:			
Current:			
<i>County Clerk</i>			
<i>Operating</i>	111,705	48,621	63,084
Total County Clerk	<u>111,705</u>	<u>48,621</u>	<u>63,084</u>
Total General Government	<u>111,705</u>	<u>48,621</u>	<u>63,084</u>
Total expenditures	<u>111,705</u>	<u>48,621</u>	<u>63,084</u>
Net change in fund balances	(38,230)	35,808	74,038
Fund balances, October 1	211,571	211,571	--
Fund balances, September 30	<u>\$ 173,341</u>	<u>\$ 247,379</u>	<u>\$ 74,038</u>

HOPKINS COUNTY, TEXAS

CHILD ABUSE PREVENTION
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT C-6

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Fines</i>	\$ 600	\$ 398	\$ (202)
<i>Interest</i>	10	43	33
Total revenues	<u>610</u>	<u>441</u>	<u>(169)</u>
Expenditures:			
Current:			
<i>General Government</i>			
<i>District Clerk</i>			
<i>Operating</i>	<u>3,100</u>	<u>--</u>	<u>3,100</u>
Total District Clerk	<u>3,100</u>	<u>--</u>	<u>3,100</u>
Total Judicial	<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)	441	2,931
Fund balances, October 1	7,451	7,451	--
Fund balances, September 30	<u>\$ 4,961</u>	<u>\$ 7,892</u>	<u>\$ 2,931</u>

HOPKINS COUNTY, TEXAS
 COURT RECORD ARCHIVE
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT C-7

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Fines</i>	\$ 8,000	\$ 7,701	\$ (299)
<i>Interest</i>	75	361	286
Total revenues	<u>8,075</u>	<u>8,062</u>	<u>(13)</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Justice of the Peace Technology</i>			
<i>Operating</i>	26,000	1,165	24,835
<i>Capital</i>	--	6,870	(6,870)
Total Justice of the Peace Technology	<u>26,000</u>	<u>8,035</u>	<u>17,965</u>
Total Judicial	<u>26,000</u>	<u>8,035</u>	<u>17,965</u>
Total expenditures	<u>26,000</u>	<u>8,035</u>	<u>17,965</u>
Net change in fund balances	(17,925)	27	17,952
Fund balances, October 1	61,923	61,923	--
Fund balances, September 30	<u>\$ 43,998</u>	<u>\$ 61,950</u>	<u>\$ 17,952</u>

HOPKINS COUNTY, TEXAS

CIVIC CENTER FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT C-8

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Fees of office</i>	\$ 220,000	\$ 250,497	\$ 30,497
<i>Intergovernmental</i>	345,000	439,006	94,006
<i>Interest</i>	1,000	2,098	1,098
<i>Miscellaneous</i>	37,000	71,698	34,698
Total revenues	<u>603,000</u>	<u>763,299</u>	<u>160,299</u>
Expenditures:			
Current:			
<i>Public Facilities</i>			
<i>Civic Center</i>			
<i>Personnel</i>	307,563	294,635	12,928
<i>Operating</i>	233,915	229,434	4,481
<i>Capital</i>	253,617	287,406	(33,789)
Total Civic Center	<u>795,095</u>	<u>811,475</u>	<u>(16,380)</u>
Total Public Facilities	<u>795,095</u>	<u>811,475</u>	<u>(16,380)</u>
Total expenditures	<u>795,095</u>	<u>811,475</u>	<u>(16,380)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(192,095)</u>	<u>(48,176)</u>	<u>143,919</u>
Other financing sources (uses):			
<i>Transfers in</i>	120,000	125,595	5,595
<i>Transfers out</i>	(20,000)	(20,000)	--
Total other financing sources (uses)	<u>100,000</u>	<u>105,595</u>	<u>5,595</u>
Net change in fund balances	(92,095)	57,419	149,514
Fund balances, October 1	313,462	313,462	--
Fund balances, September 30	<u>\$ 221,367</u>	<u>\$ 370,881</u>	<u>\$ 149,514</u>

HOPKINS COUNTY, TEXAS

JP COMPUTER TECHNOLOGY
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT C-9

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Fines</i>	\$ 10,700	\$ 6,942	\$ (3,758)
<i>Interest</i>	10	--	(10)
Total revenues	<u>10,710</u>	<u>6,942</u>	<u>(3,768)</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Justice of the Peace Technology</i>			
<i>Operating</i>	9,510	1,036	8,474
Total Justice of the Peace Technology	<u>9,510</u>	<u>1,036</u>	<u>8,474</u>
Total Judicial	<u>9,510</u>	<u>1,036</u>	<u>8,474</u>
Total expenditures	<u>9,510</u>	<u>1,036</u>	<u>8,474</u>
Net change in fund balances	1,200	5,906	4,706
Fund balances (deficits), October 1	(5,481)	(5,481)	--
Fund balances, September 30	<u>\$ (4,281)</u>	<u>\$ 425</u>	<u>\$ 4,706</u>

HOPKINS COUNTY, TEXAS
 DISTRICT ATTORNEY FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT C-10

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Intergovernmental</i>	\$ 133,124	\$ 132,929	\$ (195)
<i>Interest</i>	--	1,143	1,143
<i>Miscellaneous</i>	--	600	600
Total revenues	<u>133,124</u>	<u>134,672</u>	<u>1,548</u>
Expenditures:			
Current:			
<i>Legal</i>			
<i>District Attorney</i>			
<i>Personnel</i>	395,207	399,269	(4,062)
<i>Operating</i>	8,659	8,059	600
Total District Attorney	<u>403,866</u>	<u>407,328</u>	<u>(3,462)</u>
Total Legal	<u>403,866</u>	<u>407,328</u>	<u>(3,462)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(270,742)</u>	<u>(272,656)</u>	<u>(1,914)</u>
Other financing sources (uses):			
<i>Transfers in</i>	309,079	292,380	(16,699)
<i>Transfers out</i>	(16,699)	(33,696)	(16,997)
Total other financing sources (uses)	<u>292,380</u>	<u>258,684</u>	<u>(33,696)</u>
Net change in fund balances	21,638	(13,972)	(35,610)
Fund balances, October 1	205,244	205,244	--
Fund balances, September 30	<u>\$ 226,882</u>	<u>\$ 191,272</u>	<u>\$ (35,610)</u>

HOPKINS COUNTY, TEXAS

LAW LIBRARY FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT C-11

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Fees of office</i>	\$ 24,000	\$ 20,681	\$ (3,319)
<i>Interest</i>	--	309	309
Total revenues	<u>24,000</u>	<u>20,990</u>	<u>(3,010)</u>
Expenditures:			
Current:			
<i>Legal</i>			
<i>Law Library</i>			
<i>Operating</i>	18,000	9,806	8,194
Total Law Library	<u>18,000</u>	<u>9,806</u>	<u>8,194</u>
Total Legal	<u>18,000</u>	<u>9,806</u>	<u>8,194</u>
Total expenditures	<u>18,000</u>	<u>9,806</u>	<u>8,194</u>
Net change in fund balances	6,000	11,184	5,184
Fund balances, October 1	50,167	50,167	--
Fund balances, September 30	<u>\$ 56,167</u>	<u>\$ 61,351</u>	<u>\$ 5,184</u>

HOPKINS COUNTY, TEXAS
 RECORD PRESERVATION COUNTY
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT C-12

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Fees of office</i>	\$ 24,000	\$ 18,366	\$ (5,634)
<i>Interest</i>	100	377	277
Total revenues	<u>24,100</u>	<u>18,743</u>	<u>(5,357)</u>
Expenditures:			
Current:			
<i>General Government</i>			
<i>County Clerk</i>			
<i>Operating</i>	51,925	9,182	42,743
Total County Clerk	<u>51,925</u>	<u>9,182</u>	<u>42,743</u>
Total General Government	<u>51,925</u>	<u>9,182</u>	<u>42,743</u>
Total expenditures	<u>51,925</u>	<u>9,182</u>	<u>42,743</u>
Net change in fund balances	(27,825)	9,561	37,386
Fund balances, October 1	64,338	64,338	--
Fund balances, September 30	<u>\$ 36,513</u>	<u>\$ 73,899</u>	<u>\$ 37,386</u>

HOPKINS COUNTY, TEXAS
COURTHOUSE SECURITY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT C-13

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Fees of office</i>	\$ 19,500	\$ 18,767	\$ (733)
<i>Interest</i>	75	--	(75)
<i>Miscellaneous</i>	--	200	200
Total revenues	<u>19,575</u>	<u>18,967</u>	<u>(608)</u>
Expenditures:			
Current:			
<i>General Government</i>			
<i>County Clerk</i>			
<i>Personnel</i>	75,151	73,099	2,052
<i>Operating</i>	1,000	1,269	(269)
Total County Clerk	<u>76,151</u>	<u>74,368</u>	<u>1,783</u>
Total General Government	<u>76,151</u>	<u>74,368</u>	<u>1,783</u>
Total expenditures	<u>76,151</u>	<u>74,368</u>	<u>1,783</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(56,576)</u>	<u>(55,401)</u>	<u>1,175</u>
Other financing sources (uses):			
<i>Transfers in</i>	<u>100,000</u>	<u>100,000</u>	<u>--</u>
Total other financing sources (uses)	<u>100,000</u>	<u>100,000</u>	<u>--</u>
Net change in fund balances	43,424	44,599	1,175
Fund balances (deficits), October 1	<u>(33,025)</u>	<u>(33,025)</u>	<u>--</u>
Fund balances, September 30	<u>\$ 10,399</u>	<u>\$ 11,574</u>	<u>\$ 1,175</u>

HOPKINS COUNTY, TEXAS
JUSTICE COURT SECURITY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT C-14

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Fees of office</i>	\$ 2,200	\$ 1,998	\$ (202)
<i>Interest</i>	25	45	20
Total revenues	<u>2,225</u>	<u>2,043</u>	<u>(182)</u>
Expenditures:			
Current:			
<i>General Government</i>			
<i>County Clerk</i>			
<i>Operating</i>	19,000	--	19,000
Total County Clerk	<u>19,000</u>	<u>--</u>	<u>19,000</u>
Total General Government	<u>19,000</u>	<u>--</u>	<u>19,000</u>
Total expenditures	<u>19,000</u>	<u>--</u>	<u>19,000</u>
Net change in fund balances	(16,775)	2,043	18,818
Fund balances, October 1	7,070	7,070	--
Fund balances, September 30	<u>\$ (9,705)</u>	<u>\$ 9,113</u>	<u>\$ 18,818</u>

HOPKINS COUNTY, TEXAS

EXHIBIT C-15

HAVA GRANT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Intergovernmental</i>	\$ --	\$ 36,939	\$ 36,939
<i>Interest</i>	10	443	433
<i>Miscellaneous</i>	<u>11,900</u>	<u>9,409</u>	<u>(2,491)</u>
Total revenues	<u>11,910</u>	<u>46,791</u>	<u>34,881</u>
Expenditures:			
Current:			
<i>General Government</i>			
<i>County Clerk</i>			
<i>Personnel</i>	--	27,704	(27,704)
<i>Operating</i>	120,000	--	120,000
<i>Capital</i>	<u>14,000</u>	<u>--</u>	<u>14,000</u>
Total County Clerk	<u>134,000</u>	<u>27,704</u>	<u>106,296</u>
Total General Government	<u>134,000</u>	<u>27,704</u>	<u>106,296</u>
Total expenditures	<u>134,000</u>	<u>27,704</u>	<u>106,296</u>
Net change in fund balances	(122,090)	19,087	141,177
Fund balances, October 1	17,949	17,949	--
Fund balances, September 30	<u>\$ (104,141)</u>	<u>\$ 37,036</u>	<u>\$ 141,177</u>

HOPKINS COUNTY, TEXAS
 CC TECHNOLOGY FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT C-16

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Fines</i>	\$ 1,000	\$ 705	\$ (295)
<i>Interest</i>	10	29	19
Total revenues	<u>1,010</u>	<u>734</u>	<u>(276)</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Justice of the Peace Technology</i>			
<i>Operating</i>	5,360	--	5,360
<i>Total Justice of the Peace Technology</i>	<u>5,360</u>	<u>--</u>	<u>5,360</u>
<i>Total Judicial</i>	<u>5,360</u>	<u>--</u>	<u>5,360</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,350)</u>	<u>734</u>	<u>5,084</u>
Other financing sources (uses):			
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	(4,350)	734	5,084
Fund balances, October 1	4,730	4,730	--
Fund balances, September 30	<u>\$ 380</u>	<u>\$ 5,464</u>	<u>\$ 5,084</u>

HOPKINS COUNTY, TEXAS
ROAD AND BRIDGE SPECIAL MAINTENANCE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT C-17

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Taxes</i>	\$ 345,187	\$ 344,961	\$ (226)
<i>Interest</i>	1,000	2,266	1,266
Total revenues	<u>346,187</u>	<u>347,227</u>	<u>1,040</u>
Excess (deficiency) of revenues over (under) expenditures	<u>346,187</u>	<u>347,227</u>	<u>1,040</u>
Other financing sources (uses):			
<i>Transfers out</i>	(315,000)	(315,000)	--
Total other financing sources (uses)	<u>(315,000)</u>	<u>(315,000)</u>	<u>--</u>
Net change in fund balances	31,187	32,227	1,040
Fund balances, October 1	191,404	191,404	--
Fund balances, September 30	<u>\$ 222,591</u>	<u>\$ 223,631</u>	<u>\$ 1,040</u>

HOPKINS COUNTY, TEXAS
 FARM TO MARKET SPECIAL FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT C-18

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Taxes</i>	\$ 344,703	\$ 343,986	\$ (717)
<i>Interest</i>	500	2,471	1,971
Total revenues	<u>345,203</u>	<u>346,457</u>	<u>1,254</u>
Excess (deficiency) of revenues over (under) expenditures	<u>345,203</u>	<u>346,457</u>	<u>1,254</u>
Other financing sources (uses):			
<i>Transfers out</i>	(315,000)	(315,000)	--
Total other financing sources (uses)	<u>(315,000)</u>	<u>(315,000)</u>	<u>--</u>
Net change in fund balances	30,203	31,457	1,254
Fund balances, October 1	228,876	228,876	--
Fund balances, September 30	<u>\$ 259,079</u>	<u>\$ 260,333</u>	<u>\$ 1,254</u>

HOPKINS COUNTY, TEXAS
 COUNTY CLERK ARCHIVE
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT C-19

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Fees of office</i>	\$ 70,300	\$ 77,370	\$ 7,070
<i>Interest</i>	200	1,398	1,198
Total revenues	<u>70,500</u>	<u>78,768</u>	<u>8,268</u>
Expenditures:			
Current:			
<i>General Government</i>			
<i>County Clerk</i>			
<i>Operating</i>	<u>120,000</u>	<u>81,106</u>	<u>38,894</u>
Total County Clerk	<u>120,000</u>	<u>81,106</u>	<u>38,894</u>
Total General Government	<u>120,000</u>	<u>81,106</u>	<u>38,894</u>
Total expenditures	<u>120,000</u>	<u>81,106</u>	<u>38,894</u>
Net change in fund balances	(49,500)	(2,338)	47,162
Fund balances, October 1	245,854	245,854	--
Fund balances, September 30	<u>\$ 196,354</u>	<u>\$ 243,516</u>	<u>\$ 47,162</u>

HOPKINS COUNTY, TEXAS
 CRIME VICTIM COORDINATOR
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT C-20

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Intergovernmental</i>	\$ 66,795	\$ 81,030	\$ 14,235
Total revenues	<u>66,795</u>	<u>81,030</u>	<u>14,235</u>
Expenditures:			
Current:			
<i>Health and Welfare</i>			
<i>CDBG Cornersville Grant</i>			
<i>Personnel</i>	91,991	97,178	(5,187)
<i>Operating</i>	<u>5,660</u>	<u>4,109</u>	<u>1,551</u>
<i>Total Shady Grove Step Grant</i>	<u>97,651</u>	<u>101,287</u>	<u>(3,636)</u>
<i>Total Health and Welfare</i>	<u>97,651</u>	<u>101,287</u>	<u>(3,636)</u>
Total expenditures	<u>97,651</u>	<u>101,287</u>	<u>(3,636)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(30,856)</u>	<u>(20,257)</u>	<u>10,599</u>
Other financing sources (uses):			
<i>Transfers in</i>	<u>16,699</u>	<u>33,696</u>	<u>16,997</u>
Total other financing sources (uses)	<u>16,699</u>	<u>33,696</u>	<u>16,997</u>
Net change in fund balances	(14,157)	13,439	27,596
Fund balances (deficits), October 1	<u>(13,460)</u>	<u>(13,460)</u>	<u>--</u>
Fund balances (deficits), September 30	<u>\$ (27,617)</u>	<u>\$ (21)</u>	<u>\$ 27,596</u>

HOPKINS COUNTY, TEXAS
CARES ACT COVID 19
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT C-21

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Intergovernmental</i>	\$ --	\$ 231,860	\$ 231,860
<i>Interest</i>	--	198	198
Total revenues	<u>--</u>	<u>232,058</u>	<u>232,058</u>
Expenditures:			
Current:			
<i>Health and Welfare</i>			
<i>Hazmet Manager</i>			
<i>CDBG Cornersville Grant</i>			
<i>Personnel</i>	--	38,715	(38,715)
<i>Operating</i>	<u>74,770</u>	<u>190,080</u>	<u>(115,310)</u>
Total Shady Grove Step Grant	<u>74,770</u>	<u>228,795</u>	<u>(154,025)</u>
Total Health and Welfare	<u>74,770</u>	<u>228,795</u>	<u>(154,025)</u>
Total expenditures	<u>74,770</u>	<u>228,795</u>	<u>(154,025)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(74,770)</u>	<u>3,263</u>	<u>78,033</u>
Other financing sources (uses):			
<i>Transfers out</i>	--	(303,659)	(303,659)
Total other financing sources (uses)	<u>--</u>	<u>(303,659)</u>	<u>(303,659)</u>
Net change in fund balances	(74,770)	(300,396)	(225,626)
Fund balances, October 1	396,571	396,571	--
Fund balances, September 30	<u>\$ 321,801</u>	<u>\$ 96,175</u>	<u>\$ (225,626)</u>

HOPKINS COUNTY, TEXAS

EXHIBIT C-22

DA STATE FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Intergovernmental</i>	\$ 22,500	\$ 26,436	\$ 3,936
Total revenues	<u>22,500</u>	<u>26,436</u>	<u>3,936</u>
Expenditures:			
Current:			
<i>Public Safety</i>			
<i>County Sheriff</i>			
<i>Personnel</i>	22,500	19,853	2,647
Total County Sheriff	<u>22,500</u>	<u>19,853</u>	<u>2,647</u>
Total Public Safety	<u>22,500</u>	<u>19,853</u>	<u>2,647</u>
Total expenditures	<u>22,500</u>	<u>19,853</u>	<u>2,647</u>
Net change in fund balances	--	6,583	6,583
Fund balances (deficits), October 1	(12,354)	(12,354)	--
Fund balances (deficits), September 30	<u>\$ (12,354)</u>	<u>\$ (5,771)</u>	<u>\$ 6,583</u>

HOPKINS COUNTY, TEXAS
SO FEDERAL FORFEITURE FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT C-23

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Interest	\$ --	\$ 17	\$ 17
Total revenues	<u> --</u>	<u> 17</u>	<u> 17</u>
Expenditures:			
Current:			
Public Safety			
County Fire			
Operating	\$ 750	\$ --	\$ 750
Total County 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)	17	767
Fund balances, October 1	2,668	2,668	--
Fund balances, September 30	<u>\$ 1,918</u>	<u>\$ 2,685</u>	<u>\$ 767</u>

HOPKINS COUNTY, TEXAS
 DA FEDERAL FORFEITURE
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT C-24

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
Interest	\$ --	\$ 573	\$ 573
Total revenues	<u>--</u>	<u>573</u>	<u>573</u>
Expenditures:			
Current:			
Legal			
District Attorney			
Operating	<u>32,500</u>	<u>8,468</u>	<u>24,032</u>
Total District Attorney	<u>32,500</u>	<u>8,468</u>	<u>24,032</u>
Total Legal	<u>32,500</u>	<u>8,468</u>	<u>24,032</u>
Total expenditures	<u>32,500</u>	<u>8,468</u>	<u>24,032</u>
Net change in fund balances	(32,500)	(7,895)	24,605
Fund balances, October 1	105,564	105,564	--
Fund balances, September 30	<u>\$ 73,064</u>	<u>\$ 97,669</u>	<u>\$ 24,605</u>

HOPKINS COUNTY, TEXAS
 COURT OF APPEALS FEE
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT C-25

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Interest</i>	\$ 10	\$ --	\$ (10)
<i>Miscellaneous</i>	<u>3,500</u>	<u>--</u>	<u>(3,500)</u>
Total revenues	<u>3,510</u>	<u>--</u>	<u>(3,510)</u>
Expenditures:			
Current:			
<i>Legal</i>			
<i>County attorney</i>			
<i>Operating</i>	<u>3,510</u>	<u>660</u>	<u>2,850</u>
<i>Total County Attorney</i>	<u>3,510</u>	<u>660</u>	<u>2,850</u>
<i>Total Legal</i>	<u>3,510</u>	<u>660</u>	<u>2,850</u>
Total expenditures	<u>3,510</u>	<u>660</u>	<u>2,850</u>
Net change in fund balances	--	(660)	(660)
Fund balances, October 1	<u>693</u>	<u>693</u>	--
Fund balances, September 30	<u>\$ 693</u>	<u>\$ 33</u>	<u>\$ (660)</u>

HOPKINS COUNTY, TEXAS

EXHIBIT C-26

S/O DRUG FORFEITURE
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Fees of office</i>	\$ 100,000	\$ 70,549	\$ (29,451)
<i>Interest</i>	--	1,506	1,506
Total revenues	<u>100,000</u>	<u>72,055</u>	<u>(27,945)</u>
Expenditures:			
Current:			
<i>Public Safety</i>			
<i>County Sheriff</i>			
<i>Personnel</i>	--	8,407	(8,407)
<i>Operating</i>	23,000	50,848	(27,848)
<i>Capital</i>	80,485	69,084	11,401
Total County Sheriff	<u>103,485</u>	<u>128,339</u>	<u>(24,854)</u>
Total Public Safety	<u>103,485</u>	<u>128,339</u>	<u>(24,854)</u>
Total expenditures	<u>103,485</u>	<u>128,339</u>	<u>(24,854)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,485)</u>	<u>(56,284)</u>	<u>(52,799)</u>
Other financing sources (uses):			
<i>Sale of capital assets</i>	--	47,000	(47,000)
Total other financing sources (uses)	<u>--</u>	<u>47,000</u>	<u>(47,000)</u>
Net change in fund balances	(3,485)	(9,284)	(5,799)
Fund balances, October 1	273,321	273,321	--
Fund balances, September 30	<u>\$ 269,836</u>	<u>\$ 264,037</u>	<u>\$ (5,799)</u>

HOPKINS COUNTY, TEXAS

EXHIBIT C-27

DA FORFEITURE
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Fees of office</i>	\$ --	\$ 208,670	\$ 208,670
<i>Interest</i>	--	2,656	2,656
Total revenues	<u>--</u>	<u>211,326</u>	<u>211,326</u>
Expenditures:			
Current:			
<i>Public Safety</i>			
<i>County Sheriff</i>			
<i>Personnel</i>	29,679	27,891	1,788
<i>Operating</i>	36,911	15,026	21,885
<i>Capital</i>	15,000	145,366	(130,366)
Total County Sheriff	<u>81,590</u>	<u>188,283</u>	<u>(106,693)</u>
Total Public Safety	<u>81,590</u>	<u>188,283</u>	<u>(106,693)</u>
Total expenditures	<u>81,590</u>	<u>188,283</u>	<u>(106,693)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(81,590)</u>	<u>23,043</u>	<u>104,633</u>
Other financing sources (uses):			
<i>Transfers out</i>	(18,150)	--	18,150
Total other financing sources (uses)	<u>(18,150)</u>	<u>--</u>	<u>18,150</u>
Net change in fund balances	(99,740)	23,043	122,783
Fund balances, October 1	476,451	476,451	--
Fund balances, September 30	<u>\$ 376,711</u>	<u>\$ 499,494</u>	<u>\$ 122,783</u>

HOPKINS COUNTY, TEXAS

EXHIBIT C-28

CA CHECK COLLECTION FEE
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Fees of office</i>	\$ 2,000	\$ 945	\$ (1,055)
<i>Interest</i>	--	12	12
Total revenues	<u>2,000</u>	<u>957</u>	<u>(1,043)</u>
Expenditures:			
Current:			
<i>Legal</i>			
<i>County attorney</i>			
<i>Operating</i>	1,800	--	1,800
Total County Attorney	<u>1,800</u>	<u>--</u>	<u>1,800</u>
Total Legal	<u>1,800</u>	<u>--</u>	<u>1,800</u>
Total expenditures	<u>1,800</u>	<u>--</u>	<u>1,800</u>
Net change in fund balances	200	957	757
Fund balances, October 1	1,793	1,793	--
Fund balances, September 30	<u>\$ 1,993</u>	<u>\$ 2,750</u>	<u>\$ 757</u>

HOPKINS COUNTY, TEXAS
 DA CHECK COLLECTION
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT C-29

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Fees of office</i>	\$ 1,000	\$ --	\$ (1,000)
<i>Interest</i>	--	9	9
Total revenues	<u>1,000</u>	<u>9</u>	<u>(991)</u>
Expenditures:			
Current:			
<i>Legal</i>			
<i>District Attorney</i>			
<i>Operating</i>	1,000	--	1,000
Total District Attorney	<u>1,000</u>	<u>--</u>	<u>1,000</u>
Total Legal	<u>1,000</u>	<u>--</u>	<u>1,000</u>
Total expenditures	<u>1,000</u>	<u>--</u>	<u>1,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>--</u>	<u>9</u>	<u>9</u>
Other financing sources (uses):			
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	--	9	9
Fund balances, October 1	1,714	1,714	--
Fund balances, September 30	<u>\$ 1,714</u>	<u>\$ 1,723</u>	<u>\$ 9</u>

HOPKINS COUNTY, TEXAS
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT C-30

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Taxes</i>	\$ 1,666,156	\$ 1,665,346	\$ (810)
<i>Interest</i>	<u>3,000</u>	<u>4,823</u>	<u>1,823</u>
Total revenues	<u>1,669,156</u>	<u>1,670,169</u>	<u>1,013</u>
Expenditures:			
Debt service:			
<i>Principal</i>	1,130,954	1,095,000	35,954
<i>Interest and fiscal charges</i>	<u>553,283</u>	<u>553,639</u>	<u>(356)</u>
Total expenditures	<u>1,684,237</u>	<u>1,648,639</u>	<u>35,598</u>
Net change in fund balances	(15,081)	21,530	36,611
Fund balances, October 1	<u>599,835</u>	<u>599,835</u>	--
Fund balances, September 30	<u>\$ 584,754</u>	<u>\$ 621,365</u>	<u>\$ 36,611</u>

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HOPKINS COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR CAPITAL PROJECTS FUNDS
 SEPTEMBER 30, 2021

	Courthouse Restoration	Civic Center Horse Pavillion	Bond Issue 2007
ASSETS			
<i>Cash and cash equivalents</i>	\$ 8,685	\$ --	\$ 1,549
Total Assets	\$ 8,685	\$ --	\$ 1,549
LIABILITIES AND FUND BALANCES			
LIABILITIES			
<i>Accrued liabilities and other payables</i>	\$ --	\$ --	\$ --
<i>Due to other funds</i>	--	25,572	--
Total Liabilities	--	25,572	--
FUND BALANCES:			
<i>Restricted</i>	8,685	--	1,549
<i>Unassigned</i>	--	(25,572)	--
Total fund balances	8,685	(25,572)	1,549
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 8,685	\$ --	\$ 1,549

Jail 2013/2014 Bond Issue	Jail 2013/2014 Bond Issue #2	Special Projects	Total Nonmajor Capital Projects Funds (See Exhibit C-1)
\$ 32	\$ --	\$ 185,443	\$ 195,709
<u>\$ 32</u>	<u>\$ --</u>	<u>\$ 185,443</u>	<u>\$ 195,709</u>
\$ --	\$ 1,477	\$ --	\$ 1,477
<u>--</u>	<u>--</u>	<u>--</u>	<u>25,572</u>
<u>--</u>	<u>1,477</u>	<u>--</u>	<u>27,049</u>
32	--	185,443	195,709
<u>--</u>	<u>(1,477)</u>	<u>--</u>	<u>(27,049)</u>
<u>32</u>	<u>(1,477)</u>	<u>185,443</u>	<u>168,660</u>
<u>\$ 32</u>	<u>\$ --</u>	<u>\$ 185,443</u>	<u>\$ 195,709</u>

HOPKINS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Courthouse Restoration	Civic Center Horse Pavillion	Bond Issue 2007
Revenues:			
<i>Intergovernmental</i>	\$ 837	\$ --	\$ --
<i>Interest</i>	47	--	7
Total revenues	<u>884</u>	<u>--</u>	<u>7</u>
Expenditures:			
Current:			
<i>Public facilities</i>	--	--	--
Total expenditures	<u>--</u>	<u>--</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	884	--	7
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	884	20,000	7
Fund balances (deficits), October 1	7,801	(45,572)	1,542
Fund balances (deficits), September 30	<u>\$ 8,685</u>	<u>\$ (25,572)</u>	<u>\$ 1,549</u>

Jail 2013/2014 Bond Issue	Jail 2013/2014 Bond Issue #2	Special Projects	Total Nonmajor Capital Projects Funds (See Exhibit C-2)
\$ --	\$ --	\$ --	\$ 837
--	--	902	956
--	--	902	1,793
--	--	20,699	20,699
--	--	20,699	20,699
--	--	(19,797)	(18,906)
--	--	50,000	70,000
--	--	50,000	70,000
--	--	30,203	51,094
32	(1,477)	155,240	117,566
\$ 32	\$ (1,477)	\$ 185,443	\$ 168,660

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